# 2013
# Government Operations and Audit Committee

# Other Fund Information by Agency

**Prepared by Department of Legislative Audit**

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August 9, 2013

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2013 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 2009-2012 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 FY2013 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | 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 | | | | | 122 | 186 | 198 | 73,044.99 | 73,044.99 | - | 73,044.99 | 3,540.33 | - | 2,239.25 |
| 0105 - Governor's Office of Economic Development | | | | | | | | | | | | | | | | |
| Company 3016 - Employer's Investment in South Dakota's Future Fund | 14 | G | | | 10/13/11 | | 14 | 6 | 5 | 46,016,890.95 | 46,016,890.95 | - | 46,016,890.95 | 15,180,140.21 | 7,814,848.55 | 2,000,000.00 |
| Company 3178 - Energy Conservation Loan Special Revenue Fund | 15 | G | | | 10/13/11 | | 81 | 5 | 6 | 7,533,031.35 | 11,252,731.26 | - | 11,252,731.26 | 238,587.09 | 25,765.95 | - |
| Company 3178 - GOED Special Revenue Fund | 16 | NB | | | | | 149 | 10 | 15 | 520,591.75 | 520,591.75 | - | 520,591.75 | 566,768.16 | 387,723.06 | (1,600.00) |
| Company 3178 - Ethanol Infrastructure Incentive Fund | 17 | G | | | | | | 67 | 64 | 1,165,587.58 | 1,165,587.58 | - | 1,165,587.58 | - | 577,307.74 | 1,000,000.00 |
| Company 3186 - Economic Development Partnership Fund | 18 | I | | | | | | | 117 | 1,050,000.00 | 1,050,000.00 | - | 1,050,000.00 | - | - | 1,050,000.00 |
| Company 3187 - Local Infrastructure Improvement Grant Fund | 19 | I | | | | | | | 104 | 1,750,000.00 | 1,750,000.00 | - | 1,750,000.00 | - | - | 1,750,000.00 |
| Company 3188 - SD Housing Opportunity Fund | 20 | I | | | | | | | 98 | 2,094,750.00 | 2,094,750.00 | - | 2,094,750.00 | 344,750.00 | - | 1,750,000.00 |
| Company 6510 - Revolving Economic Development and Initiative Fund | 21 | G | | | 10/13/11 | | 5 | 1 | 3 | 61,906,252.08 | 103,895,722.50 | - | 103,895,722.50 | 3,689,116.83 | 1,403,444.10 | 2,350,000.00 |
| Company 6518 - Science and Technology Authority | 23 | I | | | | | 20 | 30 | 8 | 35,447,323.53 | 35,447,323.53 | - | 35,447,323.53 | 15,763,904.97 | 4,096,541.00 | - |
| Company 6527 - South Dakota Energy Infrastructure Authority | 24 | I | | | 10/13/11 | | 206 | 215 | 228 | 312.11 | 312.11 | - | 312.11 | - | - | - |
| Company 6529 - South Dakota Ellsworth Development Authority | 25 | I | | | | | 207 | 216 | 230 | - | - | - | - | - | - | - |
| Company 9012 - Research Proof-of-Concept Fund | 26 | NB (2) | | | | | | | 136 | 500,000.00 | 500,000.00 | - | 500,000.00 | - | - | 500,000.00 |
| 011 - Bureau of Finance and Management | | | | | | | | | | | | | | | | |
| Company 3003 - Dakota Cement Trust | 27 | NB | | | | | 3 | 8 | 2 | - | 234,202,403.99 | - | 234,202,403.99 | 15,198,296.40 | 2,773,949.07 | (9,356,955.02) |
| Company 3004 - Health Care Trust | 28 | NB | | | | | 2 | 14 | 4 | - | 105,752,677.23 | - | 105,752,677.23 | 6,790,072.61 | 1,059,882.19 | (3,825,385.16) |
| Company 3005 - Education Enhancement Trust | 29 | NB | | | | | 1 | 9 | 1 | - | 388,652,371.96 | - | 388,652,371.96 | 28,735,328.12 | 5,468,045.85 | (14,052,699.87) |
| Company 3005 - Critical Teaching Needs Scholarship Program | 30 | NB | | | | | | | 111 | - | 1,500,000.00 | - | 1,500,000.00 | - | - | 1,500,000.00 |
| Company 3005 - SD Need-Based Grant Fund | 31 | NB | | | | | | | 111 | - | 1,500,000.00 | - | 1,500,000.00 | - | - | 1,500,000.00 |
| Company 3018 - Health Care Tobacco Tax Fund | 32 | G | | | | | 205 | 211 | 224 | - | - | - | (0.00) | 7,991,754.45 | - | (7,991,754.45) |
| Company 6010 - Budgetary Accounting Fund | 33 | G | | | | | 91 | 79 | 82 | 840,463.72 | 840,463.72 | - | 840,463.72 | 3,751,542.05 | 3,037,518.45 | (1,839,990.00) |
| Company 9016 - Building South Dakota Fund | 34 | NB (2) | | | | | | | 230 | - | - | - | - | - | - | - |
| 0115 - South Dakota Building Authority | | | | | | | | | | | | | | | | |
| Company 6013 - Building Authority | 35 | I | | | | | 17 | 11 | 9 | 2,409,685.77 | 2,409,685.77 | 212,090,000.00 | (209,680,314.23) | 21,576,550.15 | 20,645,725.23 | (234,884.29) |
| 012 - Bureau of Administration | | | | | | | | | | | | | | | | |
| Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund | 36 | G | | | | | 186 | 193 | 209 | 1,477.88 | 1,477.88 | - | 1,477.88 | 33.74 | - | - |
| Company 3007 - State Capital Construction Fund | 37 | NB (1) | | | | | 201 | 213 | 226 | - | - | - | - | 6,833,391.44 | - | (6,833,391.44) |
| Company 3007 - Statewide M&R Fund | 38 | G | 06/23/09 | | | | 11 | 13 | 36 | 2,694,405.59 | 2,694,405.59 | - | 2,694,405.59 | 98,806.02 | 310,006.53 | 300,000.00 |
| Company 3007 - Memorial Maintenance Fund | 39 | G | | | | | 203 | 198 | 227 | - | - | - | - | - | 14,125.10 | - |
| Company 3029 - Extraordinary Litigation Fund | 40 | I | | | | | 105 | 9 | 55 | 1,185,107.46 | 1,185,107.46 | - | 1,185,107.46 | 5,576.81 | 31,457.12 | - |
| Company 3113 - Maintenance of Buildings and Grounds | 41 | G | 06/23/09 | | | | 33 | 87 | 41 | 2,093,682.87 | 2,093,682.87 | - | 2,093,682.87 | 1,936,604.04 | 1,557,530.07 | - |
| Company 6003 - Records Management Internal Service Fund | 42 | G | | | | | 164 | 166 | 181 | 127,247.48 | 127,247.48 | - | 127,247.48 | 233,396.55 | 243,362.98 | - |
| Company 6004 - Buildings and Grounds | 43 | G | | | | | 152 | 184 | 112 | 660,965.44 | 660,965.44 | - | 660,965.44 | 6,062,819.83 | 5,670,865.39 | 200,000.00 |
| Company 6005 - Capitol Communications Systems Internal Service Fund | 44 | G/NB | | | | | 143 | 139 | 158 | 518,454.86 | 518,454.86 | - | 518,454.86 | 3,402,992.45 | 3,559,234.57 | - |
| Company 6006 - Supply Internal Service Fund | 45 | G/NB | | | | | 153 | 98 | 209 | - | - | - | (0.00) | 8,409.96 | 49,970.08 | (264,180.74) |
| Company 6007 - Central Duplicating | 46 | G/NB | | | | | 124 | 164 | 178 | 215,589.39 | 215,589.39 | - | 215,589.39 | 1,317,417.86 | 1,285,013.18 | - |
| Company 6008 - Fleet & Travel Management | 47 | G/NB | 06/23/09 | | | | 144 | 172 | 97 | 1,885,349.57 | 1,886,646.57 | - | 1,886,646.57 | 17,306,196.32 | 15,561,024.68 | - |
| Company 6014 - Public Entity Pool for Liability | 48 | G | 06/23/09 | | | | 31 | 7 | 30 | 9,845,622.24 | 9,845,622.24 | - | 9,845,622.24 | 2,163,374.11 | 2,648,918.17 | - |
| Company 6015 - Purchasing and Printing Internal Service Fund | 49 | G | | | | | 165 | 180 | 205 | 13,453.72 | 13,453.72 | - | 13,453.72 | 552,190.04 | 684,929.38 | 37,180.74 |
| Company 6016 - State Engineer | 50 | G | | | | | 112 | 119 | 160 | 559,253.62 | 559,253.62 | - | 559,253.62 | 983,238.55 | 976,825.04 | - |
| Company 6019 - BOA Support Services | 51 | G | | | | | 160 | 178 | 186 | 238,561.60 | 238,561.60 | - | 238,561.60 | 852,465.24 | 860,370.78 | - |
| Company 6021 - Property Management Internal Service Fund | 52 | G | | | | | 175 | 196 | 216 | 25,882.18 | 25,882.18 | - | 25,882.18 | 216,609.88 | 237,574.46 | 15,000.00 |
| Company 6509 - Special State Flag Account | 53 | G | | | | | 186 | 207 | 173 | 16,156.97 | 16,156.97 | - | 16,156.97 | 30,737.71 | 26,953.77 | 12,000.00 |
| Company 6511 - Federal Surplus Property | 54 | G/NB | | | | | 162 | 151 | 148 | 534,437.20 | 534,437.20 | - | 534,437.20 | 4,451,698.97 | 4,310,542.37 | - |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Company 8000 - Agency Fund (BOA) | 55 | NB (3) | | | | | 207 | 216 | 230 | 309,048.97 | 309,048.97 | 309,048.97 | 0.00 | - | - | - |
| 013 - Bureau of Information and Telecommunications | | | | | | | | | | | | | | | | |
| Company 3008 - SDPB/Tower Rent | 56 | G | | | | | 92 | 190 | 187 | 42,520.26 | 42,520.26 | - | 42,520.26 | 140,975.96 | 130,346.44 | - |
| Company 3026 - SD Public Broadcasting - Other | 57 | G | | | | | 99 | 156 | 164 | 272,393.71 | 272,393.71 | - | 272,393.71 | 1,188,003.80 | 1,155,102.94 | - |
| Company 3027 - SDPB - PBC | 58 | G | | | | | 98 | 141 | 92 | 649,454.08 | 649,454.08 | - | 649,454.08 | 1,519,543.00 | 1,292,048.37 | - |
| Company 6001 - Data Processing Internal Service Fund | 59 | G | | | | | 89 | 103 | 125 | 3,361,325.02 | 3,361,325.02 | - | 3,361,325.02 | 19,826,308.75 | 19,305,711.53 | - |
| Company 6002 - Capitol Communications Systems Internal Service Fund | 60 | G | | | | | 127 | 125 | 118 | 2,004,323.28 | 2,004,323.28 | - | 2,004,323.28 | 13,852,062.12 | 13,411,270.29 | - |
| Company 6011 - Dakota Digital Network | 61 | G | | | | | 71 | 114 | 121 | 509,470.31 | 509,470.31 | - | 509,470.31 | 689,387.80 | 639,263.96 | - |
| Company 6502 - Radio Communications Fund | 62 | G | | | | | 180 | 132 | 145 | 261,274.63 | 261,274.63 | - | 261,274.63 | 738,528.34 | 691,233.52 | - |
| 014 - Bureau of Human Resources | | | | | | | | | | | | | | | | |
| Company 3035 - State Employees Benefits Plan Fund | 63 | G/NB | | | | | 107 | 96 | 80 | 20,791,005.65 | 21,091,005.65 | 15,513.35 | 21,075,492.30 | 141,459,645.01 | 135,132,963.01 | - |
| Company 3035 - State Employees Workers' Compensation Program Fund | 64 | G/NB | | | | | 21 | 20 | 44 | 5,741,181.71 | 5,779,181.71 | - | 5,779,181.71 | 2,661,287.40 | 3,998,148.26 | - |
| Company 3035 - Dakota Cement Life and Workers' Compensation | 65 | G/NB | | | | | 104 | 91 | 89 | 278,157.80 | 278,157.80 | - | 278,157.80 | 11,396.26 | 32,935.04 | - |
| Company 6009 - Personnel - Labor & Mgmt. | 66 | G | | | | | 139 | 133 | 151 | 903,312.96 | 903,312.96 | - | 903,312.96 | 3,805,742.91 | 3,776,269.14 | - |
| Company 6521 - South Dakota Risk Pool Fund | 67 | G | | 12/06/10 | | | 54 | 61 | 44 | 7,107,024.78 | 7,107,024.78 | 14,094.00 | 7,092,930.78 | 6,217,195.70 | 5,880,034.79 | - |
| Company 8000 - Agency Fund (BOP) | 68 | NB (3) | | | | | 207 | 216 | 230 | 7,259.05 | 7,259.05 | 7,259.05 | 0.00 | - | - | - |
| Company 8301 - State Workers Unemployment Compensation | 69 | NB | | | | | 174 | 104 | 100 | 316,932.90 | 316,932.90 | - | 316,932.90 | 467,332.23 | 384,544.47 | - |
| 02 - Department of Revenue | | | | | | | | | | | | | | | | |
| Company 3033 - Property Tax Reduction Fund | 71 | NB (2) | | | | | 147 | 148 | 133 | 63,626,269.12 | 63,626,269.12 | - | 63,626,269.12 | 107,261,166.13 | - | (107,261,166.13) |
| Company 3037 - South Dakota Gaming Commission Fund | 72 | I | | | | | 94 | 83 | 109 | 938,491.27 | 938,491.27 | - | 938,491.27 | 17,132,857.26 | 10,062,219.85 | (7,030,025.72) |
| Company 3038 - Tax Relief Fund | 74 | B (4) | 04/21/09 | | | | 118 | 102 | 161 | 188,427.59 | 188,427.59 | - | 188,427.59 | 1,909,183.26 | - | (4,133,192.00) |
| Company 3076 - License Plate Revolving Fund | 76 | G | 04/21/09 | | | | 137 | 128 | 144 | 35,520.84 | 35,520.84 | - | 35,520.84 | 2,949,702.65 | 1,057,023.32 | - |
| Company 3076 - Sales and Use Tax Collection Fund | 77 | G | | | | | 185 | 184 | 203 | - | - | - | 0.00 | 9,737,705.61 | 9,072,010.44 | (665,695.17) |
| Company 3078 - Cigarette Stamp Purchasing Fund | 78 | NB | | | | | 194 | 189 | 179 | 38,008.18 | 38,008.18 | - | 38,008.18 | 33,322.48 | 37,107.00 | - |
| Company 3078 - Ethanol Fuel Fund | 79 | NB | | | | | 178 | 175 | 185 | 100,000.00 | 100,000.00 | - | 100,000.00 | 8,666,378.38 | 4,000,000.00 | (4,666,378.38) |
| Company 3078 - Wind Energy Tax Fund | 80 | NB | | | | | 207 | 216 | 230 | - | - | - | - | - | - | - |
| Company 3177 - State Motor Vehicle Fund (DOR) | 81 | G | 04/21/09 | | | | 110 | 56 | 62 | 2,329,620.56 | 2,329,620.56 | - | 2,329,620.56 | 7,702,961.38 | 6,250,437.01 | (62,278.13) |
| Company 3185 - South Dakota-Bred Racing Fund | 82 | I | | | 12/07/11 | | 126 | 177 | 146 | 95,068.30 | 95,068.30 | - | 95,068.30 | 147,368.43 | 125,000.00 | - |
| Company 3185 - Special Racing Revolving Fund | 83 | I | | | 12/07/11 | | 67 | 134 | 152 | 252,212.62 | 252,212.62 | - | 252,212.62 | 399,800.67 | 497,000.00 | - |
| Company 6516 - Lottery Operating Fund | 84 | I | | | | | 84 | 47 | 69 | 6,180,909.29 | 7,021,157.13 | 620,938.01 | 6,400,219.12 | 57,752,973.65 | 41,494,060.16 | (16,106,553.00) |
| Company 6516 - Video Lottery Operating Fund | 85 | G | | | 12/07/11 | | 26 | 34 | 18 | 3,223,119.66 | 3,267,315.37 | 22,163.94 | 3,245,151.43 | 2,323,471.38 | 1,530,381.93 | (174,138.50) |
| Company 8000 - Agency Fund (DOR) | 86 | NB (3) | | | | | 207 | 216 | 230 | 119,413,253.77 | 119,413,253.77 | 119,413,253.77 | 0.00 | - | - | - |
| 03 - Department of Agriculture | | | | | | | | | | | | | | | | |
| Company 3002 - Wheat Commission | 87 | I | 04/21/09 | | | | 133 | 140 | 176 | 340,487.24 | 340,487.24 | - | 340,487.24 | 1,342,826.88 | 1,363,293.08 | - |
| Company 3050 - Apiary Fund | 88 | G | | | | | 148 | 163 | 172 | 80,696.99 | 80,696.99 | - | 80,696.99 | 78,899.82 | 79,202.52 | - |
| Company 3050 - Dairy Inspection Fund | 89 | G | | | | | 103 | 136 | 165 | 207,913.42 | 207,913.42 | - | 207,913.42 | 284,925.90 | 298,329.70 | - |
| Company 3050 - Feed and Remedy Fund | 90 | G | | | | | 74 | 21 | 34 | 899,047.50 | 899,047.50 | - | 899,047.50 | 234,682.69 | 185,168.81 | - |
| Company 3050 - Fertilizer Fund | 91 | G | | | | | 121 | 60 | 44 | 490,570.10 | 490,570.10 | - | 490,570.10 | 357,805.22 | 202,537.97 | - |
| Company 3050 - Honey Industry Fund | 92 | G | | | | | 176 | 181 | 194 | 6,478.32 | 6,478.32 | - | 6,478.32 | 6,753.05 | 7,058.32 | - |
| Company 3050 - Nursery Fund | 93 | G | 04/21/09 | | | | 142 | 121 | 182 | 25,359.02 | 25,359.02 | - | 25,359.02 | 24,005.08 | 76,812.59 | - |
| Company 3050 - Pesticide Regulatory Fund | 94 | G | | | | | 95 | 101 | 122 | 511,364.43 | 511,364.43 | - | 511,364.43 | 354,556.31 | 359,442.65 | - |
| Company 3050 - Seed Fund | 95 | G | | | | | 113 | 138 | 128 | 97,664.32 | 97,664.32 | - | 97,664.32 | 122,166.85 | 99,488.70 | - |
| Company 3050 - Weed and Pest Control Fund | 96 | G | 04/21/09 | | 10/13/11 | | 25 | 16 | 23 | 1,520,060.60 | 1,520,060.60 | - | 1,520,060.60 | 437,594.41 | 382,551.13 | 98,322.66 |
| Company 3052 - Rural Rehabilitation Fund | 97 | G | | | 10/13/11 | | 32 | 27 | 28 | 4,846,953.12 | 7,178,513.50 | - | 7,178,513.50 | 248,665.14 | 723,610.22 | 935.00 |
| Company 3052 - Value Added Finance Authority | 98 | G | | | | | 100 | 144 | 166 | 34,427.88 | 34,427.88 | - | 34,427.88 | 23,769.50 | 27,923.34 | (2,239.25) |
| Company 3052 - South Dakota Certified Beef Fund | 99 | G | | | 10/13/11 | | 177 | 167 | 70 | 122,517.56 | 122,517.56 | - | 122,517.56 | 180,546.25 | 38,552.50 | - |
| Company 3053 - American Dairy Association | 100 | I | | | | | 173 | 139 | 120 | 473,115.40 | 473,115.40 | - | 473,115.40 | 1,941,783.51 | 1,743,822.99 | - |
| Company 3054 - Oilseeds Fund | 101 | I | | | | | 56 | 100 | 75 | 508,309.11 | 508,309.11 | - | 508,309.11 | 328,547.18 | 294,927.02 | - |
| Company 3054 - Pulse Crops Fund | 102 | I | | | | | 52 | 48 | 50 | 147,380.54 | 147,380.54 | - | 147,380.54 | 32,261.76 | 10,751.48 | - |
| Company 3054 - Soybean Research and Promotion | 103 | I | 04/21/09 | | 10/13/11 | | 48 | 75 | 76 | 8,237,496.92 | 8,237,496.92 | - | 8,237,496.92 | 9,751,090.85 | 9,638,957.17 | - |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Company 3055 - Corn Utilization Council | 104 | I | | | | | 76 | 121 | 40 | 3,517,272.60 | 3,517,272.60 | - | 3,517,272.60 | 4,863,699.30 | 3,808,311.88 | - |
| Company 3056 - Forestry Fund | 105 | G | | | | | 80 | 107 | 156 | 240,777.76 | 250,039.18 | 530.00 | 249,509.18 | 360,872.80 | 548,517.87 | - |
| Company 3057 - Brand Fund | 106 | I | 04/21/09 | | | | 46 | 58 | 71 | 668,467.95 | 668,467.95 | - | 668,467.95 | 68,532.20 | 450,371.81 | - |
| Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund | 107 | I | | | | | 171 | 162 | 119 | 459,383.38 | 459,383.38 | 19,861.54 | 439,521.84 | 1,658,567.96 | 1,475,241.89 | - |
| Company 3059 - State Fire Suppression Special Revenue Fund | 108 | NB | | | | | 76 | 75 | 84 | (2,942,038.46) | (2,942,038.46) | 9,261.42 | (2,951,299.88) | 3,459,008.93 | 8,474,044.67 | 4,200,000.00 |
| Company 3059 - Mountain Pine Beetle | 109 | NB | | | | | | 43 | 45 | 3,752,088.70 | 3,752,088.70 | - | 3,752,088.70 | 2,187.00 | 2,488,580.55 | 2,000,000.00 |
| Company 3061 - Conservation District Special Revenue Fund | 110 | NB (2) | | | | | 167 | 168 | 189 | 29,918.99 | 179,515.38 | - | 179,515.38 | 4,316.82 | - | - |
| Company 3063 - Coordinated Natural Resources Conservation Fund | 111 | S | | | | | 18 | 25 | 48 | 2,368,853.74 | 2,368,853.74 | - | 2,368,853.74 | 573,702.23 | 868,452.17 | - |
| Company 3063 - Pesticide Recycling and Disposal Fund | 112 | NB | | | | | 75 | 82 | 84 | 417,165.71 | 417,165.71 | - | 417,165.71 | 267,954.03 | 246,534.16 | - |
| Company 3150 - Other Disease Control | 113 | G | | | | | 122 | 182 | 90 | 148,342.16 | 148,342.16 | - | 148,342.16 | - | 8,551.18 | 75,000.00 |
| Company 3151 - Livestock Disease Emergency Fund | 114 | NB | | | | | 95 | 97 | 106 | 3,204,355.23 | 3,204,355.23 | - | 3,204,355.23 | 197,444.85 | - | - |
| Company 6503 - Board of Veterinary Medical Examiners | 115 | I | | | | | 50 | 106 | 73 | 173,220.20 | 173,220.20 | - | 173,220.20 | 72,447.72 | 54,188.76 | - |
| Company 6507 - South Dakota Rodent Control Fund | 116 | G | | | | | 123 | 84 | 163 | 90,574.41 | 90,574.41 | - | 90,574.41 | 75,258.77 | 93,997.59 | - |
| Company 6515 - State Fair Fund | 117 | G | | | | | 105 | 113 | 147 | 677,308.76 | 702,273.76 | - | 702,273.76 | 2,495,009.66 | 2,461,807.62 | - |
| Company 8000 - Agency Fund (DOA) | 118 | NB (3) | | | | | | 216 | 230 | - | - | - | 0.00 | - | - | - |
| 04 - Department of Tourism | | | | | | | | | | | | | | | | |
| Company 3006 - Tourism Promotion Fund | 119 | G | | | | | 142 | 122 | 138 | 1,097,343.04 | 1,097,343.04 | 2,923.12 | 1,094,419.92 | 9,238,731.18 | 12,733,546.67 | 3,267,443.41 |
| Company 3139 - Archeological Research Center | 120 | G | | | | | 188 | 185 | 110 | 396,793.57 | 396,793.57 | - | 396,793.57 | 1,587,968.89 | 1,295,247.57 | 73,910.65 |
| Company 3139 - Historical Society Special Revenue Fund | 121 | G | | | | | 125 | 135 | 159 | 165,412.24 | 165,412.24 | - | 165,412.24 | 163,658.25 | 180,287.51 | - |
| Company 3143 - Arts - Donations and Receipts | 122 | G | | | | | 96 | 154 | 142 | 297,627.15 | 297,627.15 | - | 297,627.15 | 700,531.90 | 698,039.45 | 31,407.04 |
| Company 3145 - Historical Preservation Loan and Grant Fund | 123 | G | | | | | 58 | 90 | 103 | 373,909.17 | 373,909.17 | - | 373,909.17 | 10,771.15 | 121,447.84 | 100,000.00 |
| 06 - Department of Game, Fish and Parks | | | | | | | | | | | | | | | | |
| Company 3121 - Game, Fish and Parks Administration | 125 | G | 10/20/09 | | | | 130 | 195 | 200 | 127,024.78 | 127,024.78 | 7,766.01 | 119,258.77 | 43.00 | 2,687,446.63 | 2,744,817.90 |
| Company 3122 - Department of Game, Fish and Parks Fund | 126 | G/I | 10/20/09 | | | | 51 | 44 | 53 | 6,397,732.43 | 6,399,840.48 | - | 6,399,840.48 | 28,710,489.08 | 27,057,339.44 | (4,800,812.89) |
| Company 3122 - HMC Natural Resources Restoration Fund | 128 | I | 10/20/09 | | | | 154 | 152 | 177 | 273,640.72 | 273,640.72 | - | 273,640.72 | 6,201.53 | - | - |
| Company 3123 - Animal Damage Control Fund | 129 | I | 10/20/09 | | | | 138 | 171 | 204 | 39,912.41 | 39,912.41 | - | 39,912.41 | 332,223.03 | 1,075,640.62 | 614,372.53 |
| Company 3124 - Land Acquisition and Development Fund | 130 | I | 10/20/09 | | | | 190 | 202 | 162 | 251,359.97 | 251,359.97 | - | 251,359.97 | 273,715.16 | 1,291,915.00 | 1,215,443.00 |
| Company 3125 - Parks and Recreation Fund | 131 | G | 10/20/09 | | | | 59 | 96 | 123 | 1,318,563.73 | 1,318,563.73 | 20,022.30 | 1,298,541.43 | 16,941,710.56 | 17,878,942.42 | (197,840.18) |
| Company 3125 - Custer State Park Bond Redemption Fund | 133 | G | 12/07/09 | | | | 137 | 187 | 220 | 17,643.68 | 17,643.68 | - | 17,643.68 | 1,220,353.57 | - | (1,203,220.56) |
| Company 3125 - HMC Natural Resources Recovery Fund | 134 | NB (2) | 12/07/09 | | | | 131 | 117 | 77 | 662,640.42 | 662,640.42 | - | 662,640.42 | 16,509.14 | - | (30,000.00) |
| Company 3126 - Snowmobile Trails Fund | 135 | I | 10/20/09 | | | | 74 | 88 | 94 | 884,338.50 | 884,338.50 | - | 884,338.50 | 983,490.68 | 1,170,656.18 | (35,467.00) |
| 08 - Department of Social Services | | | | | | | | | | | | | | | | |
| Company 3079 - Crime Victims' Compensation Fund | 137 | G | | | | | 187 | 205 | 213 | 10,361.14 | 10,361.14 | - | 10,361.14 | 422,933.89 | 406,097.17 | (7,734.89) |
| Company 3079 - Prescription Drug Plan Fund | 138 | | | | | | | 201 | 219 | 9,934.87 | 9,934.87 | - | 9,934.87 | 92,459.03 | 101,000.00 | - |
| Company 3079 - SS-Other/Local Donated | 139 | G | | | | | 42 | 40 | 32 | 7,640,773.61 | 7,640,773.61 | - | 7,640,773.61 | 5,425,391.88 | 5,257,357.52 | 189,237.86 |
| Company 6503 - Board of Alcohol and Drug Professionals | 140 | I | | | | | 150 | 173 | 196 | 52,763.87 | 52,763.87 | - | 52,763.87 | 125,792.51 | 149,010.20 | - |
| Company 6503 - Board of Counselor Examiners | 141 | I | | | | | 157 | 160 | 158 | 87,640.90 | 87,640.90 | - | 87,640.90 | 84,727.22 | 81,225.83 | - |
| Company 6503 - Board of Examiners of Psychologists | 142 | I | | | | | 158 | 174 | 192 | 35,669.63 | 35,669.63 | - | 35,669.63 | 42,575.36 | 53,664.20 | - |
| Company 6503 - Board of Social Work Examiners | 143 | I | | | | | 131 | 118 | 140 | 109,933.03 | 109,933.03 | - | 109,933.03 | 72,217.61 | 70,327.03 | - |
| Company 8000 - Agency Fund (DSS) | 144 | NB (3) | | | | | 207 | 216 | 230 | 6,000,037.89 | 6,000,037.89 | 6,000,037.89 | 0.00 | - | - | - |
| Company 8311 - HSC Resident Investment | 145 | NB | | | | | 62 | 80 | 54 | 121,447.89 | 121,447.89 | - | 121,447.89 | 33,843.78 | 12,674.56 | - |
| Company 8311 - Unclaimed Funds Account | 146 | NB | | | | | | 208 | 217 | 423.09 | 423.09 | - | 423.09 | 423.09 | 2,703.54 | - |
| Company 8313 - Child Care Fund | 147 | G | | | | | 159 | 142 | 197 | 172,839.70 | 172,839.70 | - | 172,839.70 | 733,913.23 | 738,887.40 | - |
| Company 8328 - Children's Trust Fund | 148 | G | | | | | 74 | 50 | 47 | 400,502.98 | 400,502.98 | - | 400,502.98 | 121,144.73 | 105,568.88 | 22,316.00 |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 09 - Department of Health | | | | | | | | | | | | | | | | |
| Company 3047 - Health Special Services Fund | 149 | G/NB | | | | | 97 | 81 | 68 | 4,556,130.64 | 4,752,441.68 | - | 4,752,441.68 | 25,610,856.74 | 23,836,506.51 | (884,209.16) |
| Company 3049 - Tobacco Prevention and Reduction Trust Fund | 150 | G | 06/23/09 | | | | 145 | 130 | 86 | 1,256,982.10 | 1,256,982.10 | - | 1,256,982.10 | 5,026,164.03 | 4,366,332.49 | (32,831.01) |
| Company 6018 - State Laboratory Fund | 151 | G | | | | | 119 | 93 | 144 | 1,105,530.82 | 1,105,530.82 | - | 1,105,530.82 | 3,018,784.17 | 3,047,013.27 | - |
| Company 6503 - Board of Dentistry | 152 | I | | | | | 85 | 46 | 43 | 566,457.73 | 589,510.13 | - | 589,510.13 | 302,096.32 | 219,170.01 | - |
| Company 6503 - Board of Examiners for Speech-Language Pathology | 153 | I | | | | | | | 211 | (25,323.47) | (25,323.47) | - | (25,323.47) | - | 25,323.47 | - |
| Company 6503 - Board of Hearing Aid Dispensers and Audiologists | 154 | I | | | | | 92 | 131 | 93 | 66,434.91 | 66,434.91 | - | 66,434.91 | 29,389.17 | 21,691.79 | - |
| Company 6503 - Board of Massage Therapy | 155 | I | | | | | 60 | 73 | 79 | 191,221.23 | 191,221.23 | - | 191,221.23 | 74,525.87 | 60,867.62 | - |
| Company 6503 - Board of Nursing | 156 | I | | | | | 133 | 120 | 110 | 865,447.42 | 869,753.90 | - | 869,753.90 | 1,141,602.91 | 1,102,344.45 | - |
| Company 6503 - Board of Nursing Facility Administrators | 157 | I | | | | | 100 | 129 | 168 | 57,821.47 | 57,821.47 | - | 57,821.47 | 42,395.40 | 45,273.34 | - |
| Company 6503 - Board of Pharmacy | 158 | I | 12/07/09 | | | | 44 | 42 | 46 | 1,278,484.76 | 1,278,484.76 | - | 1,278,484.76 | 725,561.11 | 635,841.50 | - |
| Company 6503 - Board of Chiropractic Examiners | 159 | I | | | | | 93 | 62 | 74 | 234,971.61 | 234,971.61 | - | 234,971.61 | 107,961.48 | 85,735.52 | - |
| Company 6503 - Board of Funeral Service | 160 | I | | | | | 141 | 126 | 134 | 71,955.48 | 71,955.48 | - | 71,955.48 | 71,510.93 | 59,737.90 | - |
| Company 6503 - Board of Medical & Osteopathic Examiners | 161 | I | 06/23/09 | | | | 40 | 23 | 20 | 2,379,527.30 | 2,382,556.98 | - | 2,382,556.98 | 1,246,698.75 | 752,398.48 | - |
| Company 6503 - Board of Examiners in Optometry | 162 | I | | | | | 117 | 112 | 188 | 47,283.03 | 47,283.03 | - | 47,283.03 | 52,660.58 | 69,354.98 | - |
| Company 6503 - Board of Podiatry Examiners | 163 | I | | | | | 134 | 115 | 146 | 38,055.05 | 38,055.05 | - | 38,055.05 | 12,312.12 | 13,571.25 | - |
| 10 - Department of Labor and Regulation | | | | | | | | | | | | | | | | |
| Company 3030 - Employment Security Contingency Fund | 165 | G | | 12/06/10 | | | 35 | 33 | 127 | 1,408,790.51 | 1,408,790.51 | - | 1,408,790.51 | 1,762,906.04 | 1,770,858.96 | - |
| Company 3181 - Banking Special Revenue Fund | 166 | NB | | | | | 129 | 128 | 202 | 7,500.00 | 7,500.00 | - | 7,500.00 | 16,404.02 | 30,065.23 | (35,517.19) |
| Company 3183 - Insurance Operating Fund | 167 | G | | | | | 146 | 158 | 170 | 175,000.00 | 175,000.00 | - | 175,000.00 | 8,809,242.29 | 1,813,662.75 | (6,995,579.54) |
| Company 3183 - Investor Education | 168 | NB | | | | | 200 | 209 | 222 | (29.98) | (29.98) | - | (29.98) | 30,256.08 | 30,325.64 | (0.14) |
| Company 3183 - SD Insurance Producers Continuing Education | 169 | G | 04/21/09 | | | | 120 | 157 | 88 | 75,192.24 | 75,192.24 | - | 75,192.24 | 74,009.99 | 38,370.88 | (1,749.71) |
| Company 3183 - SD Real Estate Appraiser Fund | 170 | G | | | | | 115 | 122 | 154 | 132,065.77 | 132,065.77 | - | 132,065.77 | 137,975.27 | 173,813.66 | (5,285.77) |
| Company 3183 - South Dakota Appraisal Management Companies Fund | 171 | G | | | | | | 183 | 38 | 165,134.02 | 165,134.02 | - | 165,134.02 | 87,333.73 | 8,798.50 | (401.21) |
| Company 3183 - Securities Operating Fund | 172 | G | | | | | 166 | 179 | 190 | 15,000.00 | 15,000.00 | - | 15,000.00 | 33,055,423.79 | 448,021.78 | (32,607,402.01) |
| Company 6503 - Board of Abstractors | 173 | I | | | | | 65 | 54 | 50 | 157,613.09 | 157,613.09 | - | 157,613.09 | 60,634.86 | 25,652.84 | (817.13) |
| Company 6503 - Board of Accountancy | 174 | I | | | | | 109 | 116 | 130 | 269,319.65 | 269,319.65 | - | 269,319.65 | 256,140.15 | 277,516.40 | (5,711.65) |
| Company 6503 - Board of Barber Examiners | 175 | I | | | | | 101 | 124 | 105 | 56,187.37 | 56,187.37 | - | 56,187.37 | 28,386.02 | 22,103.27 | (56.45) |
| Company 6503 - Boxing Commission | 176 | I | | | | | | | 183 | 95,000.00 | 95,000.00 | - | 95,000.00 | - | - | 95,000.00 |
| Company 6503 - Cosmetology Commission | 177 | I | | | | | 87 | 70 | 61 | 365,230.05 | 365,230.05 | - | 365,230.05 | 288,967.21 | 214,808.83 | (6,038.20) |
| Company 6503 - Electrical Commission | 178 | I | | | | | 97 | 85 | 84 | 967,212.90 | 967,212.90 | - | 967,212.90 | 1,489,483.00 | 1,359,117.50 | (43,067.33) |
| Company 6503 - Plumbing Commission | 179 | I | | | | | 164 | 169 | 188 | 107,458.95 | 107,458.95 | - | 107,458.95 | 495,560.19 | 499,621.84 | (16,638.46) |
| Company 6503 - SD Board of Technical Professions | 180 | I | | | | | 49 | 57 | 35 | 632,153.60 | 632,153.60 | - | 632,153.60 | 410,542.78 | 259,500.44 | (6,269.14) |
| Company 6503 - SD Real Estate Commission | 181 | I | | | | | 103 | 106 | 116 | 405,863.03 | 405,863.03 | - | 405,863.03 | 416,573.95 | 467,924.05 | (13,575.24) |
| Company 6525 - Subsequent Injury Fund | 182 | G/NB | 04/21/09 | | | | 24 | 67 | 63 | 1,342,265.13 | 1,342,265.13 | - | 1,342,265.13 | 125,967.99 | 1,727,447.31 | (1,078.04) |
| Company 6526 - Banking Special Revenue Fund | 183 | G | | | | | 73 | 49 | 26 | 2,941,048.73 | 2,941,048.73 | - | 2,941,048.73 | 3,815,850.72 | 2,271,723.09 | (41,309.63) |
| Company 6526 - Insurance Examination Fund | 184 | NB | 04/21/09 | | | | 111 | 36 | 19 | 2,097,038.04 | 2,097,038.04 | - | 2,097,038.04 | 1,510,915.78 | 575,179.93 | - |
| Company 8000 - Agency Fund (DOLR) | 185 | NB (3) | | | | | | 216 | 230 | 655.00 | 655.00 | 655.00 | 0.00 | - | - | - |
| Company 8304 - Private Workers Compensation | 186 | G | | | | | 55 | 63 | 59 | 1,292,968.22 | 1,292,968.22 | 348,936.08 | 944,032.14 | 159,479.32 | 303,525.18 | 255,866.88 |
| Company (Local) - Unemployment Compensation | 187 | NB | | | | | 53 | 35 | 21 | 41,848,423.00 | 44,265,607.00 | 433,944.00 | 43,831,663.00 | 61,291,296.00 | 46,998,816.00 | (604,360.00) |
| 108 - South Dakota Retirement System | | | | | | | | | | | | | | | | |
| Company 3090 - SDRS Supplemental Retirement Admin | 189 | G | | | | | 163 | 165 | 184 | 197,247.82 | 197,247.82 | - | 197,247.82 | 5,916.56 | - | - |
| Company 8000 - Agency Fund (SDRS) | 190 | NB (3) | | | | | 207 | 216 | 230 | 69,850.41 | 69,850.41 | 69,850.41 | 0.00 | - | - | - |
| Company 8901 - S.D. Retirement System Pension | 191 | G/NB | | | | | 8 | 4 | 7 | 6,354,371.58 | 7,547,833,940.38 | 17,576.02 | 7,547,816,364.36 | 938,436,443.48 | 652,641,629.42 | - |
| Company 8902 - Cement Plant Retirement | 192 | NB | | | | | 10 | 18 | 12 | - | 45,528,024.99 | - | 45,528,024.99 | 4,680,424.30 | 5,189,120.11 | 2,000,000.00 |
| 11 - Department of Transportation | | | | | | | | | | | | | | | | |
| Company 3040 - Highway Fund | 193 | G/I | 10/20/09 | 12/06/10 | | | 36 | 50 | 56 | 69,491,802.65 | 72,290,216.20 | 2,129,001.66 | 70,161,214.54 | 225,948,186.76 | 247,778,803.70 | 7,584,436.86 |
| Company 3041 - State Aeronautics Fund | 195 | G/I | 10/20/09 | 12/06/10 | | | 15 | 31 | 52 | 5,002,623.36 | 5,065,841.04 | 561,039.70 | 4,504,801.34 | 2,583,333.47 | 2,862,210.30 | - |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Company 3042 - Railroad Administration Fund | 197 | G | 10/20/09 | 12/06/10 | | | 44 | 53 | 56 | 1,671,220.90 | 1,674,467.90 | 386,857.03 | 1,287,610.87 | 202,078.85 | 604,752.49 | - |
| Company 3044 - Local Government Transportation Technology Transfer Fund | 198 | NB | 10/20/09 | | | | 161 | 127 | 148 | 282,793.40 | 282,793.40 | - | 282,793.40 | 274,405.70 | 391,473.18 | 141,999.99 |
| Company 3044 - Railroad Trust Fund | 199 | G | 10/20/09 | 12/06/10 | | | 6 | 12 | 16 | 6,835,204.80 | 36,516,244.94 | - | 36,516,244.94 | 1,116,765.20 | 1,058,027.19 | - |
| Company 6012 - Special Aviation Internal Service Fund | 200 | G | 10/20/09 | | | | 128 | 65 | 72 | 881,722.62 | 886,804.67 | - | 886,804.67 | 1,308,071.52 | 1,062,563.61 | (115,738.33) |
| Company 6517 - Railroad Authority | 201 | I | 10/20/09 | | | | 19 | 155 | 102 | 31,625.61 | 31,625.61 | - | 31,625.61 | 15,733.00 | 10,210.48 | - |
| 12 - Department of Education | | | | | | | | | | | | | | | | |
| Company 3019 - Education Enhancement Tobacco Tax Fund | 203 | G | | | | | 192 | 212 | 225 | - | - | - | 0.00 | 7,757,012.83 | - | (7,757,012.83) |
| Company 3138 - Hagen-Harvey Memorial Scholarship | 204 | NB | | | | | 28 | 41 | 67 | 898,288.93 | 898,288.93 | - | 898,288.93 | 21,387.86 | 30,000.00 | - |
| Company 3138 - Postsecondary Technical Credentialing Fund | 205 | G | | | | | 125 | 130 | 143 | 29,630.46 | 29,630.46 | - | 29,630.46 | 2,772.50 | 5,040.47 | - |
| Company 3138 - State Institute Fund | 206 | G | | | 12/07/11 | | 70 | 74 | 65 | 304,528.15 | 304,528.15 | - | 304,528.15 | 160,981.00 | 150,259.56 | (64,923.20) |
| Company 3138 - Professional Teachers Practices and Standards Commission | 207 | G | | | | | 179 | 165 | 160 | 67,712.93 | 67,712.93 | - | 67,712.93 | - | 41,638.39 | 64,923.20 |
| Company 3138 - Dept. of Education Other | 208 | G | | | 12/07/11 | | 37 | 52 | 67 | 2,878,664.25 | 2,878,664.25 | - | 2,878,664.25 | 3,124,024.80 | 2,981,745.77 | - |
| Company 3146 - State Library | 209 | G | | | 12/07/11 | | 151 | 143 | 132 | 33,125.81 | 33,125.81 | - | 33,125.81 | 337.30 | 2,448.37 | - |
| Company 3189 - Workforce Education Fund | 210 | | | | | | | | 95 | 2,100,000.00 | 2,100,000.00 | - | 2,100,000.00 | - | - | 2,100,000.00 |
| Company 8000 - Agency Fund (DOE) | 211 | NB (3) | | | | | | | 230 | 100,229.72 | 100,229.72 | 100,229.72 | 0.00 | - | - | - |
| Company 8501 - Postsecondary Technical Institutes Facilities Fund | 212 | G | | | | | 61 | 62 | 58 | 1,500,000.00 | 1,500,000.00 | - | 1,500,000.00 | 35,765.41 | 35,765.41 | - |
| 14 - Department of Public Safety | | | | | | | | | | | | | | | | |
| Company 3040 - Highway Fund (DPS) | 213 | G | | | | | | 26 | 31 | - | 850.00 | - | (16,628,707.78) | 65,718.45 | 16,694,426.23 | - |
| Company 3048 - Boiler Inspection Fund | 214 | G | | | | | 182 | 191 | 201 | 40,000.00 | 40,000.00 | - | 40,000.00 | 195,688.16 | 178,278.07 | (17,410.09) |
| Company 3072 - DENR Other Funds (DPS) | 215 | G | | | | | 191 | 199 | 210 | - | - | - | (27,005.12) | - | 27,005.12 | - |
| Company 3144 - S.D. 911 Coordination Fund | 216 | G | | | 12/07/11 | | 29 | 22 | 10 | 3,225,986.97 | 3,225,986.97 | - | 3,225,986.97 | 2,882,620.25 | 205,412.64 | (8,437.53) |
| Company 3144 - Special Emergency and Disaster Special Revenue Fund | 217 | NB | | | 12/07/11 | | 30 | 66 | 30 | 1,860,226.96 | 5,603,256.61 | - | 5,603,256.61 | 134,633.72 | 3,992,341.21 | 1,633,124.96 |
| Company 3177 - State Motor Vehicle Fund (DPS) | 218 | G | | | | | 52 | 77 | 100 | 1,617,586.89 | 1,618,676.89 | - | 1,618,676.89 | 8,181,001.43 | 7,204,160.81 | (285,248.96) |
| Company 3184 - Cigarette Fire Safety Standard Act Fund | 220 | G | | | 12/07/11 | | 43 | 105 | 113 | 106,196.48 | 106,196.48 | - | 106,196.48 | 3,050.90 | 34,668.97 | - |
| Company 3184 - Motorcycle Safety | 221 | G | | | 12/07/11 | | 41 | 49 | 107 | 868,412.88 | 868,412.88 | - | 868,412.88 | 582,101.36 | 593,337.47 | - |
| Company 3184 - Other | 222 | G | | | | | 120 | 174 | 180 | 121,159.96 | 121,159.96 | - | 121,159.96 | 235,053.70 | 813,842.15 | 455,424.78 |
| Company 6022 - Public Safety Inspections Fund | 223 | G | | | | | 143 | 153 | 171 | 210,952.14 | 210,952.14 | - | 210,952.14 | 1,497,754.02 | 1,525,669.73 | (33,228.59) |
| Company 8000 - Agency Fund (DPS) | 224 | NB (3) | | | | | 207 | 216 | 230 | 1,227,555.13 | 1,227,555.13 | 1,227,555.13 | 0.00 | - | - | - |
| 16 - Department of the Military | | | | | | | | | | | | | | | | |
| Company 3147 - National Guard Museum and State Weapons Collection Fund | 225 | G | | | | | 45 | 101 | 85 | 150,081.40 | 150,081.40 | - | 150,081.40 | 3,634.39 | 3,572.70 | - |
| Company 3148 - General Militia Fund and Special Militia Fund | 226 | NB | | | | | 94 | 86 | 105 | 314,968.65 | 314,968.65 | - | 314,968.65 | 249,962.37 | 232,036.91 | - |
| Company 3149 - Veterans' Freedom Memorial Fund | 227 | G | | | | | 93 | 137 | 150 | 7,302.10 | 7,302.10 | - | 7,302.10 | 784.43 | 1,113.58 | - |
| 16 - Department of Veterans Affairs | | | | | | | | | | | | | | | | |
| Company 3021 - State Veterans' Home Operating Fund | 229 | G | | | | | 88 | 67 | 57 | 2,839,736.32 | 2,839,736.32 | - | 2,839,736.32 | 4,618,269.88 | 3,826,252.44 | - |
| Company 3021 - Veterans' Home Capital Fund | 230 | G | | | | | 79 | 37 | 17 | 709,170.46 | 709,170.46 | - | 709,170.46 | 252,226.78 | 36,184.80 | - |
| Company 3149 - Veterans Affairs Division Special Revenue Fund | 231 | NB | | | | | 114 | 53 | 115 | 86,938.11 | 86,938.11 | - | 86,938.11 | 1,799.68 | 4,404.35 | - |
| Company 5017 - Resident Trust Fund | 232 | NB | | | | | 156 | 95 | 33 | 248,296.87 | 248,296.87 | - | 248,296.87 | 54,764.83 | 8,970.00 | - |
| 18 - Department of Corrections | | | | | | | | | | | | | | | | |
| Company 3010 - Law Enforcement Officers Training Fund (DOC) | 233 | | | | | | | 176 | 230 | - | - | - | - | - | - | - |
| Company 3011 - Parental Support | 234 | G | 10/20/09 | | 10/13/11 | | 23 | 39 | 25 | 791,422.18 | 791,422.18 | - | 791,422.18 | 398,106.40 | 192,149.77 | (4,931.49) |
| Company 3023 - Dept. of Corrections Miscellaneous | 235 | G/NB | 10/20/09 | | 10/13/11 | | 12 | 68 | 66 | 5,917,440.55 | 5,917,440.55 | - | 5,917,440.55 | 4,586,193.51 | 7,795,391.60 | 1,924,442.45 |
| Company 5008 - City/County M&R | 236 | NB | 10/20/09 | | | | 72 | 64 | 124 | 70,204.86 | 70,204.86 | - | 70,204.86 | 1,796.97 | 8,461.23 | - |
| Company 6504 - Prison Industries Revolving Fund | 237 | G/NB | 10/20/09 | | 10/13/11 | | 34 | 19 | 42 | 2,134,089.62 | 2,134,289.62 | - | 2,134,289.62 | 2,590,729.13 | 2,230,050.94 | (919,510.96) |
| Company Local - Inmate trust | 238 | NB | 10/20/09 | | | | 116 | 115 | 98 | - | 2,332,388.87 | 200,570.16 | 2,131,818.71 | 6,960,181.36 | 6,735,758.55 | - |
| 19 - Department of Human Services | | | | | | | | | | | | | | | | |
| Company 3046 - Fund for Registration of Interpreters for the Deaf | 239 | G | | | | | 172 | 150 | 206 | 4,927.16 | 4,927.16 | - | 4,927.16 | 5,362.91 | 10,123.84 | - |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Company 3046 - DHS - Other Fees | 240 | G | | | | | 77 | 78 | 99 | 1,425,416.79 | 1,425,416.79 | - | 1,425,416.79 | 1,269,043.62 | 1,292,746.85 | - |
| Company 3046 - Prescription Drug Plan Fund | 241 | G | 06/23/09 | | | | 168 | 92 | 39 | 420,515.96 | 420,515.96 | - | 420,515.96 | 287,910.49 | 132,527.27 | - |
| Company 3091 - Telecommunication Fund for Other Disabilities | 242 | G | | | | | 117 | 57 | 83 | 225,832.33 | 225,832.33 | - | 225,832.33 | 159,406.20 | 129,416.57 | - |
| Company 3091 - Telecommunication Fund for the Deaf | 243 | G | 06/23/09 | | | | 38 | 28 | 24 | 2,523,707.64 | 2,523,707.64 | - | 2,523,707.64 | 1,434,656.24 | 977,649.73 | - |
| Company 3091 - Other | 244 | G | | | | | | | 214 | (20,627.84) | (20,627.84) | - | (20,627.84) | - | 20,627.84 | - |
| Company 5016 - Redfield Resident Investment | 245 | NB | | | | | 68 | 94 | 141 | 79,873.97 | 79,873.97 | - | 79,873.97 | 36,057.33 | 36,495.37 | - |
| Company 6508 - DHS Canteen Fund | 246 | NB | | | | | 66 | 55 | 60 | 77,887.74 | 77,887.74 | - | 77,887.74 | 1,804.33 | 579.83 | - |
| Company 8314 - DHS/SBVI Business Enterprise Program | 247 | NB | | | | | 108 | 84 | 153 | 118,572.67 | 118,572.67 | - | 118,572.67 | 83,422.69 | 88,111.76 | (206.70) |
| 20 - Department of Environment and Natural Resources | | | | | | | | | | | | | | | | |
| Company 3036 - Petroleum Release Compensation Fund | 249 | G/I | 04/21/09 | | | | 9 | 17 | 11 | 5,413,465.88 | 5,413,465.88 | - | 5,413,465.88 | 2,637,923.92 | 1,007,008.57 | - |
| Company 3072 - Environment and Natural Resources Fee Fund | 250 | G/S | | | | | 47 | 89 | 51 | 2,735,712.98 | 2,735,712.98 | - | 2,735,712.98 | 2,977,741.98 | 2,890,569.63 | 457,628.19 |
| Company 3073 - Water and Environment Fund | 252 | S | | | 12/07/11 | | 22 | 11 | 14 | 21,321,611.23 | 47,384,948.80 | - | 47,384,948.80 | 2,423,042.56 | 6,947,756.41 | 10,581,124.34 |
| Company 3074 - Board of Certification Fund | 254 | G | | | | | 149 | 170 | 199 | 17,017.54 | 17,017.54 | - | 17,017.54 | 18,640.00 | 27,569.40 | - |
| Company 3074 - Other Activities | 255 | G/S | | | | | 169 | 145 | 195 | (133,173.81) | (133,173.81) | - | (133,203.81) | 2,796,246.00 | 2,811,996.61 | (15,851.06) |
| Company 3075 - Environmental Livestock Cleanup Fund | 256 | I | | | | | 57 | 29 | 135 | 1,205,099.76 | 1,205,099.76 | - | 1,205,099.76 | 37,619.31 | - | - |
| Company 3075 - Hazardous Waste Revolving Fund | 257 | 0 | | | 12/07/11 | | 173 | 99 | 167 | 13,602.54 | 13,602.54 | - | 13,602.54 | 2,027.35 | 61,501.26 | (9,552.12) |
| Company 3075 - Reclamation Fund | 258 | B/NB | | | | | 63 | 71 | 87 | 16,288,997.00 | 16,288,997.00 | - | 16,288,997.00 | 8,617,779.93 | - | - |
| Company 3075 - Regulated Substance Response Fund | 259 | I | | | | | 16 | 51 | 54 | 2,929,939.82 | 2,929,939.82 | - | 2,929,939.82 | 138,233.73 | 142,997.56 | - |
| Company 3075 - Well Rehabilitation and Plugging Subfund | 260 | NB (1) | | | | | 202 | 191 | 207 | 6,797.62 | 6,797.62 | - | 6,797.62 | 152.96 | - | - |
| Company 3075 - Clean Water State Revolving Fund | 261 | NB | | | 12/07/11 | | 4 | ** 3 | 22 | 35,225,300.38 | 35,225,300.38 | - | 35,225,300.38 | 28,915,706.61 | 23,556,500.00 | - |
| Company 3075 - Drinking Water State Revolving Fund | 263 | NB | | | 12/07/11 | | 7 | ** 2 | 49 | 5,929,132.17 | 5,929,132.17 | - | 5,929,132.17 | 2,116,249.50 | 7,190,670.56 | - |
| 26 - Public Utilities Commission | | | | | | | | | | | | | | | | |
| Company 3014 - Telephone Solicitation Fund | 265 | G | | | | | 69 | 51 | 30 | 327,587.50 | 327,587.50 | - | 327,587.50 | 57,309.74 | 16,450.41 | - |
| Company 3128 - Grain and Warehouse Fund | 266 | G | | | | | 113 | 111 | 126 | 180,466.23 | 180,466.23 | - | 180,466.23 | 106,630.59 | 133,150.80 | - |
| Company 3128 - Gross Receipts Tax fund | 267 | G | | | | | 80 | 38 | 37 | 2,765,803.47 | 2,765,803.47 | - | 2,765,803.47 | 2,089,844.15 | 1,778,354.78 | - |
| Company 3128 - One-Call Notification Fund | 268 | G | | | | | 106 | 76 | 108 | 610,635.06 | 626,985.06 | - | 626,985.06 | 747,959.36 | 712,230.54 | - |
| Company 3128 - Pipeline Safety Account | 269 | G | | | | | 158 | 164 | 91 | 136,557.01 | 136,557.01 | - | 136,557.01 | 162,031.01 | 104,997.61 | - |
| Company 8316 - PUC Regulatory Assessment Fee Fund | 270 | G | | | | | 170 | 197 | 193 | (66,142.28) | (66,142.28) | - | (66,142.28) | 248,909.98 | 290,472.71 | - |
| Company 8316 - Telecommunication Investigation Fund | 271 | G | | | | | 170 | 161 | 191 | (2,339.27) | (2,339.27) | - | (2,339.27) | 10,395.97 | 6,130.31 | - |
| 27 - Unified Judicial System | | | | | | | | | | | | | | | | |
| Company 3010 - Law Enforcement Officers Training Fund (UJS) | 273 | | | | | | | 69 | 230 | - | - | - | - | - | - | - |
| Company 3012 - Board of Bar Examiners | 274 | G | | | | | 140 | 106 | 157 | 82,014.29 | 82,014.29 | - | 82,014.29 | 54,549.40 | 64,886.66 | - |
| Company 3012 - Court Appointed Special Advocates Fund | 275 | G | | | | | 193 | 194 | 218 | 20,951.30 | 20,951.30 | - | 20,951.30 | 199,583.85 | 200,573.22 | - |
| Company 3012 - Court Automation Fund | 276 | G | | | | | 39 | 32 | 78 | 4,993,796.20 | 4,993,796.20 | - | 4,993,796.20 | 6,785,364.44 | 8,417,603.76 | 7,734.89 |
| Company 3039 - Reimbursement for Referee Services | 277 | G | | | | | 201 | 210 | 223 | - | - | - | - | 618,794.96 | 618,794.96 | - |
| Company 8303 - Drug Screening | 278 | G | | | | | 181 | 200 | 208 | 7,057.89 | 7,057.89 | - | 7,057.89 | 16,443.69 | 17,142.48 | - |
| Company 8303 - Other | 279 | G | | | | | 163 | 108 | 212 | 11,372.56 | 11,372.56 | - | 11,372.56 | 3,466.97 | 8,067.84 | - |
| 28 - Legislative Research Council | | | | | | | | | | | | | | | | |
| Company 3024 - Legislative Capitol Renovation Fund | 281 | G | | | | | 199 | 166 | 229 | 221,533.86 | 221,533.86 | - | 221,533.86 | - | - | - |
| Company 6501 - Postage Administration | 282 | G | | | | | 201 | 210 | 223 | - | - | - | - | 5,641.28 | 5,641.28 | - |
| 29 - Attorney General's Office | | | | | | | | | | | | | | | | |
| Company 3000 - Attorney General Other | 283 | G | 10/20/09 | | | | 13 | 15 | 13 | 8,946,716.83 | 8,946,716.83 | - | 8,946,716.83 | 6,060,599.25 | 2,324,551.70 | - |
| Company 3000 - 24/7 Sobriety Fund | 284 | G | 10/20/09 | | | | 86 | 147 | 155 | 515,932.67 | 515,932.67 | - | 515,932.67 | 1,275,402.92 | 1,255,257.28 | - |
| Company 3000 - Drug Control Fund | 285 | NB | 10/20/09 | | | | 136 | 188 | 114 | 387,870.48 | 387,870.48 | - | 387,870.48 | 1,824,585.63 | 1,483,985.22 | - |
| Company 3000 - Drug Control Fund (Local Account) | 286 | NB | 10/20/09 | | | | 135 | 59 | 149 | - | 348,869.52 | - | 348,869.52 | 641,544.75 | 691,866.66 | - |
| Company 3010 - 911 Telecommunicator Training Fund | 287 | G | | | | | 196 | 159 | 129 | (170,989.36) | (170,989.36) | - | (170,989.36) | 108,622.45 | 186,414.77 | - |

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Company 3010 - Law Enforcement Officers Training Fund | 288 | G | | | | | 183 | 149 | 174 | (257,236.13) | (257,236.13) | - | (257,236.13) | 2,970,796.48 | 2,906,388.02 | - |
| Company 6503 - Insurance Fraud Prevention Unit Fund | 289 | G/I | | | | | 82 | 42 | 96 | 220,747.92 | 220,747.92 | - | 220,747.92 | 14,995.65 | 203,624.20 | - |
| Company 8302 - Antitrust Special Revenue Fund | 290 | NB | | | | | 27 | 24 | 27 | 575,266.62 | 575,266.62 | - | 575,266.62 | 52,712.11 | 20,687.00 | - |
| 30 - School and Public Lands | | | | | | | | | | | | | | | | |
| Company 3001 - Public Lands Weed and Pest Fund | 291 | G | | | | | 90 | 66 | 101 | 300,000.00 | 300,000.00 | - | 300,000.00 | 267,603.98 | 169,281.32 | (98,322.66) |
| Company 3009 - Public Buildings Fund | 292 | G | | | | | 147 | 141 | 117 | - | 131,065.54 | - | 131,065.54 | 53,475.94 | - | (300,000.00) |
| Company 3108 - Escheated Personal Property Fund | 293 | NB | | | | | 155 | 146 | 169 | - | 499,980.30 | 113,698.62 | 386,281.68 | 6,749.77 | - | - |
| Company 5018 - Human Services | 294 | NB | | | | | 198 | 123 | 115 | - | 2,550,658.38 | - | 2,550,658.38 | 1,967,458.65 | - | - |
| Company 5018 - Permanent Fund | 295 | NB | | | | | 83 | 72 | 81 | - | 29,599,113.96 | - | 29,599,113.96 | 789,474.30 | - | - |
| Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds | 296 | NB | | | | | 194 | 110 | 131 | - | 1,624,058.49 | - | 1,624,058.49 | 29,656.62 | - | - |
| Company 8010 - Permanent Fund - Interest and Income | 297 | NB (3) | | | | | 207 | 216 | 230 | - | 7,323,637.47 | 7,323,637.47 | - | - | - | - |
| Company 8610 - Common School - Permanent Fund | 298 | NB | | | | | 64 | 64 | 67 | - | 148,810,416.94 | - | 148,810,416.94 | 4,590,323.84 | - | - |
| Company 8610 - Common School - Interest and Income | 299 | NB | | | | | 78 | 45 | 29 | - | 8,356,237.76 | - | 8,356,237.76 | 9,762,706.68 | 7,422,431.58 | - |
| 31 - Secretary of State | | | | | | | | | | | | | | | | |
| Company 3013 - Financing Statement and Annual Report Filing Fee Fund | 301 | G | | | | | 195 | 203 | 221 | 15,397.36 | 15,397.36 | - | 15,397.36 | 284,591.00 | 287,895.77 | - |
| 320 - State Treasurer | | | | | | | | | | | | | | | | |
| Company 3062 - Teen Court Grant Program Fund | 303 | NB | | | | | 189 | 192 | 137 | 102,752.54 | 102,752.54 | - | 102,752.54 | 176.54 | 55,000.00 | 150,000.00 |
| Company 8000 - Agency Fund (TREA) | 304 | NB (3) | | | | | 207 | 216 | 230 | 690,878.90 | 690,878.90 | 690,878.90 | 0.00 | - | - | - |
| Company 8324 - Unclaimed Property Trust Fund | 305 | I | | | | | 197 | 206 | 215 | 597.74 | 597.74 | - | 597.74 | 3,950,834.64 | 4,000,236.90 | - |
| 321 - State Investment Council | | | | | | | | | | | | | | | | |
| Company 3017 - Investment Council Expense Fund | 307 | G | | | | | 102 | 109 | 139 | 1,043,940.71 | 1,043,940.71 | - | 1,043,940.71 | 7,255,504.55 | 7,741,377.29 | - |
| Company 8000 - Agency Fund (SDIC) | 308 | NB (3) | | | | | 207 | 216 | 230 | 11,736,137.11 | 11,736,137.11 | 11,736,137.11 | 0.00 | - | - | - |
| 33 - State Auditor | | | | | | | | | | | | | | | | |
| Company 3028 - Equal Access to Our Courts Fund | 309 | G | | | | | 132 | 204 | 175 | 19,523.81 | 19,523.81 | - | 19,523.81 | 60,116.56 | 46,907.78 | - |
| Company 8000 - Agency Fund (AUD) | 310 | NB (3) | | | | | 207 | 216 | 230 | 7,084,864.36 | 7,084,864.36 | 7,084,864.36 | 0.00 | - | - | - |

** - FY2013's financial information was not available at time rankings were determined. Used FY2012 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.

## FY2013 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews CY2009 | CY2010 | CY2011 | CY2012 | GOAC Ranking FY2011 | FY2012 | FY2013 | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers In (Out) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

## Balances in State's Cash Flow Portfolio

| Fund | June 2011 | June 2012 | June 2013 |
|---|---|---|---|
| Company 1000 - Budget Reserve Fund | 43,398,445.61 | 23,243,430.61 | 71,093,284.42 |
| Company 1000 - State General Fund | 102,737,067.28 | 117,024,498.74 | 80,545,722.43 |
| | | | |
| **Federal Funds:** | | | |
| Company 2000 - Federal Stimulus Funds (ARRA) | (3,186,312.36) | (2,124,858.84) | (415,150.22) |
| Company 2002 - DENR Federal | (822,209.08) | (1,051,025.78) | (541,379.49) |
| Company 2002 - DENR Indirect Costs | 124,811.33 | 111,312.72 | 99,072.25 |
| Company 2003 - Dept. of Human Services Federal | 1,286,637.64 | 871,565.12 | (612,631.09) |
| Company 2003 - Dept. of Human Services Indirect Costs | (67,504.18) | 83,321.70 | 291,895.19 |
| Company 2004 - Dept. of Social Services Federal | (7,387,193.86) | (2,034,982.49) | (7,251,232.02) |
| Company 2005 - Governor's Office Federal | - | 2,836,835.21 | 6,290,964.03 |
| Company 2006 - Attorney General Federal | (627,032.67) | (890,956.73) | (633,437.56) |
| Company 2007 - Secretary of State Federal | 12,337,331.59 | 12,466,268.83 | 11,001,522.15 |
| Company 2008 - Tourism and Development Federal | (112,897.37) | - | - |
| Company 2009 - Bureau of Personnel Federal | 2,653.06 | 1,645.86 | 5.85 |
| Company 2010 - Arts and History Federal | (140,362.25) | (28,095.49) | 253,252.36 |
| Company 2012 - Dept. of Labor Federal | 1,477,057.47 | 1,469,843.34 | 1,978,671.82 |
| Company 2015 - Dept. of Revenue Federal | 5,675.92 | - | - |
| Company 2016 - Public Utilities Commission Federal | 100,045.60 | (49,092.53) | (106,267.47) |
| Company 2017 - Dept. of Human Services Federal (NB) | (141,536.00) | (237,044.00) | (72,067.73) |
| Company 2018 - Dept. of Health Federal | (45,235.54) | (828,730.83) | (281,543.41) |
| Company 2018 - Dept. of Health Indirect Costs | 155,548.06 | 260,872.32 | 63,196.73 |
| Company 2019 - Dept. of Agriculture Federal | 689,763.14 | 419,067.82 | 713,989.74 |
| Company 2019 - Dept. of Agriculture Indirect Costs | 99,818.99 | 233,302.26 | 188,081.10 |
| Company 2021 - Dept. of Corrections Federal | 3,769,051.57 | 2,483,153.72 | 1,569,463.84 |
| Company 2023 - Dept. of Game, Fish and Parks Federal | 1,638,794.02 | 1,378,767.67 | 647,129.70 |
| Company 2024 - Dept. of Education Federal | 734,828.22 | 686,539.40 | 760,145.68 |
| Company 2024 - Dept. of Education Indirect Costs | (345,046.61) | (155,663.23) | (3,515.03) |
| Company 2025 - Dept. of Military and Veterans Affairs Federal | (1,584,359.47) | (5,679,029.43) | (4,474,175.63) |
| Company 2026 - Animal Industry Board Federal | 636,454.63 | 670,551.97 | 536,187.67 |
| Company 2027 - Public Safety Federal | (235,186.03) | (774,910.10) | (478,634.15) |
| Company 2028 - Educational Telecommunications Federal | - | (3,388.69) | - |
| Company 2029 - Game and Fish Federal | 178,371.92 | (1,053,279.66) | (423,608.65) |
| 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 | (12,000.00) | - | - |
| Company 2032 - School and Public Lands Federal | 34,380.75 | - | - |
| Company 2033 - Transportation Federal | 14,544,325.67 | 14,561,416.31 | 14,805,400.71 |
| Company 2034 - Institutional M & R Federal Fund | 2,585,434.24 | 1,906,758.52 | 1,986,841.96 |
| Company 2035 - Emergency Management Federal | (191,069.32) | (444,903.63) | (1,226,234.64) |
| Company 2037 - Veterans' Affairs Federal Fund | - | (29,896.70) | (911,748.57) |
| | | | |
| **Other Funds:** | | | |
| Company 3000 - 24/7 Sobriety Fund | 489,470.27 | 495,787.03 | 515,932.67 |
| Company 3000 - Attorney General Other | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |
| Company 3000 - Drug Control Fund | 135,580.42 | 47,270.07 | 387,870.48 |
| Company 3001 - Public Lands Weed and Pest Fund | 303,910.00 | 300,000.00 | 300,000.00 |
| Company 3002 - Wheat Commission | 754,089.51 | 360,953.44 | 340,487.24 |
| Company 3006 - Tourism Promotion Fund | 584,517.82 | 1,322,588.00 | 1,097,343.04 |
| Company 3007 - Department of Human Services Building Improvement Fund | 1,397.15 | 1,444.14 | 1,477.88 |
| Company 3007 - Memorial Maintenance Fund | 14,125.10 | 14,125.10 | - |
| Company 3007 - Statewide M&R Fund | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| Company 3008 - SDPB/Tower Rent | 85,384.55 | 31,890.74 | 42,520.26 |
| Company 3010 - 911 Telecommunicator Training Fund | 1,803.01 | (93,197.04) | (170,989.36) |
| Company 3010 - Law Enforcement Officers Training Fund | 57,630.23 | (324,033.65) | (257,236.13) |
| Company 3011 - Parental Support | 919,821.02 | 590,397.04 | 791,422.18 |
| Company 3012 - Board of Bar Examiners | 87,157.88 | 95,801.55 | 82,014.29 |
| Company 3012 - Court Appointed Special Advocates Fund | 11,015.42 | 21,940.67 | 20,951.30 |
| Company 3012 - Court Automation Fund | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |
| Company 3013 - Financing Statement and Annual Report Filing Fee Fund | 25,000.00 | 18,702.13 | 15,397.36 |
| Company 3014 - Telephone Solicitation Fund | 269,204.86 | 286,728.17 | 327,587.50 |
| Company 3015 - Private Activities Bond Fund | 61,028.90 | 67,265.41 | 73,044.99 |
| Company 3016 - Employer's Investment in South Dakota's Future Fund | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |
| Company 3017 - Investment Council Expense Fund | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| Company 3021 - State Veterans' Home Operating Fund | 887,030.26 | 2,047,718.88 | 2,839,736.32 |
| Company 3021 - Veterans' Home Capital Fund | 598,645.35 | 493,128.48 | 709,170.46 |
| Company 3023 - Dept. of Corrections Miscellaneous | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |
| Company 3024 - Legislative Capitol Renovation Fund | 234,418.91 | 221,533.86 | 221,533.86 |
| Company 3026 - SD Public Broadcasting - Other | 465,258.22 | 239,492.85 | 272,393.71 |
| Company 3027 - SDPB - PBC | 513,124.12 | 421,959.45 | 649,454.08 |
| Company 3028 - Equal Access to Our Courts Fund | 35,575.00 | 6,315.03 | 19,523.81 |
| Company 3029 - Extraordinary Litigation Fund | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| Company 3030 - Employment Security Contingency Fund | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 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 | 278,157.80 |
| Company 3035 - Public Employees Insurance System Fund | 22,286,885.30 | 14,458,392.52 | 20,791,005.65 |
| Company 3035 - State Employees Workers' Compensation Program Fund | 5,998,792.50 | 7,078,042.57 | 5,741,181.71 |

## Balances in State's Cash Flow Portfolio

| Fund | June 2011 | June 2012 | June 2013 |
|---|---|---|---|
| Company 3036 - Petroleum Release Compensation Fund | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| Company 3037 - South Dakota Gaming Commission Fund | 787,539.01 | 897,879.58 | 938,491.27 |
| Company 3038 - Tax Relief Fund | 736,388.57 | 2,412,436.33 | 188,427.59 |
| Company 3040 - Highway Fund | 98,779,807.73 | 83,747,166.47 | 69,491,802.65 |
| Company 3041 - State Aeronautics Fund | 5,988,203.32 | 6,622,762.62 | 5,002,623.36 |
| Company 3042 - Railroad Administration Fund | 2,985,913.12 | 2,069,551.54 | 1,671,220.90 |
| Company 3044 - Local Government Transportation Technology Transfer Special Revenue Fund | 183,765.36 | 257,860.89 | 282,793.40 |
| Company 3044 - Railroad Trust Fund | 5,625,437.86 | 8,291,776.52 | 6,835,204.80 |
| Company 3046 - DHS - Other Fees | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |
| Company 3046 - Fund for Registration of Interpreters for the Deaf | 10,208.63 | 9,688.09 | 4,927.16 |
| Company 3046 - Prescription Drug Plan Fund | 125,864.73 | 265,132.74 | 420,515.96 |
| Company 3047 - Health Special Services Fund | 3,353,487.95 | 3,861,080.61 | 4,556,130.64 |
| Company 3048 - Boiler Inspection Fund | 39,819.73 | 40,000.00 | 40,000.00 |
| Company 3049 - Tobacco Prevention and Reduction Trust Fund | 1,032,681.53 | 629,981.57 | 1,256,982.10 |
| Company 3050 - Apiary Fund | 86,226.62 | 80,999.69 | 80,696.99 |
| Company 3050 - Dairy Inspection Fund | 164,716.00 | 187,317.22 | 207,913.42 |
| Company 3050 - Feed and Remedy Fund | 654,921.21 | 849,533.62 | 899,047.50 |
| Company 3050 - Fertilizer Fund | 172,580.46 | 335,302.85 | 490,570.10 |
| Company 3050 - Honey Industry Fund | 6,798.72 | 6,783.59 | 6,478.32 |
| Company 3050 - Nursery Fund | 58,217.80 | 78,166.53 | 25,359.02 |
| Company 3050 - Pesticide Regulatory Fund | 558,398.92 | 516,250.77 | 511,364.43 |
| Company 3050 - Seed Fund | 73,762.51 | 74,986.17 | 97,664.32 |
| Company 3050 - Weed and Pest Control Fund | 1,069,257.14 | 1,400,694.66 | 1,520,060.60 |
| Company 3052 - Rural Rehabilitation Fund | 4,973,295.78 | 5,351,431.63 | 4,846,953.12 |
| Company 3052 - South Dakota Certified Beef Fund | (14,821.52) | (19,476.19) | 122,517.56 |
| Company 3052 - Value Added Finance Authority | 63,567.47 | 40,820.97 | 34,427.88 |
| Company 3053 - American Dairy Association | 128,698.08 | 275,154.88 | 473,115.40 |
| Company 3054 - Oilseeds Fund | 487,476.83 | 474,688.95 | 508,309.11 |
| Company 3054 - Pulse Crops Fund | 92,429.76 | 125,870.26 | 147,380.54 |
| Company 3054 - Soybean Research and Promotion | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| Company 3055 - Corn Utilization Council | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| Company 3056 - Forestry Fund | 519,139.22 | 441,706.92 | 240,777.76 |
| Company 3057 - Brand Fund | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund | 235,680.17 | 266,445.17 | 459,383.38 |
| Company 3059 - State Fire Suppression Special Revenue Fund | (1,167,786.56) | 2,119,591.53 | 810,050.24 |
| Company 3061 - Conservation District Special Revenue Fund | 15,990.91 | 55,380.97 | 29,918.99 |
| Company 3062 - Teen Court Grant Program Fund | 7,280.11 | 7,576.00 | 102,752.54 |
| Company 3063 - Coordinated Natural Resources Conservation Fund | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| Company 3063 - Pesticide Recycling and Disposal Fund | 336,390.73 | 395,745.84 | 417,165.71 |
| Company 3072 - Environment and Natural Resources Fee Fund | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |
| Company 3073 - Water and Environment Fund | 8,551,198.43 | 15,793,870.32 | 21,321,611.23 |
| Company 3074 - Board of Certification Fund | 32,245.04 | 25,946.94 | 17,017.54 |
| Company 3074 - Other Activities | (21,308.15) | 168,813.12 | (133,173.81) |
| Company 3075 - Clean Water State Revolving Fund | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| Company 3075 - Drinking Water State Revolving Fund | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| Company 3075 - Environmental Livestock Cleanup Fund | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| Company 3075 - Hazardous Waste Revolving Fund | 100,000.00 | 82,628.57 | 13,602.54 |
| Company 3075 - Reclamation Fund | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| Company 3075 - Regulated Substance Response Fund | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |
| Company 3075 - Well Rehabilitation and Plugging Subfund | 6,470.40 | 6,644.66 | 6,797.62 |
| Company 3076 - License Plate Revolving Fund | 28,187.43 | 42,841.51 | 35,520.84 |
| Company 3078 - Cigarette Stamp Purchasing Fund | 7,792.00 | 41,792.70 | 38,008.18 |
| Company 3078 - Ethanol Fuel Fund | 100,000.00 | 100,000.00 | 100,000.00 |
| Company 3079 - Crime Victims' Compensation Fund | 5,558.59 | 1,259.31 | 10,361.14 |
| Company 3079 - Prescription Drug Plan Fund | - | 18,475.84 | 9,934.87 |
| Company 3079 - SS-Other/Local Donated | 7,584,783.18 | 7,283,501.39 | 7,645,666.29 |
| Company 3079 - SS-Other/Local Donated (Treatment Deadwood Gaming) | - | - | (4,892.68) |
| Company 3090 - SDRS Supplemental Retirement Admin | 184,589.11 | 191,331.26 | 197,247.82 |
| Company 3091 - Other | - | - | (20,627.84) |
| Company 3091 - Telecommunication Fund for Other Disabilities | 104,949.23 | 195,842.70 | 225,832.33 |
| Company 3091 - Telecommunication Fund for the Deaf | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |
| Company 3113 - Maintenance of Buildings and Grounds | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |
| Company 3121 - Game, Fish and Parks Administration | - | - | 127,024.78 |
| Company 3121 - GF&P Administration | 36,692.44 | 66,260.51 | - |
| Company 3122 - Department of Game, Fish and Parks Fund | 11,609,840.00 | 9,599,052.59 | 6,397,732.43 |
| Company 3122 - HMC Natural Resources Restoration Fund | 258,817.14 | 267,439.19 | 273,640.72 |
| Company 3123 - Animal Damage Control Fund | 242,242.80 | 168,957.47 | 48,942.41 |
| Company 3123 - South Dakota Sportsmen's Access and Landowner Depredation Fund | - | - | (9,030.00) |
| Company 3124 - Land Acquisition and Development Fund | 48,156.37 | 54,116.81 | 251,359.97 |
| Company 3125 - Custer State Park Bond Redemption Fund | 1,224.92 | 510.67 | 17,643.68 |
| Company 3125 - HMC Natural Resources Recovery Fund | 712,144.18 | 676,131.28 | 662,640.42 |
| Company 3125 - Parks and Recreation Fund | 5,022,414.95 | 2,446,600.03 | 1,318,563.73 |
| Company 3126 - Snowmobile Trails Fund | 1,140,353.19 | 1,106,971.00 | 884,338.50 |
| Company 3128 - Grain and Warehouse Fund | 228,857.05 | 206,986.44 | 180,466.23 |
| Company 3128 - Gross Receipts Tax fund | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |
| Company 3128 - One-Call Notification Fund | 359,664.22 | 572,670.70 | 610,635.06 |

## Balances in State's Cash Flow Portfolio

| Fund | June 2011 | June 2012 | June 2013 |
|---|---|---|---|
| Company 3128 - Pipeline Safety Account | (82,977.97) | 50,047.26 | 136,557.01 |
| Company 3138 - Dept. of Education Other | 2,377,908.00 | 2,736,385.22 | 2,878,664.25 |
| Company 3138 - Hagen-Harvey Memorial Scholarship | 902,018.94 | 906,901.07 | 898,288.93 |
| Company 3138 - Postsecondary Technical Credentialing Fund | 32,783.43 | 31,898.43 | 29,630.46 |
| Company 3138 - Professional Teachers Practices and Standards Commission | 54,666.23 | 44,428.12 | 67,712.93 |
| Company 3138 - State Institute Fund | 364,720.93 | 358,729.91 | 304,528.15 |
| Company 3139 - Archeological Research Center | (27,234.01) | 30,161.60 | 396,793.57 |
| Company 3139 - Historical Society Special Revenue Fund | 229,147.23 | 182,041.50 | 165,412.24 |
| Company 3143 - Arts - Donations and Receipts | 253,630.56 | 263,727.66 | 297,627.15 |
| Company 3144 - S.D. 911 Coordination Fund | 448,465.01 | 557,216.89 | 3,225,986.97 |
| Company 3144 - Special Emergency and Disaster Special Revenue Fund | (20,213,014.41) | 3,346,566.54 | 1,860,226.96 |
| Company 3145 - Historical Preservation Loan and Grant Fund | 419,659.09 | 384,585.86 | 373,909.17 |
| Company 3146 - State Library | 70,254.90 | 35,236.88 | 33,125.81 |
| Company 3147 - National Guard Museum and State Weapons Collection Fund | 153,299.35 | 150,019.71 | 150,081.40 |
| Company 3148 - General Militia Fund and Special Militia Fund | 268,755.67 | 297,043.19 | 314,968.65 |
| Company 3149 - Veterans Affairs Division Special Revenue Fund | 86,851.78 | 89,542.78 | 86,938.11 |
| Company 3149 - Veterans' Freedom Memorial Fund | 7,906.34 | 7,631.25 | 7,302.10 |
| Company 3150 - Other Disease Control | 95,250.48 | 81,893.34 | 148,342.16 |
| Company 3151 - Livestock Disease Emergency Fund | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| Company 3177 - State Motor Vehicle Fund | 3,407,332.04 | 4,083,825.24 | 3,947,207.45 |
| Company 3178 - Energy Conservation Loan Special Revenue Fund | 9,306,799.23 | 9,774,993.25 | 7,533,031.35 |
| Company 3178 - Ethanol Infrastructure Incentive Fund | - | 742,895.32 | 1,165,587.58 |
| Company 3178 - GOED Special Revenue Fund | - | - | 520,591.75 |
| Company 3178 - Other | 191,207.41 | 343,146.65 | - |
| Company 3181 - Banking Special Revenue Fund | 2,857.05 | 56,678.40 | 7,500.00 |
| Company 3183 - South Dakota Appraisal Management Companies Fund | - | 87,000.00 | 165,134.02 |
| Company 3183 - Insurance Operating Fund | 175,000.00 | 175,000.00 | 175,000.00 |
| Company 3183 - Investor Education | 193.38 | 39.72 | (29.98) |
| Company 3183 - SD Insurance Producers Continuing Education | 48,867.11 | 41,302.84 | 75,192.24 |
| Company 3183 - SD Real Estate Appraiser Fund | 191,994.71 | 173,189.93 | 132,065.77 |
| 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 | 106,196.48 |
| Company 3184 - Motorcycle Safety | 765,937.36 | 879,648.99 | 868,412.88 |
| Company 3184 - Other | 232,460.32 | 244,523.63 | 121,159.96 |
| Company 3185 - South Dakota-Bred Racing Fund | 107,673.23 | 72,699.87 | 95,068.30 |
| Company 3185 - Special Racing Revolving Fund | 371,346.48 | 349,411.95 | 252,212.62 |
| Company 3186 - Economic Development Partnership Fund | - | - | 1,050,000.00 |
| Company 3187 - Local Infrastructure Improvement Grant Fund | - | - | 1,750,000.00 |
| Company 3188 - SD Housing Opportunity Fund | - | - | 2,094,750.00 |
| Company 3189 - Workforce Education Fund | - | - | 2,100,000.00 |
| Company 5008 - City/County M&R | 69,824.15 | 76,869.12 | 70,204.86 |
| Company 5016 - Redfield Resident Investment | 77,478.27 | 80,312.01 | 79,873.97 |
| Company 5017 - Resident Trust Fund | 207,532.23 | 202,502.04 | 248,296.87 |
| Company 6001 - Data Processing Internal Service Fund | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |
| Company 6002 - Capitol Communications Systems Internal Service Fund | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |
| Company 6003 - Records Management Internal Service Fund | 149,246.51 | 137,213.91 | 127,247.48 |
| Company 6004 - Buildings and Grounds | 631,231.98 | 69,011.00 | 660,965.44 |
| Company 6005 - Capitol Communications Systems Internal Service Fund | 623,034.56 | 674,696.98 | 518,454.86 |
| Company 6006 - Supply Internal Service Fund | 198,997.14 | 305,740.86 | - |
| Company 6007 - Central Duplicating | 383,744.40 | 183,184.71 | 215,589.39 |
| Company 6008 - Fleet & Travel Management | 456,945.06 | 141,474.93 | 1,885,349.57 |
| Company 6009 - Personnel - Labor & Mgmt. | 829,578.57 | 873,839.19 | 903,312.96 |
| Company 6010 - Budgetary Accounting Fund | 1,599,971.14 | 1,966,430.12 | 840,463.72 |
| Company 6011 - Dakota Digital Network | 696,201.70 | 459,346.47 | 509,470.31 |
| Company 6012 - Special Aviation Internal Service Fund | 354,919.36 | 750,087.92 | 881,722.62 |
| Company 6013 - Building Authority | 19,014,467.41 | 12,053,745.14 | 2,409,685.77 |
| Company 6014 - Public Entity Pool for Liability | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |
| Company 6015 - Purchasing and Printing Internal Service Fund | 94,728.19 | 109,012.32 | 13,453.72 |
| Company 6016 - State Engineer | 602,360.86 | 552,840.11 | 559,253.62 |
| Company 6018 - State Laboratory Fund | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| Company 6019 - BOA Support Services | 249,986.58 | 246,467.14 | 238,561.60 |
| Company 6021 - Property Management Internal Service Fund | 52,066.48 | 31,846.76 | 25,882.18 |
| Company 6022 - Public Safety Inspections Fund | 285,787.53 | 272,096.44 | 210,952.14 |
| Company 6502 - Radio Communications Fund | 143,697.76 | 213,979.81 | 261,274.63 |
| Company 6503 - Board of Abstractors | 89,886.47 | 123,448.20 | 157,613.09 |
| Company 6503 - Board of Accountancy | 290,410.50 | 296,407.55 | 269,319.65 |
| Company 6503 - Board of Alcohol and Drug Professionals | 106,316.05 | 75,981.56 | 52,763.87 |
| Company 6503 - Board of Barber Examiners | 48,234.47 | 49,961.07 | 56,187.37 |
| Company 6503 - Board of Chiropractic Examiners | 177,217.50 | 212,745.65 | 234,971.61 |
| Company 6503 - Board of Counselor Examiners | 83,864.21 | 84,139.51 | 87,640.90 |
| Company 6503 - Board of Dentistry | 346,527.72 | 318,460.71 | 566,457.73 |
| Company 6503 - Board of Examiners for Speech-Language Pathology | - | - | (25,323.47) |
| Company 6503 - Board of Examiners in Optometry | 52,176.16 | 63,977.43 | 47,283.03 |
| Company 6503 - Board of Examiners of Psychologists | 56,113.24 | 46,758.47 | 35,669.63 |
| Company 6503 - Board of Funeral Service | 43,520.95 | 60,182.45 | 71,955.48 |
| Company 6503 - Board of Hearing Aid Dispensers and Audiologists | 59,488.99 | 58,737.53 | 66,434.91 |

## Balances in State's Cash Flow Portfolio

| Fund | June 2011 | June 2012 | June 2013 |
|---|---|---|---|
| Company 6503 - Board of Massage Therapy | 161,661.31 | 177,562.98 | 191,221.23 |
| Company 6503 - Board of Medical & Osteopathic Examiners | 1,446,266.58 | 1,883,933.80 | 2,379,527.30 |
| Company 6503 - Board of Nursing | 811,908.00 | 826,600.54 | 865,447.42 |
| Company 6503 - Board of Nursing Facility Administrators | 87,779.44 | 60,699.41 | 57,821.47 |
| Company 6503 - Board of Pharmacy | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| Company 6503 - Board of Podiatry Examiners | 37,727.32 | 39,314.18 | 38,055.05 |
| Company 6503 - Board of Social Work Examiners | 95,246.78 | 108,042.45 | 109,933.03 |
| Company 6503 - Board of Veterinary Medical Examiners | 166,461.04 | 154,961.24 | 173,220.20 |
| Company 6503 - Boxing Commission | - | - | 95,000.00 |
| Company 6503 - Cosmetology Commission | 211,413.65 | 297,109.87 | 365,230.05 |
| Company 6503 - Electrical Commission | 761,163.37 | 879,914.73 | 967,212.90 |
| Company 6503 - Insurance Fraud Prevention Unit Fund | 232,156.80 | 409,376.47 | 220,747.92 |
| Company 6503 - Plumbing Commission | 139,290.22 | 128,159.06 | 107,458.95 |
| Company 6503 - SD Board of Technical Professions | 439,069.78 | 487,380.40 | 632,153.60 |
| Company 6503 - SD Real Estate Commission | 517,917.42 | 470,788.37 | 405,863.03 |
| Company 6504 - Prison Industries Revolving Fund | 3,593,569.23 | 2,692,922.39 | 2,134,089.62 |
| Company 6507 - South Dakota Rodent Control Fund | 98,473.38 | 109,313.23 | 90,574.41 |
| Company 6508 - DHS Canteen Fund | 74,864.65 | 76,663.24 | 77,887.74 |
| Company 6509 - Special State Flag Account | 5,795.05 | 373.03 | 16,156.97 |
| Company 6510 - Revolving Economic Development and Initiative Fund | 42,875,653.94 | 51,219,802.14 | 61,906,252.08 |
| Company 6511 - Federal Surplus Property | 315,830.68 | 393,280.60 | 534,437.20 |
| Company 6515 - State Fair Fund | 531,716.81 | 644,331.31 | 677,308.76 |
| Company 6516 - Lottery Operating Fund | 5,257,807.00 | 6,075,991.73 | 6,182,456.78 |
| Company 6516 - Video Lottery Operating Fund | 2,292,625.74 | 2,622,173.40 | 3,221,572.17 |
| Company 6517 - Railroad Authority | 772,994.36 | 26,103.09 | 31,625.61 |
| Company 6518 - Science and Technology Authority | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| Company 6521 - South Dakota Risk Pool Fund | 7,374,908.29 | 6,780,196.87 | 7,107,024.78 |
| Company 6525 - Subsequent Injury Fund | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| Company 6526 - Banking Special Revenue Fund | 871,454.90 | 1,438,230.73 | 2,941,048.73 |
| Company 6526 - Insurance Examination Fund | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| Company 6527 - South Dakota Energy Infrastructure Authority | 312.11 | 312.11 | 312.11 |
| Company 8000 - Agency Fund | 161,693,788.60 | 147,963,667.84 | 146,640,287.11 |
| Company 8301 - State Workers Unemployment Compensation | 89,205.76 | 234,145.14 | 316,932.90 |
| Company 8302 - Antitrust Special Revenue Fund | 508,748.06 | 543,241.51 | 575,266.62 |
| Company 8303 - Drug Screening | 10,909.93 | 7,756.68 | 7,057.89 |
| Company 8303 - Other | 7,825.54 | 15,973.43 | 11,372.56 |
| Company 8304 - Private Workers Compensation | 1,174,757.39 | 1,245,969.41 | 1,292,968.22 |
| Company 8311 - HSC Resident Investment | 92,228.22 | 100,278.67 | 121,447.89 |
| Company 8311 - Unclaimed Funds Account | - | 2,703.54 | 423.09 |
| Company 8313 - Child Care Fund | 133,508.81 | 181,603.03 | 172,839.70 |
| Company 8314 - DHS/SBVI Business Enterprise Program | 96,119.64 | 123,468.44 | 118,572.67 |
| Company 8316 - Telecommunication Investigation Fund | - | (6,595.93) | (2,339.27) |
| Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund | (73,350.94) | (24,588.55) | (66,142.28) |
| Company 8324 - Unclaimed Property Trust Fund | 50,000.00 | 50,000.00 | 597.74 |
| Company 8328 - Children's Trust Fund | 317,099.10 | 362,611.13 | 400,502.98 |
| 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 | 6,682,591.54 | 4,089,702.50 | 6,354,371.58 |
| Company 9012 - Research Proof-of-Concept Fund | - | - | 500,000.00 |
| Company 9000 - Warrant Imprest Fund | 21,468,046.21 | 20,221,780.01 | 21,744,526.20 |
| Various - Board of Regents | 121,008,833.43 | 191,728,435.50 | 172,435,415.18 |
| **Held in State's Cash Flow Portfolio** | 1,027,825,863.94 | 1,103,378,499.65 | 1,131,805,861.80 |

## Governors Office

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |
| 2 | Total Assets | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |
| 8 | Total Fund Equity | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |
| 9 | Total Liabilities and Fund Equity | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 28,691.35 | 24,645.52 | 4,908.92 | 1,540.33 |
| 13 | Sales and Services | 626,756.16 | - | 1,327.59 | 2,000.00 |
| 14 | Total Operating Revenue | 655,447.51 | 24,645.52 | 6,236.51 | 3,540.33 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | | |
| 22 | Transfers In | 7,161.97 | - | - | 2,239.25 |
| 23 | Transfers Out | - | (1,098,331.00) | - | - |
| 24 | Net Transfers | 7,161.97 | (1,098,331.00) | - | 2,239.25 |
| 25 | | | | | |
| 26 | Net Change | 662,609.48 | (1,073,685.48) | 6,236.51 | 5,779.58 |
| 27 | | | | | |
| 28 | Beginning Fund Equity | 472,104.90 | 1,134,714.38 | 61,028.90 | 67,265.41 |
| 29 | Ending Equity | 1,134,714.38 | 61,028.90 | 67,265.41 | 73,044.99 |

**Company:** 3015
**Company Name:** Private Activity Bond Fees Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |
| 2 | Total Assets | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 5,000,000.00 |
| 8 | Unreserved Fund Balance | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 41,016,890.95 |
| 9 | Total Fund Equity | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |
| 10 | Total Liabilities and Fund Equity | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 11,514,118.03 | 12,400,469.23 | 13,470,088.36 | 14,021,401.87 |
| 14 | Use of Money and Property | 951,150.54 | 1,181,762.39 | 894,599.33 | 708,738.34 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Other Revenue | 7,158.33 | - | 1,640,000.00 | 450,000.00 |
| 17 | Total Operating Revenue | 12,472,426.90 | 13,582,231.62 | 16,004,687.69 | 15,180,140.21 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | - | - | - |
| 20 | Travel | - | - | - | - |
| 21 | Contractual Services | - | - | - | - |
| 22 | Supplies and Materials | - | - | - | - |
| 23 | Grants and Subsidies | 9,722,618.30 | 11,402,871.77 | 7,368,510.47 | 7,814,848.55 |
| 24 | Capital Outlay | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 9,722,618.30 | 11,402,871.77 | 7,368,510.47 | 7,814,848.55 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | 2,000,000.00 |
| 28 | Transfers Out | (63,345.46) | (446,441.12) | - | - |
| 29 | Net Transfers In (Out) | (63,345.46) | (446,441.12) | - | 2,000,000.00 |
| 30 | | | | | |
| 31 | Net Change | 2,686,463.14 | 1,732,918.73 | 8,636,177.22 | 9,365,291.66 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 23,596,040.20 | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 26,282,503.34 | 28,015,422.07 | 36,651,599.29 | 46,016,890.95 |

**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 purposes related to research and economic development for the state (61-5-29.1).

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,331,943.59 | 9,306,799.23 | 9,774,993.25 | 7,533,031.35 |
| 2 | Loans and Notes Receivable | 237,662.38 | 225,929.38 | 130,684.58 | 2,717,267.91 |
| 3 | Advances to Other Funds | 4,010,851.52 | 1,365,288.00 | 1,183,860.00 | 1,002,432.00 |
| 4 | Total Assets | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 | 11,252,731.26 |
| 5 | | | | | |
| 6 | Accounts Payable | - | - | - | - |
| 7 | Total Liabilities | - | - | - | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | - | - | - |
| 10 | Unreserved Fund Balance | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 | 11,252,731.26 |
| 11 | Total Fund Equity | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 | 11,252,731.26 |
| 12 | Total Liabilities and Fund Equity | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 | 11,252,731.26 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Fines, Forfeits and Penalties | - | - | - | - |
| 16 | Use of Money and Property | 282,762.00 | 317,559.12 | 275,033.02 | 238,587.09 |
| 17 | Administering Programs | - | - | - | - |
| 18 | Total Operating Revenue | 282,762.00 | 317,559.12 | 275,033.02 | 238,587.09 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | - | - | - | 24,291.91 |
| 21 | Travel | - | - | - | 905.23 |
| 22 | Contractual Services | - | - | - | 494.01 |
| 23 | Supplies and Materials | - | - | - | - |
| 24 | Grants and Subsidies | - | - | - | - |
| 25 | Capital Outlay | - | - | - | 74.80 |
| 26 | Bad Debts Expense | - | - | 83,511.80 | - |
| 27 | Total Operating Expenditures/Expenses | - | - | 83,511.80 | 25,765.95 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | 282,762.00 | 317,559.12 | 191,521.22 | 212,821.14 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 10,297,695.49 | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 |
| 36 | Prior Period Adjustment | - | - | - | (49,627.71) |
| 37 | Ending Equity | 10,580,457.49 | 10,898,016.61 | 11,089,537.83 | 11,252,731.26 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 186,995.69 | 191,207.41 | 343,146.65 | 520,591.75 |
| 2 | Total Assets | 186,995.69 | 191,207.41 | 343,146.65 | 520,591.75 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 5,000,000.00 | 5,000,000.00 |
| 8 | Unreserved Fund Balance | 186,995.69 | 191,207.41 | (4,656,853.35) | (4,479,408.25) |
| 9 | Total Fund Equity | 186,995.69 | 191,207.41 | 343,146.65 | 520,591.75 |
| 10 | Total Liabilities and Fund Equity | 186,995.69 | 191,207.41 | 343,146.65 | 520,591.75 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Sales and Services | 99,505.35 | 117,760.85 | 169,644.61 | 222,302.30 |
| 15 | Other Revenue | 274,915.52 | 187,743.77 | 250,961.58 | 344,465.86 |
| 16 | Total Operating Revenue | 374,420.87 | 305,504.62 | 420,606.19 | 566,768.16 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | 4.14 | 8.96 |
| 19 | Travel | 4,471.42 | 33,052.54 | 22,748.73 | 48,612.59 |
| 20 | Contractual Services | 340,422.29 | 199,006.70 | 188,363.37 | 275,673.22 |
| 21 | Supplies and Materials | 80,018.64 | 64,605.35 | 58,602.74 | 63,428.29 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 424,912.35 | 296,664.59 | 269,718.98 | 387,723.06 |
| 25 | | | | | |
| 26 | Transfers In | - | - | 1,052.03 | - |
| 27 | Transfers Out | - | (4,628.31) | - | (1,600.00) |
| 28 | Net Transfers In (Out) | - | (4,628.31) | 1,052.03 | (1,600.00) |
| 29 | | | | | |
| 30 | Net Change | (50,491.48) | 4,211.72 | 151,939.24 | 177,445.10 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 237,487.17 | 186,995.69 | 191,207.41 | 343,146.65 |
| 33 | Ending Equity | 186,995.69 | 191,207.41 | 343,146.65 | 520,591.75 |

**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.

**Additional Information:**
The $5 million encumbrance reported in FY2012 and FY2013 is associated with the S.D. Wins program appropriated in 2012 Senate Bill 68.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**

**Company 3178 - Ethanol Infrastructure Incentive Fund**

| | | FY2012 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 742,895.32 | 1,165,587.58 |
| 2 | Total Assets | 742,895.32 | 1,165,587.58 |
| 3 | | | |
| 4 | Accounts Payable | - | - |
| 5 | Total Liabilities | - | - |
| 6 | | | |
| 7 | Reserve for Encumbrances | - | - |
| 8 | Unreserved Fund Balance | 742,895.32 | 1,165,587.58 |
| 9 | Total Fund Equity | 742,895.32 | 1,165,587.58 |
| 10 | Total Liabilities and Fund Equity | 742,895.32 | 1,165,587.58 |
| 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 | 7,095.30 |
| 19 | Travel | 309.61 | - |
| 20 | Contractual Services | 1,242.47 | 410.37 |
| 21 | Supplies and Materials | 475.93 | - |
| 22 | Grants and Subsidies | 245,000.00 | 569,802.07 |
| 23 | Capital Outlay | - | - |
| 24 | Total Operating Expenditures/Expenses | 257,104.68 | 577,307.74 |
| 25 | | | |
| 26 | Transfers In | 1,000,000.00 | 1,000,000.00 |
| 27 | Transfers Out | - | - |
| 28 | Net Transfers In (Out) | 1,000,000.00 | 1,000,000.00 |
| 29 | | | |
| 30 | Net Change | 742,895.32 | 422,692.26 |
| 31 | | | |
| 32 | Beginning Fund Equity | - | 742,895.32 |
| 33 | Ending Equity | 742,895.32 | 1,165,587.58 |

**Company:** 3178
**Company Name:** Energy Conservation Fund
**Fund Name:** Ethanol Infrastructure Incentive Fund
**Fund Type:** Special Revenue
**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 3186 - Economic Development Partnership Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,050,000.00 |
| 2 | Total Assets | 1,050,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | 1,050,000.00 |
| 9 | Total Fund Equity | 1,050,000.00 |
| 10 | Total Liabilities and Fund Equity | 1,050,000.00 |
| 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 | - |
| 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 | 1,050,000.00 |
| 27 | Transfers Out | - |
| 28 | Net Transfers In (Out) | 1,050,000.00 |
| 29 | | |
| 30 | Net Change | 1,050,000.00 |
| 31 | | |
| 32 | Beginning Fund Equity | - |
| 33 | Ending Equity | 1,050,000.00 |

**Company:** 3186
**Company Name:** Economic Development Partnership Fund
**Fund Name:** Economic Development Partnership Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 1-16G-51 created the Economic Development Partnership Fund. Source: Per § 1-16G-48, this fund will receive 15% of the disbursements from the Building South Dakota Fund. Use: To be used for grants awarded by the Board of Economic Development to any nonprofit development corporation, municipality, county, or other political subdivision of this state on a matching basis as provided in §§ 1-16G-52 and 1-16G-53. The awards from fund may be for new staff, or elevate existing part-time staff and equipment and training needs for the purpose of developing or expanding local, community, and economic development programs. The board may also award funds from the fund to commence or replenish a local revolving loan fund for the purpose of developing or expanding housing, community, and economic development programs. Areas of emphasis for funding include creating high quality employment opportunities, repopulation, stronger economies, housing development, business growth, support of entrepreneurship, and job creation, expansion, and retention. Any money in the Economic Development Partnership Fund is continuously appropriated.

**Budget Information:** This fund will be included in the General Appropriations Bill as an informational budget.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**

**Company 3187 - Local Infrastructure Improvement Grant Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,750,000.00 |
| 2 | Total Assets | 1,750,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | 1,750,000.00 |
| 9 | Total Fund Equity | 1,750,000.00 |
| 10 | Total Liabilities and Fund Equity | 1,750,000.00 |
| 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 | - |
| 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 | 1,750,000.00 |
| 27 | Transfers Out | - |
| 28 | Net Transfers In (Out) | 1,750,000.00 |
| 29 | | |
| 30 | Net Change | 1,750,000.00 |
| 31 | | |
| 32 | Beginning Fund Equity | - |
| 33 | Ending Equity | 1,750,000.00 |

**Company:** 3187
**Company Name:** Local Infrastructure Improvement Grant Fund
**Fund Name:** Local Infrastructure Improvement Grant Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 1-16G-50 created the Local Infrastructure Improvement Grant Fund. Source: Per § 1-16G-48, this fund will receive 25% of the disbursements from the Building South Dakota Fund. Use: To be used for grants awarded by the Board of Economic Development to any political subdivision of this state or local development corporation to construct or reconstruct infrastructure for the purpose of serving an economic development project. The board shall consult state agencies to evaluate the feasibility and merits of the proposed infrastructure improvements. The board shall consider the funding mechanisms available to and utilized by the applicant when making a decision to award a grant. Interest earned on money in the fund shall be deposited into the fund. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

**Budget Information:** This fund will be included in the General Appropriations Bill as an informational budget.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**

**Company 3188 - S.D. Housing Opportunity Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,094,750.00 |
| 2 | Total Assets | 2,094,750.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | 2,094,750.00 |
| 9 | Total Fund Equity | 2,094,750.00 |
| 10 | Total Liabilities and Fund Equity | 2,094,750.00 |
| 11 | | |
| 12 | | |
| 13 | Use of Money and Property | - |
| 14 | Sales and Services | - |
| 15 | Other Revenue | 344,750.00 |
| 16 | Total Operating Revenue | 344,750.00 |
| 17 | | |
| 18 | Personal Services and Benefits | - |
| 19 | Travel | - |
| 20 | Contractual Services | - |
| 21 | Supplies and Materials | - |
| 22 | Grants and Subsidies | - |
| 23 | Capital Outlay | - |
| 24 | Total Operating Expenditures/Expenses | - |
| 25 | | |
| 26 | Transfers In | 1,750,000.00 |
| 27 | Transfers Out | - |
| 28 | Net Transfers In (Out) | 1,750,000.00 |
| 29 | | |
| 30 | Net Change | 2,094,750.00 |
| 31 | | |
| 32 | Beginning Fund Equity | - |
| 33 | Ending Equity | 2,094,750.00 |

**Company:** 3188
**Company Name:** S.D. Housing Opportunity Fund
**Fund Name:** S.D. Housing Opportunity Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 11-13-2 created the South Dakota Housing Opportunity Fund . Source: Per § 1-16G-48, this fund will receive 25% of the disbursements from the Building South Dakota Fund. Use: The fund will be administered by the South Dakota Housing Development Authority for the purpose of preserving and expanding sustainable, affordable, and safe housing that is targeted to low and moderate income families and individuals in South Dakota. Per § 11-13-5 the fund may be used to provide a grant, loan, loan guarantee, loan subsidy and other financial assistance to an eligible applicant. Money from the fund may be used to build, buy, and or rehabilitate affordable housing for rent or home ownership, including single family and multifamily housing. The eligible fund activities include affordable housing projects that consist of new construction or the purchase of rental or home ownership housing, substantial or moderate rehabilitation of rental or home ownership housing, housing preservation, including home repair grants and grants to make homes more accessible to individuals with disabilities, homelessness prevention activities, as well as a community land trust. No more than ten percent of the funds awarded may be used for the administrative costs of any entity that has received funding from the fund. Any money in the fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

**Budget Information:** This fund will be included in the General Appropriations Bill as an informational budget.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**

**Company 6510 - Revolving Economic Development and Initiative Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 37,036,700.46 | 42,875,653.94 | 51,219,802.14 | 61,906,252.08 |
| 2 | Loans and Notes Receivable | 52,970,490.14 | 49,882,961.56 | 48,044,433.68 | 41,989,470.42 |
| 3 | Total Assets | 90,007,190.60 | 92,758,615.50 | 99,264,235.82 | 103,895,722.50 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 303.11 | 3,714.62 | - | - |
| 9 | Unreserved Fund Balance | 90,006,887.49 | 92,754,900.88 | 99,264,235.82 | 103,895,722.50 |
| 10 | Total Fund Equity | 90,007,190.60 | 92,758,615.50 | 99,264,235.82 | 103,895,722.50 |
| 11 | Total Liabilities and Fund Equity | 90,007,190.60 | 92,758,615.50 | 99,264,235.82 | 103,895,722.50 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 147,776.12 | 135,853.26 | 135,000.00 | 135,000.00 |
| 15 | Use of Money and Property | 3,208,541.68 | 3,261,884.28 | 2,679,586.02 | 2,503,563.02 |
| 16 | Sales and Services | 113,883.00 | 32,955.56 | 122,978.49 | 60,553.81 |
| 17 | Other Revenue | - | - | 2,500,000.00 | 990,000.00 |
| 18 | Total Operating Revenue | 3,470,200.80 | 3,430,693.10 | 5,437,564.51 | 3,689,116.83 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 414,115.53 | 369,096.58 | 385,893.21 | 391,016.51 |
| 21 | Travel | 21,371.83 | 12,757.52 | 17,079.94 | 11,799.01 |
| 22 | Contractual Services | 256,913.62 | 249,333.15 | 268,490.62 | 285,062.42 |
| 23 | Supplies and Materials | 7,781.68 | 6,554.46 | 9,089.06 | 12,480.79 |
| 24 | Grants and Subsidies | 79,943.89 | 46,480.29 | 42,672.02 | 25,565.18 |
| 25 | Capital Outlay | 91.96 | - | 3,714.62 | 7,885.16 |
| 26 | Bad Debts Expense | 0.10 | - | 5,847.97 | 669,635.03 |
| 27 | Total Operating Expenditures/Expenses | 780,218.61 | 684,222.00 | 732,787.44 | 1,403,444.10 |
| 28 | | | | | |
| 29 | Transfers In | - | - | 2,000,000.00 | 2,350,000.00 |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | 2,000,000.00 | 2,350,000.00 |
| 32 | | | | | |
| 33 | Net Change | 2,689,982.19 | 2,746,471.10 | 6,704,777.07 | 4,635,672.73 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 86,864,642.26 | 90,007,190.60 | 92,758,615.50 | 99,264,235.82 |
| 36 | Prior Period Adjustment | 452,566.15 | 4,953.80 | (199,156.75) | (4,186.05) |
| 37 | Ending Equity | 90,007,190.60 | 92,758,615.50 | 99,264,235.82 | 103,895,722.50 |

**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. Per § 1-16G-48, this fund will receive 15% of the disbursements from the Building South Dakota Fund. 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. The monies provided by the Building South Dakota Fund are to be used for grants to projects that have a total project cost of less than twenty million dollars.

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 transferred 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.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**

**Company 6510 - Revolving Economic Development and Initiative Fund**

**Budget Information:** Administrative costs are Included in the General Appropriations Bill.

**Additional Information:**

The Value Added Agriculture Subfund was moved to the Dept. of Agriculture effective FY2014 by Ch. 192 of the 2013 Legislative Session.

## Governor's Office of Economic Development

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| 2 | Total Assets | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| 8 | Total Fund Equity | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| 9 | Total Liabilities and Fund Equity | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 2,209,241.07 | 2,287,274.24 | 1,444,579.60 | 763,904.97 |
| 13 | Other Revenue | 20,000,000.00 | - | - | 15,000,000.00 |
| 14 | Total Operating Revenue | 22,209,241.07 | 2,287,274.24 | 1,444,579.60 | 15,763,904.97 |
| 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 | 23,010,384.00 | 17,020,661.00 | 10,664,325.13 | 4,096,541.00 |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures/Expenses | 23,775,726.00 | 17,605,725.00 | 11,147,330.00 | 4,096,541.00 |
| 23 | | | | | |
| 24 | Transfers In | - | 5,400,000.00 | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | 5,400,000.00 | - | - |
| 27 | | | | | |
| 28 | Net Change | (1,566,484.93) | (9,918,450.76) | (9,702,750.40) | 11,667,363.97 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 44,967,645.65 | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 |
| 31 | Ending Equity | 43,401,160.72 | 33,482,709.96 | 23,779,959.56 | 35,447,323.53 |

**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, and, $5,400,000 from various non-General funds in FY2011. 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:** The above only relfects the balances on the state's accounting system. A separate audit report is issued for the Science and Technology Authority which is available on the DLA website.

## Governor's Office of Economic Development

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | - | - | - | - |
| 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 | 312.11 | 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 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash and Cash Equivalents | - | - | 151,385.00 | - |
| 2 | Interest Receivable | - | - | 105,899.00 | - |
| 3 | Prepaid Expenses | - | - | 16,616.00 | - |
| 4 | Deferred Charges | - | - | 7,635.00 | - |
| 5 | Assets Held for Resale | - | - | 7,707,763.00 | - |
| 6 | Total Assets | - | - | 7,989,298.00 | - |
| 7 | | | | | |
| 8 | Accounts Payable | - | - | 218,746.00 | - |
| 9 | Long-Term Loans Payable | - | - | 1,732,561.00 | - |
| 10 | Total Liabilities | - | - | 1,951,307.00 | - |
| 11 | | | | | |
| 12 | Unreserved Fund Balance | - | - | 6,037,991.00 | - |
| 13 | Total Fund Equity | - | - | 6,037,991.00 | - |
| 14 | Total Liabilities and Fund Equity | - | - | 7,989,298.00 | - |
| 15 | | | | | |
| 16 | | | | | |
| 17 | Sales and Services | - | - | 83,250.00 | - |
| 18 | Administering Programs | - | - | 5,378,679.00 | - |
| 19 | Other Revenue | - | - | 5.00 | - |
| 20 | Total Operating Revenue | - | - | 5,461,934.00 | - |
| 21 | | | | | |
| 22 | Personal Services and Benefits | - | - | 246,578.00 | - |
| 23 | Travel | - | - | 12,911.00 | - |
| 24 | Contractual Services | - | - | 204,893.00 | - |
| 25 | Supplies and Materials | - | - | 10,623.00 | - |
| 26 | Grants and Subsidies | - | - | 600,000.00 | - |
| 27 | Interest Expenses | - | - | 361.00 | - |
| 28 | Other Expense | - | - | - | - |
| 29 | Total Operating Expenditures/Expenses | - | - | 1,075,366.00 | - |
| 30 | | | | | |
| 31 | Transfers In | - | - | - | - |
| 32 | Transfers Out | - | - | - | - |
| 33 | Net Transfers In (Out) | - | - | - | - |
| 34 | | | | | |
| 35 | Net Change | - | - | 4,386,568.00 | - |
| 36 | | | | | |
| 37 | Beginning Fund Equity | - | - | 1,651,423.00 | - |
| 38 | Ending Equity | - | - | 6,037,991.00 | - |

**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.

**Additional Information:** This entity is not on the state's accounting system. The above was obtained from the financial information the Authority submitted to BFM for the CAFR.

## Governor's Office of Economic Development

**State Accounting System - Other Fund Balances**
**Company 9012 - Research Proof-of-Concept Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 500,000.00 |
| 2 | Total Assets | 500,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | 500,000.00 |
| 9 | Total Fund Equity | 500,000.00 |
| 10 | Total Liabilities and Fund Equity | 500,000.00 |
| 11 | | |
| 12 | | |
| 13 | Use of Money and Property | - |
| 14 | Other Revenue | - |
| 15 | Total Operating Revenue | - |
| 16 | | |
| 17 | Personal Services and Benefits | - |
| 18 | Travel | - |
| 19 | Contractual Services | - |
| 20 | Supplies and Materials | - |
| 21 | Grants and Subsidies | - |
| 22 | Capital Outlay | - |
| 23 | Total Operating Expenditures/Expenses | - |
| 24 | | |
| 25 | Transfers In | 500,000.00 |
| 26 | Transfers Out | - |
| 27 | Net Transfers In (Out) | 500,000.00 |
| 28 | | |
| 29 | Net Change | 500,000.00 |
| 30 | | |
| 31 | Beginning Fund Equity | - |
| 32 | Ending Equity | 500,000.00 |

**Company:** 9012
**Company Name:** Governor's Office (Other)
**Fund Name:** Research Proof-of-Concept Fund
**Fund Type:**
**Purpose:** SL 2013 chapter 26, section 138 authorized the transfer of $500,000 from the General Fund to the Research Proof-of-Concept Fund. The fund was administratively established in December 2012 to provide grants to researchers. If a project proves commercially viable, repayment will be made to the fund.

**Budget Information:** Will be included in the General Appropriations Bill.

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |
| 2 | Total Assets | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |
| 8 | Total Fund Equity | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |
| 9 | Total Liabilities and Fund Equity | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 12,777,938.22 | 14,057,923.50 | 11,789,921.20 | 15,198,296.40 |
| 13 | Total Operating Revenue | 12,777,938.22 | 14,057,923.50 | 11,789,921.20 | 15,198,296.40 |
| 14 | | | | | |
| 15 | Contractual Services | 712,010.52 | 723,080.61 | 572,431.54 | 449,571.55 |
| 16 | Loss on Investment Principal | 12,243,911.37 | 982,969.19 | 865,889.55 | 2,324,377.52 |
| 17 | Total Operating Expenditures/Expenses | 12,955,921.89 | 1,706,049.80 | 1,438,321.09 | 2,773,949.07 |
| 18 | | | | | |
| 19 | Transfers In | - | - | - | - |
| 20 | Transfers Out | (12,000,000.00) | (12,000,000.00) | (12,000,000.00) | (9,356,955.02) |
| 21 | Net Transfers In (Out) | (12,000,000.00) | (12,000,000.00) | (12,000,000.00) | (9,356,955.02) |
| 22 | | | | | |
| 23 | Net Change | (12,177,983.67) | 351,873.70 | (1,648,399.89) | 3,067,392.31 |
| 24 | | | | | |
| 25 | Beginning Fund Equity | 244,609,521.54 | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 |
| 26 | Ending Equity | 232,431,537.87 | 232,783,411.57 | 231,135,011.68 | 234,202,403.99 |

**Company:** 3003
**Company Name:** Dakota Cement Trust
**Fund Name:** Dakota Cement Trust
**Fund Type:** Special Revenue
**Purpose:** Const. Art XIII section 20 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: Per Const. Art XIII section 21, The Legislature shall transfer from the trust fund to the state general fund four percent of the lesser of the average market value of the trust fund 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 of that year and dividing that sum by sixteen, or the market value of the trust fund at the end of that calendar year for the support of education in South Dakota. The transfer shall be made prior to June thirtieth of the subsequent calendar year.

**Budget Information:** Not included in the General Appropriations Bill.

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

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |
| 2 | Total Assets | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |
| 8 | Total Fund Equity | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |
| 9 | Total Liabilities and Fund Equity | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 5,548,784.12 | 6,518,636.07 | 4,977,674.20 | 6,790,072.61 |
| 13 | Administering Programs | - | - | - | - |
| 14 | Total Operating Revenue | 5,548,784.12 | 6,518,636.07 | 4,977,674.20 | 6,790,072.61 |
| 15 | | | | | |
| 16 | Contractual Services | 278,669.48 | 289,125.13 | 234,341.32 | 194,712.40 |
| 17 | Loss on Investment Principal | 4,540,781.39 | 335,151.24 | 458,750.98 | 865,169.79 |
| 18 | Total Operating Expenditures/Expenses | 4,819,450.87 | 624,276.37 | 693,092.30 | 1,059,882.19 |
| 19 | | | | | |
| 20 | Transfers In | - | - | - | - |
| 21 | Transfers Out | - | (3,886,426.82) | (3,876,297.60) | (3,825,385.16) |
| 22 | Net Transfers In (Out) | - | (3,886,426.82) | (3,876,297.60) | (3,825,385.16) |
| 23 | | | | | |
| 24 | Net Change | 729,333.25 | 2,007,932.88 | 408,284.30 | 1,904,805.26 |
| 25 | | | | | |
| 26 | Beginning Fund Equity | 100,702,321.54 | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 |
| 27 | Ending Equity | 101,431,654.79 | 103,439,587.67 | 103,847,871.97 | 105,752,677.23 |

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

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

**Budget Information:** Not included in the General Appropriations Bill.

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

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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |
| 2 | Total Assets | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |
| 8 | Total Fund Equity | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |
| 9 | Total Liabilities and Fund Equity | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 18,813,481.81 | 23,627,269.25 | 16,139,722.00 | 27,052,645.92 |
| 13 | Other Revenue | - | - | - | 1,682,682.20 |
| 14 | Total Operating Revenue | 18,813,481.81 | 23,627,269.25 | 16,139,722.00 | 28,735,328.12 |
| 15 | | | | | |
| 16 | Contractual Services | 1,337,176.04 | 1,366,331.42 | 1,151,263.01 | 951,496.14 |
| 17 | Loss on Investment Principal | 18,419,309.84 | 1,217,084.45 | 1,790,134.53 | 4,516,549.71 |
| 18 | Total Operating Expenditures/Expenses | 19,756,485.88 | 2,583,415.87 | 2,941,397.54 | 5,468,045.85 |
| 19 | | | | | |
| 20 | Transfers In | - | - | - | - |
| 21 | Transfers Out | - | (14,802,789.52) | (14,469,388.38) | (14,052,699.87) |
| 22 | Net Transfers In (Out) | - | (14,802,789.52) | (14,469,388.38) | (14,052,699.87) |
| 23 | | | | | |
| 24 | Net Change | (943,004.07) | 6,241,063.86 | (1,271,063.92) | 9,214,582.40 |
| 25 | | | | | |
| 26 | Beginning Fund Equity | 375,410,793.69 | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 |
| 27 | Ending Equity | 374,467,789.62 | 380,708,853.48 | 379,437,789.56 | 388,652,371.96 |

**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 3005 - Critical Teaching Needs Scholarship Program**

| | | FY2013 |
|---|---|---|
| 1 | Investments | 1,500,000.00 |
| 2 | Total Assets | 1,500,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Unreserved Fund Balance | 1,500,000.00 |
| 8 | Total Fund Equity | 1,500,000.00 |
| 9 | Total Liabilities and Fund Equity | 1,500,000.00 |
| 10 | | |
| 11 | | |
| 12 | Use of Money and Property | - |
| 13 | Total Operating Revenue | - |
| 14 | | |
| 15 | Contractual Services | - |
| 16 | Total Operating Expenditures/Expenses | - |
| 17 | | |
| 18 | Transfers In | 1,500,000.00 |
| 19 | Transfers Out | - |
| 20 | Net Transfers In (Out) | 1,500,000.00 |
| 21 | | |
| 22 | Net Change | 1,500,000.00 |
| 23 | | |
| 24 | Beginning Fund Equity | - |
| 25 | Ending Equity | 1,500,000.00 |

**Company:** 3005
**Company Name:** Education Enhancement Trust
**Fund Name:** Critical Teaching Needs Scholarship Program
**Fund Type:** Special Revenue
**Purpose:** SDCL 13-55-64 created the Critical Teaching Needs Scholarship Program. Source: The program received a $1.5 million General Fund appropriation in FY2013 and will be invested by the South Dakota Investment Council with the Education Enhancement Trust Fund. Use: The purpose of the program is to encourage South Dakota's high school graduates to obtain their postsecondary education in South Dakota for teaching, to remain in the state upon completion of their education, and to contribute to the state and its citizens by working in a critical need teaching area. Per § 4-5-29.2, beginning in fiscal year 2015, a portion of the funds annually distributed to the general fund pursuant to this section representing the percentage of the ($1.5 million) appropriation in SL 2013, ch 91, § 9, when deposited, to the total fair value of the education enhancement fund applied to the distribution amount shall be used to fund the critical teaching needs scholarship program created in §§ 13-55-64 to 13-55-71, inclusive.

**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 Education Enhancement Trust Fund.

## Bureau of Finance and Management
**State Accounting System - Other Fund Balances**
**Company 3005 - SD Need-Based Grant Fund**

| | | FY2013 |
|---|---|---|
| 1 | Investments | 1,500,000.00 |
| 2 | Total Assets | 1,500,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Unreserved Fund Balance | 1,500,000.00 |
| 8 | Total Fund Equity | 1,500,000.00 |
| 9 | Total Liabilities and Fund Equity | 1,500,000.00 |
| 10 | | |
| 11 | | |
| 12 | Use of Money and Property | - |
| 13 | Total Operating Revenue | - |
| 14 | | |
| 15 | Contractual Services | - |
| 16 | Total Operating Expenditures/Expenses | - |
| 17 | | |
| 18 | Transfers In | 1,500,000.00 |
| 19 | Transfers Out | - |
| 20 | Net Transfers In (Out) | 1,500,000.00 |
| 21 | | |
| 22 | Net Change | 1,500,000.00 |
| 23 | | |
| 24 | Beginning Fund Equity | - |
| 25 | Ending Equity | 1,500,000.00 |

**Company:** 3005
**Company Name:** Education Enhancement Trust
**Fund Name:** SD Need-Based Grant Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 13-55A-14 created the South Dakota Need-based Grant Fund. Source: The fund received a $1.5 million General Fund appropriation in FY2013 and will be invested by the South Dakota Investment Council with the Education Enhancement Trust Fund. Use: The purpose is to provide grants through the Board of Regents to qualified students. All distributions from the South Dakota need-based grant fund are subject to transfer to the General Fund and appropriation by the Legislature through the General Appropriations Act or special appropriations acts. Per § 4-5-29.2, beginning in fiscal year 2015, the portion of the transfer to the General Fund for the Need-based Matching Program, shall be calculated by the state investment officer based on the relative share of the contributions made to the Need-based Grant Fund created pursuant to § 13-55A-14 to the most recently calculated total fair value of the Education Enhancement Fund including the contribution. The calculation shall be updated monthly to reflect any additional contributions to the Education Enhancement Trust fund and the portion of the transfer to the General Fund for the need-based matching program shall be based on the average of the monthly calculation.

**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 Education Enhancement Trust Fund.

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Total Assets | - | - | - | - |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | - | (0.00) | - | - |
| 8 | Total Fund Equity | - | (0.00) | - | - |
| 9 | Total Liabilities and Fund Equity | - | (0.00) | - | - |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Taxes | - | - | 7,646,708.80 | 7,991,754.07 |
| 13 | Use of Money and Property | 5,873.73 | 72.31 | 8.03 | 0.38 |
| 14 | Total Operating Revenue | 5,873.73 | 72.31 | 7,646,716.83 | 7,991,754.45 |
| 15 | | | | | |
| 16 | Contractual Services | - | - | - | - |
| 17 | Total Operating Expenditures/Expenses | - | - | - | - |
| 18 | | | | | |
| 19 | Transfers In | 9,313,296.62 | 7,767,027.93 | - | - |
| 20 | Transfers Out | (9,319,170.35) | (7,767,100.24) | (7,646,716.83) | (7,991,754.45) |
| 21 | Net Transfers In (Out) | (5,873.73) | (72.31) | (7,646,716.83) | (7,991,754.45) |
| 22 | | | | | |
| 23 | Net Change | (0.00) | (0.00) | - | - |
| 24 | | | | | |
| 25 | Beginning Fund Equity | 2,262,029.00 | - | - | - |
| 26 | Prior Period Adjustment | (2,262,029.00) | - | - | - |
| 27 | Ending Equity | - | (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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 | 840,463.72 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 | 840,463.72 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 8,278.50 | 526,925.00 | - | 214,284.00 |
| 9 | Unreserved Fund Balance | 2,071,386.45 | 1,073,046.14 | 1,966,430.12 | 626,179.72 |
| 10 | Total Fund Equity | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 | 840,463.72 |
| 11 | Total Liabilities and Fund Equity | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 | 840,463.72 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 172,012.94 | 194,836.55 | 87,439.13 | 46,498.75 |
| 15 | Sales and Services | 3,528,012.11 | 3,557,634.78 | 3,730,473.08 | 3,693,350.80 |
| 16 | Other Revenue | 9,882.81 | 13,344.78 | 11,437.50 | 11,692.50 |
| 17 | Total Operating Revenue | 3,709,907.86 | 3,765,816.11 | 3,829,349.71 | 3,751,542.05 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 1,120,613.17 | 1,137,324.45 | 1,152,123.94 | 1,201,209.34 |
| 20 | Travel | 6,633.33 | 2,293.41 | 4,304.16 | 5,972.37 |
| 21 | Contractual Services | 1,951,246.74 | 2,168,958.08 | 1,879,729.69 | 1,741,581.92 |
| 22 | Supplies and Materials | 76,172.78 | 67,331.39 | 66,759.77 | 73,405.10 |
| 23 | Capital Outlay | 141,600.18 | 559,115.59 | 359,973.17 | 15,349.72 |
| 24 | Interest Expense | 60.54 | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 3,296,326.74 | 3,935,022.92 | 3,462,890.73 | 3,037,518.45 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (2,020,021.00) | (310,487.00) | - | (1,839,990.00) |
| 29 | Net Transfers In (Out) | (2,020,021.00) | (310,487.00) | - | (1,839,990.00) |
| 30 | | | | | |
| 31 | Net Change | (1,606,439.88) | (479,693.81) | 366,458.98 | (1,125,966.40) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 3,686,104.83 | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 2,079,664.95 | 1,599,971.14 | 1,966,430.12 | 840,463.72 |

**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.

Transfers to the state General Fund included $2,020,021 in FY2010, $310,487 in FY2011 and $1,839,990 in FY2013.

## Bureau of Finance and Management
**State Accounting System - Other Fund Balances**
**Company 9016 - Building South Dakota Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | - |
| 2 | Total Assets | - |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Unreserved Fund Balance | - |
| 8 | Total Fund Equity | - |
| 9 | Total Liabilities and Fund Equity | - |
| 10 | | |
| 11 | | |
| 12 | Use of Money and Property | - |
| 13 | Total Operating Revenue | - |
| 14 | | |
| 15 | Contractual Services | - |
| 16 | Total Operating Expenditures/Expenses | - |
| 17 | | |
| 18 | Transfers In | 7,000,000.00 |
| 19 | Transfers Out | (7,000,000.00) |
| 20 | Net Transfers In (Out) | - |
| 21 | | |
| 22 | Net Change | - |
| 23 | | |
| 24 | Beginning Fund Equity | - |
| 25 | Ending Equity | - |

**Company:** 9016
**Company Name: Building South Dakota Fund**
**Fund Name: Building South Dakota Fund**
**Fund Type:**
**Purpose:** SDCL 1-16G-47 created the Building South Dakota Fund. The purpose of the fund is for building and reinvesting in South Dakota's economy and to create high quality jobs. Source: A portion of contractor's excise taxes and unclaimed property receipts, interest earned on the fund. The state treasurer shall transfer twenty-five percent of the unclaimed property deposited in the general fund pursuant to chapter 43-41B in state fiscal year 2015 into the building South Dakota fund. The state treasurer shall transfer fifty percent of the unclaimed property deposited in the general fund pursuant to chapter 43-41B in state fiscal year 2016 and each year thereafter into the Building South Dakota Fund. No deposit or transfer to the Building South Dakota Fund may be made by the commissioner of the Bureau of Finance and Management if the projected ongoing revenues adopted by the Legislature for the prospective fiscal year are insufficient to accommodate: (1) The statutory increases for state aid to K-12 general education, special education, and the technical institutes; (2) Projected Title XIX and the Title XXI spending adjusted for increased provider payments, increased utilization, or enrollment growth, and as affected by any reduction in the Federal medical assistance percentage; and (3) The state employee salary policy increase, commensurate with the K-12 inflationary increase, in addition to funds necessary to meet actuarially projected increases in health insurance costs. Use: If the Board of Economic Development approves a new or expanded facility with project costs exceeding twenty million dollars to receive a reinvestment payment pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, the Department of Revenue shall deposit all of the contractor's excise tax imposed and paid pursuant to the provisions of chapter 10-46A or 10-46B on the project costs into the Building South Dakota Fund.

Per § 1-16G-48, BFM will distribute money from the fund to the following:
(1) Twenty-five percent of the fund shall be transferred to the local infrastructure improvement grant fund created in § 1-16G-50;
(2) Fifteen percent of the fund shall be transferred to the economic development partnership fund created in § 1-16G-51;
(3) Thirty percent of the fund shall be transferred to the workforce education fund created in § 13-13-88;
(4) Twenty-five percent of the fund shall be transferred to the South Dakota housing opportunity fund created in § 11-13-2;
(5) Five percent of the fund shall be transferred to the revolving economic development and initiative fund created in § 1-16G-3 for the purpose of making grants to projects that have a total project cost of less than twenty million dollars.

**Budget Information:**

## Building Authority

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 39,778,202.87 | 19,014,467.41 | 12,053,745.14 | 2,409,685.77 |
| 2 | Total Assets | 39,778,202.87 | 19,014,467.41 | 12,053,745.14 | 2,409,685.77 |
| 3 | | | | | |
| 4 | Bonds and Notes Payable | 200,395,000.00 | 220,205,000.00 | 222,430,000.00 | 212,090,000.00 |
| 5 | Total Liabilities | 200,395,000.00 | 220,205,000.00 | 222,430,000.00 | 212,090,000.00 |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | (160,616,797.13) | (201,190,532.59) | (210,376,254.86) | (209,680,314.23) |
| 8 | Total Fund Equity | (160,616,797.13) | (201,190,532.59) | (210,376,254.86) | (209,680,314.23) |
| 9 | Total Liabilities and Fund Equity | 39,778,202.87 | 19,014,467.41 | 12,053,745.14 | 2,409,685.77 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 19,519,856.44 | 21,593,203.72 | 22,104,304.83 | 21,569,726.09 |
| 13 | Other Revenue | 8,017.77 | 11,951.10 | 20,725.89 | 6,824.06 |
| 14 | Bond Proceeds | - | - | - | - |
| 15 | Premium on Bonds Issued | - | - | 353,800.00 | - |
| 16 | Proceeds of Refunding Bonds | - | 92,271.80 | - | - |
| 17 | Total Operating Revenue | 19,527,874.21 | 21,697,426.62 | 22,478,830.72 | 21,576,550.15 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 839.67 | 1,485.57 | 1,679.34 | 1,485.57 |
| 20 | Travel | 6,696.95 | 4,532.74 | 5,881.66 | 4,427.31 |
| 21 | Contractual Services | 414,020.84 | 472,163.22 | 487,970.46 | 613,807.71 |
| 22 | Supplies and Materials | 2,890.24 | 3,561.26 | 5,104.61 | 5,524.44 |
| 23 | Capital Outlay | 58,447,624.64 | 50,993,174.78 | 20,187,515.28 | 9,305,221.58 |
| 24 | Interest Expense | 9,702,448.49 | 10,454,271.00 | 10,682,393.86 | 10,715,258.62 |
| 25 | Total Operating Expenditures/Expenses | 68,574,520.83 | 61,929,188.57 | 31,370,545.21 | 20,645,725.23 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (250,168.46) | (341,973.51) | (294,007.78) | (234,884.29) |
| 29 | Net Transfers | (250,168.46) | (341,973.51) | (294,007.78) | (234,884.29) |
| 30 | | | | | |
| 31 | Net Change | (49,296,815.08) | (40,573,735.46) | (9,185,722.27) | 695,940.63 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | (111,319,982.05) | (160,616,797.13) | (201,190,532.59) | (210,376,254.86) |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | (160,616,797.13) | (201,190,532.59) | (210,376,254.86) | (209,680,314.23) |

**Company:** 6013
**Company Name:** SDBA Public Building Fund
**Fund Name:** Building Authority
**Fund Type:** Component Unit
**Purpose:** SDCL 5-12-1 created the South Dakota Building Authority, a body corporate and politic, consisting of seven members appointed by the Governor with the advice and consent of the Senate. Source/Use: This fund accounts for the proceeds of the issuance of bonds and disbursement of those monies for the projects as authorized by the Legislature.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**
A separately issued audited report is issued annual by the Dept. of Legislative Audit for the Building Authority. The Building Authority is administered by employees of the SD Health and Education Facilities Authority who bill the Building Authority for the administrative costs incurred.

## Bureau of Administration

**State Accounting System - Other Fund Balances**

**Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |
| 2 | Total Assets | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |
| 8 | Total Fund Equity | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |
| 9 | Total Liabilities and Fund Equity | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 126.71 | 78.14 | 46.99 | 33.74 |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | 126.71 | 78.14 | 46.99 | 33.74 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | | |
| 22 | Transfers In | - | - | - | - |
| 23 | Transfers Out | - | - | - | - |
| 24 | Net Transfers In (Out) | - | - | - | - |
| 25 | | | | | |
| 26 | Net Change | 126.71 | 78.14 | 46.99 | 33.74 |
| 27 | | | | | |
| 28 | Beginning Fund Equity | 1,192.30 | 1,319.01 | 1,397.15 | 1,444.14 |
| 29 | Ending Equity | 1,319.01 | 1,397.15 | 1,444.14 | 1,477.88 |

**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:** 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. It is anticipated that these funds will be spent down in FY2014.

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

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 6,492,400.66 | 6,491,391.07 | 6,257,976.56 | 6,820,439.76 |
| 13 | Use of Money and Property | 23,860.13 | 25,415.35 | 18,107.58 | 12,951.68 |
| 14 | Total Operating Revenue | 6,516,260.79 | 6,516,806.42 | 6,276,084.14 | 6,833,391.44 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | | |
| 22 | Transfers In | 5,728,086.00 | 6,772,583.00 | 7,771,896.00 | 8,505,577.00 |
| 23 | Transfers Out | (12,244,346.79) | (13,289,389.42) | (14,047,980.14) | (15,338,968.44) |
| 24 | Net Transfers In (Out) | (6,516,260.79) | (6,516,806.42) | (6,276,084.14) | (6,833,391.44) |
| 25 | | | | | |
| 26 | Net Change | - | - | - | - |
| 27 | | | | | |
| 28 | Beginning Fund Equity | - | - | - | - |
| 29 | Ending Equity | - | - | - | - |

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

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| 2 | Total Assets | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| 9 | Total Fund Equity | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| 10 | Total Liabilities and Fund Equity | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 148,497.50 | 169,892.29 | 108,684.79 | 85,439.26 |
| 14 | Sales and Services | - | - | - | - |
| 15 | Other Revenue | 166,069.81 | 47,635.24 | 27,026.30 | 13,366.76 |
| 16 | Total Operating Revenue | 314,567.31 | 217,527.53 | 135,711.09 | 98,806.02 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | 4,912.00 | - | 352.00 | - |
| 20 | Contractual Services | - | - | - | - |
| 21 | Supplies and Materials | 36,259.33 | 26,099.38 | 24,670.73 | 10,006.53 |
| 22 | Capital Outlay | 1,162,524.97 | 97,368.80 | 48,814.09 | 300,000.00 |
| 23 | Total Operating Expenditures/Expenses | 1,203,696.30 | 123,468.18 | 73,836.82 | 310,006.53 |
| 24 | | | | | |
| 25 | Transfers In | 296,675.30 | 92,271.80 | - | 300,000.00 |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | 296,675.30 | 92,271.80 | - | 300,000.00 |
| 28 | | | | | |
| 29 | Net Change | (592,453.69) | 186,331.15 | 61,874.27 | 88,799.49 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 2,949,854.37 | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 |
| 32 | Ending Equity | 2,357,400.68 | 2,543,731.83 | 2,605,606.10 | 2,694,405.59 |

**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.

There was a $300,000 transfer from School and Public Lands Public Building Fund in FY2013.

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 14,125.10 | 14,125.10 | 14,125.10 | - |
| 2 | Total Assets | 14,125.10 | 14,125.10 | 14,125.10 | - |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 14,125.10 | 14,125.10 | 14,125.10 | - |
| 8 | Total Fund Equity | 14,125.10 | 14,125.10 | 14,125.10 | - |
| 9 | Total Liabilities and Fund Equity | 14,125.10 | 14,125.10 | 14,125.10 | - |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | - | - | - | - |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | - | - | - | - |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Capital Outlay | - | - | - | 14,125.10 |
| 21 | Total Operating Expenditures/Expenses | - | - | - | 14,125.10 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | - | - | - | - |
| 25 | Net Transfers In (Out) | - | - | - | - |
| 26 | | | | | |
| 27 | Net Change | - | - | - | (14,125.10) |
| 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 | - |

**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:** Included in the General Appropriations Bill.

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| 2 | Total Assets | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| 8 | Total Fund Equity | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| 9 | Total Liabilities and Fund Equity | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 66,078.52 | 9,609.84 | 3,501.70 | 5,576.81 |
| 13 | Other Revenue | - | 17,967.00 | 37,422.00 | - |
| 14 | Total Operating Revenue | 66,078.52 | 27,576.84 | 40,923.70 | 5,576.81 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | 4,641.33 | 7,987.12 | 2,367.19 | 4,687.91 |
| 18 | Contractual Services | 7,122.25 | 34,116.30 | 18,473.64 | 26,769.21 |
| 19 | Supplies and Materials | - | - | 103.90 | - |
| 20 | Capital Outlay | - | - | - | - |
| 21 | Insurance Claims | 2,297,588.46 | - | - | - |
| 22 | Total Operating Expenditures/Expenses | 2,309,352.04 | 42,103.42 | 20,944.73 | 31,457.12 |
| 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 | (1,298,663.52) | (14,526.58) | 1,062,806.97 | (25,880.31) |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 1,461,370.90 | 162,707.38 | 148,180.80 | 1,210,987.77 |
| 31 | Ending Equity | 162,707.38 | 148,180.80 | 1,210,987.77 | 1,185,107.46 |

**Company:** 3029
**Company Name:** BOA Special Revenue Fund (Info)
**Fund Name:** Extraordinary Litigation Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |
| 2 | Advances to Other Funds | - | - | - | - |
| 3 | Total Assets | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |
| 4 | | | | | |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | 54,030.06 | - | 13,728.60 |
| 9 | Unreserved Fund Balance | 1,583,420.31 | 2,021,520.47 | 1,714,608.90 | 2,079,954.27 |
| 10 | Total Fund Equity | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |
| 11 | Total Liabilities and Fund Equity | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Sales and Services | 1,533,635.13 | 1,558,718.86 | 1,565,201.38 | 1,598,745.04 |
| 16 | Administering Programs | - | - | - | 337,859.00 |
| 17 | Other Revenue | - | 1,635.79 | - | - |
| 18 | Total Operating Revenue | 1,533,635.13 | 1,560,354.65 | 1,565,201.38 | 1,936,604.04 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | - | - | - | - |
| 21 | Travel | - | - | - | - |
| 22 | Contractual Services | - | - | - | - |
| 23 | Supplies and Materials | - | - | - | - |
| 24 | Capital Outlay | 1,627,308.56 | 1,068,224.43 | 1,926,143.01 | 1,557,530.07 |
| 25 | Total Operating Expenditures/Expenses | 1,627,308.56 | 1,068,224.43 | 1,926,143.01 | 1,557,530.07 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (93,673.43) | 492,130.22 | (360,941.63) | 379,073.97 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 1,677,093.74 | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 1,583,420.31 | 2,075,550.53 | 1,714,608.90 | 2,093,682.87 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |
| 2 | Total Assets | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |
| 8 | Total Fund Equity | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |
| 9 | Total Liabilities and Fund Equity | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 8,518.24 | 8,787.89 | 6,076.74 | 4,112.74 |
| 13 | Sales and Services | 243,547.07 | 248,535.45 | 239,289.46 | 229,283.81 |
| 14 | Other Revenue | 163.05 | - | - | - |
| 15 | Total Operating Revenue | 252,228.36 | 257,323.34 | 245,366.20 | 233,396.55 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 127,926.16 | 140,804.26 | 150,542.69 | 149,595.60 |
| 18 | Travel | 133.70 | - | - | - |
| 19 | Contractual Services | 105,154.29 | 110,988.88 | 94,023.91 | 67,529.03 |
| 20 | Supplies and Materials | 8,692.50 | 11,918.01 | 8,812.17 | 20,911.02 |
| 21 | Capital Outlay | - | 83.42 | 4,020.03 | 5,327.33 |
| 22 | Total Operating Expenditures/Expenses | 241,906.65 | 263,794.57 | 257,398.80 | 243,362.98 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | - | - | - |
| 27 | | | | | |
| 28 | Net Change | 10,321.71 | (6,471.23) | (12,032.60) | (9,966.43) |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 145,396.03 | 155,717.74 | 149,246.51 | 137,213.91 |
| 31 | Ending Equity | 155,717.74 | 149,246.51 | 137,213.91 | 127,247.48 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 697,892.52 | 631,231.98 | 69,011.00 | 660,965.44 |
| 2 | Total Assets | 697,892.52 | 631,231.98 | 69,011.00 | 660,965.44 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 6,540.33 | 26,447.05 | 4,495.00 |
| 8 | Unreserved Fund Balance | 697,892.52 | 624,691.65 | 42,563.95 | 656,470.44 |
| 9 | Total Fund Equity | 697,892.52 | 631,231.98 | 69,011.00 | 660,965.44 |
| 10 | Total Liabilities and Fund Equity | 697,892.52 | 631,231.98 | 69,011.00 | 660,965.44 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 14,590.63 | 17,658.06 | 10,368.64 | 4,007.18 |
| 14 | Sales and Services | 5,150,563.90 | 5,143,979.08 | 5,134,842.56 | 6,040,722.88 |
| 15 | Other Revenue | 9,311.25 | 17,125.92 | 3,323.02 | 18,089.77 |
| 16 | Total Operating Revenue | 5,174,465.78 | 5,178,763.06 | 5,148,534.22 | 6,062,819.83 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 2,756,880.10 | 2,692,789.61 | 2,883,397.95 | 2,818,546.10 |
| 19 | Travel | 164.80 | 2,785.77 | 760.60 | 2,591.22 |
| 20 | Contractual Services | 1,669,168.81 | 1,805,465.00 | 1,905,762.03 | 1,913,500.77 |
| 21 | Supplies and Materials | 737,295.11 | 738,415.50 | 873,616.81 | 869,472.55 |
| 22 | Capital Outlay | 11,755.99 | 5,656.45 | 47,158.29 | 66,637.99 |
| 23 | Interest Expense | 117.58 | 311.27 | 59.52 | 116.76 |
| 24 | Total Operating Expenditures/Expenses | 5,175,382.39 | 5,245,423.60 | 5,710,755.20 | 5,670,865.39 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | 200,000.00 |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | 200,000.00 |
| 29 | | | | | |
| 30 | Net Change | (916.61) | (66,660.54) | (562,220.98) | 591,954.44 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 698,809.13 | 697,892.52 | 631,231.98 | 69,011.00 |
| 33 | Ending Equity | 697,892.52 | 631,231.98 | 69,011.00 | 660,965.44 |

**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 supervise 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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 766,935.22 | 623,034.56 | 674,696.98 | 518,454.86 |
| 2 | Total Assets | 766,935.22 | 623,034.56 | 674,696.98 | 518,454.86 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 2,501.18 | - | 23.53 | - |
| 8 | Unreserved Fund Balance | 764,434.04 | 623,034.56 | 674,673.45 | 518,454.86 |
| 9 | Total Fund Equity | 766,935.22 | 623,034.56 | 674,696.98 | 518,454.86 |
| 10 | Total Liabilities and Fund Equity | 766,935.22 | 623,034.56 | 674,696.98 | 518,454.86 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 15,131.31 | 19,898.24 | 15,300.18 | 11,814.62 |
| 14 | Sales and Services | 4,098,389.73 | 3,733,451.24 | 3,539,522.73 | 3,391,177.83 |
| 15 | Other Revenue | 105.22 | - | 648.74 | - |
| 16 | Total Operating Revenue | 4,113,626.26 | 3,753,349.48 | 3,555,471.65 | 3,402,992.45 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 329,423.51 | 332,266.41 | 345,017.38 | 351,878.81 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 180,863.30 | 174,582.68 | 189,792.21 | 169,510.02 |
| 21 | Supplies and Materials | 3,433,167.12 | 3,384,910.01 | 2,961,697.71 | 2,956,574.94 |
| 22 | Capital Outlay | 1,949.57 | 5,491.04 | 7,301.93 | 81,270.80 |
| 23 | Interest Expense | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 3,945,403.50 | 3,897,250.14 | 3,503,809.23 | 3,559,234.57 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 168,222.76 | (143,900.66) | 51,662.42 | (156,242.12) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 598,712.46 | 766,935.22 | 623,034.56 | 674,696.98 |
| 33 | Ending Equity | 766,935.22 | 623,034.56 | 674,696.98 | 518,454.86 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 99,729.40 | 198,997.14 | 305,740.86 | - |
| 2 | Total Assets | 99,729.40 | 198,997.14 | 305,740.86 | - |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 99,729.40 | 198,997.14 | 305,740.86 | (0.00) |
| 9 | Total Fund Equity | 99,729.40 | 198,997.14 | 305,740.86 | (0.00) |
| 10 | Total Liabilities and Fund Equity | 99,729.40 | 198,997.14 | 305,740.86 | (0.00) |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 9,674.96 | 10,031.29 | 6,363.44 | 5,593.84 |
| 14 | Sales and Services | 1,686,675.23 | 1,592,224.33 | 609,950.82 | 2,816.12 |
| 15 | Other Revenue | 29.97 | 25,165.20 | - | - |
| 16 | Total Operating Revenue | 1,696,380.16 | 1,627,420.82 | 616,314.26 | 8,409.96 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 101,794.15 | 104,215.65 | 60,274.37 | 42,388.51 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 106,332.62 | 99,784.83 | 65,245.93 | 7,532.02 |
| 21 | Supplies and Materials | 1,483,477.15 | 1,321,881.34 | 381,285.12 | 49.55 |
| 22 | Capital Outlay | - | 2,271.26 | 6,930.37 | - |
| 23 | Interest Expense | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 1,691,603.92 | 1,528,153.08 | 513,735.79 | 49,970.08 |
| 25 | | | | | |
| 26 | Transfers In | 1,409.87 | - | 4,165.25 | - |
| 27 | Transfers Out | - | - | - | (264,180.74) |
| 28 | Net Transfers In (Out) | 1,409.87 | - | 4,165.25 | (264,180.74) |
| 29 | | | | | |
| 30 | Net Change | 6,186.11 | 99,267.74 | 106,743.72 | (305,740.86) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 93,543.29 | 99,729.40 | 198,997.14 | 305,740.86 |
| 33 | Ending Equity | 99,729.40 | 198,997.14 | 305,740.86 | (0.00) |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |
| 2 | Total Assets | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |
| 9 | Total Fund Equity | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |
| 10 | Total Liabilities and Fund Equity | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 23,231.72 | 33,396.72 | 18,976.21 | 8,305.47 |
| 14 | Sales and Services | 1,409,181.28 | 1,022,997.71 | 1,145,823.88 | 1,309,112.39 |
| 15 | Other Revenue | 1,206.04 | - | - | - |
| 16 | Total Operating Revenue | 1,433,619.04 | 1,056,394.43 | 1,164,800.09 | 1,317,417.86 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 369,852.40 | 358,112.16 | 374,103.79 | 386,088.94 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 638,864.75 | 543,720.78 | 567,846.86 | 551,031.68 |
| 21 | Supplies and Materials | 403,115.28 | 373,776.37 | 413,817.48 | 347,043.56 |
| 22 | Capital Outlay | 19,331.67 | 2,744.20 | 9,591.65 | 849.00 |
| 23 | Interest Expense | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 1,431,164.10 | 1,278,353.51 | 1,365,359.78 | 1,285,013.18 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 2,454.94 | (221,959.08) | (200,559.69) | 32,404.68 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 603,248.54 | 605,703.48 | 383,744.40 | 183,184.71 |
| 33 | Ending Equity | 605,703.48 | 383,744.40 | 183,184.71 | 215,589.39 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,520,281.45 | 456,945.06 | 141,474.93 | 1,885,349.57 |
| 2 | Accounts Receivable | - | - | - | 1,297.00 |
| 3 | Total Assets | 2,520,281.45 | 456,945.06 | 141,474.93 | 1,886,646.57 |
| 4 | | | | | |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Advances From Other Funds | - | - | - | - |
| 7 | Total Liabilities | - | - | - | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | 95,956.00 | - | 23,542.00 |
| 10 | Unreserved Fund Balance | 2,520,281.45 | 360,989.06 | 141,474.93 | 1,863,104.57 |
| 11 | Total Fund Equity | 2,520,281.45 | 456,945.06 | 141,474.93 | 1,886,646.57 |
| 12 | Total Liabilities and Fund Equity | 2,520,281.45 | 456,945.06 | 141,474.93 | 1,886,646.57 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Use of Money and Property | - | 66,099.51 | 95,329.31 | 20,874.04 |
| 16 | Sales and Services | 17,408,646.93 | 15,011,670.97 | 15,124,780.73 | 16,688,011.73 |
| 17 | Other Revenue | 629,161.25 | 271,973.83 | 1,144,375.87 | 597,310.55 |
| 18 | Total Operating Revenue | 18,037,808.18 | 15,349,744.31 | 16,364,485.91 | 17,306,196.32 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 554,222.85 | 561,208.73 | 612,717.60 | 613,579.42 |
| 21 | Travel | 7,954.71 | 1,771.15 | 5,977.97 | 6,013.46 |
| 22 | Contractual Services | 2,479,799.82 | 2,010,939.66 | 2,774,352.20 | 2,355,462.09 |
| 23 | Supplies and Materials | 7,413,198.02 | 8,695,725.61 | 9,883,951.27 | 9,573,955.39 |
| 24 | Capital Outlay | 4,737,326.92 | 5,983,585.56 | 3,307,234.35 | 2,872,640.02 |
| 25 | Other Expense | - | - | 3,651.39 | - |
| 26 | Interest Expense | 368,827.27 | 159,849.99 | 92,071.26 | 139,374.30 |
| 27 | Total Operating Expenditures/Expenses | 15,561,329.59 | 17,413,080.70 | 16,679,956.04 | 15,561,024.68 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | 2,476,478.59 | (2,063,336.39) | (315,470.13) | 1,745,171.64 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 43,802.86 | 2,520,281.45 | 456,945.06 | 141,474.93 |
| 36 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 2,520,281.45 | 456,945.06 | 141,474.93 | 1,886,646.57 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |
| 2 | Total Assets | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 221.05 | - |
| 8 | Unreserved Fund Balance | 9,784,477.30 | 8,276,771.49 | 10,330,945.25 | 9,845,622.24 |
| 9 | Total Fund Equity | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |
| 10 | Total Liabilities and Fund Equity | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 381,335.84 | 434,806.34 | 307,463.98 | 197,865.10 |
| 14 | Sales and Services | 3,426,883.00 | 10,000.00 | 3,897,318.50 | 1,965,509.01 |
| 15 | Other Revenue | 13,379.12 | 4,397.56 | 12,500.00 | - |
| 16 | Total Operating Revenue | 3,821,597.96 | 449,203.90 | 4,217,282.48 | 2,163,374.11 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 322,142.63 | 326,154.92 | 298,661.87 | 245,153.19 |
| 19 | Travel | 30,972.49 | 22,193.61 | 21,581.16 | 24,311.33 |
| 20 | Contractual Services | 2,300,937.52 | 1,447,838.11 | 1,617,246.35 | 2,077,954.24 |
| 21 | Supplies and Materials | 4,174.35 | 5,723.07 | 4,851.52 | 2,917.79 |
| 22 | Capital Outlay | - | - | 7,213.44 | 1,817.65 |
| 23 | Insurance Claims | 757,125.00 | 155,000.00 | 213,333.33 | 296,763.97 |
| 24 | Total Operating Expenditures/Expenses | 3,415,351.99 | 1,956,909.71 | 2,162,887.67 | 2,648,918.17 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 406,245.97 | (1,507,705.81) | 2,054,394.81 | (485,544.06) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 9,378,231.33 | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 |
| 33 | Ending Equity | 9,784,477.30 | 8,276,771.49 | 10,331,166.30 | 9,845,622.24 |

**Company:** 6014
**Company Name:** Public Entity Pool for Liability Fund
**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |
| 2 | Total Assets | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |
| 9 | Total Fund Equity | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |
| 10 | Total Liabilities and Fund Equity | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 2,653.08 | 2,947.42 | 1,913.60 | 2,647.83 |
| 14 | Sales and Services | 531,623.86 | 621,654.05 | 512,573.36 | 468,845.65 |
| 15 | Other Revenue | 55,959.93 | 98,046.14 | 91,805.49 | 80,696.56 |
| 16 | Total Operating Revenue | 590,236.87 | 722,647.61 | 606,292.45 | 552,190.04 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 466,280.68 | 484,355.94 | 433,431.81 | 451,838.68 |
| 19 | Travel | - | 218.96 | 114.88 | 164.15 |
| 20 | Contractual Services | 141,721.08 | 174,975.07 | 143,552.70 | 161,920.58 |
| 21 | Supplies and Materials | 2,328.73 | 2,018.98 | 4,629.65 | 6,909.62 |
| 22 | Capital Outlay | 3,796.05 | 324.46 | 10,279.00 | 64,096.35 |
| 23 | Interest Expense | - | 15.56 | 0.28 | - |
| 24 | Total Operating Expenditures/Expenses | 614,126.54 | 661,908.97 | 592,008.32 | 684,929.38 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | 37,180.74 |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | 37,180.74 |
| 29 | | | | | |
| 30 | Net Change | (23,889.67) | 60,738.64 | 14,284.13 | (95,558.60) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 57,879.22 | 33,989.55 | 94,728.19 | 109,012.32 |
| 33 | Ending Equity | 33,989.55 | 94,728.19 | 109,012.32 | 13,453.72 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |
| 2 | Total Assets | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |
| 9 | Total Fund Equity | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |
| 10 | Total Liabilities and Fund Equity | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 28,367.92 | 34,729.45 | 22,292.87 | 13,900.05 |
| 14 | Sales and Services | 872,608.70 | 791,529.30 | 806,775.90 | 969,338.50 |
| 15 | Total Operating Revenue | 900,976.62 | 826,258.75 | 829,068.77 | 983,238.55 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 711,697.95 | 732,632.67 | 693,835.40 | 777,955.95 |
| 18 | Travel | 57,250.59 | 58,609.02 | 51,683.52 | 52,848.27 |
| 19 | Contractual Services | 125,348.06 | 112,806.84 | 118,105.85 | 122,721.23 |
| 20 | Supplies and Materials | 14,768.05 | 17,145.26 | 11,877.26 | 12,062.55 |
| 21 | Capital Outlay | 3,625.30 | 232.79 | 3,087.49 | 11,237.04 |
| 22 | Total Operating Expenditures/Expenses | 912,689.95 | 921,426.58 | 878,589.52 | 976,825.04 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | - | - | - |
| 27 | | | | | |
| 28 | Net Change | (11,713.33) | (95,167.83) | (49,520.75) | 6,413.51 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 709,242.02 | 697,528.69 | 602,360.86 | 552,840.11 |
| 31 | Ending Equity | 697,528.69 | 602,360.86 | 552,840.11 | 559,253.62 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 238,416.72 | 249,986.58 | 246,467.14 | 238,561.60 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 238,416.72 | 249,986.58 | 246,467.14 | 238,561.60 |
| 4 | | | | | |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 2,696.85 | - | 221.05 | - |
| 9 | Unreserved Fund Balance | 235,719.87 | 249,986.58 | 246,246.09 | 238,561.60 |
| 10 | Total Fund Equity | 238,416.72 | 249,986.58 | 246,467.14 | 238,561.60 |
| 11 | Total Liabilities and Fund Equity | 238,416.72 | 249,986.58 | 246,467.14 | 238,561.60 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 3,889.40 | 5,555.27 | 3,753.86 | 3,465.24 |
| 15 | Sales and Services | 901,236.40 | 850,000.00 | 895,800.00 | 849,000.00 |
| 16 | Other Revenue | - | 591.14 | 17.54 | - |
| 17 | Total Operating Revenue | 905,125.80 | 856,146.41 | 899,571.40 | 852,465.24 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 759,849.87 | 712,423.30 | 766,770.84 | 741,748.03 |
| 20 | Travel | 11,460.61 | 4,321.67 | 6,392.39 | 3,886.15 |
| 21 | Contractual Services | 100,803.19 | 99,294.55 | 113,644.88 | 103,934.79 |
| 22 | Supplies and Materials | 12,623.26 | 7,154.18 | 6,952.59 | 7,224.56 |
| 23 | Capital Outlay | 3,240.95 | 21,382.85 | 9,330.14 | 3,567.25 |
| 24 | Interest Expense | - | - | - | 10.00 |
| 25 | Total Operating Expenditures/Expenses | 887,977.88 | 844,576.55 | 903,090.84 | 860,370.78 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 17,147.92 | 11,569.86 | (3,519.44) | (7,905.54) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 221,268.80 | 238,416.72 | 249,986.58 | 246,467.14 |
| 34 | Ending Equity | 238,416.72 | 249,986.58 | 246,467.14 | 238,561.60 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 40,730.39 | 52,066.48 | 31,846.76 | 25,882.18 |
| 2 | Total Assets | 40,730.39 | 52,066.48 | 31,846.76 | 25,882.18 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 23.54 | - |
| 8 | Unreserved Fund Balance | 40,730.39 | 52,066.48 | 31,823.22 | 25,882.18 |
| 9 | Total Fund Equity | 40,730.39 | 52,066.48 | 31,846.76 | 25,882.18 |
| 10 | Total Liabilities and Fund Equity | 40,730.39 | 52,066.48 | 31,846.76 | 25,882.18 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 1,142.71 | 1,657.18 | 1,569.22 | 965.37 |
| 14 | Sales and Services | 184,633.05 | 189,377.28 | 181,031.91 | 215,644.51 |
| 15 | Total Operating Revenue | 185,775.76 | 191,034.46 | 182,601.13 | 216,609.88 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 112,085.73 | 113,819.25 | 136,494.07 | 124,348.93 |
| 18 | Travel | 1,892.38 | 1,221.45 | 601.90 | 414.00 |
| 19 | Contractual Services | 57,350.70 | 48,147.54 | 55,338.30 | 106,895.86 |
| 20 | Supplies and Materials | 12,327.98 | 13,519.96 | 7,082.88 | 5,831.46 |
| 21 | Capital Outlay | - | 2,978.66 | 3,303.70 | 84.21 |
| 22 | Interest Expense | 0.29 | 11.51 | - | - |
| 23 | Total Operating Expenditures/Expenses | 183,657.08 | 179,698.37 | 202,820.85 | 237,574.46 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | 15,000.00 |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | 15,000.00 |
| 28 | | | | | |
| 29 | Net Change | 2,118.68 | 11,336.09 | (20,219.72) | (5,964.58) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 38,611.71 | 40,730.39 | 52,066.48 | 31,846.76 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 40,730.39 | 52,066.48 | 31,846.76 | 25,882.18 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 3,815.66 | 5,795.05 | 373.03 | 16,156.97 |
| 2 | Total Assets | 3,815.66 | 5,795.05 | 373.03 | 16,156.97 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 284.70 |
| 8 | Unreserved Fund Balance | 3,815.66 | 5,795.05 | 373.03 | 15,872.27 |
| 9 | Total Fund Equity | 3,815.66 | 5,795.05 | 373.03 | 16,156.97 |
| 10 | Total Liabilities and Fund Equity | 3,815.66 | 5,795.05 | 373.03 | 16,156.97 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Sales and Services | 30,375.08 | 30,490.14 | 31,984.73 | 30,737.71 |
| 15 | Total Operating Revenue | 30,375.08 | 30,490.14 | 31,984.73 | 30,737.71 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | 29,538.20 | 28,510.75 | 33,241.50 | 26,953.77 |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures/Expenses | 29,538.20 | 28,510.75 | 33,241.50 | 26,953.77 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | 12,000.00 |
| 25 | Transfers Out | (1,409.87) | - | (4,165.25) | - |
| 26 | Net Transfers In (Out) | (1,409.87) | - | (4,165.25) | 12,000.00 |
| 27 | | | | | |
| 28 | Net Change | (572.99) | 1,979.39 | (5,422.02) | 15,783.94 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 4,388.65 | 3,815.66 | 5,795.05 | 373.03 |
| 31 | Ending Equity | 3,815.66 | 5,795.05 | 373.03 | 16,156.97 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |
| 2 | Total Assets | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |
| 8 | Total Fund Equity | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |
| 9 | Total Liabilities and Fund Equity | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 17,814.85 | 25,797.63 | 14,878.51 | 10,920.52 |
| 13 | Sales and Services | 3,670,182.74 | 6,216,388.34 | 3,865,927.79 | 4,433,289.47 |
| 14 | Other Revenue | 107,645.86 | 16,874.00 | 300.00 | 7,488.98 |
| 15 | Total Operating Revenue | 3,795,643.45 | 6,259,059.97 | 3,881,106.30 | 4,451,698.97 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 491,131.22 | 500,603.39 | 531,699.32 | 538,655.07 |
| 18 | Travel | 6,538.59 | 2,750.07 | 3,022.07 | 5,828.23 |
| 19 | Contractual Services | 740,932.61 | 948,634.64 | 777,073.21 | 698,146.98 |
| 20 | Supplies and Materials | 2,502,716.71 | 4,877,801.53 | 2,490,861.14 | 3,066,571.01 |
| 21 | Capital Outlay | 1,178.95 | 8,316.00 | 1,000.00 | 1,341.08 |
| 22 | Interest Expense | - | - | 0.64 | - |
| 23 | Total Operating Expenditures/Expenses | 3,742,498.08 | 6,338,105.63 | 3,803,656.38 | 4,310,542.37 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 53,145.37 | (79,045.66) | 77,449.92 | 141,156.60 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 341,730.97 | 394,876.34 | 315,830.68 | 393,280.60 |
| 32 | Ending Equity | 394,876.34 | 315,830.68 | 393,280.60 | 534,437.20 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 66,885.50 | 102,759.20 | 368,490.10 | 309,048.97 |
| 2 | Total Assets | 66,885.50 | 102,759.20 | 368,490.10 | 309,048.97 |
| 3 | | | | | |
| 4 | Due to Other Funds | 72,127.50 | 102,759.20 | 368,490.10 | 308,394.28 |
| 5 | Other Liabilities | (5,242.00) | - | - | 654.69 |
| 5 | Total Liabilities | 66,885.50 | 102,759.20 | 368,490.10 | 309,048.97 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |
| 2 | Total Assets | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |
| 9 | Total Fund Equity | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |
| 10 | Total Liabilities and Fund Equity | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 99,286.08 | 138,867.48 | 133,934.10 | 140,975.96 |
| 14 | Sales and Services | - | - | - | - |
| 15 | Total Operating Revenue | 99,286.08 | 138,867.48 | 133,934.10 | 140,975.96 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 85,433.46 | 32,069.76 | 160,036.23 | 103,397.44 |
| 20 | Supplies and Materials | 9,902.75 | 1,437.00 | 6,467.13 | 4,758.00 |
| 21 | Capital Outlay | 7,475.00 | 26,485.37 | 20,924.55 | 22,191.00 |
| 22 | Total Operating Expenditures/Expenses | 102,811.21 | 59,992.13 | 187,427.91 | 130,346.44 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | - | - | - |
| 27 | | | | | |
| 28 | Net Change | (3,525.13) | 78,875.35 | (53,493.81) | 10,629.52 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 10,034.33 | 6,509.20 | 85,384.55 | 31,890.74 |
| 31 | Ending Equity | 6,509.20 | 85,384.55 | 31,890.74 | 42,520.26 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 211,997.65 | 465,258.22 | 239,492.85 | 272,393.71 |
| 2 | Total Assets | 211,997.65 | 465,258.22 | 239,492.85 | 272,393.71 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 6,907.00 | 339.80 | - |
| 8 | Unreserved Fund Balance | 211,997.65 | 458,351.22 | 239,153.05 | 272,393.71 |
| 9 | Total Fund Equity | 211,997.65 | 465,258.22 | 239,492.85 | 272,393.71 |
| 10 | Total Liabilities and Fund Equity | 211,997.65 | 465,258.22 | 239,492.85 | 272,393.71 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 37,355.86 | 23,977.00 | 45,200.98 | 41,040.56 |
| 14 | Sales and Services | 55,423.57 | 103,899.92 | 77,466.54 | 61,913.71 |
| 15 | Administering Programs | 1,260,797.19 | 1,399,400.00 | 1,217,650.92 | 1,083,099.80 |
| 16 | Other Revenue | 13,593.66 | 2,971.78 | 11,998.63 | 1,949.73 |
| 17 | Total Operating Revenue | 1,367,170.28 | 1,530,248.70 | 1,352,317.07 | 1,188,003.80 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 199,289.31 | 288,351.84 | 298,648.35 | 299,786.96 |
| 20 | Travel | 184,714.36 | 113,323.61 | 103,931.39 | 111,082.12 |
| 21 | Contractual Services | 1,012,677.80 | 645,958.57 | 1,074,847.24 | 630,570.68 |
| 22 | Supplies and Materials | 110,638.50 | 90,359.79 | 40,576.15 | 48,095.09 |
| 23 | Capital Outlay | 44,110.53 | 138,989.14 | 60,067.94 | 65,563.27 |
| 24 | Interest Expense | - | 5.18 | 11.37 | 4.82 |
| 25 | Total Operating Expenditures/Expenses | 1,551,430.50 | 1,276,988.13 | 1,578,082.44 | 1,155,102.94 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (184,260.22) | 253,260.57 | (225,765.37) | 32,900.86 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 396,257.87 | 211,997.65 | 465,258.22 | 239,492.85 |
| 34 | Ending Equity | 211,997.65 | 465,258.22 | 239,492.85 | 272,393.71 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 236,494.44 | 513,124.12 | 421,959.45 | 649,454.08 |
| 2 | Total Assets | 236,494.44 | 513,124.12 | 421,959.45 | 649,454.08 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 49,314.00 | 14,025.00 | - |
| 8 | Unreserved Fund Balance | 236,494.44 | 463,810.12 | 407,934.45 | 649,454.08 |
| 9 | Total Fund Equity | 236,494.44 | 513,124.12 | 421,959.45 | 649,454.08 |
| 10 | Total Liabilities and Fund Equity | 236,494.44 | 513,124.12 | 421,959.45 | 649,454.08 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Administering Programs | 1,703,632.13 | 1,600,058.00 | 1,569,973.00 | 1,519,543.00 |
| 15 | Total Operating Revenue | 1,703,632.13 | 1,600,058.00 | 1,569,973.00 | 1,519,543.00 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 557,557.17 | 477,124.40 | 392,122.40 | 467,701.66 |
| 18 | Travel | 19,775.76 | 1,383.12 | 5,116.32 | 41,938.19 |
| 19 | Contractual Services | 723,138.73 | 732,745.01 | 1,104,821.70 | 436,107.59 |
| 20 | Supplies and Materials | 9,743.73 | 3,385.96 | - | 10,655.46 |
| 21 | Capital Outlay | 624,892.00 | 108,789.83 | 159,077.25 | 335,645.47 |
| 22 | Other Expense | 132,334.60 | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 2,067,441.99 | 1,323,428.32 | 1,661,137.67 | 1,292,048.37 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (363,809.86) | 276,629.68 | (91,164.67) | 227,494.63 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 600,304.30 | 236,494.44 | 513,124.12 | 421,959.45 |
| 32 | Ending Equity | 236,494.44 | 513,124.12 | 421,959.45 | 649,454.08 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |
| 4 | | | | | |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 184,322.74 | 502,916.67 | 78,493.26 | 1,559,632.21 |
| 9 | Unreserved Fund Balance | 2,569,701.70 | 3,435,191.44 | 2,762,234.54 | 1,801,692.81 |
| 10 | Total Fund Equity | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |
| 11 | Total Liabilities and Fund Equity | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 62,530.58 | 69,252.35 | 83,539.46 | 68,379.61 |
| 15 | Sales and Services | 20,385,358.30 | 20,399,124.92 | 17,584,937.90 | 19,654,931.35 |
| 16 | Administering Programs | - | - | - | 77,893.17 |
| 17 | Other Revenue | 103,410.87 | 21,272.96 | 13,321.57 | 25,104.62 |
| 18 | Total Operating Revenue | 20,551,299.75 | 20,489,650.23 | 17,681,798.93 | 19,826,308.75 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 13,529,044.32 | 13,343,709.20 | 12,655,787.47 | 13,352,633.57 |
| 21 | Travel | 27,032.49 | 32,124.76 | 43,478.47 | 93,413.15 |
| 22 | Contractual Services | 4,879,460.99 | 4,410,416.41 | 4,209,200.64 | 4,498,535.36 |
| 23 | Supplies and Materials | 161,908.63 | 166,551.31 | 127,492.22 | 135,419.16 |
| 24 | Capital Outlay | 820,577.67 | 1,314,615.88 | 1,694,860.91 | 1,188,383.56 |
| 25 | Interest Expense | 38,062.07 | 38,149.00 | 48,359.53 | 37,326.73 |
| 26 | Total Operating Expenditures/Expenses | 19,456,086.17 | 19,305,566.56 | 18,779,179.24 | 19,305,711.53 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 1,095,213.58 | 1,184,083.67 | (1,097,380.31) | 520,597.22 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 1,658,810.86 | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 |
| 35 | Ending Equity | 2,754,024.44 | 3,938,108.11 | 2,840,727.80 | 3,361,325.02 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |
| 4 | | | | | |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 25,619.14 | 321,073.75 | 77,150.25 | 155,573.89 |
| 9 | Unreserved Fund Balance | 1,738,373.26 | 1,050,958.18 | 1,486,381.20 | 1,848,749.39 |
| 10 | Total Fund Equity | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |
| 11 | Total Liabilities and Fund Equity | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 67,052.00 | 62,214.44 | 44,406.57 | 26,692.03 |
| 15 | Sales and Services | 13,233,009.97 | 13,526,132.80 | 12,992,150.17 | 13,752,641.09 |
| 16 | Administering Programs | - | - | - | 50,000.00 |
| 17 | Other Revenue | 7,111.06 | 9,951.30 | 109,068.11 | 22,729.00 |
| 18 | Total Operating Revenue | 13,307,173.03 | 13,598,298.54 | 13,145,624.85 | 13,852,062.12 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 4,505,204.23 | 4,501,970.78 | 4,485,002.77 | 4,731,711.17 |
| 21 | Travel | 139,984.41 | 114,581.98 | 111,099.35 | 121,052.19 |
| 22 | Contractual Services | 8,287,096.99 | 8,666,224.32 | 7,922,593.26 | 8,058,859.72 |
| 23 | Supplies and Materials | 87,605.06 | 98,013.57 | 76,743.09 | 66,797.60 |
| 24 | Capital Outlay | 358,605.43 | 595,301.41 | 348,925.69 | 427,526.10 |
| 25 | Interest Expense | 13.50 | 14,166.95 | 9,761.17 | 5,323.51 |
| 26 | Total Operating Expenditures/Expenses | 13,378,509.62 | 13,990,259.01 | 12,954,125.33 | 13,411,270.29 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | (71,336.59) | (391,960.47) | 191,499.52 | 440,791.83 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 1,835,328.99 | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 |
| 35 | Ending Equity | 1,763,992.40 | 1,372,031.93 | 1,563,531.45 | 2,004,323.28 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 576,517.50 | 696,201.70 | 459,346.47 | 509,470.31 |
| 2 | Total Assets | 576,517.50 | 696,201.70 | 459,346.47 | 509,470.31 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 11,106.98 | - | - | 104,632.00 |
| 8 | Unreserved Fund Balance | 565,410.52 | 696,201.70 | 459,346.47 | 404,838.31 |
| 9 | Total Fund Equity | 576,517.50 | 696,201.70 | 459,346.47 | 509,470.31 |
| 10 | Total Liabilities and Fund Equity | 576,517.50 | 696,201.70 | 459,346.47 | 509,470.31 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | 10,741.79 | 14,604.87 | 11,720.06 |
| 14 | Sales and Services | 737,765.29 | 712,073.10 | 470,551.06 | 677,667.74 |
| 15 | Administering Programs | 249,109.00 | - | - | - |
| 16 | Other Revenue | - | 255.00 | - | - |
| 17 | Total Operating Revenue | 986,874.29 | 723,069.89 | 485,155.93 | 689,387.80 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 353,727.27 | 311,217.98 | 322,011.02 | 340,216.75 |
| 20 | Travel | 7,585.58 | 6,489.81 | 4,227.69 | 12,111.40 |
| 21 | Contractual Services | 339,790.93 | 264,638.19 | 261,490.19 | 252,631.32 |
| 22 | Supplies and Materials | 12,247.80 | 5,370.84 | 27,158.64 | 7,380.45 |
| 23 | Capital Outlay | 309,680.23 | 15,668.87 | 107,123.62 | 26,924.04 |
| 24 | Interest Expense | 1,813.04 | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 1,024,844.85 | 603,385.69 | 722,011.16 | 639,263.96 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (37,970.56) | 119,684.20 | (236,855.23) | 50,123.84 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 614,488.06 | 576,517.50 | 696,201.70 | 459,346.47 |
| 34 | Ending Equity | 576,517.50 | 696,201.70 | 459,346.47 | 509,470.31 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |
| 2 | Total Assets | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |
| 9 | Total Fund Equity | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |
| 10 | Total Liabilities and Fund Equity | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Sales and Services | 677,889.83 | 710,616.42 | 708,479.88 | 725,948.34 |
| 15 | Administering Programs | - | - | - | 12,580.00 |
| 16 | Other Revenue | - | - | 68.00 | - |
| 17 | Total Operating Revenue | 677,889.83 | 710,616.42 | 708,547.88 | 738,528.34 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 3,852.05 | 6,848.58 | 34.69 | 7,255.33 |
| 20 | Travel | 4,319.22 | 3,336.41 | 2,921.67 | 3,211.79 |
| 21 | Contractual Services | 565,727.11 | 689,637.72 | 634,965.51 | 665,411.16 |
| 22 | Supplies and Materials | 1,108.55 | 1,252.35 | 343.96 | 12,758.54 |
| 23 | Capital Outlay | 11,622.00 | 6,665.05 | - | 2,596.70 |
| 24 | Interest Expense | - | 1.00 | - | - |
| 25 | Total Operating Expenditures/Expenses | 586,628.93 | 707,741.11 | 638,265.83 | 691,233.52 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 91,260.90 | 2,875.31 | 70,282.05 | 47,294.82 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 49,561.55 | 140,822.45 | 143,697.76 | 213,979.81 |
| 34 | Ending Equity | 140,822.45 | 143,697.76 | 213,979.81 | 261,274.63 |

**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 Human Resources

**State Accounting System - Other Fund Balances**

**Company 3035 - State Employees Benefits Plan Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 22,153,278.27 | 22,286,885.30 | 14,458,392.52 | 20,791,005.65 |
| 2 | Deferred Charges and Other Assets | 338,000.00 | 338,000.00 | 300,000.00 | 300,000.00 |
| 3 | Total Assets | 22,491,278.27 | 22,624,885.30 | 14,758,392.52 | 21,091,005.65 |
| 4 | | | | | |
| 5 | Deferred Revenue | 9,127.05 | 18,364.06 | 9,582.22 | 15,513.35 |
| 6 | Total Liabilities | 9,127.05 | 18,364.06 | 9,582.22 | 15,513.35 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 6,629.19 | 2,225.35 | 3,185.62 | 1,485.57 |
| 9 | Unreserved Fund Balance | 22,475,522.03 | 22,604,295.89 | 14,745,624.68 | 21,074,006.73 |
| 10 | Total Fund Equity | 22,482,151.22 | 22,606,521.24 | 14,748,810.30 | 21,075,492.30 |
| 11 | Total Liabilities and Fund Equity | 22,491,278.27 | 22,624,885.30 | 14,758,392.52 | 21,091,005.65 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 1,177,791.75 | 1,303,552.86 | 838,160.86 | 502,156.05 |
| 15 | Sales and Services | 107,752,356.14 | 114,068,701.38 | 113,397,483.70 | 139,093,413.00 |
| 16 | Other Revenue | 1,543,532.97 | 1,984,527.79 | 4,435,252.19 | 1,864,075.96 |
| 17 | Total Operating Revenue | 110,473,680.86 | 117,356,782.03 | 118,670,896.75 | 141,459,645.01 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 550,549.32 | 567,725.46 | 508,205.23 | 578,605.86 |
| 20 | Travel | 8,724.03 | 11,168.97 | 7,309.08 | 21,154.69 |
| 21 | Contractual Services | 7,983,731.81 | 8,034,430.88 | 8,260,988.55 | 17,960,224.90 |
| 22 | Supplies and Materials | 144,451.04 | 90,991.26 | 72,440.01 | 26,098.03 |
| 23 | Capital Outlay | 793.30 | 13,013.40 | 1,021.86 | 11,098.54 |
| 24 | Other Expense | - | - | - | 3,494.64 |
| 25 | Interest Expense | - | - | - | - |
| 26 | Insurance Claims | 104,207,596.77 | 108,515,082.04 | 117,679,467.78 | 116,532,286.35 |
| 27 | Total Operating Expenditures/Expenses | 112,895,846.27 | 117,232,412.01 | 126,529,432.51 | 135,132,963.01 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | (2,422,165.41) | 124,370.02 | (7,858,535.76) | 6,326,682.00 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 24,903,294.19 | 22,482,151.22 | 22,606,521.24 | 14,748,810.30 |
| 36 | Prior Period Adjustment | 1,022.44 | - | 824.82 | - |
| 37 | Ending Equity | 22,482,151.22 | 22,606,521.24 | 14,748,810.30 | 21,075,492.30 |

**Company:** 3035
**Company Name:** Insurance Administration
**Fund Name:** State Employees Benefits Plan Fund
**Fund Type:** Internal Service
**Purpose:** SDCL 3-6E-10 created the State Employees Benefits Plan Fund. SDCL 3-6E-2 authorized that the Bureau of Human Resources may establish a benefits plan, for employees of the state. The plan may either be self-funded or established as a group health insurance program. The plan may provide for group health coverage against the financial cost of hospital, surgical, pharmacy, and medical treatment and care, and such other coverage or benefits, as deemed appropriate and desirable by the commissioner. The commissioner may include a flexible benefit plan which allows an employee to choose the employee's own benefits or levels of coverage. provided under this chapter (health and life insurance) by means of a plan which is self-insured. deductions from employers and employees. Use: Operating costs of the self-insurance program.

**Budget Information:** Included in the General Appropriations Bill except health insurance claims which are not included in the General Appropriations Bill.

**Additional Information:** Prior to FY2013 this was called the Public Employees Insurance System Fund.

## Bureau of Human Resources

**State Accounting System - Other Fund Balances**

**Company 3035 - State Employees Workers' Compensation Program Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 4,245,419.47 | 5,998,792.50 | 7,078,042.57 | 5,741,181.71 |
| 2 | Deferred Charges and Other Assets | - | - | 38,000.00 | 38,000.00 |
| 3 | Total Assets | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 | 5,779,181.71 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 | 5,779,181.71 |
| 10 | Total Fund Equity | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 | 5,779,181.71 |
| 11 | Total Liabilities and Fund Equity | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 | 5,779,181.71 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 167,811.44 | 219,862.59 | 182,117.29 | 152,128.08 |
| 15 | Sales and Services | 3,462,039.08 | 4,490,105.37 | 4,483,903.96 | 2,460,044.51 |
| 16 | Other Revenue | 33,157.71 | 15,329.45 | 20,164.21 | 49,114.81 |
| 17 | Total Operating Revenue | 3,663,008.23 | 4,725,297.41 | 4,686,185.46 | 2,661,287.40 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 158,656.84 | 160,045.36 | 175,486.43 | 153,214.35 |
| 20 | Travel | 260.47 | 1,361.16 | 240.82 | 509.90 |
| 21 | Contractual Services | 116,967.74 | 110,620.15 | 159,031.29 | 262,253.70 |
| 22 | Supplies and Materials | 5,333.14 | 4,606.88 | 3,814.64 | 3,803.77 |
| 23 | Capital Outlay | - | 1,240.68 | - | 4,783.90 |
| 24 | Other Expense | - | - | - | - |
| 25 | Interest Expense | - | - | - | - |
| 26 | Insurance Claims | 3,348,272.85 | 2,694,050.15 | 3,230,376.11 | 3,573,582.64 |
| 27 | Total Operating Expenditures/Expenses | 3,629,491.04 | 2,971,924.38 | 3,568,949.29 | 3,998,148.26 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | 33,517.19 | 1,753,373.03 | 1,117,236.17 | (1,336,860.86) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 4,211,902.28 | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 |
| 36 | Prior Period Adjustment | - | - | 13.90 | - |
| 37 | Ending Equity | 4,245,419.47 | 5,998,792.50 | 7,116,042.57 | 5,779,181.71 |

**Company:** 3035
**Company Name:** Insurance Administration
**Fund Name:** State Employees Workers' Compensation Program
**Fund Type:** Internal Service
**Purpose:** The State Employees Workers' Compensation Program was authorized by SDCL 3-6A-14.
Source: All funds transferred to the office of the State Treasurer as designated transfers to the state employees workers' compensation program. Uses: Operation costs of the workers' compensation program.

**Budget Information:** Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

## Bureau of Human Resources

**State Accounting System - Other Fund Balances**
**Company 3035 - Dakota Cement Life and Workers' Compensation**

| | | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 312,521.96 | 299,696.58 | 278,157.80 |
| 2 | Total Assets | 312,521.96 | 299,696.58 | 278,157.80 |
| 3 | | | | |
| 4 | Accounts Payable | - | - | - |
| 5 | Total Liabilities | - | - | - |
| 6 | | | | |
| 7 | Reserve for Encumbrances | - | - | - |
| 8 | Unreserved Fund Balance | 312,521.96 | 299,696.58 | 278,157.80 |
| 9 | Total Fund Equity | 312,521.96 | 299,696.58 | 278,157.80 |
| 10 | Total Liabilities and Fund Equity | 312,521.96 | 299,696.58 | 278,157.80 |
| 11 | | | | |
| 12 | | | | |
| 13 | Use of Money and Property | - | 9,252.82 | 7,467.02 |
| 14 | Sales and Services | - | - | - |
| 15 | Other Revenue | - | 9,010.99 | 3,929.24 |
| 16 | Total Operating Revenue | - | 18,263.81 | 11,396.26 |
| 17 | | | | |
| 18 | Personal Services and Benefits | 1,507.05 | 1,399.95 | 1,277.55 |
| 19 | Travel | - | - | - |
| 20 | Contractual Services | 2,400.00 | 2,200.00 | 2,600.00 |
| 21 | Supplies and Materials | | | |
| 22 | Capital Outlay | | | |
| 23 | Other Expense | - | - | - |
| 24 | Interest Expense | - | - | - |
| 25 | Insurance Claims | 33,570.99 | 27,489.24 | 29,057.49 |
| 26 | Total Operating Expenditures/Expenses | 37,478.04 | 31,089.19 | 32,935.04 |
| 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) | (21,538.78) |
| 33 | | | | |
| 34 | Beginning Fund Equity | - | 312,521.96 | 299,696.58 |
| 35 | Prior Period Adjustment | - | - | - |
| 36 | Ending Equity | 312,521.96 | 299,696.58 | 278,157.80 |

**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 Human Resources 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.

**Budget Information:** Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

## Bureau of Human Resources

**State Accounting System - Other Fund Balances**

**Company 6009 - Human Resources Labor & Management**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 893,013.58 | 829,578.57 | 873,839.19 | 903,312.96 |
| 2 | Total Assets | 893,013.58 | 829,578.57 | 873,839.19 | 903,312.96 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 24,791.50 | - | 2,407.35 | 311.58 |
| 8 | Unreserved Fund Balance | 868,222.08 | 829,578.57 | 871,431.84 | 903,001.38 |
| 9 | Total Fund Equity | 893,013.58 | 829,578.57 | 873,839.19 | 903,312.96 |
| 10 | Total Liabilities and Fund Equity | 893,013.58 | 829,578.57 | 873,839.19 | 903,312.96 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 31,753.40 | 42,526.65 | 30,212.26 | 21,106.61 |
| 14 | Sales and Services | 3,968,857.23 | 3,486,652.28 | 3,550,905.75 | 3,784,636.30 |
| 15 | Other Revenue | 57.39 | - | - | - |
| 16 | Total Operating Revenue | 4,000,668.02 | 3,529,178.93 | 3,581,118.01 | 3,805,742.91 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 2,930,777.48 | 2,859,168.58 | 2,883,991.63 | 2,988,972.12 |
| 19 | Travel | 60,919.04 | 46,802.61 | 53,242.87 | 71,581.64 |
| 20 | Contractual Services | 653,929.88 | 526,318.32 | 481,501.29 | 595,544.86 |
| 21 | Supplies and Materials | 114,550.68 | 80,943.72 | 97,268.46 | 82,095.06 |
| 22 | Capital Outlay | 7,854.41 | 79,380.71 | 20,853.14 | 38,008.18 |
| 23 | Interest Expense | - | - | - | 67.28 |
| 24 | Total Operating Expenditures/Expenses | 3,768,031.49 | 3,592,613.94 | 3,536,857.39 | 3,776,269.14 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 232,636.53 | (63,435.01) | 44,260.62 | 29,473.77 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 660,377.05 | 893,013.58 | 829,578.57 | 873,839.19 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 893,013.58 | 829,578.57 | 873,839.19 | 903,312.96 |

**Company:** 6009
**Company Name:** Human Resources Labor & Management
**Fund Name:** Human Resources Labor & Management
**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 Human Resources

**State Accounting System - Other Fund Balances**

**Company 6521 - South Dakota Risk Pool Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,591,497.43 | 7,374,908.29 | 6,780,196.87 | 7,107,024.78 |
| 2 | Total Assets | 7,591,497.43 | 7,374,908.29 | 6,780,196.87 | 7,107,024.78 |
| 3 | | | | | |
| 4 | Deferred Revenue | 22,207.99 | 25,855.86 | 24,427.00 | 14,094.00 |
| 5 | Total Liabilities | 22,207.99 | 25,855.86 | 24,427.00 | 14,094.00 |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 7,569,289.44 | 7,349,052.43 | 6,755,769.87 | 7,092,930.78 |
| 9 | Total Fund Equity | 7,569,289.44 | 7,349,052.43 | 6,755,769.87 | 7,092,930.78 |
| 10 | Total Liabilities and Fund Equity | 7,591,497.43 | 7,374,908.29 | 6,780,196.87 | 7,107,024.78 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 350,780.10 | 366,234.42 | 255,010.55 | 168,725.68 |
| 14 | Sales and Services | 5,649,804.47 | 5,804,469.58 | 5,730,472.67 | 5,855,129.91 |
| 15 | Other Revenue | 4,211.13 | 93,470.41 | 205,489.52 | 193,340.11 |
| 16 | Total Operating Revenue | 6,004,795.70 | 6,264,174.41 | 6,190,972.74 | 6,217,195.70 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | 1.38 | - | 93,897.03 |
| 19 | Travel | 3,293.62 | 3,208.13 | - | - |
| 20 | Contractual Services | 332,244.17 | 281,189.68 | 296,826.68 | 340,195.63 |
| 21 | Supplies and Materials | 5,576.37 | 3,966.90 | 1,763.07 | 901.20 |
| 22 | Capital Outlay | 187.37 | 560.93 | - | - |
| 23 | Insurance Claims | 5,045,358.87 | 6,195,484.40 | 6,485,665.55 | 5,445,040.93 |
| 24 | Total Operating Expenditures/Expenses | 5,386,660.40 | 6,484,411.42 | 6,784,255.30 | 5,880,034.79 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 618,135.30 | (220,237.01) | (593,282.56) | 337,160.91 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 6,952,176.58 | 7,569,289.44 | 7,349,052.43 | 6,755,769.87 |
| 33 | Prior Period Adjustment | (1,022.44) | - | - | - |
| 34 | Ending Equity | 7,569,289.44 | 7,349,052.43 | 6,755,769.87 | 7,092,930.78 |

**Company:** 6521
**Company Name:** Bureau of Human Resources - 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 Human Resources 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 Human Resources

**State Accounting System - Other Fund Balances**

**Company 8000 - Agency Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 5,561.68 | 6,195.32 | 6,957.55 | 7,259.05 |
| 2 | Total Assets | 5,561.68 | 6,195.32 | 6,957.55 | 7,259.05 |
| 3 | | | | | |
| 4 | Escrow Payable | 5,561.68 | 6,195.32 | 6,957.55 | 7,259.05 |
| 5 | Total Liabilities | 5,561.68 | 6,195.32 | 6,957.55 | 7,259.05 |

**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 BOHR 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 Human Resources

**State Accounting System - Other Fund Balances**

**Company 8301 - State Workers Unemployment Compensation**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |
| 2 | Total Assets | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |
| 9 | Total Fund Equity | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |
| 10 | Total Liabilities and Fund Equity | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 5,948.34 | 6,984.26 | 2,532.60 | 3,012.32 |
| 14 | Sales and Services | 384,794.85 | 506,909.63 | 603,573.30 | 464,319.91 |
| 15 | Total Operating Revenue | 390,743.19 | 513,893.89 | 606,105.90 | 467,332.23 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Insurance Claims | 476,387.31 | 492,256.00 | 461,169.03 | 384,544.47 |
| 23 | Total Operating Expenditures/Expenses | 476,387.31 | 492,256.00 | 461,169.03 | 384,544.47 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (85,644.12) | 21,637.89 | 144,936.87 | 82,787.76 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 153,211.99 | 67,567.87 | 89,205.76 | 234,145.14 |
| 32 | Prior Period Adjustment | - | - | 2.51 | - |
| 33 | Ending Equity | 67,567.87 | 89,205.76 | 234,145.14 | 316,932.90 |

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

**Budget Information:** Not included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

## Department of Revenue

**State Accounting System - Other Fund Balances**

**Company 3033 - Property Tax Reduction Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 7,634,666.80 | 7,036,174.48 | 15,158,959.96 | 15,851,649.10 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Sales and Services | 106,500,469.77 | 95,805,501.78 | 87,282,782.53 | 91,409,517.03 |
| 16 | Total Operating Revenue | 114,135,136.57 | 102,841,676.26 | 102,441,742.49 | 107,261,166.13 |
| 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 | 9,039,376.14 | 7,538,585.93 | - | - |
| 27 | Transfers Out | (123,174,512.71) | (110,380,262.19) | (102,441,742.49) | (107,261,166.13) |
| 28 | Net Transfers In (Out) | (114,135,136.57) | (102,841,676.26) | (102,441,742.49) | (107,261,166.13) |
| 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 (reported in General Fund for CAFR)
**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 60% 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 854,338.34 | 787,539.01 | 897,879.58 | 938,491.27 |
| 2 | Total Assets | 854,338.34 | 787,539.01 | 897,879.58 | 938,491.27 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 1,597.36 | 43.10 | - | 455.00 |
| 8 | Unreserved Fund Balance | 852,740.98 | 787,495.91 | 897,879.58 | 938,036.27 |
| 9 | Total Fund Equity | 854,338.34 | 787,539.01 | 897,879.58 | 938,491.27 |
| 10 | Total Liabilities and Fund Equity | 854,338.34 | 787,539.01 | 897,879.58 | 938,491.27 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 9,250,307.07 | 9,247,873.22 | 9,448,616.39 | 9,562,956.71 |
| 14 | Licenses, Permits and Fees | 7,690,686.31 | 7,178,768.88 | 7,598,265.48 | 7,518,043.71 |
| 15 | Fines, Forfeits and Penalties | 5,790.00 | 1,190.00 | 14,750.00 | 6,050.00 |
| 16 | Use of Money and Property | 100,160.14 | 100,776.10 | 67,389.58 | 45,806.84 |
| 17 | Sales and Services | - | - | - | - |
| 18 | Other Revenue | - | - | - | - |
| 19 | Total Operating Revenue | 17,046,943.52 | 16,528,608.20 | 17,129,021.45 | 17,132,857.26 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 873,499.26 | 813,429.05 | 796,493.15 | 831,662.28 |
| 22 | Travel | 72,515.86 | 59,497.99 | 69,097.07 | 71,944.05 |
| 23 | Contractual Services | 337,093.43 | 308,840.28 | 320,097.76 | 351,809.41 |
| 24 | Supplies and Materials | 26,375.27 | 27,525.08 | 24,849.67 | 27,378.18 |
| 25 | Grants and Subsidies | 8,849,120.39 | 8,567,266.36 | 8,809,550.85 | 8,697,801.66 |
| 26 | Capital Outlay | 11,038.20 | 10,924.95 | 3,606.84 | 81,284.24 |
| 27 | Other Expense | 21,169.64 | - | - | 340.03 |
| 28 | Total Operating Expenditures/Expenses | 10,190,812.05 | 9,787,483.71 | 10,023,695.34 | 10,062,219.85 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | (6,806,601.92) | (6,807,923.82) | (6,994,985.54) | (7,030,025.72) |
| 32 | Net Transfers In (Out) | (6,806,601.92) | (6,807,923.82) | (6,994,985.54) | (7,030,025.72) |
| 33 | | | | | |
| 34 | Net Change | 49,529.55 | (66,799.33) | 110,340.57 | 40,611.69 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 804,808.79 | 854,338.34 | 787,539.01 | 897,879.58 |
| 37 | Ending Equity | 854,338.34 | 787,539.01 | 897,879.58 | 938,491.27 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |
| 2 | Total Assets | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |
| 9 | Total Fund Equity | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |
| 10 | Total Liabilities and Fund Equity | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 1,157,869.93 | 1,393,956.61 | 1,640,529.22 | 1,878,172.49 |
| 14 | Use of Money and Property | 117,298.67 | 130,411.96 | 35,518.54 | 31,010.77 |
| 15 | Total Operating Revenue | 1,275,168.60 | 1,524,368.57 | 1,676,047.76 | 1,909,183.26 |
| 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) | - | (4,133,192.00) |
| 26 | Net Transfers In (Out) | (3,533,582.00) | (2,017,979.00) | - | (4,133,192.00) |
| 27 | | | | | |
| 28 | Net Change | (2,258,413.40) | (493,610.43) | 1,676,047.76 | (2,224,008.74) |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 3,488,412.40 | 1,229,999.00 | 736,388.57 | 2,412,436.33 |
| 31 | Ending Equity | 1,229,999.00 | 736,388.57 | 2,412,436.33 | 188,427.59 |

**Company:** 3038
**Company Name:** Tax Relief Fund
**Fund Name:** Tax Relief Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**Purpose:** SDCL 10-45C-14 created the Tax Relief Fund. Source: The additional net revenue received by the state from voluntary retail licensees shall be deposited in the Tax Relief Fund created pursuant to § 10-45C-14 for the purpose of reducing the rate of taxation or reducing property taxes. For the purposes of § 10-45C-14, a voluntary retail licensee is any person licensed through the Streamlined Sales and Use Tax Agreement to remit sales and use tax pursuant to chapters 10-45 and 10-46 who does not otherwise have a legal obligation to remit such taxes. The fund shall be invested as provided by law, and the interest earned shall be credited to the fund. Use: The Legislature may not appropriate any money from the Tax Relief Fund until the second fiscal year after Congress approves legislation giving states the authority to require retailers to collect South Dakota's Sales and Use Tax. A collection allowance credit was authorized by § 10-45-27.2 equal to one and one-half percent of the gross amount of the tax due, not to exceed seventy dollars per return period. The allowance is granted for any return to be filed and for any tax to be remitted after January 1, 2014.

**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.

## Department of Revenue

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

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:**
Transfers were made to the state General Fund for $3,533,582 in FY2010, $1,000,000 in FY2011 and $4,133,192 in FY2013. A transfer of $1,017,979 was made to the South Dakota Science and Technology Authority in FY2011.

## Department of Revenue
**State Accounting System - Other Fund Balances**
**Company 3076 - License Plate Revolving Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |
| 2 | Total Assets | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |
| 9 | Total Fund Equity | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |
| 10 | Total Liabilities and Fund Equity | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 2,220,123.28 | 2,240,269.49 | 2,716,796.65 | 2,916,823.77 |
| 14 | Use of Money and Property | 117,615.31 | 167,983.97 | 69,980.23 | 32,878.88 |
| 15 | Total Operating Revenue | 2,337,738.59 | 2,408,253.46 | 2,786,776.88 | 2,949,702.65 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 462,477.55 | 467,121.10 | 472,330.10 | 488,165.69 |
| 20 | Supplies and Materials | 491,280.00 | 600,276.55 | 599,792.70 | 568,857.63 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 953,757.55 | 1,067,397.65 | 1,072,122.80 | 1,057,023.32 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | (1,000,000.00) | - | - | - |
| 27 | Net Transfers In (Out) | (1,000,000.00) | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 383,981.04 | 1,340,855.81 | 1,714,654.08 | 1,892,679.33 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 2,303,350.58 | 187,331.62 | 28,187.43 | 42,841.51 |
| 32 | Prior Period Adjustment | (2,500,000.00) | (1,500,000.00) | (1,700,000.00) | (1,900,000.00) |
| 33 | Ending Equity | 187,331.62 | 28,187.43 | 42,841.51 | 35,520.84 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Total Assets | - | - | - | - |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 50,357.25 | 58,934.26 | 243,742.31 | 156,925.05 |
| 8 | Unreserved Fund Balance | (50,357.25) | (58,934.26) | (243,742.31) | (156,925.05) |
| 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 | 8,627,189.00 | 8,709,152.14 | 9,140,005.26 | 9,737,677.31 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Other Revenue | 2,812.92 | 6,727.07 | - | 28.30 |
| 16 | Total Operating Revenue | 8,630,001.92 | 8,715,879.21 | 9,140,005.26 | 9,737,705.61 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 6,097,466.35 | 6,127,336.37 | 6,616,004.57 | 6,753,854.82 |
| 19 | Travel | 390,171.89 | 394,064.06 | 352,637.72 | 406,040.09 |
| 20 | Contractual Services | 1,052,728.35 | 918,315.96 | 1,045,419.11 | 1,189,516.13 |
| 21 | Supplies and Materials | 456,135.59 | 449,566.96 | 476,286.34 | 388,764.27 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 36,048.53 | 117,087.91 | 32,249.37 | 333,835.13 |
| 24 | Total Operating Expenditures/Expenses | 8,032,550.71 | 8,006,371.26 | 8,522,597.11 | 9,072,010.44 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | (597,451.21) | (709,507.95) | (617,408.15) | (665,695.17) |
| 28 | Net Transfers In (Out) | (597,451.21) | (709,507.95) | (617,408.15) | (665,695.17) |
| 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |
| 2 | Total Assets | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |
| 9 | Total Fund Equity | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |
| 10 | Total Liabilities and Fund Equity | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Sales and Services | 26,196.83 | 34,276.54 | 34,000.70 | 33,322.48 |
| 15 | Total Operating Revenue | 26,196.83 | 34,276.54 | 34,000.70 | 33,322.48 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | 55,800.00 | - | 37,107.00 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Other Expense | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | - | 55,800.00 | - | 37,107.00 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 26,196.83 | (21,523.46) | 34,000.70 | (3,784.52) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 3,118.63 | 29,315.46 | 7,792.00 | 41,792.70 |
| 33 | Ending Equity | 29,315.46 | 7,792.00 | 41,792.70 | 38,008.18 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2 | Total Assets | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 9 | Total Fund Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 10 | Total Liabilities and Fund Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 8,249,556.13 | 8,248,273.26 | 7,951,685.57 | 8,666,378.38 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 8,249,556.13 | 8,248,273.26 | 7,951,685.57 | 8,666,378.38 |
| 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 | 4,000,000.00 | 4,000,000.00 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 7,000,000.00 | 7,000,000.00 | 4,000,000.00 | 4,000,000.00 |
| 25 | | | | | |
| 26 | Transfers In | 3,134,552.78 | 3,502,083.70 | 3,596,282.92 | 3,926,775.93 |
| 27 | Transfers Out | (4,384,108.91) | (4,750,356.96) | (7,547,968.49) | (8,593,154.31) |
| 28 | Net Transfers In (Out) | (1,249,556.13) | (1,248,273.26) | (3,951,685.57) | (4,666,378.38) |
| 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 in cumulative incentives per facility and also total incentives paid from the fund each year ($7.0 million for FY2011 and FY2011, $4.0 million for FY2012 and FY2013, $4.5 million for FY2014 through FY2016 and $7.0 million thereafter).. 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-164 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 1,174,115.33 | 1,593,484.56 | 3,917,966.66 | 4,268,137.40 |
| 15 | Paid to companies | (422,942.58) | (448,958.50) | (1,491,715.90) | (1,766,113.11) |
| 16 | Paid to counties | (751,172.75) | (1,144,526.06) | (2,426,250.76) | (2,502,024.29) |
| 17 | Use of Money and Property | - | - | - | - |
| 18 | Total Operating Revenue | - | - | 0.00 | - |
| 19 | | | | | |
| 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 | - | - | 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,031,772.31 | 935,617.99 | 1,954,845.13 | 2,329,620.56 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 1,031,772.31 | 935,617.99 | 1,954,845.13 | 2,329,620.56 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 988,076.85 | 1,210.00 | 91,882.83 | 154,716.55 |
| 9 | Unreserved Fund Balance | 43,695.46 | 934,407.99 | 1,862,962.30 | 2,174,904.01 |
| 10 | Total Fund Equity | 1,031,772.31 | 935,617.99 | 1,954,845.13 | 2,329,620.56 |
| 11 | Total Liabilities and Fund Equity | 1,031,772.31 | 935,617.99 | 1,954,845.13 | 2,329,620.56 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 2,807,274.04 | 2,989,316.56 | 2,805,873.32 | 3,042,109.17 |
| 15 | Licenses, Permits and Fees | 3,908,580.75 | 3,997,444.97 | 4,426,477.13 | 4,578,653.48 |
| 16 | Use of Money and Property | 91,898.50 | 146,367.66 | 114,316.37 | 82,198.73 |
| 17 | Sales and Services | - | - | - | - |
| 18 | Other Revenue | 2,779.94 | 6,727.13 | - | - |
| 19 | Total Operating Revenue | 6,810,533.23 | 7,139,856.32 | 7,346,666.82 | 7,702,961.38 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 2,951,192.91 | 2,916,558.08 | 2,947,760.65 | 2,928,712.76 |
| 22 | Travel | 92,657.67 | 85,078.08 | 80,336.84 | 82,953.56 |
| 23 | Contractual Services | 1,965,835.48 | 2,509,280.39 | 1,314,547.43 | 1,526,111.79 |
| 24 | Supplies and Materials | 601,251.44 | 613,132.39 | 593,183.34 | 554,384.65 |
| 25 | Grants and Subsidies | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 |
| 26 | Capital Outlay | 17,876.25 | 74,929.09 | 22,759.51 | 125,005.15 |
| 27 | Total Operating Expenditures/Expenses | 6,662,082.85 | 7,232,247.13 | 5,991,856.87 | 6,250,437.01 |
| 28 | | | | | |
| 29 | Transfers In | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 |
| 30 | Transfers Out | (370,665.00) | (719,107.29) | (195,787.00) | (1,095,547.23) |
| 31 | Net Transfers In (Out) | 662,604.10 | 314,161.81 | 837,482.10 | (62,278.13) |
| 32 | | | | | |
| 33 | Net Change | 811,054.48 | 221,771.00 | 2,192,292.05 | 1,390,246.24 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 220,717.83 | 1,031,772.31 | 935,617.99 | 1,954,845.13 |
| 36 | Prior Period Adjustment | - | (317,925.32) | (1,173,064.91) | (1,015,470.81) |
| 37 | Ending Equity | 1,031,772.31 | 935,617.99 | 1,954,845.13 | 2,329,620.56 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |
| 2 | Total Assets | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |
| 9 | Total Fund Equity | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |
| 10 | Total Liabilities and Fund Equity | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 7,443.57 | 4,882.08 | 3,824.46 | 3,076.67 |
| 14 | Sales and Services | 119,903.28 | 171,302.32 | 169,202.18 | 144,291.76 |
| 15 | Total Operating Revenue | 127,346.85 | 176,184.40 | 173,026.64 | 147,368.43 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | 105,200.00 | 144,000.00 | 208,000.00 | 125,000.00 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 105,200.00 | 144,000.00 | 208,000.00 | 125,000.00 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 22,146.85 | 32,184.40 | (34,973.36) | 22,368.43 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 53,341.98 | 75,488.83 | 107,673.23 | 72,699.87 |
| 32 | Ending Equity | 75,488.83 | 107,673.23 | 72,699.87 | 95,068.30 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |
| 2 | Total Assets | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |
| 9 | Total Fund Equity | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |
| 10 | Total Liabilities and Fund Equity | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 13,823.78 | 10,893.81 | 10,884.99 | 10,396.67 |
| 14 | Sales and Services | 256,675.67 | 483,396.89 | 464,930.48 | 389,404.00 |
| 15 | Total Operating Revenue | 270,499.45 | 494,290.70 | 475,815.47 | 399,800.67 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | 221,600.00 | 314,000.00 | 497,750.00 | 497,000.00 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 221,600.00 | 314,000.00 | 497,750.00 | 497,000.00 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 48,899.45 | 180,290.70 | (21,934.53) | (97,199.33) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 153,959.83 | 202,859.28 | 371,346.48 | 349,411.95 |
| 32 | Prior Period Adjustment | - | (11,803.50) | - | - |
| 33 | Ending Equity | 202,859.28 | 371,346.48 | 349,411.95 | 252,212.62 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 5,465,360.59 | 5,255,980.51 | 6,074,444.24 | 6,180,909.29 |
| 2 | Cash and Cash Equivalents | 12,844.18 | 12,894.67 | 15,667.54 | 8,655.33 |
| 3 | Restricted Receivables | 809,784.79 | 793,786.31 | 792,136.07 | 817,116.88 |
| 4 | Accounts Receivable | 18,910.67 | 8,724.06 | 12,496.93 | 14,475.63 |
| 5 | Total Assets | 6,306,900.23 | 6,071,385.55 | 6,894,744.78 | 7,021,157.13 |
| 6 | | | | | |
| 7 | Accounts Payable | 605,842.07 | 441,780.07 | 645,600.15 | 622,183.65 |
| 8 | Due to Other Funds | 1,600.00 | 1,295.00 | 1,286.00 | 1,254.36 |
| 9 | Due to Other Governments | 10,000.00 | - | - | (2,500.00) |
| 10 | Total Liabilities | 617,442.07 | 443,075.07 | 646,886.15 | 620,938.01 |
| 11 | | | | | |
| 12 | Reserve for Encumbrances | 49,546.39 | 7,634.95 | 10,277.55 | 3,002.20 |
| 13 | Unreserved Fund Balance | 5,639,911.77 | 5,620,675.53 | 6,237,581.08 | 6,397,216.92 |
| 14 | Total Fund Equity | 5,689,458.16 | 5,628,310.48 | 6,247,858.63 | 6,400,219.12 |
| 15 | Total Liabilities and Fund Equity | 6,306,900.23 | 6,071,385.55 | 6,894,744.78 | 7,021,157.13 |
| 16 | | | | | |
| 17 | | | | | |
| 18 | Licenses, Permits and Fees | 104,000.00 | 120,379.71 | 134,709.42 | 142,735.69 |
| 19 | Use of Money and Property | 413,655.43 | 493,133.02 | 369,633.65 | 270,863.49 |
| 20 | Sales and Services | 45,400,469.86 | 47,110,803.33 | 52,857,769.21 | 57,229,309.17 |
| 21 | Other Revenue | 23,638.92 | 14,669.18 | 20,490.66 | 110,065.30 |
| 22 | Total Operating Revenue | 45,941,764.21 | 47,738,985.24 | 53,382,602.94 | 57,752,973.65 |
| 23 | | | | | |
| 24 | Personal Services and Benefits | 1,016,744.09 | 987,843.99 | 1,039,910.57 | 1,063,974.58 |
| 25 | Travel | 143,752.30 | 121,589.40 | 117,533.01 | 127,068.51 |
| 26 | Contractual Services | 7,020,661.30 | 6,686,506.00 | 7,271,901.08 | 8,231,722.00 |
| 27 | Supplies and Materials | 454,607.32 | 552,603.37 | 672,157.09 | 837,916.63 |
| 28 | Capital Outlay | 4,318.76 | 42,769.71 | 23,850.84 | 25,995.82 |
| 29 | Other Expense | 48,591.00 | 70,930.00 | 69,569.00 | 76,919.00 |
| 30 | Bad Debts Expense | - | 14,150.15 | - | - |
| 31 | Insurance Claims | 187.00 | 322.95 | 233.75 | 259.00 |
| 32 | Lottery Prizes | 24,043,855.80 | 26,353,711.35 | 28,186,671.45 | 31,130,204.62 |
| 33 | Total Operating Expenditures/Expenses | 32,732,717.57 | 34,830,426.92 | 37,381,826.79 | 41,494,060.16 |
| 34 | | | | | |
| 35 | Transfers In | - | - | - | - |
| 36 | Transfers Out | (11,662,917.00) | (12,969,706.00) | (15,381,228.00) | (16,106,553.00) |
| 37 | Net Transfers In (Out) | (11,662,917.00) | (12,969,706.00) | (15,381,228.00) | (16,106,553.00) |
| 38 | | | | | |
| 39 | Net Change | 1,546,129.64 | (61,147.68) | 619,548.15 | 152,360.49 |
| 40 | | | | | |
| 41 | Beginning Fund Equity | 4,143,328.52 | 5,689,458.16 | 5,628,310.48 | 6,247,858.63 |
| 42 | Prior Period Adjustment | - | - | - | - |
| 43 | Ending Equity | 5,689,458.16 | 5,628,310.48 | 6,247,858.63 | 6,400,219.12 |

**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. Per § 42-7A-24, the net proceeds from the sale of instant lottery tickets shall be transferred to the General Fund on an annual basis after July first each year. Net proceeds are funds in the Lottery Operating Fund which are not needed for the payment of prizes, lottery expenses, and total retained earnings up to one and one-half million dollars cash deemed necessary by the executive director and commission for replacement, maintenance, and upgrade of business systems, product development, legal and operating contingencies of the lottery. In each fiscal year, the commission shall transfer the first one million four hundred thousand dollars from the net proceeds from the sale of on-line lottery tickets collected pursuant to § 42-7A-24 to the General Fund. The commission shall then transfer an amount equal to the remaining net proceeds from the sale of on-line lottery tickets collected pursuant to § 42-7A-24 to the State Capital Construction Fund created in § 5-27-1.

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,657,581.44 | 2,294,452.23 | 2,623,720.89 | 3,223,119.66 |
| 2 | Accounts Receivable | 11,567.75 | 12,106.25 | 20,043.53 | 44,195.71 |
| 3 | Total Assets | 1,669,149.19 | 2,306,558.48 | 2,643,764.42 | 3,267,315.37 |
| 4 | | | | | |
| 5 | Accounts Payable | 582.28 | 582.28 | 582.28 | 582.28 |
| 6 | Due to Other Funds | 14,353.70 | - | - | - |
| 7 | Other Liabilities | 42,500.00 | 16,700.00 | 16,981.66 | 21,581.66 |
| 8 | Total Liabilities | 57,435.98 | 17,282.28 | 17,563.94 | 22,163.94 |
| 9 | | | | | |
| 10 | Reserve for Encumbrances | - | - | - | 95,158.01 |
| 11 | Unreserved Fund Balance | 1,611,713.21 | 2,289,276.20 | 2,626,200.48 | 3,149,993.42 |
| 12 | Total Fund Equity | 1,611,713.21 | 2,289,276.20 | 2,626,200.48 | 3,245,151.43 |
| 13 | Total Liabilities and Fund Equity | 1,669,149.19 | 2,306,558.48 | 2,643,764.42 | 3,267,315.37 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Licenses, Permits and Fees | 1,215,450.00 | 1,198,625.00 | 1,406,000.00 | 1,328,850.00 |
| 17 | Fines, Forfeits and Penalties | - | - | - | - |
| 18 | Use of Money and Property | 208,913.29 | 181,928.15 | 85,307.76 | 68,277.64 |
| 19 | Sales and Services | 1,078,743.31 | 970,205.33 | 885,198.25 | 925,865.44 |
| 20 | Other Revenue | 844.52 | - | - | 478.30 |
| 21 | Total Operating Revenue | 2,503,951.12 | 2,350,758.48 | 2,376,506.01 | 2,323,471.38 |
| 22 | | | | | |
| 23 | Personal Services and Benefits | 457,933.56 | 440,748.34 | 446,427.36 | 506,284.56 |
| 24 | Travel | 3,621.07 | 5,497.55 | 8,776.84 | 10,489.75 |
| 25 | Contractual Services | 4,438,504.95 | 1,030,577.17 | 1,016,435.48 | 989,489.89 |
| 26 | Supplies and Materials | 20,740.80 | 15,878.28 | 16,747.18 | 11,406.93 |
| 27 | Capital Outlay | 1,734.96 | 24,381.40 | 432,077.65 | 12,710.80 |
| 28 | Total Operating Expenditures/Expenses | 4,922,535.34 | 1,517,082.74 | 1,920,464.51 | 1,530,381.93 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | (214,000.00) | (156,112.75) | (119,117.22) | (174,138.50) |
| 32 | Net Transfers In (Out) | (214,000.00) | (156,112.75) | (119,117.22) | (174,138.50) |
| 33 | | | | | |
| 34 | Net Change | (2,632,584.22) | 677,562.99 | 336,924.28 | 618,950.95 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 4,244,297.43 | 1,611,713.21 | 2,289,276.20 | 2,626,200.48 |
| 37 | Prior Period Adjustment | - | - | - | - |
| 38 | Ending Equity | 1,611,713.21 | 2,289,276.20 | 2,626,200.48 | 3,245,151.43 |

**Company:** 6516
**Company Name:** Lottery Operating Funds
**Fund Name:** Video Lottery Operating Fund
**Fund Type:** Enterprise
**Purpose:** SDCL 42-7A-41.1 created the Video Lottery Operating Fund. Source: .5% of net machine revenue, annual license fee, application fee. Use: Operation costs of video lottery program.

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

**Additional Information:** Per § 42-7A-24 net machine income from video lottery games shall be directly deposited in the State Property Tax Reduction Fund upon receipt.

## Department of Revenue

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 100,786,560.50 | 123,840,713.26 | 119,481,493.36 | 119,413,253.77 |
| 2 | Total Assets | 100,786,560.50 | 123,840,713.26 | 119,481,493.36 | 119,413,253.77 |
| 3 | | | | | |
| 4 | Accounts Payable | 609,987.35 | 1,380,746.77 | 2,299.78 | 8,822.33 |
| 5 | Due to Other Funds | 24,241,460.04 | 19,811,703.13 | 27,780,923.77 | 32,643,947.05 |
| 6 | Due to Other Governments | 38,090,929.67 | 38,529,960.54 | 48,291,937.61 | 51,259,257.91 |
| 7 | Other Liabilities | 37,844,183.44 | 64,118,302.82 | 43,406,332.20 | 35,501,226.48 |
| 8 | Total Liabilities | 100,786,560.50 | 123,840,713.26 | 119,481,493.36 | 119,413,253.77 |

**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.

Source: Deposit of sales or use tax and contractors' excise tax for refunds on construction projects under § 10-45B.

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |
| 10 | Total Fund Equity | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |
| 11 | Total Liabilities and Fund Equity | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 1,812,472.75 | 1,942,341.11 | 1,448,253.73 | 1,326,616.55 |
| 15 | Use of Money and Property | 56,308.16 | 53,976.80 | 30,701.18 | 16,210.33 |
| 16 | Total Operating Revenue | 1,868,780.91 | 1,996,317.91 | 1,478,954.91 | 1,342,826.88 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 186,921.70 | 189,145.29 | 207,590.98 | 226,293.08 |
| 19 | Travel | 37,939.72 | 44,418.25 | - | - |
| 20 | Contractual Services | 1,270,192.83 | 1,346,744.08 | 1,664,500.00 | 1,137,000.00 |
| 21 | Supplies and Materials | 9,008.38 | 6,078.47 | - | - |
| 22 | Grants and Subsidies | 259,275.00 | 179,851.65 | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | 239,084.07 | 208,407.55 | - | - |
| 25 | Total Operating Expenditures/Expenses | 2,002,421.70 | 1,974,645.29 | 1,872,090.98 | 1,363,293.08 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (133,640.79) | 21,672.62 | (393,136.07) | (20,466.20) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 866,057.68 | 732,416.89 | 754,089.51 | 360,953.44 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 732,416.89 | 754,089.51 | 360,953.44 | 340,487.24 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 84,610.61 | 86,226.62 | 80,999.69 | 80,696.99 |
| 2 | Total Assets | 84,610.61 | 86,226.62 | 80,999.69 | 80,696.99 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 1,143.00 | - | - | - |
| 8 | Unreserved Fund Balance | 83,467.61 | 86,226.62 | 80,999.69 | 80,696.99 |
| 9 | Total Fund Equity | 84,610.61 | 86,226.62 | 80,999.69 | 80,696.99 |
| 10 | Total Liabilities and Fund Equity | 84,610.61 | 86,226.62 | 80,999.69 | 80,696.99 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 78,552.00 | 77,087.26 | 77,067.99 | 77,061.05 |
| 14 | Use of Money and Property | 5,206.32 | 4,450.58 | 2,705.87 | 1,808.34 |
| 15 | Other Revenue | 1,418.65 | 713.30 | 911.33 | 30.43 |
| 16 | Total Operating Revenue | 85,176.97 | 82,251.14 | 80,685.19 | 78,899.82 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 77,203.44 | 61,879.73 | 68,856.36 | 61,951.35 |
| 19 | Travel | 2,610.73 | 1,396.83 | 1,493.81 | 1,317.15 |
| 20 | Contractual Services | 33,196.21 | 13,377.73 | 12,877.05 | 13,989.13 |
| 21 | Supplies and Materials | 2,777.95 | 2,793.84 | 2,547.40 | 1,922.89 |
| 22 | Capital Outlay | 1,582.79 | 1,143.00 | - | - |
| 23 | Other Expense | 677.00 | 44.00 | 137.50 | 22.00 |
| 24 | Total Operating Expenditures/Expenses | 118,048.12 | 80,635.13 | 85,912.12 | 79,202.52 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (32,871.15) | 1,616.01 | (5,226.93) | (302.70) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 117,481.76 | 84,610.61 | 86,226.62 | 80,999.69 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 84,610.61 | 86,226.62 | 80,999.69 | 80,696.99 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |
| 2 | Total Assets | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |
| 9 | Total Fund Equity | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |
| 10 | Total Liabilities and Fund Equity | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 233,648.34 | 334,343.35 | 295,853.25 | 282,468.77 |
| 14 | Other Revenue | 600.00 | 450.00 | 8,351.00 | 2,457.13 |
| 15 | Total Operating Revenue | 234,248.34 | 334,793.35 | 304,204.25 | 284,925.90 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 103,350.16 | 140,150.46 | 158,530.42 | 195,770.81 |
| 18 | Travel | 15,485.77 | 12,613.94 | 14,645.17 | 16,860.42 |
| 19 | Contractual Services | 61,887.82 | 64,371.34 | 70,373.82 | 79,837.34 |
| 20 | Supplies and Materials | 3,686.18 | 3,918.64 | 4,053.62 | 5,837.14 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | 1,964.50 | - | - | 23.99 |
| 23 | Total Operating Expenditures/Expenses | 186,374.43 | 221,054.38 | 247,603.03 | 298,329.70 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 47,873.91 | 113,738.97 | 56,601.22 | (13,403.80) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 3,103.12 | 50,977.03 | 164,716.00 | 221,317.22 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 50,977.03 | 164,716.00 | 221,317.22 | 207,913.42 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |
| 2 | Total Assets | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |
| 9 | Total Fund Equity | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |
| 10 | Total Liabilities and Fund Equity | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | - | - | - | - |
| 14 | Licenses, Permits and Fees | 299,041.08 | 168,763.48 | 320,748.45 | 216,421.82 |
| 15 | Fines, Forfeits and Penalties | - | - | - | - |
| 16 | Use of Money and Property | 33,145.97 | 33,813.03 | 23,760.77 | 16,944.29 |
| 17 | Sales and Services | - | - | - | - |
| 18 | Administering Programs | - | - | - | - |
| 19 | Other Revenue | 4.78 | 101.66 | 90.00 | 1,316.58 |
| 20 | Total Operating Revenue | 332,191.83 | 202,678.17 | 344,599.22 | 234,682.69 |
| 21 | | | | | |
| 22 | Personal Services and Benefits | 54,178.34 | 61,158.55 | 63,078.78 | 65,541.11 |
| 23 | Travel | 1,440.45 | 510.04 | 356.97 | 290.82 |
| 24 | Contractual Services | 188,663.54 | 206,606.31 | 83,192.26 | 114,560.25 |
| 25 | Supplies and Materials | 3,673.38 | 3,735.94 | 3,298.80 | 2,431.62 |
| 26 | Grants and Subsidies | - | - | - | - |
| 27 | Capital Outlay | - | 659.41 | - | - |
| 28 | Other Expense | 50.00 | 45.00 | 60.00 | 2,345.00 |
| 29 | Interest Expense | - | - | - | 0.01 |
| 30 | Bad Debts Expense | - | - | - | - |
| 31 | Total Operating Expenditures/Expenses | 248,005.71 | 272,715.25 | 149,986.81 | 185,168.81 |
| 32 | | | | | |
| 33 | Transfers In | - | - | - | - |
| 34 | Transfers Out | - | - | - | - |
| 35 | Net Transfers In (Out) | - | - | - | - |
| 36 | | | | | |
| 37 | Net Change | 84,186.12 | (70,037.08) | 194,612.41 | 49,513.88 |
| 38 | | | | | |
| 39 | Beginning Fund Equity | 640,772.17 | 724,958.29 | 654,921.21 | 849,533.62 |
| 40 | Prior Period Adjustment | - | - | - | - |
| 41 | Ending Equity | 724,958.29 | 654,921.21 | 849,533.62 | 899,047.50 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 124,970.02 | 172,580.46 | 335,302.85 | 490,570.10 |
| 2 | Total Assets | 124,970.02 | 172,580.46 | 335,302.85 | 490,570.10 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 17,254.65 | - | - | - |
| 8 | Unreserved Fund Balance | 107,715.37 | 172,580.46 | 335,302.85 | 490,570.10 |
| 9 | Total Fund Equity | 124,970.02 | 172,580.46 | 335,302.85 | 490,570.10 |
| 10 | Total Liabilities and Fund Equity | 124,970.02 | 172,580.46 | 335,302.85 | 490,570.10 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 249,286.48 | 289,781.76 | 346,017.04 | 302,480.77 |
| 14 | Use of Money and Property | - | 4,956.26 | 4,136.49 | 4,706.88 |
| 15 | Other Revenue | 3,983.32 | - | 30.94 | 50,617.57 |
| 16 | Total Operating Revenue | 253,269.80 | 294,738.02 | 350,184.47 | 357,805.22 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 109,481.62 | 131,362.70 | 126,789.63 | 110,010.22 |
| 19 | Travel | 1,170.19 | 1,372.54 | 2,088.68 | 1,487.55 |
| 20 | Contractual Services | 103,057.49 | 91,956.83 | 56,158.23 | 88,722.34 |
| 21 | Supplies and Materials | 2,841.35 | 4,937.81 | 2,375.54 | 2,156.15 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 958.21 | 17,424.65 | - | 161.71 |
| 24 | Other Expense | 10.00 | 73.05 | 50.00 | - |
| 25 | Total Operating Expenditures/Expenses | 217,518.86 | 247,127.58 | 187,462.08 | 202,537.97 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 35,750.94 | 47,610.44 | 162,722.39 | 155,267.25 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 89,219.08 | 124,970.02 | 172,580.46 | 335,302.85 |
| 34 | Ending Equity | 124,970.02 | 172,580.46 | 335,302.85 | 490,570.10 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |
| 2 | Total Assets | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |
| 9 | Total Fund Equity | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |
| 10 | Total Liabilities and Fund Equity | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 6,861.92 | 6,648.43 | 6,654.23 | 6,659.13 |
| 14 | Use of Money and Property | 149.16 | 162.68 | 201.58 | 93.92 |
| 15 | Total Operating Revenue | 7,011.08 | 6,811.11 | 6,855.81 | 6,753.05 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | 7,363.05 | 6,870.94 | 7,058.32 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | - | 7,363.05 | 6,870.94 | 7,058.32 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 7,011.08 | (551.94) | (15.13) | (305.27) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 339.58 | 7,350.66 | 6,798.72 | 6,783.59 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 7,350.66 | 6,798.72 | 6,783.59 | 6,478.32 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |
| 2 | Total Assets | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |
| 9 | Total Fund Equity | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |
| 10 | Total Liabilities and Fund Equity | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 92,775.00 | 17,590.00 | 89,025.00 | 21,765.00 |
| 14 | Use of Money and Property | 2,579.80 | 3,787.42 | 2,472.86 | 1,590.08 |
| 15 | Other Revenue | 15.00 | 15.00 | - | 650.00 |
| 16 | Total Operating Revenue | 95,369.80 | 21,392.42 | 91,497.86 | 24,005.08 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 41,475.65 | 53,674.82 | 60,369.66 | 62,729.84 |
| 19 | Travel | 768.10 | 456.40 | 1,078.82 | 957.47 |
| 20 | Contractual Services | 10,245.99 | 2,130.71 | 9,567.45 | 12,729.09 |
| 21 | Supplies and Materials | 577.23 | 170.78 | 533.20 | 396.19 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 53,066.97 | 56,432.71 | 71,549.13 | 76,812.59 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 42,302.83 | (35,040.29) | 19,948.73 | (52,807.51) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 50,955.26 | 93,258.09 | 58,217.80 | 78,166.53 |
| 33 | Ending Equity | 93,258.09 | 58,217.80 | 78,166.53 | 25,359.02 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 546,405.64 | 558,398.92 | 516,250.77 | 511,364.43 |
| 2 | Total Assets | 546,405.64 | 558,398.92 | 516,250.77 | 511,364.43 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 3,034.21 | 15.68 | - | - |
| 8 | Unreserved Fund Balance | 543,371.43 | 558,383.24 | 516,250.77 | 511,364.43 |
| 9 | Total Fund Equity | 546,405.64 | 558,398.92 | 516,250.77 | 511,364.43 |
| 10 | Total Liabilities and Fund Equity | 546,405.64 | 558,398.92 | 516,250.77 | 511,364.43 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 311,464.85 | 326,770.54 | 395,346.23 | 313,298.18 |
| 14 | Fines, Forfeits and Penalties | - | - | - | - |
| 15 | Use of Money and Property | 83,583.81 | 40,202.47 | 25,072.90 | 19,986.81 |
| 16 | Other Revenue | 5,304.15 | 3,198.32 | 7,122.34 | 21,271.32 |
| 17 | Total Operating Revenue | 400,352.81 | 370,171.33 | 427,541.47 | 354,556.31 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 196,861.10 | 227,974.73 | 280,388.97 | 269,074.68 |
| 20 | Travel | 6,431.10 | 4,733.80 | 3,474.47 | 2,479.11 |
| 21 | Contractual Services | 99,750.42 | 87,982.05 | 160,400.17 | 59,646.24 |
| 22 | Supplies and Materials | 10,134.43 | 7,722.05 | 16,422.56 | 10,729.56 |
| 23 | Grants and Subsidies | - | 85.52 | - | - |
| 24 | Capital Outlay | 4,967.03 | 11,588.37 | 294.18 | 238.31 |
| 25 | Other Expense | 3,700.00 | 2,280.00 | 1,645.00 | 9,265.00 |
| 26 | Interest Expense | 61,308.89 | 15,811.53 | 7,064.27 | 8,009.75 |
| 27 | Total Operating Expenditures/Expenses | 383,152.97 | 358,178.05 | 469,689.62 | 359,442.65 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | 17,199.84 | 11,993.28 | (42,148.15) | (4,886.34) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 529,205.80 | 546,405.64 | 558,398.92 | 516,250.77 |
| 36 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 546,405.64 | 558,398.92 | 516,250.77 | 511,364.43 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |
| 2 | Total Assets | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |
| 9 | Total Fund Equity | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |
| 10 | Total Liabilities and Fund Equity | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 42,325.00 | 114,100.00 | 46,475.00 | 120,050.00 |
| 14 | Use of Money and Property | 3,381.26 | 3,022.41 | 2,197.51 | 1,716.85 |
| 15 | Other Revenue | 15.00 | - | - | 400.00 |
| 16 | Total Operating Revenue | 45,721.26 | 117,122.41 | 48,672.51 | 122,166.85 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 48,881.73 | 49,023.84 | 21,609.63 | 73,595.19 |
| 19 | Travel | 1,160.81 | 966.85 | 1,297.45 | 875.55 |
| 20 | Contractual Services | 25,773.06 | 23,497.54 | 22,050.13 | 23,552.28 |
| 21 | Supplies and Materials | 1,660.24 | 2,349.87 | 2,491.64 | 1,465.68 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | - | - | - | - |
| 25 | Interest Expense | - | - | - | - |
| 26 | Total Operating Expenditures/Expenses | 77,475.84 | 75,838.10 | 47,448.85 | 99,488.70 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | (31,754.58) | 41,284.31 | 1,223.66 | 22,678.15 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 64,232.78 | 32,478.20 | 73,762.51 | 74,986.17 |
| 35 | Ending Equity | 32,478.20 | 73,762.51 | 74,986.17 | 97,664.32 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |
| 2 | Total Assets | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |
| 9 | Total Fund Equity | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |
| 10 | Total Liabilities and Fund Equity | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 358,369.72 | 440,913.19 | 496,295.60 | 411,585.83 |
| 14 | Use of Money and Property | 25,011.22 | 38,447.05 | 32,111.02 | 25,808.58 |
| 15 | Other Revenue | - | 355.63 | - | 200.00 |
| 16 | Total Operating Revenue | 383,380.94 | 479,715.87 | 528,406.62 | 437,594.41 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 11,140.51 | 9,830.25 | 11,674.41 | 16,478.37 |
| 19 | Travel | 7,802.48 | 4,510.64 | 3,379.57 | 3,603.94 |
| 20 | Contractual Services | 2,733.91 | 3,926.28 | 38,223.00 | 4,726.69 |
| 21 | Supplies and Materials | 185.59 | 123.50 | 419.10 | 129.21 |
| 22 | Grants and Subsidies | 372,992.71 | 331,539.36 | 333,310.72 | 347,487.92 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | - | 1,147.50 | 1,215.00 | 10,125.00 |
| 25 | Total Operating Expenditures/Expenses | 394,855.20 | 351,077.53 | 388,221.80 | 382,551.13 |
| 26 | | | | | |
| 27 | Transfers In | 48,081.20 | 81,619.13 | 157,252.70 | 98,322.66 |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | 48,081.20 | 81,619.13 | 157,252.70 | 98,322.66 |
| 30 | | | | | |
| 31 | Net Change | 36,606.94 | 210,257.47 | 297,437.52 | 153,365.94 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 822,392.73 | 858,999.67 | 1,069,257.14 | 1,366,694.66 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 858,999.67 | 1,069,257.14 | 1,366,694.66 | 1,520,060.60 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 4,730,330.87 | 4,973,295.78 | 5,351,431.63 | 4,846,953.12 |
| 2 | Loans and Notes Receivable | 3,591,113.79 | 3,086,229.70 | 2,304,249.69 | 2,331,560.38 |
| 3 | Total Assets | 8,321,444.66 | 8,059,525.48 | 7,655,681.32 | 7,178,513.50 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 23,919.00 | 7,826.95 | 7,638.63 | 9,984.00 |
| 9 | Unreserved Fund Balance | 8,297,525.66 | 8,051,698.53 | 7,648,042.69 | 7,168,529.50 |
| 10 | Total Fund Equity | 8,321,444.66 | 8,059,525.48 | 7,655,681.32 | 7,178,513.50 |
| 11 | Total Liabilities and Fund Equity | 8,321,444.66 | 8,059,525.48 | 7,655,681.32 | 7,178,513.50 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 4,344.91 | 2,750.00 | 6,775.00 | 3,512.50 |
| 15 | Use of Money and Property | 433,201.45 | 422,164.02 | 308,823.27 | 231,434.74 |
| 16 | Sales and Services | 1,601.64 | 450.00 | 173.71 | 1,424.51 |
| 17 | Other Revenue | 20,983.53 | 200.00 | 2,245.00 | 12,293.39 |
| 18 | Total Operating Revenue | 460,131.53 | 425,564.02 | 318,016.98 | 248,665.14 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 303,438.38 | 336,122.97 | 399,036.86 | 298,646.59 |
| 21 | Travel | 36,092.60 | 40,458.48 | 61,308.84 | 64,712.72 |
| 22 | Contractual Services | 266,147.68 | 241,765.89 | 189,145.63 | 146,049.17 |
| 23 | Supplies and Materials | 23,652.21 | 16,285.43 | 33,975.78 | 23,731.62 |
| 24 | Grants and Subsidies | 32,400.00 | 38,964.01 | 52,573.59 | 30,287.78 |
| 25 | Capital Outlay | 3,370.50 | 13,886.42 | 426.36 | 8,184.20 |
| 26 | Bad Debts Expense | - | - | - | 151,998.14 |
| 27 | Total Operating Expenditures/Expenses | 665,101.37 | 687,483.20 | 736,467.06 | 723,610.22 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | 935.00 |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | 935.00 |
| 32 | | | | | |
| 33 | Net Change | (204,969.84) | (261,919.18) | (418,450.08) | (474,010.08) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 8,519,900.34 | 8,321,444.66 | 8,059,525.48 | 7,655,681.32 |
| 36 | Prior Period Adjustment | 6,514.16 | - | 14,605.92 | (3,157.74) |
| 37 | Ending Equity | 8,321,444.66 | 8,059,525.48 | 7,655,681.32 | 7,178,513.50 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |
| 2 | Total Assets | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |
| 9 | Total Fund Equity | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |
| 10 | Total Liabilities and Fund Equity | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 100.00 | 88,881.13 | 28,170.50 | 23,769.50 |
| 14 | Total Operating Revenue | 100.00 | 88,881.13 | 28,170.50 | 23,769.50 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 30,623.71 | 29,756.93 | 11,218.92 | 14,930.58 |
| 17 | Travel | - | - | 2,629.55 | 2,951.34 |
| 18 | Contractual Services | 5,491.20 | 4,258.00 | 12,831.25 | 9,687.80 |
| 19 | Supplies and Materials | 35.36 | 76.32 | 134.97 | 353.62 |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Capital Outlay | - | 6,450.00 | - | - |
| 22 | Total Operating Expenditures/Expenses | 36,150.27 | 40,541.25 | 26,814.69 | 27,923.34 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | (7,161.97) | - | - | (2,239.25) |
| 26 | Net Transfers In (Out) | (7,161.97) | - | - | (2,239.25) |
| 27 | | | | | |
| 28 | Net Change | (43,212.24) | 48,339.88 | 1,355.81 | (6,393.09) |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 58,439.83 | 15,227.59 | 63,567.47 | 40,820.97 |
| 31 | Prior Period Adjustment | - | - | (24,102.31) | - |
| 32 | Ending Equity | 15,227.59 | 63,567.47 | 40,820.97 | 34,427.88 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |
| 2 | Total Assets | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |
| 9 | Total Fund Equity | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |
| 10 | Total Liabilities and Fund Equity | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 13,973.50 | 15,864.75 | 10,264.75 | 9,072.25 |
| 14 | Administering Programs | - | - | - | 171,474.00 |
| 15 | Total Operating Revenue | 13,973.50 | 15,864.75 | 10,264.75 | 180,546.25 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | 2.07 | 28,244.55 |
| 18 | Travel | - | - | 2,972.24 | 1,323.63 |
| 19 | Contractual Services | 11,126.07 | 29,525.34 | 11,250.80 | 7,589.65 |
| 20 | Supplies and Materials | 473.28 | 578.89 | 694.31 | 1,328.01 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | 66.66 |
| 23 | Total Operating Expenditures/Expenses | 11,599.35 | 30,104.23 | 14,919.42 | 38,552.50 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 2,374.15 | (14,239.48) | (4,654.67) | 141,993.75 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | (2,956.19) | (582.04) | (14,821.52) | (19,476.19) |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | (582.04) | (14,821.52) | (19,476.19) | 122,517.56 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |
| 2 | Total Assets | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |
| 9 | Total Fund Equity | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |
| 10 | Total Liabilities and Fund Equity | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 1,879,250.80 | 1,837,046.98 | 1,934,251.01 | 1,938,062.91 |
| 14 | Use of Money and Property | 14,411.03 | 14,542.29 | 5,540.99 | 3,695.60 |
| 15 | Sales and Services | 25.00 | 25.00 | 25.00 | 25.00 |
| 16 | Total Operating Revenue | 1,893,686.83 | 1,851,614.27 | 1,939,817.00 | 1,941,783.51 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 2,127,949.10 | 1,958,729.98 | 1,793,324.52 | 1,743,788.50 |
| 21 | Supplies and Materials | 36.36 | 38.80 | 35.68 | 34.49 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 2,127,985.46 | 1,958,768.78 | 1,793,360.20 | 1,743,822.99 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (234,298.63) | (107,154.51) | 146,456.80 | 197,960.52 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 470,151.22 | 235,852.59 | 128,698.08 | 275,154.88 |
| 33 | Ending Equity | 235,852.59 | 128,698.08 | 275,154.88 | 473,115.40 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |
| 10 | Total Fund Equity | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |
| 11 | Total Liabilities and Fund Equity | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 296,120.02 | 340,268.46 | 282,012.95 | 319,418.75 |
| 15 | Use of Money and Property | 13,162.49 | 16,831.12 | 12,753.85 | 9,128.43 |
| 16 | Total Operating Revenue | 309,282.51 | 357,099.58 | 294,766.80 | 328,547.18 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 1,162.62 | 581.31 | 839.67 | 582.69 |
| 19 | Travel | 1,648.79 | 932.05 | 1,332.05 | 858.36 |
| 20 | Contractual Services | 85,872.24 | 72,269.53 | 63,043.81 | 67,301.18 |
| 21 | Supplies and Materials | 146.65 | 657.58 | 318.45 | 158.05 |
| 22 | Grants and Subsidies | 173,996.26 | 195,597.00 | 242,020.70 | 226,026.74 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 262,826.56 | 270,037.47 | 307,554.68 | 294,927.02 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 46,455.95 | 87,062.11 | (12,787.88) | 33,620.16 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 353,958.77 | 400,414.72 | 487,476.83 | 474,688.95 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 400,414.72 | 487,476.83 | 474,688.95 | 508,309.11 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |
| 2 | Total Assets | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |
| 9 | Total Fund Equity | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |
| 10 | Total Liabilities and Fund Equity | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 10,293.86 | 31,227.56 | 42,552.42 | 29,755.06 |
| 14 | Use of Money and Property | 2,081.80 | 3,030.91 | 2,719.70 | 2,506.70 |
| 15 | Total Operating Revenue | 12,375.66 | 34,258.47 | 45,272.12 | 32,261.76 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 387.54 | 387.54 | 452.13 | 388.23 |
| 18 | Travel | 196.22 | 193.14 | 172.42 | 371.60 |
| 19 | Contractual Services | 835.08 | 740.05 | 2,218.07 | 2,342.65 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | - | 9,066.00 | 8,989.00 | 7,649.00 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 1,418.84 | 10,386.73 | 11,831.62 | 10,751.48 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 10,956.82 | 23,871.74 | 33,440.50 | 21,510.28 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 57,601.20 | 68,558.02 | 92,429.76 | 125,870.26 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 68,558.02 | 92,429.76 | 125,870.26 | 147,380.54 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| 10 | Total Fund Equity | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| 11 | Total Liabilities and Fund Equity | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 8,474,163.04 | 8,101,784.22 | 8,636,188.55 | 9,562,108.29 |
| 15 | Use of Money and Property | 225,632.86 | 320,231.85 | 255,997.19 | 188,982.56 |
| 16 | Total Operating Revenue | 8,699,795.90 | 8,422,016.07 | 8,892,185.74 | 9,751,090.85 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 195,158.46 | 240,169.05 | 274,795.26 | 303,767.10 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 6,254,291.13 | 4,198,177.57 | 8,505,578.11 | 9,335,190.07 |
| 21 | Supplies and Materials | - | 18,078.28 | 153.66 | - |
| 22 | Grants and Subsidies | - | 3,528,974.54 | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 6,449,449.59 | 7,985,399.44 | 8,780,527.03 | 9,638,957.17 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 2,250,346.31 | 436,616.63 | 111,658.71 | 112,133.68 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 5,326,741.59 | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 7,577,087.90 | 8,013,704.53 | 8,125,363.24 | 8,237,496.92 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| 10 | Total Fund Equity | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| 11 | Total Liabilities and Fund Equity | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 4,992,886.92 | 5,495,039.65 | 5,074,881.69 | 4,812,690.46 |
| 15 | Use of Money and Property | 80,656.90 | 94,531.86 | 83,614.44 | 51,008.84 |
| 16 | Total Operating Revenue | 5,073,543.82 | 5,589,571.51 | 5,158,496.13 | 4,863,699.30 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 87,591.40 | 83,624.37 | 85,824.04 | 90,083.52 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 4,071,594.48 | 5,013,434.64 | 5,088,311.24 | 3,718,228.36 |
| 21 | Supplies and Materials | - | - | - | - |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 4,159,185.88 | 5,097,059.01 | 5,174,135.28 | 3,808,311.88 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 914,357.94 | 492,512.50 | (15,639.15) | 1,055,387.42 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 1,070,653.89 | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 1,985,011.83 | 2,477,524.33 | 2,461,885.18 | 3,517,272.60 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 809,863.30 | 519,139.22 | 441,706.92 | 240,777.76 |
| 2 | Due From Other Funds | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 3 | Total Assets | 819,124.72 | 528,400.64 | 450,968.34 | 250,039.18 |
| 4 | | | | | |
| 5 | Accounts Payable | 3,760.05 | - | 50.00 | 530.00 |
| 6 | Total Liabilities | 3,760.05 | - | 50.00 | 530.00 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 815,364.67 | 528,400.64 | 450,918.34 | 249,509.18 |
| 10 | Total Fund Equity | 815,364.67 | 528,400.64 | 450,918.34 | 249,509.18 |
| 11 | Total Liabilities and Fund Equity | 819,124.72 | 528,400.64 | 450,968.34 | 250,039.18 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | - | - | 75,000.00 | 75,000.00 |
| 15 | Use of Money and Property | 79,685.64 | 104,096.79 | 116,229.11 | 42,833.08 |
| 16 | Sales and Services | 100,810.15 | 69,226.88 | 94,797.42 | 220,074.28 |
| 17 | Administering Programs | 29,554.95 | 25,381.80 | 69,638.80 | 4,164.26 |
| 18 | Other Revenue | 100,479.37 | 943.63 | 42,747.32 | 18,801.18 |
| 19 | Total Operating Revenue | 310,530.11 | 199,649.10 | 398,412.65 | 360,872.80 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 112,965.90 | 38,215.05 | 90,443.31 | 201,087.49 |
| 22 | Travel | 8,865.30 | 6,832.42 | 3,484.00 | 21,667.56 |
| 23 | Contractual Services | 111,952.91 | 320,910.41 | 121,653.26 | 95,498.63 |
| 24 | Supplies and Materials | 108,829.51 | 97,858.78 | 76,629.57 | 138,396.48 |
| 25 | Grants and Subsidies | 16,887.86 | 16,544.94 | 183,684.81 | 86,634.06 |
| 26 | Capital Outlay | - | - | - | 5,225.96 |
| 27 | Other Expense | - | 10,000.00 | - | - |
| 28 | Interest Expense | - | 11.58 | - | 7.69 |
| 29 | Total Operating Expenditures/Expenses | 359,501.48 | 490,373.18 | 475,894.95 | 548,517.87 |
| 30 | | | | | |
| 31 | Transfers In | 56,874.35 | - | - | - |
| 32 | Transfers Out | - | - | - | - |
| 33 | Net Transfers In (Out) | 56,874.35 | - | - | - |
| 34 | | | | | |
| 35 | Net Change | 7,902.98 | (290,724.08) | (77,482.30) | (187,645.07) |
| 36 | | | | | |
| 37 | Beginning Fund Equity | 807,461.69 | 815,364.67 | 528,400.64 | 450,918.34 |
| 38 | Prior Period Adjustment | - | 3,760.05 | - | (13,764.09) |
| 39 | Ending Equity | 815,364.67 | 528,400.64 | 450,918.34 | 249,509.18 |

**Company:** 3056
**Company Name:** Agriculture Revolving Fund
**Fund Name:** Forestry Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 41-20-22 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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| 2 | Total Assets | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 645.00 | - | - | - |
| 8 | Unreserved Fund Balance | 1,560,645.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| 9 | Total Fund Equity | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| 10 | Total Liabilities and Fund Equity | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 1,280,960.00 | 83,761.00 | 52,404.00 | 34,424.00 |
| 14 | Use of Money and Property | 45,954.34 | 53,923.47 | 54,970.72 | 32,887.80 |
| 15 | Sales and Services | 2,098.00 | 5,820.00 | 2,001.00 | 928.00 |
| 16 | Other Revenue | 725.24 | 87.06 | 131.24 | 292.40 |
| 17 | Total Operating Revenue | 1,329,737.58 | 143,591.53 | 109,506.96 | 68,532.20 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 254,880.97 | 269,018.85 | 295,920.43 | 350,995.24 |
| 20 | Travel | 10,526.83 | 10,162.41 | 23,193.70 | 11,760.11 |
| 21 | Contractual Services | 70,946.20 | 62,330.77 | 63,333.64 | 73,453.49 |
| 22 | Supplies and Materials | 19,966.98 | 28,050.78 | 8,595.34 | 6,792.75 |
| 23 | Grants and Subsidies | 1,000.00 | - | - | - |
| 24 | Capital Outlay | 4,839.41 | 1,491.40 | 1,600.00 | 7,275.99 |
| 25 | Other Expense | 120.61 | 208.05 | 176.10 | 94.23 |
| 26 | Total Operating Expenditures/Expenses | 362,281.00 | 371,262.26 | 392,819.21 | 450,371.81 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 967,456.58 | (227,670.73) | (283,312.25) | (381,839.61) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 593,833.96 | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 |
| 35 | Ending Equity | 1,561,290.54 | 1,333,619.81 | 1,050,307.56 | 668,467.95 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 255,813.67 | 235,680.17 | 266,445.17 | 459,383.38 |
| 2 | Total Assets | 255,813.67 | 235,680.17 | 266,445.17 | 459,383.38 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Other Liabilities | 7,134.42 | 6,581.58 | 10,249.40 | 19,861.54 |
| 6 | Total Liabilities | 7,134.42 | 6,581.58 | 10,249.40 | 19,861.54 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 2,080.00 | - | - | - |
| 9 | Unreserved Fund Balance | 246,599.25 | 229,098.59 | 256,195.77 | 439,521.84 |
| 10 | Total Fund Equity | 248,679.25 | 229,098.59 | 256,195.77 | 439,521.84 |
| 11 | Total Liabilities and Fund Equity | 255,813.67 | 235,680.17 | 266,445.17 | 459,383.38 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 1,307,199.12 | 1,270,155.57 | 1,318,439.08 | 1,654,287.91 |
| 15 | Fines, Forfeits and Penalties | 5,065.93 | 4,111.22 | 6,631.04 | - |
| 16 | Use of Money and Property | - | - | - | 3,526.78 |
| 17 | Sales and Services | 45.00 | - | - | - |
| 18 | Other Revenue | 1,527.95 | 1,388.00 | 1,138.10 | 753.27 |
| 19 | Total Operating Revenue | 1,313,838.00 | 1,275,654.79 | 1,326,208.22 | 1,658,567.96 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 1,053,126.42 | 1,088,633.86 | 1,105,471.16 | 1,250,349.18 |
| 22 | Travel | 117,359.19 | 119,661.80 | 111,861.25 | 129,923.77 |
| 23 | Contractual Services | 60,695.46 | 60,926.07 | 60,981.41 | 75,287.66 |
| 24 | Supplies and Materials | 19,165.99 | 19,886.33 | 20,797.22 | 16,278.28 |
| 25 | Grants and Subsidies | - | - | - | - |
| 26 | Capital Outlay | - | 6,127.39 | - | 3,403.00 |
| 27 | Other Expense | - | - | - | - |
| 28 | Total Operating Expenditures/Expenses | 1,250,347.06 | 1,295,235.45 | 1,299,111.04 | 1,475,241.89 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | - | - | - | - |
| 33 | | | | | |
| 34 | Net Change | 63,490.94 | (19,580.66) | 27,097.18 | 183,326.07 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 185,188.31 | 248,679.25 | 229,098.59 | 256,195.77 |
| 37 | Ending Equity | 248,679.25 | 229,098.59 | 256,195.77 | 439,521.84 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (242,425.44) | (1,167,786.56) | (2,127,002.72) | (2,942,038.46) |
| 2 | Total Assets | (242,425.44) | (1,167,786.56) | (2,127,002.72) | (2,942,038.46) |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Due to Other Funds | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 6 | Total Liabilities | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | (251,686.86) | (1,177,047.98) | (2,136,264.14) | (2,951,299.88) |
| 10 | Total Fund Equity | (251,686.86) | (1,177,047.98) | (2,136,264.14) | (2,951,299.88) |
| 11 | Total Liabilities and Fund Equity | (242,425.44) | (1,167,786.56) | (2,127,002.72) | (2,942,038.46) |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 15 | Sales and Services | 794,785.69 | 578,160.65 | 1,675,447.32 | 3,456,423.06 |
| 16 | Other Revenue | 668.77 | 11,289.95 | 54.07 | 1,085.87 |
| 17 | Total Operating Revenue | 796,954.46 | 590,950.60 | 1,677,001.39 | 3,459,008.93 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 204,914.31 | 540,149.49 | 808,747.07 | 1,596,430.52 |
| 20 | Travel | 19,073.45 | 23,858.28 | 131,656.75 | 114,217.50 |
| 21 | Contractual Services | 410,052.19 | 938,189.28 | 2,867,213.65 | 6,504,327.57 |
| 22 | Supplies and Materials | 37,010.04 | 13,982.51 | 129,331.08 | 257,818.38 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | - | - | - | - |
| 25 | Other Expense | - | - | - | - |
| 26 | Interest Expense | - | 132.16 | - | 1,250.70 |
| 27 | Total Operating Expenditures/Expenses | 671,049.99 | 1,516,311.72 | 3,936,948.55 | 8,474,044.67 |
| 28 | | | | | |
| 29 | Transfers In | 1,230,349.00 | - | 1,300,731.00 | 4,200,000.00 |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | 1,230,349.00 | - | 1,300,731.00 | 4,200,000.00 |
| 32 | | | | | |
| 33 | Net Change | 1,356,253.47 | (925,361.12) | (959,216.16) | (815,035.74) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | (1,607,940.33) | (251,686.86) | (1,177,047.98) | (2,136,264.14) |
| 36 | Prior Period Adjustment | - | - | - | - |
| 37 | Ending Equity | (251,686.86) | (1,177,047.98) | (2,136,264.14) | (2,951,299.88) |

**Company:** 3059
**Company Name:** State Fire Suppression Fund
**Fund Name:** State Fire Suppression Special Revenue Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 41-20A-8 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; reimbursement of costs incurred in suppressing forest fires as authorized by 41-20A-10 and 41-20A-11; any damages paid from judgments or settlements and civil actions. Use: Payment of costs incurred by the state wildland fire coordinator in suppressing and extinguishing forest and wildland 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, regardless of whether the fire being suppressed is within the territorial jurisdiction of the State of South Dakota.

**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 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 4,246,594.25 | 3,752,088.70 |
| 2 | Total Assets | 4,246,594.25 | 3,752,088.70 |
| 3 | | | |
| 4 | Accounts Payable | 8,112.00 | - |
| 5 | Due to Other Funds | - | - |
| 6 | Total Liabilities | 8,112.00 | - |
| 7 | | | |
| 8 | Reserve for Encumbrances | - | - |
| 9 | Unreserved Fund Balance | 4,238,482.25 | 3,752,088.70 |
| 10 | Total Fund Equity | 4,238,482.25 | 3,752,088.70 |
| 11 | Total Liabilities and Fund Equity | 4,246,594.25 | 3,752,088.70 |
| 12 | | | - |
| 13 | | | |
| 14 | Use of Money and Property | - | - |
| 15 | Sales and Services | - | - |
| 16 | Other Revenue | - | 2,187.00 |
| 17 | Total Operating Revenue | - | 2,187.00 |
| 18 | | | |
| 19 | Personal Services and Benefits | 336,067.87 | 13,646.68 |
| 20 | Travel | 20,646.00 | 225.18 |
| 21 | Contractual Services | 1,090,250.32 | 1,547,169.34 |
| 22 | Supplies and Materials | 41,506.92 | 5,117.91 |
| 23 | Grants and Subsidies | 397,342.64 | 870,928.44 |
| 24 | Capital Outlay | 22,350.00 | 51,493.00 |
| 25 | Other Expense | - | - |
| 26 | Interest Expense | - | - |
| 27 | Total Operating Expenditures/Expenses | 1,908,163.75 | 2,488,580.55 |
| 28 | | | |
| 29 | Transfers In | 6,146,646.00 | 2,000,000.00 |
| 30 | Transfers Out | - | - |
| 31 | Net Transfers In (Out) | 6,146,646.00 | 2,000,000.00 |
| 32 | | | |
| 33 | Net Change | 4,238,482.25 | (486,393.55) |
| 34 | | | |
| 35 | Beginning Fund Equity | - | 4,238,482.25 |
| 36 | Prior Period Adjustment | - | - |
| 37 | Ending Equity | 4,238,482.25 | 3,752,088.70 |

**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 in FY2012 and $2.0 million in FY2013. 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 5,362.83 | 15,990.91 | 55,380.97 | 29,918.99 |
| 2 | Loans and Notes Receivable | 162,094.21 | 155,492.63 | 119,817.59 | 149,596.39 |
| 3 | Total Assets | 167,457.04 | 171,483.54 | 175,198.56 | 179,515.38 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 167,457.04 | 171,483.54 | 175,198.56 | 179,515.38 |
| 10 | Total Fund Equity | 167,457.04 | 171,483.54 | 175,198.56 | 179,515.38 |
| 11 | Total Liabilities and Fund Equity | 167,457.04 | 171,483.54 | 175,198.56 | 179,515.38 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 3,736.45 | 4,026.50 | 3,715.02 | 4,316.82 |
| 15 | Total Operating Revenue | 3,736.45 | 4,026.50 | 3,715.02 | 4,316.82 |
| 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 | 3,736.45 | 4,026.50 | 3,715.02 | 4,316.82 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 163,720.59 | 167,457.04 | 171,483.54 | 175,198.56 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 167,457.04 | 171,483.54 | 175,198.56 | 179,515.38 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| 2 | Total Assets | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| 9 | Total Fund Equity | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| 10 | Total Liabilities and Fund Equity | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 314,400.49 | 286,271.16 | 500,000.00 | 500,000.00 |
| 14 | Licenses, Permits and Fees | 312,016.56 | 106,102.28 | - | - |
| 15 | Use of Money and Property | 82,368.66 | 116,923.13 | 94,146.15 | 73,702.23 |
| 16 | Other Revenue | - | 60.00 | - | - |
| 17 | Total Operating Revenue | 708,785.71 | 509,356.57 | 594,146.15 | 573,702.23 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | - | - | - |
| 20 | Travel | - | - | - | - |
| 21 | Contractual Services | - | - | - | - |
| 22 | Supplies and Materials | - | - | - | - |
| 23 | Grants and Subsidies | 489,703.49 | 316,786.57 | 495,694.26 | 868,452.17 |
| 24 | Capital Outlay | - | - | - | - |
| 25 | Other Expense | - | 1,020.00 | - | - |
| 26 | Total Operating Expenditures/Expenses | 489,703.49 | 317,806.57 | 495,694.26 | 868,452.17 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 219,082.22 | 191,550.00 | 98,451.89 | (294,749.94) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 2,165,329.12 | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 |
| 35 | Prior Period Adjustment | - | - | (10,809.55) | - |
| 36 | Ending Equity | 2,384,411.34 | 2,575,961.34 | 2,663,603.68 | 2,368,853.74 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |
| 2 | Total Assets | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |
| 9 | Total Fund Equity | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |
| 10 | Total Liabilities and Fund Equity | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 208,011.05 | 249,458.17 | 288,123.82 | 239,411.28 |
| 14 | Use of Money and Property | 9,484.71 | - | - | - |
| 15 | Sales and Services | 20,200.00 | 22,741.25 | 25,811.75 | 28,542.75 |
| 16 | Other Revenue | - | 40.00 | - | - |
| 17 | Total Operating Revenue | 237,695.76 | 272,239.42 | 313,935.57 | 267,954.03 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 91,564.78 | 93,461.24 | 97,248.42 | 102,214.29 |
| 20 | Travel | 4,206.33 | 4,437.01 | 3,976.02 | 3,404.42 |
| 21 | Contractual Services | 68,838.79 | 82,924.47 | 141,211.38 | 117,395.96 |
| 22 | Supplies and Materials | 15,852.23 | 23,072.64 | 22,434.19 | 15,686.49 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | 100,829.00 | 5,200.00 | - | 1,833.00 |
| 25 | Other Expense | - | 600.00 | 520.00 | 6,000.00 |
| 26 | Total Operating Expenditures/Expenses | 281,291.13 | 209,695.36 | 265,390.01 | 246,534.16 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | (43,595.37) | 62,544.06 | 48,545.56 | 21,419.87 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 317,442.04 | 273,846.67 | 336,390.73 | 395,745.84 |
| 35 | Prior Period Adjustment | - | - | 10,809.55 | - |
| 36 | Ending Equity | 273,846.67 | 336,390.73 | 395,745.84 | 417,165.71 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 402,444.61 | 95,250.48 | 81,893.34 | 148,342.16 |
| 2 | Total Assets | 402,444.61 | 95,250.48 | 81,893.34 | 148,342.16 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 29,589.42 | - | - | - |
| 8 | Unreserved Fund Balance | 372,855.19 | 95,250.48 | 81,893.34 | 148,342.16 |
| 9 | Total Fund Equity | 402,444.61 | 95,250.48 | 81,893.34 | 148,342.16 |
| 10 | Total Liabilities and Fund Equity | 402,444.61 | 95,250.48 | 81,893.34 | 148,342.16 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Administering Programs | - | - | - | - |
| 15 | Total Operating Revenue | - | - | - | - |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | 8,135.02 |
| 19 | Contractual Services | 9,328.85 | 14,080.14 | 12,967.96 | 160.52 |
| 20 | Supplies and Materials | 183.53 | 252.99 | 389.18 | 255.64 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 9,512.38 | 14,333.13 | 13,357.14 | 8,551.18 |
| 24 | | | | | |
| 25 | Transfers In | 400,000.00 | - | - | 75,000.00 |
| 26 | Transfers Out | - | (292,861.00) | - | - |
| 27 | Net Transfers In (Out) | 400,000.00 | (292,861.00) | - | 75,000.00 |
| 28 | | | | | |
| 29 | Net Change | 390,487.62 | (307,194.13) | (13,357.14) | 66,448.82 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 11,956.99 | 402,444.61 | 95,250.48 | 81,893.34 |
| 32 | Ending Equity | 402,444.61 | 95,250.48 | 81,893.34 | 148,342.16 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| 2 | Total Assets | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| 9 | Total Fund Equity | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| 10 | Total Liabilities and Fund Equity | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 210,207.10 | 222,433.88 | 112,515.42 | 129,504.49 |
| 14 | Use of Money and Property | 95,567.31 | 114,829.63 | 88,681.34 | 67,940.36 |
| 15 | Total Operating Revenue | 305,774.41 | 337,263.51 | 201,196.76 | 197,444.85 |
| 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 | 305,774.41 | 337,263.51 | 201,196.76 | 197,444.85 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 2,162,675.70 | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 |
| 32 | Ending Equity | 2,468,450.11 | 2,805,713.62 | 3,006,910.38 | 3,204,355.23 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |
| 2 | Total Assets | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |
| 9 | Total Fund Equity | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |
| 10 | Total Liabilities and Fund Equity | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 24,090.00 | 69,345.00 | 21,287.68 | 66,105.00 |
| 14 | Use of Money and Property | 4,111.55 | 6,021.68 | 3,921.22 | 3,842.72 |
| 15 | Sales and Services | 2,900.00 | 2,200.00 | 3,000.00 | 2,500.00 |
| 16 | Total Operating Revenue | 31,101.55 | 77,566.68 | 28,208.90 | 72,447.72 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 1,485.57 | 710.49 | 775.08 | 775.08 |
| 19 | Travel | 3,843.86 | 2,043.48 | 2,217.37 | 2,627.65 |
| 20 | Contractual Services | 40,047.58 | 30,113.43 | 35,874.59 | 49,689.97 |
| 21 | Supplies and Materials | 845.02 | 935.88 | 841.66 | 1,096.06 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 46,222.03 | 33,803.28 | 39,708.70 | 54,188.76 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (15,120.48) | 43,763.40 | (11,499.80) | 18,258.96 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 137,818.12 | 122,697.64 | 166,461.04 | 154,961.24 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 122,697.64 | 166,461.04 | 154,961.24 | 173,220.20 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |
| 2 | Total Assets | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |
| 9 | Total Fund Equity | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |
| 10 | Total Liabilities and Fund Equity | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 11,095.25 | 9,312.46 | 4,277.08 | 2,600.14 |
| 14 | Sales and Services | 40,617.10 | 29,996.35 | 40,615.90 | 72,658.63 |
| 15 | Other Revenue | - | 336.16 | - | - |
| 16 | Total Operating Revenue | 51,712.35 | 39,644.97 | 44,892.98 | 75,258.77 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 15,088.77 | 8,493.21 | 9,899.77 | 9,653.00 |
| 19 | Travel | 570.26 | 90.89 | 9.99 | - |
| 20 | Contractual Services | 72,688.95 | 38,957.26 | 9,072.66 | 11,801.94 |
| 21 | Supplies and Materials | 22,823.80 | 23,384.63 | 15,070.71 | 72,542.65 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 111,171.78 | 70,925.99 | 34,053.13 | 93,997.59 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (59,459.43) | (31,281.02) | 10,839.85 | (18,738.82) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 189,213.83 | 129,754.40 | 98,473.38 | 109,313.23 |
| 33 | Ending Equity | 129,754.40 | 98,473.38 | 109,313.23 | 90,574.41 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 288,949.27 | 531,716.81 | 644,331.31 | 677,308.76 |
| 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 | 313,914.27 | 556,681.81 | 669,296.31 | 702,273.76 |
| 5 | | | | | |
| 6 | Accounts Payable | 2,877.70 | - | - | - |
| 7 | Total Liabilities | 2,877.70 | - | - | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | 52,973.31 | 1,562.00 | - | 3,692.00 |
| 10 | Unreserved Fund Balance | 258,063.26 | 555,119.81 | 669,296.31 | 698,581.76 |
| 11 | Total Fund Equity | 311,036.57 | 556,681.81 | 669,296.31 | 702,273.76 |
| 12 | Total Liabilities and Fund Equity | 313,914.27 | 556,681.81 | 669,296.31 | 702,273.76 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Licenses, Permits and Fees | 631,912.96 | 1,016,320.50 | 1,050,312.46 | 1,167,179.77 |
| 16 | Use of Money and Property | 270,175.45 | 412,444.74 | 418,912.53 | 438,227.23 |
| 17 | Sales and Services | 434,422.87 | 442,669.93 | 513,007.69 | 576,407.43 |
| 18 | Administering Programs | 37,100.53 | 37,002.36 | 36,268.52 | 41,367.96 |
| 19 | Other Revenue | 219,617.00 | 295,939.93 | 241,894.71 | 271,827.27 |
| 20 | Total Operating Revenue | 1,593,228.81 | 2,204,377.46 | 2,260,395.91 | 2,495,009.66 |
| 21 | | | | | |
| 22 | Personal Services and Benefits | 616,084.71 | 659,540.03 | 664,924.27 | 680,782.79 |
| 23 | Travel | 5,865.76 | 7,005.30 | 6,738.33 | 4,039.83 |
| 24 | Contractual Services | 865,969.74 | 934,893.51 | 1,035,422.36 | 1,303,167.64 |
| 25 | Supplies and Materials | 218,325.70 | 290,033.58 | 282,543.91 | 408,438.32 |
| 26 | Capital Outlay | 550.00 | 36,322.61 | 102,058.87 | 9,611.05 |
| 27 | Other Expense | 44,726.64 | 33,814.89 | 56,093.67 | 55,767.99 |
| 28 | Interest Expense | - | - | - | - |
| 29 | Total Operating Expenditures/Expenses | 1,751,522.55 | 1,961,609.92 | 2,147,781.41 | 2,461,807.62 |
| 30 | | | | | |
| 31 | Transfers In | - | - | - | - |
| 32 | Transfers Out | - | - | - | - |
| 33 | Net Transfers In (Out) | - | - | - | - |
| 34 | | | | | |
| 35 | Net Change | (158,293.74) | 242,767.54 | 112,614.50 | 33,202.04 |
| 36 | | | | | |
| 37 | Beginning Fund Equity | 469,330.31 | 311,036.57 | 556,681.81 | 669,296.31 |
| 38 | Prior Period Adjustment | - | 2,877.70 | - | (224.59) |
| 39 | Ending Equity | 311,036.57 | 556,681.81 | 669,296.31 | 702,273.76 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 466,632.56 | 584,517.82 | 1,322,588.00 | 1,097,343.04 |
| 2 | Total Assets | 466,632.56 | 584,517.82 | 1,322,588.00 | 1,097,343.04 |
| 3 | | | | | |
| 4 | Accounts Payable | 2,250.46 | 1,026.00 | 796.00 | 2,923.12 |
| 5 | Total Liabilities | 2,250.46 | 1,026.00 | 796.00 | 2,923.12 |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 22,930.00 | 1,849.29 | 695,635.67 | 8,961.00 |
| 8 | Unreserved Fund Balance | 441,452.10 | 581,642.53 | 626,156.33 | 1,085,458.92 |
| 9 | Total Fund Equity | 464,382.10 | 583,491.82 | 1,321,792.00 | 1,094,419.92 |
| 10 | Total Liabilities and Fund Equity | 466,632.56 | 584,517.82 | 1,322,588.00 | 1,097,343.04 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 7,505,828.07 | 8,349,009.81 | 8,290,920.32 | 8,782,880.81 |
| 14 | Use of Money and Property | 56,107.40 | 78,993.42 | 60,047.83 | 54,907.03 |
| 15 | Sales and Services | 469,547.68 | 320,469.67 | 468,116.83 | 380,289.60 |
| 16 | Administering Programs | - | - | - | - |
| 17 | Other Revenue | 1,307.72 | 654.08 | 46.50 | 20,653.74 |
| 18 | Total Operating Revenue | 8,032,790.87 | 8,749,126.98 | 8,819,131.48 | 9,238,731.18 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,265,819.93 | 1,289,490.19 | 1,465,874.00 | 1,501,095.00 |
| 21 | Travel | 179,907.11 | 165,055.93 | 191,303.61 | 181,330.44 |
| 22 | Contractual Services | 8,979,309.26 | 9,545,813.87 | 8,775,366.30 | 10,227,446.56 |
| 23 | Supplies and Materials | 539,875.88 | 525,178.34 | 520,402.71 | 453,149.65 |
| 24 | Grants and Subsidies | 320,000.00 | 320,000.00 | 320,000.00 | 320,000.00 |
| 25 | Capital Outlay | 8,553.13 | 8,504.57 | 28,272.39 | 50,525.02 |
| 26 | Total Operating Expenditures/Expenses | 11,293,465.31 | 11,854,042.90 | 11,301,219.01 | 12,733,546.67 |
| 27 | | | | | |
| 28 | Transfers In | 3,233,887.10 | 3,224,025.64 | 3,220,387.71 | 3,298,850.45 |
| 29 | Transfers Out | - | - | - | (31,407.04) |
| 30 | Net Transfers In (Out) | 3,233,887.10 | 3,224,025.64 | 3,220,387.71 | 3,267,443.41 |
| 31 | | | | | |
| 32 | Net Change | (26,787.34) | 119,109.72 | 738,300.18 | (227,372.08) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 491,169.44 | 464,382.10 | 583,491.82 | 1,321,792.00 |
| 35 | Ending Equity | 464,382.10 | 583,491.82 | 1,321,792.00 | 1,094,419.92 |

**Company:** 3006
**Company Name:** Tourism Promotion Fund
**Fund Name:** Tourism Promotion Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**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.

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

**Other Information:**
The FY2012 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (39,297.83) | (27,234.01) | 30,161.60 | 396,793.57 |
| 2 | Total Assets | (39,297.83) | (27,234.01) | 30,161.60 | 396,793.57 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 7,449.72 | - | 53.20 |
| 8 | Unreserved Fund Balance | (39,297.83) | (34,683.73) | 30,161.60 | 396,740.37 |
| 9 | Total Fund Equity | (39,297.83) | (27,234.01) | 30,161.60 | 396,793.57 |
| 10 | Total Liabilities and Fund Equity | (39,297.83) | (27,234.01) | 30,161.60 | 396,793.57 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 261,781.37 | 335,278.91 | 517,554.97 | 548,497.36 |
| 14 | Use of Money and Property | - | - | 1,136.42 | 48.04 |
| 15 | Sales and Services | 1,063,757.98 | 578,689.10 | 731,409.23 | 1,039,423.49 |
| 16 | Other Revenue | - | - | - | - |
| 17 | Total Operating Revenue | 1,325,539.35 | 913,968.01 | 1,250,100.62 | 1,587,968.89 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 636,447.64 | 568,043.39 | 791,278.60 | 866,777.25 |
| 20 | Travel | 57,681.11 | 40,427.38 | 67,355.52 | 70,017.79 |
| 21 | Contractual Services | 442,927.46 | 283,008.88 | 335,357.74 | 313,514.88 |
| 22 | Supplies and Materials | 27,481.69 | 20,177.60 | 23,427.37 | 28,026.98 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | 1,129.83 | 11,307.64 | 11,806.64 | 13,225.10 |
| 25 | Interest Expense | 260.01 | 482.87 | 314.27 | 3,685.57 |
| 26 | Total Operating Expenditures/Expenses | 1,165,927.74 | 923,447.76 | 1,229,540.14 | 1,295,247.57 |
| 27 | | | | | |
| 28 | Transfers In | 18,681.28 | 21,543.57 | 36,835.13 | 73,910.65 |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | 18,681.28 | 21,543.57 | 36,835.13 | 73,910.65 |
| 31 | | | | | |
| 32 | Net Change | 178,292.89 | 12,063.82 | 57,395.61 | 366,631.97 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | (217,590.72) | (39,297.83) | (27,234.01) | 30,161.60 |
| 35 | Ending Equity | (39,297.83) | (27,234.01) | 30,161.60 | 396,793.57 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 207,542.46 | 229,147.23 | 182,041.50 | 165,412.24 |
| 2 | Total Assets | 207,542.46 | 229,147.23 | 182,041.50 | 165,412.24 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 5,749.00 | - | - |
| 8 | Unreserved Fund Balance | 207,542.46 | 223,398.23 | 182,041.50 | 165,412.24 |
| 9 | Total Fund Equity | 207,542.46 | 229,147.23 | 182,041.50 | 165,412.24 |
| 10 | Total Liabilities and Fund Equity | 207,542.46 | 229,147.23 | 182,041.50 | 165,412.24 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Sales and Services | 165,842.72 | 276,803.90 | 155,739.41 | 163,658.25 |
| 15 | Other Revenue | - | 595.76 | - | - |
| 16 | Total Operating Revenue | 165,842.72 | 277,399.66 | 155,739.41 | 163,658.25 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 8,180.00 | 61,167.16 | 75,097.33 | 55,070.58 |
| 19 | Travel | 6,664.81 | 6,938.07 | 4,762.12 | 10,281.73 |
| 20 | Contractual Services | 60,077.09 | 164,428.97 | 63,199.06 | 78,706.28 |
| 21 | Supplies and Materials | 35,915.46 | 36,353.69 | 32,876.46 | 32,803.55 |
| 22 | Grants and Subsidies | - | 6,774.37 | 18,225.63 | - |
| 23 | Capital Outlay | - | 3,874.26 | 7,670.64 | 3,395.61 |
| 24 | Other Expense | 1,599.68 | 1,258.37 | 1,013.90 | 29.76 |
| 25 | Total Operating Expenditures/Expenses | 112,437.04 | 280,794.89 | 202,845.14 | 180,287.51 |
| 26 | | | | | |
| 27 | Transfers In | - | 25,000.00 | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | 25,000.00 | - | - |
| 30 | | | | | |
| 31 | Net Change | 53,405.68 | 21,604.77 | (47,105.73) | (16,629.26) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 154,136.78 | 207,542.46 | 229,147.23 | 182,041.50 |
| 34 | Ending Equity | 207,542.46 | 229,147.23 | 182,041.50 | 165,412.24 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 47,035.01 | 253,630.56 | 263,727.66 | 297,627.15 |
| 2 | Total Assets | 47,035.01 | 253,630.56 | 263,727.66 | 297,627.15 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 1,591.98 | - | - |
| 8 | Unreserved Fund Balance | 47,035.01 | 252,038.58 | 263,727.66 | 297,627.15 |
| 9 | Total Fund Equity | 47,035.01 | 253,630.56 | 263,727.66 | 297,627.15 |
| 10 | Total Liabilities and Fund Equity | 47,035.01 | 253,630.56 | 263,727.66 | 297,627.15 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 566,754.79 | 699,618.20 | 660,788.42 | 700,294.13 |
| 14 | Use of Money and Property | - | 5,017.54 | 6,010.28 | 187.77 |
| 15 | Other Revenue | - | 50.00 | 50.00 | 50.00 |
| 16 | Total Operating Revenue | 566,754.79 | 704,685.74 | 666,848.70 | 700,531.90 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 176,387.10 | 176,979.22 | 187,494.17 | 198,436.50 |
| 19 | Travel | 6,572.97 | 12,320.02 | 11,628.62 | 11,966.09 |
| 20 | Contractual Services | 26,168.30 | 29,005.80 | 38,657.04 | 45,086.86 |
| 21 | Supplies and Materials | 8,454.78 | 6,269.50 | 7,187.84 | 35,121.38 |
| 22 | Grants and Subsidies | 309,625.93 | 273,515.65 | 394,293.33 | 390,363.79 |
| 23 | Capital Outlay | - | - | 17,490.60 | 17,064.83 |
| 24 | Total Operating Expenditures/Expenses | 527,209.08 | 498,090.19 | 656,751.60 | 698,039.45 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | 31,407.04 |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | 31,407.04 |
| 29 | | | | | |
| 30 | Net Change | 39,545.71 | 206,595.55 | 10,097.10 | 33,899.49 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 7,489.30 | 47,035.01 | 253,630.56 | 263,727.66 |
| 33 | Ending Equity | 47,035.01 | 253,630.56 | 263,727.66 | 297,627.15 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |
| 2 | Total Assets | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |
| 9 | Total Fund Equity | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |
| 10 | Total Liabilities and Fund Equity | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 17,435.18 | 19,260.70 | 14,647.94 | 10,771.15 |
| 14 | Other Revenue | - | - | - | - |
| 15 | Total Operating Revenue | 17,435.18 | 19,260.70 | 14,647.94 | 10,771.15 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | 89,667.21 | 70,581.11 | 149,721.17 | 121,447.84 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 89,667.21 | 70,581.11 | 149,721.17 | 121,447.84 |
| 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 | 27,767.97 | 48,679.59 | (35,073.23) | (10,676.69) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 343,211.53 | 370,979.50 | 419,659.09 | 384,585.86 |
| 32 | Ending Equity | 370,979.50 | 419,659.09 | 384,585.86 | 373,909.17 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 603,777.55 | 36,692.44 | 66,260.51 | 127,024.78 |
| 2 | Total Assets | 603,777.55 | 36,692.44 | 66,260.51 | 127,024.78 |
| 3 | | | | | |
| 4 | Accounts Payable | 32,268.64 | 12,992.22 | 4,416.01 | 7,766.01 |
| 5 | Total Liabilities | 32,268.64 | 12,992.22 | 4,416.01 | 7,766.01 |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 13,559.84 | - | 9,095.45 | - |
| 8 | Unreserved Fund Equity | 557,949.07 | 23,700.22 | 52,749.05 | 119,258.77 |
| 9 | Total Fund Equity | 571,508.91 | 23,700.22 | 61,844.50 | 119,258.77 |
| 10 | Total Liabilities and Fund Equity | 603,777.55 | 36,692.44 | 66,260.51 | 127,024.78 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | - | - | - | - |
| 13 | Sales and Services | 2,486.45 | - | - | - |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Administering Programs | - | - | - | - |
| 16 | Other Revenue | 32.34 | 9,655.01 | 180.05 | 43.00 |
| 17 | Total Operating Revenue | 2,518.79 | 9,655.01 | 180.05 | 43.00 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 1,534,399.13 | 1,563,299.61 | 1,539,513.47 | 1,511,017.89 |
| 20 | Travel | 80,049.28 | 51,900.30 | 54,829.76 | 69,834.05 |
| 21 | Contractual Services | 1,030,271.99 | 775,710.00 | 814,189.60 | 784,814.78 |
| 22 | Supplies and Materials | 353,546.68 | 292,492.24 | 294,692.77 | 276,686.09 |
| 23 | Capital Outlay | 41,542.69 | 42,500.94 | 28,588.26 | 37,908.82 |
| 24 | Other Expense | 39,617.15 | - | - | 7,185.00 |
| 25 | Interest Expense | - | - | - | - |
| 26 | Total Operating Expenditures | 3,079,426.92 | 2,725,903.09 | 2,731,813.86 | 2,687,446.63 |
| 27 | | | | | |
| 28 | Transfers In | 3,283,574.56 | 2,543,476.39 | 3,093,608.00 | 3,206,804.33 |
| 29 | Transfers Out | (28,796.39) | (375,037.00) | (323,829.91) | (461,986.43) |
| 30 | Net Transfers In (Out) | 3,254,778.17 | 2,168,439.39 | 2,769,778.09 | 2,744,817.90 |
| 31 | | | | | |
| 32 | Net Change | 177,870.04 | (547,808.69) | 38,144.28 | 57,414.27 |
| 33 | | | | | |
| 34 | Beginning Fund Balance | 393,638.87 | 571,508.91 | 23,700.22 | 61,844.50 |
| 35 | Ending Fund Balance | 571,508.91 | 23,700.22 | 61,844.50 | 119,258.77 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 18,390,394.41 | 11,609,840.00 | 9,599,052.59 | 6,397,732.43 |
| 2 | Accounts Receivable | - | - | - | 2,108.05 |
| 3 | Total Assets | 18,390,394.41 | 11,609,840.00 | 9,599,052.59 | 6,399,840.48 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | 99.25 | - |
| 6 | Total Liabilities | - | - | 99.25 | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 5,387,434.16 | 1,136,457.79 | 643,356.66 | 842,722.13 |
| 9 | Unreserved Fund Equity | 13,002,960.25 | 10,473,382.21 | 8,955,596.68 | 5,557,118.35 |
| 10 | Total Fund Equity | 18,390,394.41 | 11,609,840.00 | 9,598,953.34 | 6,399,840.48 |
| 11 | Total Liabilities and Fund Equity | 18,390,394.41 | 11,609,840.00 | 9,599,052.59 | 6,399,840.48 |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 28,206,376.63 | 27,698,499.96 | 28,950,109.55 | 27,302,796.12 |
| 14 | Fines, Forfeits and Penalties | - | - | - | 2,788.00 |
| 15 | Use of Money and Property | 1,392,707.99 | 1,707,273.82 | 907,280.46 | 641,427.87 |
| 16 | Sales and Services | 245,364.65 | 282,736.11 | 205,905.30 | 123,141.71 |
| 17 | Administering Programs | 344,005.01 | 107,474.59 | 180,294.43 | 53,289.65 |
| 18 | Other Revenue | 381,166.97 | 249,073.63 | 281,906.62 | 587,045.73 |
| 19 | Total Operating Revenue | 30,569,621.25 | 30,045,058.11 | 30,525,496.36 | 28,710,489.08 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 10,967,639.81 | 11,503,829.08 | 11,923,595.25 | 12,569,468.67 |
| 22 | Travel | 404,870.37 | 397,741.80 | 469,666.80 | 489,637.28 |
| 23 | Contractual Services | 9,332,897.92 | 7,277,021.28 | 7,257,974.91 | 7,614,404.33 |
| 24 | Supplies and Materials | 2,224,351.22 | 2,752,803.86 | 2,517,807.91 | 2,510,945.66 |
| 25 | Grants and Subsidies | 235,995.69 | 423,611.03 | 426,084.14 | 370,458.25 |
| 26 | Capital Outlay | 4,423,235.22 | 9,369,584.08 | 5,327,908.47 | 3,480,156.75 |
| 27 | Other Expense | 4,223.28 | 14,635.15 | 10,922.32 | 22,209.81 |
| 28 | Interest Expense | 229.72 | 351.33 | 1,356.23 | 58.69 |
| 29 | Insurance Claims | - | - | - | - |
| 30 | Total Operating Expenditures | 27,593,443.23 | 31,739,577.61 | 27,935,316.03 | 27,057,339.44 |
| 31 | | | | | |
| 32 | Transfers In | - | 476,472.46 | 308,063.91 | 446,357.06 |
| 33 | Transfers Out | (7,156,198.43) | (5,562,507.37) | (4,909,130.90) | (5,247,169.95) |
| 34 | Net Transfers In (Out) | (7,156,198.43) | (5,086,034.91) | (4,601,066.99) | (4,800,812.89) |
| 35 | | | | | |
| 36 | Net Change | (4,180,020.41) | (6,780,554.41) | (2,010,886.66) | (3,147,663.25) |
| 37 | | | | | |
| 38 | Beginning Fund Balance | 22,570,414.82 | 18,390,394.41 | 11,609,840.00 | 9,598,953.34 |
| 39 | Prior Period Adjustment | - | - | - | (51,449.61) |
| 40 | Ending Fund Balance | 18,390,394.41 | 11,609,840.00 | 9,598,953.34 | 6,399,840.48 |

**Company:** 3122
**Company Name:** Dept. of 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: A $5 surcharge ($6 effective 3/20/13) on each classification of hunting licenses issued by G,F&P with the exception of licenses to take fur-bearing animals, one-day small game licenses, predator/varmint licenses, migratory bird certification permits, youth deer licenses, youth small game licenses, and mentored youth big game licenses authorized by § 41-6-81. Of the revenue from the surcharge for each such license, one dollar shall be deposited in the Animal Damage Control Fund established pursuant to § 40-36-10; and five dollars shall be deposited in the South Dakota Sportsmen's Access and Landowner Depredation Fund. Uses: Money in the fund is continuously appropriated. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be available to landowners pursuant to procedures and amounts to be established in rules promulgated by the commission for purposes of providing hunting access on the landowners' land and for wildlife depredation and damage management programs. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |
| 2 | Total Assets | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Equity | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |
| 9 | Total Fund Equity | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |
| 10 | Total Liabilities and Fund Equity | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |
| 11 | | | | | |
| 12 | Use of Money and Property | 10,594.24 | 12,112.39 | 8,622.05 | 6,201.53 |
| 13 | Total Operating Revenue | 10,594.24 | 12,112.39 | 8,622.05 | 6,201.53 |
| 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 | 10,594.24 | 12,112.39 | 8,622.05 | 6,201.53 |
| 28 | | | | | |
| 29 | Beginning Fund Balance | 236,110.51 | 246,704.75 | 258,817.14 | 267,439.19 |
| 30 | Ending Fund Balance | 246,704.75 | 258,817.14 | 267,439.19 | 273,640.72 |

**Company:** 3122
**Company Name:** Dept. of Game, Fish and 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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 137,874.74 | 242,242.80 | 168,957.47 | 39,912.41 |
| 2 | Total Assets | 137,874.74 | 242,242.80 | 168,957.47 | 39,912.41 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 137.00 | - | - | 10,000.00 |
| 8 | Unreserved Fund Equity | 137,737.74 | 242,242.80 | 168,957.47 | 29,912.41 |
| 9 | Total Fund Equity | 137,874.74 | 242,242.80 | 168,957.47 | 39,912.41 |
| 10 | Total Liabilities and Fund Equity | 137,874.74 | 242,242.80 | 168,957.47 | 39,912.41 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 323,034.81 | 302,146.07 | 302,759.23 | 309,846.80 |
| 13 | Use of Money and Property | 9,600.38 | 3,785.94 | 6,424.14 | 3,740.73 |
| 14 | Sales and Services | 2,326.00 | 1,028.00 | 4,915.00 | 8,135.50 |
| 15 | Administering Programs | 150,000.00 | 156,030.00 | - | - |
| 16 | Other Revenue | 117,787.29 | 29,975.95 | 800.50 | 10,500.00 |
| 17 | Total Operating Revenue | 602,748.48 | 492,965.96 | 314,898.87 | 332,223.03 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 513,968.40 | 611,254.11 | 616,644.71 | 640,599.14 |
| 20 | Travel | 20,252.69 | 22,645.82 | 23,121.07 | 27,648.19 |
| 21 | Contractual Services | 472,058.11 | 235,165.73 | 261,064.29 | 343,670.79 |
| 22 | Supplies and Materials | 62,362.73 | 65,898.01 | 35,646.30 | 54,064.51 |
| 23 | Capital Outlay | 68,395.79 | 30,247.03 | 3,560.97 | 9,227.99 |
| 25 | Other Expense | - | - | - | - |
| 26 | Total Operating Expenditures | 1,137,037.72 | 965,210.70 | 940,037.34 | 1,075,640.62 |
| 27 | | | | | |
| 28 | Transfers In | 656,655.82 | 609,413.80 | 584,292.14 | 650,702.46 |
| 29 | Transfers Out | (37,524.00) | (32,801.00) | (32,439.00) | (36,329.93) |
| 30 | Net Transfers In (Out) | 619,131.82 | 576,612.80 | 551,853.14 | 614,372.53 |
| 31 | | | | | |
| 32 | Net Change | 84,842.58 | 104,368.06 | (73,285.33) | (129,045.06) |
| 33 | | | | | |
| 34 | Beginning Fund Balance | 53,032.16 | 137,874.74 | 242,242.80 | 168,957.47 |
| 35 | Ending Fund Balance | 137,874.74 | 242,242.80 | 168,957.47 | 39,912.41 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |
| 2 | Total Assets | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Equity | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |
| 9 | Total Fund Equity | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |
| 10 | Total Liabilities and Fund Equity | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |
| 11 | | | | | |
| 12 | Use of Money and Property | 561.75 | 1,041.17 | 2,214.08 | 1,265.16 |
| 13 | Other Revenue | 313.00 | 207,086.10 | 500.00 | 272,450.00 |
| 14 | Total Operating Revenue | 874.75 | 208,127.27 | 2,714.08 | 273,715.16 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | 894,585.94 | 1,000,215.07 | 1,114,557.64 | 1,166,915.00 |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Capital Outlay | 2,018,201.30 | 1,439,316.19 | - | 125,000.00 |
| 22 | Total Operating Expenditures | 2,912,787.24 | 2,439,531.26 | 1,114,557.64 | 1,291,915.00 |
| 23 | | | | | |
| 24 | Transfers In | 2,980,000.00 | 2,250,000.00 | 1,150,000.00 | 1,250,000.00 |
| 25 | Transfers Out | (27,206.00) | (26,470.00) | (32,196.00) | (34,557.00) |
| 26 | Net Transfers In (Out) | 2,952,794.00 | 2,223,530.00 | 1,117,804.00 | 1,215,443.00 |
| 27 | | | | | |
| 28 | Net Change | 40,881.51 | (7,873.99) | 5,960.44 | 197,243.16 |
| 29 | | | | | |
| 30 | Beginning Fund Balance | 15,148.85 | 56,030.36 | 48,156.37 | 54,116.81 |
| 31 | Ending Fund Balance | 56,030.36 | 48,156.37 | 54,116.81 | 251,359.97 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 5,971,505.24 | 5,022,414.95 | 2,446,600.03 | 1,318,563.73 |
| 2 | Total Assets | 5,971,505.24 | 5,022,414.95 | 2,446,600.03 | 1,318,563.73 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Deferred Revenue | 11,270.00 | 11,577.09 | 12,986.56 | 20,022.30 |
| 6 | Total Liabilities | 11,270.00 | 11,577.09 | 12,986.56 | 20,022.30 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 272,191.83 | 155,397.52 | 100,880.52 | 266,765.13 |
| 9 | Unreserved Fund Equity | 5,688,043.41 | 4,855,440.34 | 2,332,732.95 | 1,031,776.30 |
| 10 | Total Fund Equity | 5,960,235.24 | 5,010,837.86 | 2,433,613.47 | 1,298,541.43 |
| 11 | Total Liabilities and Fund Equity | 5,971,505.24 | 5,022,414.95 | 2,446,600.03 | 1,318,563.73 |
| 12 | | | | | |
| 13 | Taxes | 1,620,578.68 | 1,538,529.55 | 1,526,919.74 | 1,636,221.80 |
| 14 | Licenses, Permits and Fees | 12,238,877.40 | 12,199,814.67 | 12,110,455.96 | 13,715,325.43 |
| 15 | Use of Money and Property | 588,605.90 | 548,470.22 | 438,785.30 | 805,298.14 |
| 16 | Sales and Services | 443,516.36 | 563,866.76 | 578,035.59 | 597,374.25 |
| 17 | Administering Programs | 91,146.22 | 81,428.66 | 71,375.11 | 133,506.37 |
| 18 | Other Revenue | 77,291.97 | 49,729.86 | 92,649.08 | 53,984.57 |
| 19 | Total Operating Revenue | 15,060,016.53 | 14,981,839.72 | 14,818,220.78 | 16,941,710.56 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 4,772,462.73 | 5,027,363.55 | 5,759,374.12 | 5,644,911.36 |
| 22 | Travel | 78,094.49 | 73,257.46 | 70,984.17 | 82,591.61 |
| 23 | Contractual Services | 3,963,106.42 | 4,511,517.32 | 4,606,193.20 | 5,004,297.19 |
| 24 | Supplies and Materials | 1,211,356.74 | 1,160,604.23 | 1,426,531.13 | 1,526,570.12 |
| 25 | Grants and Subsidies | 1,259.80 | 6,466.00 | 6,115.87 | 15,413.91 |
| 26 | Capital Outlay | 2,813,177.78 | 3,626,559.73 | 4,726,835.36 | 5,216,948.46 |
| 27 | Other Expense | 189,759.96 | 340,064.83 | 297,022.44 | 387,714.23 |
| 28 | Interest Expense | 712.22 | 78.05 | 3,621.08 | 495.54 |
| 29 | Total Operating Expenditures | 13,029,930.14 | 14,745,911.17 | 16,896,677.37 | 17,878,942.42 |
| 30 | | | | | |
| 31 | Transfers In | 37,715.15 | 127,803.98 | 160,000.00 | 330,000.00 |
| 32 | Transfers Out | (458,279.56) | (1,313,129.91) | (658,767.80) | (527,840.18) |
| 33 | Net Transfers In (Out) | (420,564.41) | (1,185,325.93) | (498,767.80) | (197,840.18) |
| 34 | | | | | |
| 35 | Net Change | 1,609,521.98 | (949,397.38) | (2,577,224.39) | (1,135,072.04) |
| 36 | | | | | |
| 37 | Beginning Fund Balance | 4,350,713.26 | 5,960,235.24 | 5,010,837.86 | 2,433,613.47 |
| 38 | Prior Period Adjustment | - | - | - | - |
| 39 | Ending Fund Balance | 5,960,235.24 | 5,010,837.86 | 2,433,613.47 | 1,298,541.43 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |
| 2 | Total Assets | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Equity | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |
| 9 | Total Fund Equity | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |
| 10 | Total Liabilities and Fund Equity | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |
| 11 | | | | | |
| 12 | Use of Money and Property | 1,118,434.95 | 1,188,688.65 | 1,222,797.03 | 1,220,353.57 |
| 13 | Total Operating Revenue | 1,118,434.95 | 1,188,688.65 | 1,222,797.03 | 1,220,353.57 |
| 14 | | | | | |
| 15 | Personal Services and Benefits | - | - | - | - |
| 16 | Travel | - | - | - | - |
| 17 | Contractual Services | 17.40 | 319.50 | 149.10 | - |
| 18 | Supplies and Materials | - | - | - | - |
| 19 | Grants and Subsidies | - | - | - | - |
| 20 | Capital Outlay | 267.97 | 183,125.45 | 15,490.00 | - |
| 21 | Total Operating Expenditures | 285.37 | 183,444.95 | 15,639.10 | - |
| 22 | | | | | |
| 23 | Transfers In | - | - | 223,000.00 | - |
| 24 | Transfers Out | (1,129,174.29) | (1,232,313.44) | (1,430,872.18) | (1,203,220.56) |
| 25 | Net Transfers In (Out) | (1,129,174.29) | (1,232,313.44) | (1,207,872.18) | (1,203,220.56) |
| 26 | | | | | |
| 27 | Net Change | (11,024.71) | (227,069.74) | (714.25) | 17,133.01 |
| 28 | | | | | |
| 29 | Beginning Fund Balance | 239,319.37 | 228,294.66 | 1,224.92 | 510.67 |
| 30 | Ending Fund Balance | 228,294.66 | 1,224.92 | 510.67 | 17,643.68 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |
| 2 | Total Assets | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Equity | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |
| 9 | Total Fund Equity | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |
| 10 | Total Liabilities and Fund Equity | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |
| 11 | | | | | |
| 12 | Taxes | - | - | - | - |
| 13 | Licenses, Permits and Fees | - | - | - | - |
| 14 | Use of Money and Property | 29,977.71 | 33,673.45 | 23,987.10 | 16,509.14 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Total Operating Revenue | 29,977.71 | 33,673.45 | 23,987.10 | 16,509.14 |
| 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) | (30,000.00) |
| 27 | Net Transfers In (Out) | - | - | (60,000.00) | (30,000.00) |
| 28 | | | | | |
| 29 | Net Change | 29,977.71 | 33,673.45 | (36,012.90) | (13,490.86) |
| 30 | | | | | |
| 31 | Beginning Fund Balance | 648,493.02 | 678,470.73 | 712,144.18 | 676,131.28 |
| 32 | Ending Fund Balance | 678,470.73 | 712,144.18 | 676,131.28 | 662,640.42 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 | 884,338.50 |
| 2 | Total Assets | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 | 884,338.50 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 244,286.76 | - | 827.92 | - |
| 8 | Unreserved Fund Equity | 1,329,115.46 | 1,140,353.19 | 1,106,143.08 | 884,338.50 |
| 9 | Total Fund Equity | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 | 884,338.50 |
| 10 | Total Liabilities and Fund Equity | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 | 884,338.50 |
| 11 | | | | | |
| 12 | Taxes | 377,905.00 | 359,700.00 | 427,460.00 | 408,237.50 |
| 13 | Licenses, Permits and Fees | 516,489.43 | 521,004.99 | 487,311.55 | 478,814.27 |
| 14 | Use of Money and Property | 81,041.11 | 92,678.10 | 55,508.00 | 33,924.75 |
| 15 | Sales and Services | 32,665.28 | 21,735.00 | 6,382.50 | 11,364.00 |
| 16 | Other Revenue | 152.04 | 30,386.08 | - | 51,150.16 |
| 17 | Total Operating Revenue | 1,008,252.86 | 1,025,504.17 | 976,662.05 | 983,490.68 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 329,461.45 | 325,353.19 | 291,880.27 | 278,466.26 |
| 20 | Travel | 14,123.39 | 17,455.10 | 22,006.28 | 18,221.61 |
| 21 | Contractual Services | 159,028.43 | 152,921.48 | 113,822.13 | 122,974.78 |
| 22 | Supplies and Materials | 175,020.33 | 189,448.12 | 201,282.35 | 158,675.29 |
| 23 | Grants and Subsidies | 166,969.83 | 207,810.22 | 124,480.09 | 157,919.86 |
| 24 | Capital Outlay | 104,068.05 | 528,730.09 | 227,451.12 | 434,398.38 |
| 25 | Interest Expense | - | - | - | - |
| 26 | Total Operating Expenditures | 948,671.48 | 1,421,718.20 | 980,922.24 | 1,170,656.18 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | (35,080.00) | (36,835.00) | (29,122.00) | (35,467.00) |
| 30 | Net Transfers In (Out) | (35,080.00) | (36,835.00) | (29,122.00) | (35,467.00) |
| 31 | | | | | |
| 32 | Net Change | 24,501.38 | (433,049.03) | (33,382.19) | (222,632.50) |
| 33 | | | | | |
| 34 | Beginning Fund Balance | 1,548,900.84 | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 |
| 35 | Ending Fund Balance | 1,573,402.22 | 1,140,353.19 | 1,106,971.00 | 884,338.50 |

**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 $10 per snowmobile for a one-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. SDCL 10-47B-149 authorized the 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 the 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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

## Department of Social Services

**State Accounting System - Other Fund Balances**

**Company 3079 - Crime Victims' Compensation Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |
| 2 | Total Assets | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |
| 9 | Total Fund Equity | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |
| 10 | Total Liabilities and Fund Equity | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | - | - | - | - |
| 14 | Fines, Forfeits and Penalties | 407,542.36 | 396,224.01 | 420,490.90 | 422,238.07 |
| 15 | Use of Money and Property | 24,863.73 | 16,349.68 | 2,027.15 | - |
| 16 | Other Revenue | 1,378.20 | 1,112.00 | 1,728.13 | 695.82 |
| 17 | Total Operating Revenue | 433,784.29 | 413,685.69 | 424,246.18 | 422,933.89 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 105,287.24 | 106,318.26 | 112,533.81 | 112,934.26 |
| 20 | Travel | 2,000.64 | 1,577.30 | - | - |
| 21 | Contractual Services | 12,639.25 | 12,422.39 | 11,324.18 | 9,817.73 |
| 22 | Supplies and Materials | 243.03 | 582.73 | 204.68 | 2,506.91 |
| 23 | Grants and Subsidies | 692,673.85 | 383,836.97 | 294,438.11 | 278,181.29 |
| 24 | Capital Outlay | - | 150.14 | 2,029.48 | - |
| 25 | Interest Expense | - | - | - | 2,656.98 |
| 26 | Total Operating Expenditures/Expenses | 812,844.01 | 504,887.79 | 420,530.26 | 406,097.17 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | (29,636.08) | (8,659.94) | (8,015.20) | (7,734.89) |
| 30 | Net Transfers In (Out) | (29,636.08) | (8,659.94) | (8,015.20) | (7,734.89) |
| 31 | | | | | |
| 32 | Net Change | (408,695.80) | (99,862.04) | (4,299.28) | 9,101.83 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 514,116.43 | 105,420.63 | 5,558.59 | 1,259.31 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 105,420.63 | 5,558.59 | 1,259.31 | 10,361.14 |

**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 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 18,475.84 | 9,934.87 |
| 2 | Total Assets | 18,475.84 | 9,934.87 |
| 3 | | | |
| 4 | Accounts Payable | - | - |
| 5 | Total Liabilities | - | - |
| 6 | | | |
| 7 | Reserve for Encumbrances | - | - |
| 8 | Unreserved Fund Balance | 18,475.84 | 9,934.87 |
| 9 | Total Fund Equity | 18,475.84 | 9,934.87 |
| 10 | Total Liabilities and Fund Equity | 18,475.84 | 9,934.87 |
| 11 | | | |
| 12 | | | |
| 13 | Administering Programs | 160,943.09 | 92,459.03 |
| 14 | Total Operating Revenue | 160,943.09 | 92,459.03 |
| 15 | | | |
| 16 | Personal Services and Benefits | - | - |
| 17 | Travel | - | - |
| 18 | Contractual Services | - | - |
| 19 | Supplies and Materials | - | - |
| 20 | Grants and Subsidies | 174,000.00 | 101,000.00 |
| 21 | Capital Outlay | - | - |
| 22 | Total Operating Expenditures/Expenses | 174,000.00 | 101,000.00 |
| 23 | | | |
| 24 | Transfers In | - | - |
| 25 | Transfers Out | - | - |
| 26 | Net Transfers In (Out) | - | - |
| 27 | | | |
| 28 | Net Change | (13,056.91) | (8,540.97) |
| 29 | | | |
| 30 | Beginning Fund Equity | - | - |
| 31 | Prior Period Adjustment | 31,532.75 | 18,475.84 |
| 32 | Ending Equity | 18,475.84 | 9,934.87 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 | 7,640,773.61 |
| 2 | Total Assets | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 | 7,640,773.61 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 9,350.51 | 3,307.00 | - | - |
| 8 | Unreserved Fund Balance | 8,789,082.50 | 7,581,476.18 | 7,283,501.39 | 7,640,773.61 |
| 9 | Total Fund Equity | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 | 7,640,773.61 |
| 10 | Total Liabilities and Fund Equity | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 | 7,640,773.61 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | - | - | 3,855.00 | 6,570.00 |
| 13 | Fines, Forfeits and Penalties | - | - | 270.75 | - |
| 14 | Use of Money and Property | 26,135.50 | 25,493.79 | 23,698.51 | 25,176.70 |
| 15 | Sales and Services | - | - | 90,289.18 | 44,584.00 |
| 16 | Administering Programs | 4,177,740.48 | 2,339,575.79 | 2,696,823.61 | 3,114,279.55 |
| 17 | Other Revenue | 819,505.57 | 777,763.92 | 1,981,889.80 | 2,234,781.63 |
| 18 | Total Operating Revenue | 5,023,381.55 | 3,142,833.50 | 4,796,826.85 | 5,425,391.88 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,236,845.87 | 1,408,152.38 | 2,211,580.44 | 2,623,814.84 |
| 21 | Travel | 11,610.10 | 2,369.79 | 23,910.25 | 26,400.91 |
| 22 | Contractual Services | 1,161,509.62 | 986,896.46 | 1,390,312.04 | 1,643,591.15 |
| 23 | Supplies and Materials | 99,867.16 | 48,278.78 | 46,053.46 | 7,487.64 |
| 24 | Grants and Subsidies | 3,749,309.14 | 1,898,653.01 | 1,653,245.61 | 910,698.98 |
| 25 | Capital Outlay | 11,220.68 | 520.54 | 158,928.27 | 45,363.30 |
| 26 | Other Expense | - | - | 2,154.73 | - |
| 27 | Interest Expense | - | - | - | 0.70 |
| 28 | Total Operating Expenditures/Expenses | 6,270,362.57 | 4,344,870.96 | 5,486,184.80 | 5,257,357.52 |
| 29 | | | | | |
| 30 | Transfers In | 2,153,526.00 | - | 124,762.58 | 189,237.86 |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | 2,153,526.00 | - | 124,762.58 | 189,237.86 |
| 33 | | | | | |
| 34 | Net Change | 906,544.98 | (1,202,037.46) | (564,595.37) | 357,272.22 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 7,891,888.03 | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 |
| 37 | Prior Period Adjustment | - | (11,612.37) | 263,313.58 | - |
| 38 | Ending Equity | 8,798,433.01 | 7,584,783.18 | 7,283,501.39 | 7,640,773.61 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |
| 2 | Total Assets | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |
| 9 | Total Fund Equity | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |
| 10 | Total Liabilities and Fund Equity | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 114,127.29 | 108,127.00 | 109,364.00 | 123,550.50 |
| 14 | Use of Money and Property | 7,344.67 | 6,951.49 | 4,084.86 | 2,242.01 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 121,471.96 | 115,078.49 | 113,448.86 | 125,792.51 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 72,826.04 | 73,883.94 | 78,223.79 | 81,956.18 |
| 19 | Travel | 6,372.81 | 6,980.04 | 9,043.94 | 9,106.19 |
| 20 | Contractual Services | 49,984.08 | 50,838.81 | 53,264.69 | 53,499.65 |
| 21 | Supplies and Materials | 4,684.41 | 4,666.73 | 3,250.93 | 3,783.68 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 242.99 | - | - | 664.50 |
| 24 | Other Expense | - | 75.00 | - | - |
| 25 | Interest Expense | 50.97 | 47.04 | - | - |
| 26 | Total Operating Expenditures/Expenses | 134,161.30 | 136,491.56 | 143,783.35 | 149,010.20 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | (12,689.34) | (21,413.07) | (30,334.49) | (23,217.69) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 140,418.46 | 127,729.12 | 106,316.05 | 75,981.56 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 127,729.12 | 106,316.05 | 75,981.56 | 52,763.87 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |
| 2 | Total Assets | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |
| 9 | Total Fund Equity | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |
| 10 | Total Liabilities and Fund Equity | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 68,170.00 | 71,220.00 | 74,635.00 | 78,970.00 |
| 14 | Use of Money and Property | 3,999.25 | 4,516.13 | 3,132.06 | 2,142.22 |
| 15 | Other Revenue | 4,430.00 | 3,760.00 | 3,665.00 | 3,615.00 |
| 16 | Total Operating Revenue | 76,599.25 | 79,496.13 | 81,432.06 | 84,727.22 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 2,002.29 | 2,979.72 | 2,527.43 | 1,751.13 |
| 19 | Travel | 13,479.85 | 17,389.91 | 9,923.84 | 7,636.12 |
| 20 | Contractual Services | 55,970.56 | 58,641.13 | 65,984.97 | 71,814.98 |
| 21 | Supplies and Materials | 4,875.82 | 2,594.84 | 2,720.52 | 23.60 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 76,328.52 | 81,605.60 | 81,156.76 | 81,225.83 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 270.73 | (2,109.47) | 275.30 | 3,501.39 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 85,702.95 | 85,973.68 | 83,864.21 | 84,139.51 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 85,973.68 | 83,864.21 | 84,139.51 | 87,640.90 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |
| 2 | Total Assets | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |
| 9 | Total Fund Equity | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |
| 10 | Total Liabilities and Fund Equity | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 56,272.00 | 41,750.00 | 42,383.96 | 41,650.00 |
| 14 | Use of Money and Property | 3,367.64 | 3,249.15 | 1,688.71 | 925.36 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 59,639.64 | 44,999.15 | 44,072.67 | 42,575.36 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 1,420.98 | 1,357.08 | 1,163.31 | 969.54 |
| 19 | Travel | 6,657.96 | 6,508.80 | 5,453.93 | 3,417.19 |
| 20 | Contractual Services | 42,049.16 | 51,419.20 | 45,131.78 | 48,595.05 |
| 21 | Supplies and Materials | 1,960.98 | 1,213.88 | 1,670.26 | 682.42 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 635.32 | - | 8.16 | - |
| 24 | Other Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 52,724.40 | 60,498.96 | 53,427.44 | 53,664.20 |
| 26 | | | | | |
| 27 | Transfers In | - | 4,230.00 | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | 4,230.00 | - | - |
| 30 | | | | | |
| 31 | Net Change | 6,915.24 | (11,269.81) | (9,354.77) | (11,088.84) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 60,467.81 | 67,383.05 | 56,113.24 | 46,758.47 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 67,383.05 | 56,113.24 | 46,758.47 | 35,669.63 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |
| 2 | Total Assets | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |
| 9 | Total Fund Equity | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |
| 10 | Total Liabilities and Fund Equity | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 112,565.00 | 95,595.00 | 98,258.28 | 69,835.00 |
| 14 | Use of Money and Property | 2,536.18 | 3,699.32 | 2,968.05 | 2,382.61 |
| 15 | Total Operating Revenue | 115,101.18 | 99,294.32 | 101,226.33 | 72,217.61 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | 452.82 | - |
| 18 | Travel | 1,263.08 | 3,167.37 | 5,136.98 | 2,796.95 |
| 19 | Contractual Services | 77,156.08 | 80,446.53 | 78,592.66 | 65,772.87 |
| 20 | Supplies and Materials | 4,899.24 | 4,252.00 | 4,248.20 | 1,757.21 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | 776.88 | 150.27 | - | - |
| 23 | Other Expense | - | 200.00 | - | - |
| 24 | Total Operating Expenditures/Expenses | 84,095.28 | 88,216.17 | 88,430.66 | 70,327.03 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | (4,230.00) | - | - |
| 28 | Net Transfers In (Out) | - | (4,230.00) | - | - |
| 29 | | | | | |
| 30 | Net Change | 31,005.90 | 6,848.15 | 12,795.67 | 1,890.58 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 57,392.73 | 88,398.63 | 95,246.78 | 108,042.45 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 88,398.63 | 95,246.78 | 108,042.45 | 109,933.03 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,838,673.06 | 8,034,639.94 | 4,120,400.67 | 6,000,037.89 |
| 2 | Total Assets | 7,838,673.06 | 8,034,639.94 | 4,120,400.67 | 6,000,037.89 |
| 3 | | | | | |
| 4 | Accrued Liabilities | - | 38,918.17 | - | - |
| 5 | Other Liabilities | 7,838,673.06 | 7,995,721.77 | 4,120,400.67 | 6,000,037.89 |
| 6 | Total Liabilities | 7,838,673.06 | 8,034,639.94 | 4,120,400.67 | 6,000,037.89 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |
| 2 | Total Assets | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |
| 9 | Total Fund Equity | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |
| 10 | Total Liabilities and Fund Equity | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 2,756.09 | 6,073.82 | 4,958.22 | 1,848.20 |
| 14 | Sales and Services | 14,277.73 | 15,292.24 | 22,369.71 | 27,008.66 |
| 15 | Administering Programs | 773.06 | - | - | - |
| 16 | Other Revenue | - | 105.10 | 121.00 | 4,986.92 |
| 17 | Total Operating Revenue | 17,806.88 | 21,471.16 | 27,448.93 | 33,843.78 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | - | - | - |
| 20 | Travel | - | 389.00 | 186.00 | 216.00 |
| 21 | Contractual Services | 5,231.65 | 5,514.99 | 5,112.70 | 4,450.60 |
| 22 | Supplies and Materials | 7,204.84 | 4,689.77 | 13,070.40 | 7,967.96 |
| 23 | Grants and Subsidies | 424.29 | 177.77 | 220.75 | 40.00 |
| 24 | Capital Outlay | 1,469.25 | - | 808.63 | - |
| 25 | Total Operating Expenditures/Expenses | 14,330.03 | 10,771.53 | 19,398.48 | 12,674.56 |
| 26 | | | | | |
| 27 | Transfers In | 809.53 | 2,082.50 | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | 809.53 | 2,082.50 | - | - |
| 30 | | | | | |
| 31 | Net Change | 4,286.38 | 12,782.13 | 8,050.45 | 21,169.22 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 75,159.71 | 79,446.09 | 92,228.22 | 100,278.67 |
| 34 | Ending Equity | 79,446.09 | 92,228.22 | 100,278.67 | 121,447.89 |

**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 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,703.54 | 423.09 |
| 2 | Total Assets | 2,703.54 | 423.09 |
| 3 | | | |
| 4 | Accounts Payable | - | - |
| 5 | Total Liabilities | - | - |
| 6 | | | |
| 7 | Reserve for Encumbrances | - | - |
| 8 | Unreserved Fund Balance | 2,703.54 | 423.09 |
| 9 | Total Fund Equity | 2,703.54 | 423.09 |
| 10 | Total Liabilities and Fund Equity | 2,703.54 | 423.09 |
| 11 | | | |
| 12 | | | |
| 13 | Use of Money and Property | - | - |
| 14 | Sales and Services | - | - |
| 15 | Other Revenue | 2,703.54 | 423.09 |
| 16 | Total Operating Revenue | 2,703.54 | 423.09 |
| 17 | | | |
| 18 | Personal Services and Benefits | - | - |
| 19 | Travel | - | - |
| 20 | Contractual Services | - | - |
| 21 | Supplies and Materials | - | - |
| 22 | Grants and Subsidies | - | - |
| 23 | Capital Outlay | - | - |
| 24 | Other Expense | - | 2,703.54 |
| 25 | Total Operating Expenditures/Expenses | - | 2,703.54 |
| 26 | | | |
| 27 | Transfers In | - | - |
| 28 | Transfers Out | - | - |
| 29 | Net Transfers In (Out) | - | - |
| 30 | | | |
| 31 | Net Change | 2,703.54 | (2,280.45) |
| 32 | | | |
| 33 | Beginning Fund Equity | - | 2,703.54 |
| 34 | Ending Equity | 2,703.54 | 423.09 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 111,345.18 | 133,508.81 | 181,603.03 | 172,839.70 |
| 2 | Total Assets | 111,345.18 | 133,508.81 | 181,603.03 | 172,839.70 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 2,086.00 | - | - |
| 8 | Unreserved Fund Balance | 111,345.18 | 131,422.81 | 181,603.03 | 172,839.70 |
| 9 | Total Fund Equity | 111,345.18 | 133,508.81 | 181,603.03 | 172,839.70 |
| 10 | Total Liabilities and Fund Equity | 111,345.18 | 133,508.81 | 181,603.03 | 172,839.70 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 5,482.24 | 5,343.52 | 4,656.90 | 4,054.76 |
| 14 | Other Revenue | 725,565.13 | 755,677.30 | 843,663.54 | 729,858.47 |
| 15 | Total Operating Revenue | 731,047.37 | 761,020.82 | 848,320.44 | 733,913.23 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | 211.37 | - | - |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | 679,722.12 | 698,112.47 | 759,734.70 | 738,887.40 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 679,722.12 | 698,323.84 | 759,734.70 | 738,887.40 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 51,325.25 | 62,696.98 | 88,585.74 | (4,974.17) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 127,640.03 | 111,345.18 | 133,508.81 | 181,603.03 |
| 32 | Prior Period Adjustment | (67,620.10) | (40,533.35) | (40,491.52) | (3,789.16) |
| 33 | Ending Equity | 111,345.18 | 133,508.81 | 181,603.03 | 172,839.70 |

**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 (see note below). 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |
| 2 | Total Assets | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |
| 9 | Total Fund Equity | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |
| 10 | Total Liabilities and Fund Equity | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 109,007.15 | 140,249.00 | 124,205.00 | 112,959.67 |
| 14 | Use of Money and Property | 15,981.33 | 15,417.34 | 10,954.60 | 8,185.06 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 124,988.48 | 155,666.34 | 135,159.60 | 121,144.73 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | 1,815.40 | - | - | 1,100.00 |
| 20 | Contractual Services | 18,646.69 | 16,887.95 | 29,475.63 | 17,387.30 |
| 21 | Supplies and Materials | - | 4,276.80 | - | 1,050.00 |
| 22 | Grants and Subsidies | 146,473.09 | 127,559.46 | 84,353.94 | 85,931.58 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Other Expense | - | - | - | 100.00 |
| 25 | Total Operating Expenditures/Expenses | 166,935.18 | 148,724.21 | 113,829.57 | 105,568.88 |
| 26 | | | | | |
| 27 | Transfers In | 25,108.00 | 23,928.00 | 24,182.00 | 22,316.00 |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | 25,108.00 | 23,928.00 | 24,182.00 | 22,316.00 |
| 30 | | | | | |
| 31 | Net Change | (16,838.70) | 30,870.13 | 45,512.03 | 37,891.85 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 303,067.67 | 286,228.97 | 317,099.10 | 362,611.13 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 286,228.97 | 317,099.10 | 362,611.13 | 400,502.98 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 3,250,117.19 | 3,353,487.95 | 3,861,080.61 | 4,556,130.64 |
| 2 | Cash and Cash Equivalents | 1,220.00 | 1,220.00 | 1,220.00 | 196,311.04 |
| 3 | Total Assets | 3,251,337.19 | 3,354,707.95 | 3,862,300.61 | 4,752,441.68 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 306,847.79 | 235,153.72 | 18,297.64 | - |
| 9 | Unreserved Fund Balance | 2,944,489.40 | 3,119,554.23 | 3,844,002.97 | 4,752,441.68 |
| 10 | Total Fund Equity | 3,251,337.19 | 3,354,707.95 | 3,862,300.61 | 4,752,441.68 |
| 11 | Total Liabilities and Fund Equity | 3,251,337.19 | 3,354,707.95 | 3,862,300.61 | 4,752,441.68 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 76.50 | - | 14,772.30 | 8,646.63 |
| 15 | Licenses, Permits and Fees | 7,775,469.79 | 7,566,351.32 | 8,125,357.47 | 8,560,969.82 |
| 16 | Fines, Forfeits and Penalties | - | - | 125.00 | 500.00 |
| 17 | Use of Money and Property | - | - | - | - |
| 18 | Sales and Services | 388.50 | - | 10.50 | 658.28 |
| 19 | Administering Programs | 14,984,773.44 | 14,340,493.71 | 14,443,829.44 | 15,543,004.00 |
| 20 | Other Revenue | 3,315,079.07 | 877,153.71 | 971,745.00 | 1,497,078.01 |
| 21 | Total Operating Revenue | 26,075,787.30 | 22,783,998.74 | 23,555,839.71 | 25,610,856.74 |
| 22 | | | | | |
| 23 | Personal Services and Benefits | 5,845,364.63 | 6,232,092.30 | 6,537,897.37 | 7,051,232.20 |
| 24 | Travel | 96,765.12 | 91,201.77 | 133,192.88 | 109,564.82 |
| 25 | Contractual Services | 1,962,375.77 | 2,053,344.02 | 2,039,255.36 | 2,722,977.90 |
| 26 | Supplies and Materials | 762,525.56 | 872,852.47 | 922,626.13 | 1,068,152.06 |
| 27 | Grants and Subsidies | 15,793,245.84 | 11,742,288.84 | 12,524,966.74 | 12,764,255.32 |
| 28 | Capital Outlay | 181,768.00 | 404,357.52 | 207,001.71 | 120,324.21 |
| 29 | Other Expense | - | - | - | - |
| 30 | Interest Expense | 28.45 | - | 10.74 | - |
| 31 | Total Operating Expenditures/Expenses | 24,642,073.37 | 21,396,136.92 | 22,364,950.93 | 23,836,506.51 |
| 32 | | | | | |
| 33 | Transfers In | 46,862.66 | 448.23 | 36,426.93 | 19,940.51 |
| 34 | Transfers Out | (984,586.47) | (1,284,939.29) | (719,723.05) | (904,149.67) |
| 35 | Net Transfers In (Out) | (937,723.81) | (1,284,491.06) | (683,296.12) | (884,209.16) |
| 36 | | | | | |
| 37 | Net Change | 495,990.12 | 103,370.76 | 507,592.66 | 890,141.07 |
| 38 | | | | | |
| 39 | Beginning Fund Equity | 2,718,333.44 | 3,251,337.19 | 3,354,707.95 | 3,862,300.61 |
| 40 | Prior Period Adjustment | 37,013.63 | - | - | - |
| 41 | Ending Equity | 3,251,337.19 | 3,354,707.95 | 3,862,300.61 | 4,752,441.68 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,050,625.49 | 1,032,681.53 | 629,981.57 | 1,256,982.10 |
| 2 | Total Assets | 1,050,625.49 | 1,032,681.53 | 629,981.57 | 1,256,982.10 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 506,010.00 | 965,913.63 | 517,454.60 | 150,000.00 |
| 9 | Unreserved Fund Balance | 544,615.49 | 66,767.90 | 112,526.97 | 1,106,982.10 |
| 10 | Total Fund Equity | 1,050,625.49 | 1,032,681.53 | 629,981.57 | 1,256,982.10 |
| 11 | Total Liabilities and Fund Equity | 1,050,625.49 | 1,032,681.53 | 629,981.57 | 1,256,982.10 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 32,392,048.91 | 27,844,199.79 | 5,000,000.00 | 5,000,000.00 |
| 15 | Use of Money and Property | 155,189.87 | 84,065.47 | 36,359.16 | 26,164.03 |
| 16 | Other Revenue | - | - | 219.00 | - |
| 17 | Total Operating Revenue | 32,547,238.78 | 27,928,265.26 | 5,036,578.16 | 5,026,164.03 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 97,169.14 | 74,094.82 | 75,549.48 | 53,229.04 |
| 20 | Travel | 7,259.44 | 4,353.01 | 1,099.80 | 852.98 |
| 21 | Contractual Services | 4,471,316.59 | 2,854,316.55 | 3,183,897.59 | 3,820,061.93 |
| 22 | Supplies and Materials | 265,031.49 | 490,434.65 | 547,606.29 | 205,788.54 |
| 23 | Grants and Subsidies | 38,360.00 | 140,905.00 | 583,210.00 | 286,400.00 |
| 24 | Capital Outlay | 578.53 | 1,155.43 | 3,610.60 | - |
| 25 | Total Operating Expenditures/Expenses | 4,879,715.19 | 3,565,259.46 | 4,394,973.76 | 4,366,332.49 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | 1,000,000.00 |
| 28 | Transfers Out | (27,421,762.63) | (24,380,949.76) | (1,044,304.36) | (1,032,831.01) |
| 29 | Net Transfers In (Out) | (27,421,762.63) | (24,380,949.76) | (1,044,304.36) | (32,831.01) |
| 30 | | | | | |
| 31 | Net Change | 245,760.96 | (17,943.96) | (402,699.96) | 627,000.53 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 804,864.53 | 1,050,625.49 | 1,032,681.53 | 629,981.57 |
| 34 | Ending Equity | 1,050,625.49 | 1,032,681.53 | 629,981.57 | 1,256,982.10 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 974,391.03 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| 2 | Total Assets | 974,391.03 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 2,011.75 | - | - | - |
| 8 | Unreserved Fund Balance | 972,379.28 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| 9 | Total Fund Equity | 974,391.03 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| 10 | Total Liabilities and Fund Equity | 974,391.03 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 3,103,080.04 | 2,814,548.86 | 3,151,677.59 | 2,998,208.90 |
| 14 | Use of Money and Property | 32,135.60 | 46,696.65 | 32,949.17 | 20,575.27 |
| 15 | Other Revenue | 3,572.69 | 1,359.00 | - | - |
| 16 | Total Operating Revenue | 3,138,788.33 | 2,862,604.51 | 3,184,626.76 | 3,018,784.17 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 1,076,475.92 | 1,089,211.41 | 1,129,096.17 | 1,161,269.48 |
| 19 | Travel | 14,362.50 | 12,781.93 | 9,373.59 | 10,785.43 |
| 20 | Contractual Services | 908,683.50 | 830,497.51 | 797,683.56 | 876,673.20 |
| 21 | Supplies and Materials | 900,817.72 | 1,021,045.93 | 933,808.50 | 996,786.83 |
| 22 | Grants and Subsidies | - | - | 21.00 | 76.47 |
| 23 | Capital Outlay | 12,480.18 | 51,052.27 | 15,639.68 | 368.16 |
| 24 | Other Expense | 12.00 | - | 2,187.00 | 1,053.70 |
| 25 | Interest Expense | 220.90 | 20.07 | - | - |
| 26 | Total Operating Expenditures/Expenses | 2,913,052.72 | 3,004,609.12 | 2,887,809.50 | 3,047,013.27 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 225,735.61 | (142,004.61) | 296,817.26 | (28,229.10) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 748,655.42 | 974,391.03 | 836,942.66 | 1,133,759.92 |
| 35 | Prior Period Adjustment | - | 4,556.24 | - | - |
| 36 | Ending Equity | 974,391.03 | 836,942.66 | 1,133,759.92 | 1,105,530.82 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 388,265.25 | 346,527.72 | 318,460.71 | 566,457.73 |
| 2 | Cash and Cash Equivalents | 75,811.76 | 81,008.64 | 212,827.19 | 23,052.40 |
| 3 | Accounts Receivable | - | - | (3,934.27) | - |
| 4 | Total Assets | 464,077.01 | 427,536.36 | 527,353.63 | 589,510.13 |
| 5 | | | | | |
| 6 | Accounts Payable | - | - | 20,769.81 | - |
| 7 | Total Liabilities | - | - | 20,769.81 | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | - | - | - |
| 10 | Unreserved Fund Balance | 464,077.01 | 427,536.36 | 506,583.82 | 589,510.13 |
| 11 | Total Fund Equity | 464,077.01 | 427,536.36 | 506,583.82 | 589,510.13 |
| 12 | Total Liabilities and Fund Equity | 464,077.01 | 427,536.36 | 527,353.63 | 589,510.13 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Licenses, Permits and Fees | 118,480.55 | 127,945.30 | 252,762.14 | 293,270.00 |
| 16 | Use of Money and Property | 24,340.60 | 23,944.19 | 14,060.02 | 8,826.32 |
| 17 | Total Operating Revenue | 142,821.15 | 151,889.49 | 266,822.16 | 302,096.32 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 2,648.19 | 3,681.63 | 3,294.09 | 2,260.65 |
| 20 | Travel | 12,884.62 | 20,032.71 | 24,822.56 | 16,575.62 |
| 21 | Contractual Services | 192,260.90 | 151,766.41 | 140,644.87 | 181,236.73 |
| 22 | Supplies and Materials | 8,632.50 | 12,876.37 | 11,500.18 | 12,169.51 |
| 23 | Grants and Subsidies | - | - | 7,000.00 | 6,500.00 |
| 24 | Capital Outlay | - | - | - | - |
| 25 | Other Expense | - | - | 513.00 | 427.50 |
| 26 | Insurance Claims | 89.04 | 73.02 | - | - |
| 27 | Total Operating Expenditures/Expenses | 216,515.25 | 188,430.14 | 187,774.70 | 219,170.01 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | - | - | - |
| 31 | Net Transfers In (Out) | - | - | - | - |
| 32 | | | | | |
| 33 | Net Change | (73,694.10) | (36,540.65) | 79,047.46 | 82,926.31 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 543,935.60 | 464,077.01 | 427,536.36 | 506,583.82 |
| 36 | Prior Period Adjustment | (6,164.49) | - | - | - |
| 37 | Ending Equity | 464,077.01 | 427,536.36 | 506,583.82 | 589,510.13 |

**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 Examiners for Speech-Language Pathology**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | (25,323.47) |
| 2 | Accounts Receivable | - |
| 3 | Total Assets | (25,323.47) |
| 4 | | |
| 5 | Accounts Payable | - |
| 6 | Total Liabilities | - |
| 7 | | |
| 8 | Reserve for Encumbrances | - |
| 9 | Unreserved Fund Balance | (25,323.47) |
| 10 | Total Fund Equity | (25,323.47) |
| 11 | Total Liabilities and Fund Equity | (25,323.47) |
| 12 | | |
| 13 | | |
| 14 | Licenses, Permits and Fees | - |
| 15 | Use of Money and Property | - |
| 16 | Total Operating Revenue | - |
| 17 | | |
| 18 | Personal Services and Benefits | 453.20 |
| 19 | Travel | 2,696.94 |
| 20 | Contractual Services | 21,919.72 |
| 21 | Supplies and Materials | 253.61 |
| 22 | Grants and Subsidies | - |
| 23 | Capital Outlay | - |
| 24 | Total Operating Expenditures/Expenses | 25,323.47 |
| 25 | | |
| 26 | Transfers In | - |
| 27 | Transfers Out | - |
| 28 | Net Transfers In (Out) | - |
| 29 | | |
| 30 | Net Change | (25,323.47) |
| 31 | | |
| 32 | Beginning Fund Equity | - |
| 33 | Prior Period Adjustment | - |
| 34 | Ending Equity | (25,323.47) |

**Company:** 6503
**Company Name:** Professional & Licensing Boards
**Fund Name:** Board of Examiners for Speech-Language Pathology
**Fund Type:** Enterprise
**Purpose:** This fund accounts for the Board of Examiners for Speech-Language Pathology authorized by SDCL 36-37-8. 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 Health

**State Accounting System - Other Fund Balances**

**Company 6503 - Board of Hearing Aid Dispensers and Audiologists**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |
| 2 | Total Assets | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |
| 9 | Total Fund Equity | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |
| 10 | Total Liabilities and Fund Equity | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 33,600.00 | 27,700.00 | 20,150.00 | 28,100.00 |
| 14 | Use of Money and Property | 2,051.56 | 2,371.07 | 1,717.25 | 1,289.17 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 35,651.56 | 30,071.07 | 21,867.25 | 29,389.17 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 647.28 | 258.36 | 582.00 | 129.18 |
| 19 | Travel | 1,500.39 | 743.22 | 2,094.01 | 255.85 |
| 20 | Contractual Services | 20,104.47 | 18,741.16 | 19,619.62 | 20,781.34 |
| 21 | Supplies and Materials | 281.19 | 274.75 | 323.08 | 305.75 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 529.33 | - | - | 219.67 |
| 24 | Interest Expense | 0.14 | 0.03 | - | - |
| 25 | Total Operating Expenditures/Expenses | 23,062.80 | 20,017.52 | 22,618.71 | 21,691.79 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 12,588.76 | 10,053.55 | (751.46) | 7,697.38 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 36,846.68 | 49,435.44 | 59,488.99 | 58,737.53 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 49,435.44 | 59,488.99 | 58,737.53 | 66,434.91 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |
| 2 | Total Assets | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |
| 9 | Total Fund Equity | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |
| 10 | Total Liabilities and Fund Equity | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 55,594.00 | 60,870.00 | 68,490.28 | 67,110.00 |
| 14 | Fines, Forfeits and Penalties | - | - | - | 3,295.00 |
| 15 | Use of Money and Property | 4,352.67 | 6,032.48 | 4,993.35 | 3,945.87 |
| 16 | Sales and Services | - | - | - | 175.00 |
| 17 | Total Operating Revenue | 59,946.67 | 66,902.48 | 73,483.63 | 74,525.87 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 452.13 | 1,293.87 | 2,458.56 | 974.37 |
| 20 | Travel | - | 1,777.71 | 4,828.53 | 2,176.20 |
| 21 | Contractual Services | 36,244.48 | 36,842.64 | 49,810.37 | 55,371.64 |
| 22 | Supplies and Materials | - | 68.94 | 34.50 | 2,036.74 |
| 23 | Capital Outlay | - | - | - | 308.67 |
| 24 | Interest Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 36,696.61 | 39,983.16 | 57,131.96 | 60,867.62 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | (450.00) | - |
| 29 | Net Transfers In (Out) | - | - | (450.00) | - |
| 30 | | | | | |
| 31 | Net Change | 23,250.06 | 26,919.32 | 15,901.67 | 13,658.25 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 111,491.93 | 134,741.99 | 161,661.31 | 177,562.98 |
| 34 | Ending Equity | 134,741.99 | 161,661.31 | 177,562.98 | 191,221.23 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 808,451.30 | 811,908.00 | 826,600.54 | 865,447.42 |
| 2 | Cash and Cash Equivalents | 3,300.47 | 3,559.31 | 3,894.90 | 4,306.48 |
| 3 | Total Assets | 811,751.77 | 815,467.31 | 830,495.44 | 869,753.90 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | 358.00 | - | 143.16 |
| 9 | Unreserved Fund Balance | 811,751.77 | 815,109.31 | 830,495.44 | 869,610.74 |
| 10 | Total Fund Equity | 811,751.77 | 815,467.31 | 830,495.44 | 869,753.90 |
| 11 | Total Liabilities and Fund Equity | 811,751.77 | 815,467.31 | 830,495.44 | 869,753.90 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 841,156.75 | 873,255.76 | 904,632.17 | 945,447.52 |
| 15 | Fines, Forfeits and Penalties | 8,250.00 | 8,550.00 | 7,950.00 | 7,650.00 |
| 16 | Use of Money and Property | 31,661.54 | 36,414.83 | 26,288.24 | 19,323.52 |
| 17 | Sales and Services | 8,349.18 | 8,158.95 | 17,668.85 | 12,676.99 |
| 18 | Administering Programs | 108,206.27 | 123,196.81 | 100,063.99 | 81,843.63 |
| 19 | Other Revenue | - | 74,661.25 | 149,322.50 | 74,661.25 |
| 20 | Total Operating Revenue | 997,623.74 | 1,124,237.60 | 1,205,925.75 | 1,141,602.91 |
| 21 | | | | | |
| 22 | Personal Services and Benefits | 523,548.69 | 542,076.22 | 572,979.70 | 572,534.90 |
| 23 | Travel | 11,684.27 | 16,524.45 | 29,195.96 | 24,811.04 |
| 24 | Contractual Services | 326,659.28 | 359,832.02 | 483,993.07 | 430,402.69 |
| 25 | Supplies and Materials | 36,066.71 | 36,960.51 | 41,581.44 | 42,875.87 |
| 26 | Grants and Subsidies | - | 150,628.75 | 42,173.00 | 26,280.00 |
| 27 | Capital Outlay | 7,505.69 | 14,527.01 | 20,974.45 | 5,439.95 |
| 28 | Other Expense | - | - | - | - |
| 29 | Total Operating Expenditures/Expenses | 905,464.64 | 1,120,548.96 | 1,190,897.62 | 1,102,344.45 |
| 30 | | | | | |
| 31 | Transfers In | - | 26.90 | - | - |
| 32 | Transfers Out | (30,775.79) | - | - | - |
| 33 | Net Transfers In (Out) | (30,775.79) | 26.90 | - | - |
| 34 | | | | | |
| 35 | Net Change | 61,383.31 | 3,715.54 | 15,028.13 | 39,258.46 |
| 36 | | | | | |
| 37 | Beginning Fund Equity | 750,368.46 | 811,751.77 | 815,467.31 | 830,495.44 |
| 38 | Prior Period Adjustment | - | - | - | - |
| 39 | Ending Equity | 811,751.77 | 815,467.31 | 830,495.44 | 869,753.90 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |
| 2 | Total Assets | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |
| 9 | Total Fund Equity | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |
| 10 | Total Liabilities and Fund Equity | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 5,650.00 | 37,700.00 | 5,800.00 | 39,225.00 |
| 14 | Use of Money and Property | 4,731.52 | 4,670.91 | 3,036.19 | 1,845.40 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Other Revenue | 11.50 | 124.80 | 25.00 | 1,325.00 |
| 17 | Total Operating Revenue | 10,393.02 | 42,495.71 | 8,861.19 | 42,395.40 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | 1,681.79 | 1,423.96 | 2,136.99 |
| 20 | Travel | - | 2,256.36 | 796.99 | 1,354.60 |
| 21 | Contractual Services | 29,243.37 | 30,881.18 | 33,720.27 | 40,401.45 |
| 22 | Supplies and Materials | - | 10.62 | - | 1,380.30 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 29,243.37 | 34,829.95 | 35,941.22 | 45,273.34 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | (26.90) | - | - |
| 29 | Net Transfers In (Out) | - | (26.90) | - | - |
| 30 | | | | | |
| 31 | Net Change | (18,850.35) | 7,638.86 | (27,080.03) | (2,877.94) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 98,990.93 | 80,140.58 | 87,779.44 | 60,699.41 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 80,140.58 | 87,779.44 | 60,699.41 | 57,821.47 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| 2 | Total Assets | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| 9 | Total Fund Equity | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| 10 | Total Liabilities and Fund Equity | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 606,801.50 | 595,586.00 | 687,902.00 | 681,973.00 |
| 14 | Fines, Forfeits and Penalties | 1,050.00 | 960.00 | 1,150.00 | 1,425.00 |
| 15 | Use of Money and Property | 36,211.70 | 44,404.03 | 34,140.10 | 26,855.31 |
| 16 | Sales and Services | - | - | 2,700.00 | 15,300.00 |
| 17 | Other Revenue | - | - | 300.00 | 7.80 |
| 18 | Total Operating Revenue | 644,063.20 | 640,950.03 | 726,192.10 | 725,561.11 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 290,342.63 | 259,951.62 | 318,165.36 | 356,327.64 |
| 21 | Travel | 24,426.89 | 18,171.60 | 20,682.39 | 19,046.32 |
| 22 | Contractual Services | 212,015.99 | 229,702.73 | 234,325.89 | 250,128.04 |
| 23 | Supplies and Materials | 7,887.55 | 6,970.48 | 10,264.61 | 10,014.34 |
| 24 | Grants and Subsidies | - | - | 400.00 | - |
| 25 | Capital Outlay | 1,053.00 | 5,638.93 | 4,771.00 | 325.16 |
| 26 | Total Operating Expenditures/Expenses | 535,726.06 | 520,435.36 | 588,609.25 | 635,841.50 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 108,337.14 | 120,514.67 | 137,582.85 | 89,719.61 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 822,330.49 | 930,667.63 | 1,051,182.30 | 1,188,765.15 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 930,667.63 | 1,051,182.30 | 1,188,765.15 | 1,278,484.76 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |
| 10 | Total Fund Equity | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |
| 11 | Total Liabilities and Fund Equity | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 92,275.00 | 92,550.00 | 97,650.00 | 99,500.00 |
| 15 | Use of Money and Property | 6,205.65 | 7,782.17 | 5,951.81 | 4,658.48 |
| 16 | Sales and Services | 7,757.00 | 4,419.00 | 2,565.00 | 3,803.00 |
| 17 | Total Operating Revenue | 106,237.65 | 104,751.17 | 106,166.81 | 107,961.48 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 49,606.18 | 49,842.02 | 51,751.77 | 53,561.62 |
| 20 | Travel | 10,423.76 | 11,483.58 | 9,164.97 | 7,604.74 |
| 21 | Contractual Services | 22,288.97 | 27,952.67 | 7,178.44 | 21,953.21 |
| 22 | Supplies and Materials | 3,738.21 | 1,839.94 | 2,432.53 | 2,611.27 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | - | - | 110.95 | - |
| 25 | Interest Expense | - | - | - | 4.68 |
| 26 | Total Operating Expenditures/Expenses | 86,057.12 | 91,118.21 | 70,638.66 | 85,735.52 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 20,180.53 | 13,632.96 | 35,528.15 | 22,225.96 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 143,404.01 | 163,584.54 | 177,217.50 | 212,745.65 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 163,584.54 | 177,217.50 | 212,745.65 | 234,971.61 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |
| 2 | Total Assets | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |
| 9 | Total Fund Equity | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |
| 10 | Total Liabilities and Fund Equity | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 71,590.00 | 69,665.00 | 70,220.00 | 70,272.00 |
| 14 | Use of Money and Property | 607.26 | 1,085.49 | 1,273.53 | 1,238.93 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 72,197.26 | 70,750.49 | 71,493.53 | 71,510.93 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 7,693.30 | 7,341.90 | 6,065.19 | 8,344.21 |
| 19 | Travel | 6,174.51 | 3,728.00 | 4,141.02 | 4,676.49 |
| 20 | Contractual Services | 45,954.30 | 40,294.28 | 43,913.27 | 45,559.22 |
| 21 | Supplies and Materials | 719.67 | 740.07 | 712.55 | 938.31 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 529.33 | - | - | 219.67 |
| 24 | Total Operating Expenditures/Expenses | 61,071.11 | 52,104.25 | 54,832.03 | 59,737.90 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 11,126.15 | 18,646.24 | 16,661.50 | 11,773.03 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 13,748.56 | 24,874.71 | 43,520.95 | 60,182.45 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 24,874.71 | 43,520.95 | 60,182.45 | 71,955.48 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,149,460.36 | 1,446,266.58 | 1,883,933.80 | 2,379,527.30 |
| 2 | Cash and Cash Equivalents | 4,413.30 | 4,811.50 | 4,322.91 | 3,029.68 |
| 3 | Total Assets | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 | 2,382,556.98 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | 350.91 |
| 9 | Unreserved Fund Balance | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 | 2,382,206.07 |
| 10 | Total Fund Equity | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 | 2,382,556.98 |
| 11 | Total Liabilities and Fund Equity | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 | 2,382,556.98 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 889,068.73 | 944,581.00 | 990,830.00 | 1,049,814.00 |
| 15 | Fines, Forfeits and Penalties | 16,400.00 | - | - | - |
| 16 | Use of Money and Property | 55,627.22 | 62,758.13 | 43,776.21 | 37,093.75 |
| 17 | Sales and Services | 141,128.00 | 141,876.74 | 144,166.96 | 159,791.00 |
| 18 | Total Operating Revenue | 1,102,223.95 | 1,149,215.87 | 1,178,773.17 | 1,246,698.75 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 416,538.29 | 367,999.80 | 326,468.93 | 358,030.18 |
| 21 | Travel | 30,466.30 | 25,811.07 | 19,291.97 | 15,466.90 |
| 22 | Contractual Services | 874,587.34 | 391,470.03 | 362,981.20 | 343,361.75 |
| 23 | Supplies and Materials | 32,603.58 | 25,785.12 | 24,606.34 | 29,593.77 |
| 24 | Grants and Subsidies | - | - | - | - |
| 25 | Capital Outlay | 42,813.90 | 19,462.60 | 7,790.11 | 5,575.34 |
| 26 | Other Expense | - | 21,400.00 | - | - |
| 27 | Interest Expense | - | 82.83 | 455.99 | 370.54 |
| 28 | Total Operating Expenditures/Expenses | 1,397,009.41 | 852,011.45 | 741,594.54 | 752,398.48 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | - | - | - | - |
| 33 | | | | | |
| 34 | Net Change | (294,785.46) | 297,204.42 | 437,178.63 | 494,300.27 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 1,448,659.12 | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 |
| 37 | Prior Period Adjustment | - | - | - | - |
| 38 | Ending Equity | 1,153,873.66 | 1,451,078.08 | 1,888,256.71 | 2,382,556.98 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |
| 2 | Total Assets | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |
| 9 | Total Fund Equity | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |
| 10 | Total Liabilities and Fund Equity | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 47,560.63 | 48,153.51 | 51,021.45 | 50,972.25 |
| 14 | Use of Money and Property | 2,100.96 | 2,670.71 | 2,083.32 | 1,688.33 |
| 15 | Total Operating Revenue | 49,661.59 | 50,824.22 | 53,104.77 | 52,660.58 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 1,231.57 | 520.83 | 1,035.51 | 775.77 |
| 18 | Travel | 1,824.35 | 825.93 | 1,003.73 | 1,268.00 |
| 19 | Contractual Services | 38,110.41 | 36,815.07 | 38,405.07 | 67,311.21 |
| 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 | 44,051.00 | 38,257.82 | 41,303.50 | 69,354.98 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 5,610.59 | 12,566.40 | 11,801.27 | (16,694.40) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 33,999.17 | 39,609.76 | 52,176.16 | 63,977.43 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 39,609.76 | 52,176.16 | 63,977.43 | 47,283.03 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |
| 2 | Total Assets | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |
| 9 | Total Fund Equity | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |
| 10 | Total Liabilities and Fund Equity | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 18,970.00 | 8,090.00 | 13,680.00 | 11,470.00 |
| 14 | Use of Money and Property | 1,919.30 | 1,943.02 | 1,263.32 | 842.12 |
| 15 | Total Operating Revenue | 20,889.30 | 10,033.02 | 14,943.32 | 12,312.12 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | 195.15 | - | - |
| 18 | Travel | - | 331.14 | - | - |
| 19 | Contractual Services | 13,501.56 | 11,853.78 | 13,774.04 | 13,188.67 |
| 20 | Supplies and Materials | 302.47 | 112.85 | 32.42 | 162.92 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | 529.33 | - | - | 219.66 |
| 23 | Total Operating Expenditures/Expenses | 14,333.36 | 12,492.92 | 13,806.46 | 13,571.25 |
| 24 | | | | | |
| 25 | Transfers In | - | - | 450.00 | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | 450.00 | - |
| 28 | | | | | |
| 29 | Net Change | 6,555.94 | (2,459.90) | 1,586.86 | (1,259.13) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 33,631.28 | 40,187.22 | 37,727.32 | 39,314.18 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 40,187.22 | 37,727.32 | 39,314.18 | 38,055.05 |

**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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

## Department of Labor and Regulation
### State Accounting System - Other Fund Balances
### Company 3030 - Employment Security Contingency Fund

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 2 | Total Assets | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 9 | Total Fund Equity | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 10 | Total Liabilities and Fund Equity | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 950,021.93 | 1,259,263.61 | 1,843,681.91 | 1,745,209.68 |
| 14 | Use of Money and Property | 5,616.28 | 15,363.07 | 17,024.61 | 17,696.36 |
| 15 | Total Operating Revenue | 955,638.21 | 1,274,626.68 | 1,860,706.52 | 1,762,906.04 |
| 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 | 1,770,858.96 |
| 23 | Total Operating Expenditures/Expenses | 123,152.12 | 623,078.37 | 1,124,265.08 | 1,770,858.96 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | (241,414.09) | (470,175.38) | (386,650.64) | - |
| 27 | Net Transfers In (Out) | (241,414.09) | (470,175.38) | (386,650.64) | - |
| 28 | | | | | |
| 29 | Net Change | 591,072.00 | 181,372.93 | 349,790.80 | (7,952.92) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 294,507.70 | 885,579.70 | 1,066,952.63 | 1,416,743.43 |
| 32 | Ending Equity | 885,579.70 | 1,066,952.63 | 1,416,743.43 | 1,408,790.51 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |
| 2 | Total Assets | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |
| 9 | Total Fund Equity | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |
| 10 | Total Liabilities and Fund Equity | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 11,581.02 | 13,700.15 | 63,982.00 | 16,404.02 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Total Operating Revenue | 11,581.02 | 13,700.15 | 63,982.00 | 16,404.02 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 1,837.96 | 1,043.24 | 3,282.80 | 1,732.23 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Other Expense | 13,597.41 | - | 1,428.00 | 28,333.00 |
| 24 | Total Operating Expenditures/Expenses | 15,435.37 | 1,043.24 | 4,710.80 | 30,065.23 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | (23,451.14) | (10,544.11) | (5,449.85) | (35,517.19) |
| 28 | Net Transfers In (Out) | (23,451.14) | (10,544.11) | (5,449.85) | (35,517.19) |
| 29 | | | | | |
| 30 | Net Change | (27,305.49) | 2,112.80 | 53,821.35 | (49,178.40) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 28,049.74 | 744.25 | 2,857.05 | 56,678.40 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 744.25 | 2,857.05 | 56,678.40 | 7,500.00 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 6,213.40 | 2,078.03 | - | - |
| 8 | Unreserved Fund Balance | 168,786.60 | 172,921.97 | 175,000.00 | 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 | 7,293,357.89 | 8,166,982.00 | 9,309,032.70 | 8,774,219.62 |
| 14 | Use of Money and Property | 46,421.57 | 46,645.66 | 34,290.29 | 34,332.26 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Other Revenue | - | - | 327.00 | 690.41 |
| 17 | Total Operating Revenue | 7,339,779.46 | 8,213,627.66 | 9,343,649.99 | 8,809,242.29 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 1,447,326.21 | 1,465,055.96 | 1,403,456.34 | 1,543,640.68 |
| 20 | Travel | 6,313.54 | 7,376.23 | 8,751.90 | 12,701.72 |
| 21 | Contractual Services | 214,686.24 | 199,710.17 | 251,458.31 | 216,619.00 |
| 22 | Supplies and Materials | 53,634.94 | 36,273.71 | 36,382.58 | 31,885.79 |
| 23 | Capital Outlay | 8,913.98 | 23,327.90 | 13,768.17 | 8,365.56 |
| 24 | Other Expense | 70.00 | - | - | 450.00 |
| 25 | Total Operating Expenditures/Expenses | 1,730,944.91 | 1,731,743.97 | 1,713,817.30 | 1,813,662.75 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (5,608,834.55) | (6,481,883.69) | (7,629,832.69) | (6,995,579.54) |
| 29 | Net Transfers In (Out) | (5,608,834.55) | (6,481,883.69) | (7,629,832.69) | (6,995,579.54) |
| 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 193.38 | 193.38 | 39.72 | (29.98) |
| 2 | Total Assets | 193.38 | 193.38 | 39.72 | (29.98) |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 193.38 | 193.38 | 39.72 | (29.98) |
| 9 | Total Fund Equity | 193.38 | 193.38 | 39.72 | (29.98) |
| 10 | Total Liabilities and Fund Equity | 193.38 | 193.38 | 39.72 | (29.98) |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | 489.51 | 256.08 |
| 14 | Other Revenue | 30,800.00 | 31,027.69 | 30,300.00 | 30,000.00 |
| 15 | Total Operating Revenue | 30,800.00 | 31,027.69 | 30,789.51 | 30,256.08 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | 1.38 | 3.13 |
| 18 | Travel | 732.17 | 651.11 | 699.84 | 518.36 |
| 19 | Contractual Services | 137.17 | 350.00 | 300.00 | - |
| 20 | Supplies and Materials | 4,537.28 | 4,826.58 | 4,666.89 | 4,529.15 |
| 21 | Grants and Subsidies | 25,200.00 | 25,200.00 | 25,275.00 | 25,275.00 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 30,606.62 | 31,027.69 | 30,943.11 | 30,325.64 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | (0.06) | (0.14) |
| 27 | Net Transfers In (Out) | - | - | (0.06) | (0.14) |
| 28 | | | | | |
| 29 | Net Change | 193.38 | - | (153.66) | (69.70) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | - | 193.38 | 193.38 | 39.72 |
| 32 | Ending Equity | 193.38 | 193.38 | 39.72 | (29.98) |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |
| 2 | Total Assets | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |
| 9 | Total Fund Equity | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |
| 10 | Total Liabilities and Fund Equity | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 117,015.00 | 325.00 | 31,428.00 | 73,180.00 |
| 14 | Use of Money and Property | 2,184.96 | 1,185.95 | 1,621.28 | 829.99 |
| 15 | Total Operating Revenue | 119,199.96 | 1,510.95 | 33,049.28 | 74,009.99 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 45,603.81 | 39,679.50 | 38,309.56 | 38,370.88 |
| 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 | 45,603.81 | 39,679.50 | 38,843.63 | 38,370.88 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | (1,769.92) | (1,749.71) |
| 27 | Net Transfers In (Out) | - | - | (1,769.92) | (1,749.71) |
| 28 | | | | | |
| 29 | Net Change | 73,596.15 | (38,168.55) | (7,564.27) | 33,889.40 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 13,439.51 | 87,035.66 | 48,867.11 | 41,302.84 |
| 32 | Ending Equity | 87,035.66 | 48,867.11 | 41,302.84 | 75,192.24 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 186,721.23 | 191,994.71 | 173,189.93 | 132,065.77 |
| 2 | Total Assets | 186,721.23 | 191,994.71 | 173,189.93 | 132,065.77 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 1,304.72 | - | - |
| 8 | Unreserved Fund Balance | 186,721.23 | 190,689.99 | 173,189.93 | 132,065.77 |
| 9 | Total Fund Equity | 186,721.23 | 191,994.71 | 173,189.93 | 132,065.77 |
| 10 | Total Liabilities and Fund Equity | 186,721.23 | 191,994.71 | 173,189.93 | 132,065.77 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 116,305.00 | 111,660.00 | 117,625.00 | 120,620.00 |
| 14 | Fines, Forfeits and Penalties | 5,275.00 | 6,425.00 | 5,475.00 | 2,700.00 |
| 15 | Use of Money and Property | 12,190.32 | 10,760.29 | 7,875.36 | 9,175.29 |
| 16 | Sales and Services | 6,750.00 | 7,300.00 | 6,250.00 | 4,850.00 |
| 17 | Other Revenue | - | - | - | 629.98 |
| 18 | Total Operating Revenue | 140,520.32 | 136,145.29 | 137,225.36 | 137,975.27 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 102,275.83 | 98,277.67 | 108,292.20 | 115,916.08 |
| 21 | Travel | 5,836.34 | 6,140.72 | 6,192.27 | 9,509.95 |
| 22 | Contractual Services | 16,311.12 | 18,954.16 | 27,891.19 | 39,314.96 |
| 23 | Supplies and Materials | 5,761.15 | 4,083.24 | 7,185.39 | 8,865.98 |
| 24 | Capital Outlay | - | 3,416.02 | 1,466.00 | 206.69 |
| 25 | Total Operating Expenditures/Expenses | 130,184.44 | 130,871.81 | 151,027.05 | 173,813.66 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | (5,003.09) | (5,285.77) |
| 29 | Net Transfers In (Out) | - | - | (5,003.09) | (5,285.77) |
| 30 | | | | | |
| 31 | Net Change | 10,335.88 | 5,273.48 | (18,804.78) | (41,124.16) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 176,385.35 | 186,721.23 | 191,994.71 | 173,189.93 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 186,721.23 | 191,994.71 | 173,189.93 | 132,065.77 |

**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 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 87,000.00 | 165,134.02 |
| 2 | Total Assets | 87,000.00 | 165,134.02 |
| 3 | | | |
| 4 | Accounts Payable | - | - |
| 5 | Total Liabilities | - | - |
| 6 | | | |
| 7 | Reserve for Encumbrances | - | - |
| 8 | Unreserved Fund Balance | 87,000.00 | 165,134.02 |
| 9 | Total Fund Equity | 87,000.00 | 165,134.02 |
| 10 | Total Liabilities and Fund Equity | 87,000.00 | 165,134.02 |
| 11 | | | |
| 12 | | | |
| 13 | Licenses, Permits and Fees | 87,000.00 | 86,000.00 |
| 14 | Fines, Forfeits and Penalties | - | 50.00 |
| 15 | Use of Money and Property | - | 1,283.73 |
| 16 | Total Operating Revenue | 87,000.00 | 87,333.73 |
| 17 | | | |
| 18 | Personal Services and Benefits | - | 8,798.50 |
| 19 | Travel | - | - |
| 20 | Contractual Services | - | - |
| 21 | Supplies and Materials | - | - |
| 22 | Capital Outlay | - | - |
| 23 | Insurance Claims | - | - |
| 24 | Total Operating Expenditures/Expenses | - | 8,798.50 |
| 25 | | | |
| 26 | Transfers In | - | - |
| 27 | Transfers Out | - | (401.21) |
| 28 | Net Transfers In (Out) | - | (401.21) |
| 29 | | | |
| 30 | Net Change | 87,000.00 | 78,134.02 |
| 31 | | | |
| 32 | Beginning Fund Equity | - | 87,000.00 |
| 33 | Ending Equity | 87,000.00 | 165,134.02 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 1,306.35 | 626.98 | - | - |
| 8 | Unreserved Fund Balance | 13,693.65 | 14,373.02 | 15,000.00 | 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 | 17,964,600.00 | 18,607,000.00 | 19,390,750.00 | 20,266,550.00 |
| 14 | Licenses, Permits and Fees | 10,904,750.00 | 12,485,950.00 | 12,740,337.50 | 12,675,650.00 |
| 15 | Fines, Forfeits and Penalties | 692,810.27 | 23,700.00 | 466,621.90 | 33,116.19 |
| 16 | Use of Money and Property | 139,843.14 | 140,549.19 | 160,725.47 | 78,897.42 |
| 17 | Sales and Services | 11,467.30 | 10,220.00 | 8,560.00 | 1,180.00 |
| 18 | Other Revenue | 758.30 | - | 589.90 | 30.18 |
| 19 | Total Operating Revenue | 29,714,229.01 | 31,267,419.19 | 32,767,584.77 | 33,055,423.79 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 357,297.07 | 298,118.22 | 372,591.40 | 379,139.97 |
| 22 | Travel | 5,443.29 | 4,658.30 | 1,868.08 | 1,605.66 |
| 23 | Contractual Services | 38,794.35 | 32,665.68 | 43,658.46 | 57,686.55 |
| 24 | Supplies and Materials | 16,429.58 | 14,269.98 | 5,031.16 | 5,124.00 |
| 25 | Capital Outlay | 2,321.32 | 4,740.81 | 4,148.59 | 2,565.60 |
| 26 | Other Expense | - | - | - | 1,900.00 |
| 27 | Total Operating Expenditures/Expenses | 420,285.61 | 354,452.99 | 427,297.69 | 448,021.78 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | (29,293,943.40) | (30,912,966.20) | (32,340,287.08) | (32,607,402.01) |
| 31 | Net Transfers In (Out) | (29,293,943.40) | (30,912,966.20) | (32,340,287.08) | (32,607,402.01) |
| 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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |
| 2 | Total Assets | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |
| 9 | Total Fund Equity | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |
| 10 | Total Liabilities and Fund Equity | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 57,801.49 | 53,000.00 | 54,021.50 | 57,004.34 |
| 14 | Use of Money and Property | 669.02 | 2,338.15 | 2,709.60 | 2,750.52 |
| 15 | Sales and Services | - | - | 635.00 | 880.00 |
| 16 | Total Operating Revenue | 58,470.51 | 55,338.15 | 57,366.10 | 60,634.86 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 14,795.86 | 13,759.05 | 15,567.57 | 17,119.55 |
| 19 | Travel | 1,475.77 | 1,765.00 | 2,907.48 | 3,138.78 |
| 20 | Contractual Services | 2,903.50 | 3,282.61 | 3,307.02 | 4,224.96 |
| 21 | Supplies and Materials | 492.40 | 647.07 | 1,395.58 | 1,169.55 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Interest Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 19,667.53 | 19,453.73 | 23,177.65 | 25,652.84 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | (626.72) | (817.13) |
| 29 | Net Transfers In (Out) | - | - | (626.72) | (817.13) |
| 30 | | | | | |
| 31 | Net Change | 38,802.98 | 35,884.42 | 33,561.73 | 34,164.89 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 15,199.07 | 54,002.05 | 89,886.47 | 123,448.20 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 54,002.05 | 89,886.47 | 123,448.20 | 157,613.09 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |
| 2 | Total Assets | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |
| 9 | Total Fund Equity | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |
| 10 | Total Liabilities and Fund Equity | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 272,446.01 | 270,532.10 | 269,002.88 | 247,095.80 |
| 14 | Use of Money and Property | 16,687.62 | 16,547.72 | 11,505.78 | 8,344.35 |
| 15 | Other Revenue | 1,047.36 | 707.43 | 2,355.00 | 700.00 |
| 16 | Total Operating Revenue | 290,180.99 | 287,787.25 | 282,863.66 | 256,140.15 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 116,491.11 | 117,284.36 | 123,500.11 | 120,089.61 |
| 19 | Travel | 14,335.45 | 15,158.61 | 13,093.88 | 16,766.47 |
| 20 | Contractual Services | 128,206.36 | 127,515.35 | 131,691.88 | 132,466.53 |
| 21 | Supplies and Materials | 5,880.81 | 6,345.67 | 2,762.78 | 5,868.62 |
| 22 | Capital Outlay | 1,301.55 | 5,447.17 | - | 2,325.17 |
| 23 | Interest Expense | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 266,215.28 | 271,751.16 | 271,048.65 | 277,516.40 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | (7,269.05) | (5,796.09) | (5,817.96) | (5,711.65) |
| 28 | Net Transfers In (Out) | (7,269.05) | (5,796.09) | (5,817.96) | (5,711.65) |
| 29 | | | | | |
| 30 | Net Change | 16,696.66 | 10,240.00 | 5,997.05 | (27,087.90) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 263,473.84 | 280,170.50 | 290,410.50 | 296,407.55 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 280,170.50 | 290,410.50 | 296,407.55 | 269,319.65 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |
| 2 | Total Assets | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |
| 9 | Total Fund Equity | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |
| 10 | Total Liabilities and Fund Equity | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 33,296.00 | 29,258.00 | 22,912.00 | 27,331.00 |
| 14 | Use of Money and Property | 1,066.45 | 1,560.19 | 1,297.91 | 1,055.02 |
| 15 | Total Operating Revenue | 34,362.45 | 30,818.19 | 24,209.91 | 28,386.02 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 848.31 | 715.32 | 1,115.13 | 1,237.47 |
| 18 | Travel | 2,525.93 | 1,551.18 | 1,902.52 | 2,210.14 |
| 19 | Contractual Services | 18,403.46 | 17,800.62 | 19,426.11 | 18,655.66 |
| 20 | Supplies and Materials | - | 14.21 | - | - |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Other Expense | - | 140.00 | - | - |
| 23 | Total Operating Expenditures/Expenses | 21,777.70 | 20,221.33 | 22,443.76 | 22,103.27 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | (52.84) | (38.70) | (39.55) | (56.45) |
| 27 | Net Transfers In (Out) | (52.84) | (38.70) | (39.55) | (56.45) |
| 28 | | | | | |
| 29 | Net Change | 12,531.91 | 10,558.16 | 1,726.60 | 6,226.30 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 25,144.40 | 37,676.31 | 48,234.47 | 49,961.07 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 37,676.31 | 48,234.47 | 49,961.07 | 56,187.37 |

**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 - Boxing Commission

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 95,000.00 |
| 2 | Total Assets | 95,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | 95,000.00 |
| 9 | Total Fund Equity | 95,000.00 |
| 10 | Total Liabilities and Fund Equity | 95,000.00 |
| 11 | | |
| 12 | | |
| 13 | Licenses, Permits and Fees | - |
| 14 | Use of Money and Property | - |
| 15 | Total Operating Revenue | - |
| 16 | | |
| 17 | Personal Services and Benefits | - |
| 18 | Travel | - |
| 19 | Contractual Services | - |
| 20 | Supplies and Materials | - |
| 21 | Capital Outlay | - |
| 22 | Other Expense | - |
| 23 | Total Operating Expenditures/Expenses | - |
| 24 | | |
| 25 | Transfers In | 95,000.00 |
| 26 | Transfers Out | - |
| 27 | Net Transfers In (Out) | 95,000.00 |
| 28 | | |
| 29 | Net Change | 95,000.00 |
| 30 | | |
| 31 | Beginning Fund Equity | - |
| 32 | Ending Equity | 95,000.00 |

**Company:** 6503
**Company Name:** Professional & Licensing Boards
**Fund Name:** Boxing Commission
**Fund Type:** Enterprise
**Purpose:** SDCL 42-12-11 created the Boxing Commission Fund. Source: All fees collected pursuant to chapter 42-12. Use: All money deposited in the fund is continuously appropriated to pay for the administration of this chapter and for the compensation and expenses of members of the South Dakota Athletic Commission.

**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 - Cosmetology Commission

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |
| 2 | Total Assets | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |
| 9 | Total Fund Equity | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |
| 10 | Total Liabilities and Fund Equity | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 206,983.75 | 216,049.00 | 221,446.00 | 224,333.00 |
| 14 | Fines, Forfeits and Penalties | 35,490.00 | 38,070.00 | 42,423.00 | 34,820.00 |
| 15 | Use of Money and Property | 3,214.81 | 5,100.65 | 5,383.99 | 5,444.46 |
| 16 | Other Revenue | 22,503.50 | 21,705.00 | 25,623.81 | 24,369.75 |
| 17 | Total Operating Revenue | 268,192.06 | 280,924.65 | 294,876.80 | 288,967.21 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 130,385.51 | 115,343.98 | 120,154.61 | 128,576.66 |
| 20 | Travel | 38,302.17 | 34,444.12 | 32,304.35 | 33,685.16 |
| 21 | Contractual Services | 43,392.59 | 37,685.59 | 41,003.55 | 39,955.95 |
| 22 | Supplies and Materials | 8,152.65 | 9,591.76 | 10,026.25 | 12,591.06 |
| 23 | Capital Outlay | - | 4,416.75 | - | - |
| 24 | Other Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 220,232.92 | 201,482.20 | 203,488.76 | 214,808.83 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (8,136.08) | (5,681.64) | (5,691.82) | (6,038.20) |
| 29 | Net Transfers In (Out) | (8,136.08) | (5,681.64) | (5,691.82) | (6,038.20) |
| 30 | | | | | |
| 31 | Net Change | 39,823.06 | 73,760.81 | 85,696.22 | 68,120.18 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 97,829.78 | 137,652.84 | 211,413.65 | 297,109.87 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 137,652.84 | 211,413.65 | 297,109.87 | 365,230.05 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |
| 2 | Total Assets | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |
| 9 | Total Fund Equity | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |
| 10 | Total Liabilities and Fund Equity | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 1,231,690.25 | 1,002,730.70 | 1,423,447.60 | 1,436,292.40 |
| 14 | Fines, Forfeits and Penalties | 11,315.00 | 21,350.00 | 9,000.00 | 33,440.00 |
| 15 | Use of Money and Property | 50,229.50 | 46,671.31 | 30,299.05 | 19,350.59 |
| 16 | Sales and Services | 1,636.94 | 2,251.87 | 349.82 | 360.01 |
| 17 | Other Revenue | 858.00 | 120.00 | 40.00 | 40.00 |
| 18 | Total Operating Revenue | 1,295,729.69 | 1,073,123.88 | 1,463,136.47 | 1,489,483.00 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 854,201.05 | 778,238.76 | 879,951.02 | 907,800.23 |
| 21 | Travel | 275,200.88 | 230,272.78 | 245,900.37 | 274,433.12 |
| 22 | Contractual Services | 84,436.06 | 145,492.29 | 142,686.50 | 140,348.35 |
| 23 | Supplies and Materials | 49,919.56 | 19,210.91 | 25,724.94 | 18,503.91 |
| 24 | Capital Outlay | 37,360.00 | 442.19 | 9,042.92 | 17,931.89 |
| 25 | Other Expense | 50.00 | 1,161.00 | 247.00 | 100.00 |
| 26 | Total Operating Expenditures/Expenses | 1,301,167.55 | 1,174,817.93 | 1,303,552.75 | 1,359,117.50 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | (53,302.15) | (38,449.16) | (40,832.36) | (43,067.33) |
| 30 | Net Transfers In (Out) | (53,302.15) | (38,449.16) | (40,832.36) | (43,067.33) |
| 31 | | | | | |
| 32 | Net Change | (58,740.01) | (140,143.21) | 118,751.36 | 87,298.17 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 960,046.59 | 901,306.58 | 761,163.37 | 879,914.73 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 901,306.58 | 761,163.37 | 879,914.73 | 967,212.90 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 126,948.35 | 139,290.22 | 128,159.06 | 107,458.95 |
| 2 | Total Assets | 126,948.35 | 139,290.22 | 128,159.06 | 107,458.95 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 5,726.00 | - | - |
| 8 | Unreserved Fund Balance | 126,948.35 | 133,564.22 | 128,159.06 | 107,458.95 |
| 9 | Total Fund Equity | 126,948.35 | 139,290.22 | 128,159.06 | 107,458.95 |
| 10 | Total Liabilities and Fund Equity | 126,948.35 | 139,290.22 | 128,159.06 | 107,458.95 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 405,401.00 | 440,638.00 | 485,477.00 | 479,032.00 |
| 14 | Use of Money and Property | 12,016.35 | 9,299.72 | 4,935.11 | 3,413.19 |
| 15 | Sales and Services | 7,535.00 | 94,565.00 | 16,395.00 | 12,875.00 |
| 16 | Other Revenue | 27,478.00 | 26,183.80 | 894.00 | 240.00 |
| 17 | Total Operating Revenue | 452,430.35 | 570,686.52 | 507,701.11 | 495,560.19 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 325,393.62 | 328,332.73 | 348,601.73 | 351,890.99 |
| 20 | Travel | 97,195.86 | 75,352.64 | 77,382.94 | 82,787.82 |
| 21 | Contractual Services | 42,849.91 | 39,033.68 | 45,985.23 | 39,205.91 |
| 22 | Supplies and Materials | 19,254.84 | 91,628.38 | 21,349.57 | 22,794.39 |
| 23 | Capital Outlay | 2,576.00 | 2,871.90 | 8,366.00 | 1,917.48 |
| 24 | Other Expense | 370.12 | 4,869.60 | 816.30 | 1,025.25 |
| 25 | Total Operating Expenditures/Expenses | 487,640.35 | 542,088.93 | 502,501.77 | 499,621.84 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (20,304.57) | (16,255.72) | (16,330.50) | (16,638.46) |
| 29 | Net Transfers In (Out) | (20,304.57) | (16,255.72) | (16,330.50) | (16,638.46) |
| 30 | | | | | |
| 31 | Net Change | (55,514.57) | 12,341.87 | (11,131.16) | (20,700.11) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 182,462.92 | 126,948.35 | 139,290.22 | 128,159.06 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 126,948.35 | 139,290.22 | 128,159.06 | 107,458.95 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |
| 2 | Total Assets | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |
| 9 | Total Fund Equity | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |
| 10 | Total Liabilities and Fund Equity | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 237,347.00 | 344,483.00 | 266,207.00 | 362,790.00 |
| 14 | Fines, Forfeits and Penalties | 9,400.00 | 15,100.00 | 12,500.00 | 16,300.00 |
| 15 | Use of Money and Property | 11,512.21 | 15,230.90 | 12,516.09 | 10,452.78 |
| 16 | Other Revenue | - | - | - | 21,000.00 |
| 17 | Total Operating Revenue | 258,259.21 | 374,813.90 | 291,223.09 | 410,542.78 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 126,847.34 | 130,701.04 | 118,780.81 | 133,099.76 |
| 20 | Travel | 20,072.84 | 19,099.43 | 26,700.25 | 24,637.26 |
| 21 | Contractual Services | 90,671.02 | 78,196.78 | 83,302.95 | 81,988.45 |
| 22 | Supplies and Materials | 8,002.06 | 14,090.81 | 8,145.72 | 13,754.00 |
| 23 | Capital Outlay | 1,336.00 | 8,237.45 | 249.85 | 5,660.97 |
| 24 | Other Expense | - | - | 100.00 | 360.00 |
| 25 | Total Operating Expenditures/Expenses | 246,929.26 | 250,325.51 | 237,279.58 | 259,500.44 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (7,915.28) | (6,430.13) | (5,632.89) | (6,269.14) |
| 29 | Net Transfers In (Out) | (7,915.28) | (6,430.13) | (5,632.89) | (6,269.14) |
| 30 | | | | | |
| 31 | Net Change | 3,414.67 | 118,058.26 | 48,310.62 | 144,773.20 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 317,596.85 | 321,011.52 | 439,069.78 | 487,380.40 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 321,011.52 | 439,069.78 | 487,380.40 | 632,153.60 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 631,808.67 | 517,917.42 | 470,788.37 | 405,863.03 |
| 2 | Total Assets | 631,808.67 | 517,917.42 | 470,788.37 | 405,863.03 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Escrow Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | 23,635.00 | - | - |
| 9 | Unreserved Fund Balance | 631,808.67 | 494,282.42 | 470,788.37 | 405,863.03 |
| 10 | Total Fund Equity | 631,808.67 | 517,917.42 | 470,788.37 | 405,863.03 |
| 11 | Total Liabilities and Fund Equity | 631,808.67 | 517,917.42 | 470,788.37 | 405,863.03 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 392,026.07 | 286,819.50 | 361,990.34 | 310,923.33 |
| 15 | Fines, Forfeits and Penalties | 4,800.00 | 5,100.00 | 14,200.00 | 16,350.00 |
| 16 | Use of Money and Property | 40,370.35 | 38,746.85 | 24,275.43 | 15,238.89 |
| 17 | Sales and Services | 10,269.00 | 9,188.00 | 9,103.00 | 12,695.00 |
| 18 | Other Revenue | 75,078.35 | 99,996.93 | 89,327.08 | 61,366.73 |
| 19 | Total Operating Revenue | 522,543.77 | 439,851.28 | 498,895.85 | 416,573.95 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 275,703.47 | 299,463.58 | 278,663.97 | 286,540.90 |
| 22 | Travel | 39,204.25 | 26,414.26 | 36,011.84 | 23,663.29 |
| 23 | Contractual Services | 203,465.10 | 193,526.73 | 179,645.39 | 136,792.30 |
| 24 | Supplies and Materials | 24,996.65 | 19,948.58 | 38,302.22 | 13,856.06 |
| 25 | Capital Outlay | 1,890.00 | 14,389.38 | 1,617.00 | 7,071.50 |
| 26 | Total Operating Expenditures/Expenses | 545,259.47 | 553,742.53 | 534,240.42 | 467,924.05 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | (11,784.48) | (13,575.24) |
| 30 | Net Transfers In (Out) | - | - | (11,784.48) | (13,575.24) |
| 31 | | | | | |
| 32 | Net Change | (22,715.70) | (113,891.25) | (47,129.05) | (64,925.34) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 654,524.37 | 631,808.67 | 517,917.42 | 470,788.37 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 631,808.67 | 517,917.42 | 470,788.37 | 405,863.03 |

**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 - Subsequent Injury Fund

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| 2 | Total Assets | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| 9 | Total Fund Equity | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| 10 | Total Liabilities and Fund Equity | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 3,291,787.73 | 3,317,643.78 | 3,171,539.61 | 77,915.64 |
| 14 | Use of Money and Property | 90,498.42 | 95,528.98 | 38,832.55 | 48,052.35 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 3,382,286.15 | 3,413,172.76 | 3,210,372.16 | 125,967.99 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 23,947.01 | 16,181.51 | 19,125.47 | 23,641.10 |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 838.01 | 604.89 | 176.90 | 17.26 |
| 21 | Supplies and Materials | - | - | - | - |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Insurance Claims | 3,864,381.00 | 1,332,633.13 | 3,046,066.82 | 1,703,788.95 |
| 25 | Total Operating Expenditures/Expenses | 3,889,166.02 | 1,349,419.53 | 3,065,369.19 | 1,727,447.31 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | (883.59) | (1,078.04) |
| 29 | Net Transfers In (Out) | - | - | (883.59) | (1,078.04) |
| 30 | | | | | |
| 31 | Net Change | (506,879.87) | 2,063,753.23 | 144,119.38 | (1,602,557.36) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 1,243,829.75 | 736,949.88 | 2,800,703.11 | 2,944,822.49 |
| 34 | Prior Period Adjustment | - | - | - | - |
| 35 | Ending Equity | 736,949.88 | 2,800,703.11 | 2,944,822.49 | 1,342,265.13 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 414,796.85 | 871,454.90 | 1,438,230.73 | 2,941,048.73 |
| 2 | Total Assets | 414,796.85 | 871,454.90 | 1,438,230.73 | 2,941,048.73 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 1,174.06 | 308.05 | 399.98 | - |
| 8 | Unreserved Fund Balance | 413,622.79 | 871,146.85 | 1,437,830.75 | 2,941,048.73 |
| 9 | Total Fund Equity | 414,796.85 | 871,454.90 | 1,438,230.73 | 2,941,048.73 |
| 10 | Total Liabilities and Fund Equity | 414,796.85 | 871,454.90 | 1,438,230.73 | 2,941,048.73 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 2,045,031.24 | 2,154,378.20 | 2,245,822.70 | 2,604,689.19 |
| 14 | Fines, Forfeits and Penalties | - | - | - | - |
| 15 | Use of Money and Property | 14,393.41 | 14,348.20 | 21,146.35 | 26,554.24 |
| 16 | Sales and Services | 95,626.81 | 149,375.61 | 171,847.79 | 182,971.69 |
| 17 | Other Revenue | 317.66 | - | 5,502.20 | 1,001,635.60 |
| 18 | Total Operating Revenue | 2,155,369.12 | 2,318,102.01 | 2,444,319.04 | 3,815,850.72 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,416,515.35 | 1,430,264.57 | 1,435,639.48 | 1,684,798.68 |
| 21 | Travel | 173,253.11 | 153,422.42 | 141,769.09 | 180,283.48 |
| 22 | Contractual Services | 235,813.10 | 223,567.22 | 214,641.39 | 351,240.92 |
| 23 | Supplies and Materials | 18,095.27 | 17,131.22 | 20,250.02 | 21,591.37 |
| 24 | Capital Outlay | 3,937.40 | 47,602.64 | 4,366.54 | 33,008.64 |
| 25 | Other Expense | - | - | - | 800.00 |
| 26 | Total Operating Expenditures/Expenses | 1,847,614.23 | 1,871,988.07 | 1,816,666.52 | 2,271,723.09 |
| 27 | | | | | |
| 28 | Transfers In | 23,451.14 | 10,544.11 | 5,449.85 | 35,517.19 |
| 29 | Transfers Out | - | - | (66,326.54) | (76,826.82) |
| 30 | Net Transfers In (Out) | 23,451.14 | 10,544.11 | (60,876.69) | (41,309.63) |
| 31 | | | | | |
| 32 | Net Change | 331,206.03 | 456,658.05 | 566,775.83 | 1,502,818.00 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 83,590.82 | 414,796.85 | 871,454.90 | 1,438,230.73 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 414,796.85 | 871,454.90 | 1,438,230.73 | 2,941,048.73 |

**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 6526 - Insurance Examination Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| 2 | Total Assets | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| 9 | Total Fund Equity | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| 10 | Total Liabilities and Fund Equity | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 438,200.00 | 835,067.52 | 1,638,331.00 | 1,510,333.10 |
| 14 | Use of Money and Property | 14,673.46 | 7,213.69 | 3,728.72 | 582.68 |
| 15 | Total Operating Revenue | 452,873.46 | 842,281.21 | 1,642,059.72 | 1,510,915.78 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | 391.60 | - | - | - |
| 19 | Contractual Services | 672,440.39 | 670,889.47 | 707,819.42 | 575,179.93 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 672,831.99 | 670,889.47 | 707,819.42 | 575,179.93 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (219,958.53) | 171,391.74 | 934,240.30 | 935,735.85 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 275,628.68 | 55,670.15 | 227,061.89 | 1,161,302.19 |
| 32 | Ending Equity | 55,670.15 | 227,061.89 | 1,161,302.19 | 2,097,038.04 |

**Company:** 6526
**Company Name:** Banking Special Revenue 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 8000 - Agency Fund**

| | | FY2012 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 600.00 | 655.00 |
| 2 | Total Assets | 600.00 | 655.00 |
| 3 | | | |
| 4 | Due to Other Governments | 575.00 | 655.00 |
| 5 | Other Liabilities | 25.00 | - |
| 6 | Total Liabilities | 600.00 | 655.00 |

**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, companies 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,128,662.31 | 1,174,757.39 | 1,245,969.41 | 1,292,968.22 |
| 2 | Total Assets | 1,128,662.31 | 1,174,757.39 | 1,245,969.41 | 1,292,968.22 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Deferred Revenue | 565,821.30 | 489,410.01 | 413,758.29 | 348,936.08 |
| 6 | Other Liabilities | - | - | - | - |
| 7 | Total Liabilities | 565,821.30 | 489,410.01 | 413,758.29 | 348,936.08 |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | - | - | - |
| 10 | Unreserved Fund Balance | 562,841.01 | 685,347.38 | 832,211.12 | 944,032.14 |
| 11 | Total Fund Equity | 562,841.01 | 685,347.38 | 832,211.12 | 944,032.14 |
| 12 | Total Liabilities and Fund Equity | 1,128,662.31 | 1,174,757.39 | 1,245,969.41 | 1,292,968.22 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Licenses, Permits and Fees | - | - | - | 500.00 |
| 16 | Fines, Forfeits and Penalties | 3,800.00 | 30,600.00 | 49,500.00 | 42,100.00 |
| 17 | Use of Money and Property | 49,021.12 | 54,667.89 | 38,602.55 | 28,057.11 |
| 18 | Other Revenue | 114,597.19 | 110,477.31 | 107,651.72 | 88,822.21 |
| 19 | Total Operating Revenue | 167,418.31 | 195,745.20 | 195,754.27 | 159,479.32 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 119,305.84 | 100,953.03 | 137,702.16 | 147,389.16 |
| 22 | Travel | 3,690.99 | 1,141.87 | 1,351.70 | 1,309.04 |
| 23 | Contractual Services | 133,560.85 | 163,715.12 | 100,401.61 | 82,566.59 |
| 24 | Supplies and Materials | 2,952.48 | 1,472.82 | 2,608.86 | 4,221.93 |
| 25 | Grants and Subsidies | 11,067.81 | 10,600.15 | 5,153.47 | 4,172.16 |
| 26 | Capital Outlay | 35,159.00 | 3,820.20 | - | 5,250.00 |
| 27 | Other Expense | - | - | 20.00 | - |
| 28 | Insurance Claims | 45,458.18 | 51,640.84 | 67,991.50 | 58,616.30 |
| 29 | Total Operating Expenditures/Expenses | 351,195.15 | 333,344.03 | 315,229.30 | 303,525.18 |
| 30 | | | | | |
| 31 | Transfers In | 328,575.00 | 276,425.00 | 272,615.00 | 262,878.00 |
| 32 | Transfers Out | (30,444.70) | (16,319.80) | (6,276.23) | (7,011.12) |
| 33 | Net Transfers In (Out) | 298,130.30 | 260,105.20 | 266,338.77 | 255,866.88 |
| 34 | | | | | |
| 35 | Net Change | 114,353.46 | 122,506.37 | 146,863.74 | 111,821.02 |
| 36 | | | | | |
| 37 | Beginning Fund Equity | (46,894.44) | 562,841.01 | 685,347.38 | 832,211.12 |
| 38 | Prior Period Adjustment | 495,381.99 | - | - | - |
| 39 | Ending Equity | 562,841.01 | 685,347.38 | 832,211.12 | 944,032.14 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash and Cash Equivalents | 16,029,234.00 | 28,409,935.00 | 41,848,423.00 | - |
| 2 | Accounts Receivable | 1,957,978.00 | 2,009,148.00 | 1,970,756.00 | - |
| 3 | Due From Other Funds | 118,999.00 | 89,491.00 | 68,624.00 | - |
| 4 | Due From Other Governments | 621,176.00 | 480,554.00 | 377,804.00 | - |
| 5 | Total Assets | 18,727,387.00 | 30,989,128.00 | 44,265,607.00 | - |
| 6 | | | | | |
| 7 | Accounts Payable | - | - | - | - |
| 8 | Due to Other Funds | 912,267.00 | 845,585.00 | 433,944.00 | - |
| 9 | Total Liabilities | 912,267.00 | 845,585.00 | 433,944.00 | - |
| 10 | | | | | |
| 11 | Restricted for Unemployment Compensation | 17,815,120.00 | 30,143,543.00 | 43,831,663.00 | - |
| 12 | Total Fund Equity | 17,815,120.00 | 30,143,543.00 | 43,831,663.00 | - |
| 13 | Total Liabilities and Fund Equity | 18,727,387.00 | 30,989,128.00 | 44,265,607.00 | - |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Unemployment Insurance Taxes | 87,819,883.00 | 74,452,973.00 | 59,840,050.00 | - |
| 17 | Grant Revenue | 11,765,089.00 | - | - | - |
| 18 | Total Operating Revenue | 99,584,972.00 | 74,452,973.00 | 59,840,050.00 | - |
| 19 | | | | | |
| 20 | Unemployment Insurance Benefits | 92,601,204.00 | 63,618,471.00 | 46,998,816.00 | - |
| 21 | Total Operating Expenses | 92,601,204.00 | 63,618,471.00 | 46,998,816.00 | - |
| 22 | | | | | |
| 23 | Operating Income (Loss) | 6,983,768.00 | 10,834,502.00 | 12,841,234.00 | - |
| 24 | | | | | |
| 25 | Nonoperating Revenue: | | | | |
| 26 | Investment Income | 1,206,334.00 | 2,303,550.00 | 1,451,246.00 | - |
| 27 | | | | | |
| 28 | Income (Loss) Before Transfers | 8,190,102.00 | 13,138,052.00 | 14,292,480.00 | - |
| 29 | | | | | |
| 30 | Transfers In | 123,152.00 | 623,078.00 | 1,124,265.00 | - |
| 31 | Transfers Out | (912,686.00) | (1,432,707.00) | (1,728,625.00) | - |
| 32 | Net Transfers In (Out) | (789,534.00) | (809,629.00) | (604,360.00) | - |
| 33 | | | | | |
| 34 | Net Change | 7,400,568.00 | 12,328,423.00 | 13,688,120.00 | - |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 10,414,552.00 | 17,815,120.00 | 30,143,543.00 | - |
| 37 | Ending Equity | 17,815,120.00 | 30,143,543.00 | 43,831,663.00 | - |

**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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

## South Dakota Retirement System

**State Accounting System - Other Fund Balances**

**Company 3090 - SD Supplemental Retirement Admin**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |
| 2 | Total Assets | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |
| 9 | Total Fund Equity | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |
| 10 | Total Liabilities and Fund Equity | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 10,368.52 | 8,868.24 | 6,742.15 | 5,916.56 |
| 14 | Other Revenue | - | - | - | - |
| 15 | Total Operating Revenue | 10,368.52 | 8,868.24 | 6,742.15 | 5,916.56 |
| 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 | 10,368.52 | 8,868.24 | 6,742.15 | 5,916.56 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 165,352.35 | 175,720.87 | 184,589.11 | 191,331.26 |
| 31 | Ending Equity | 175,720.87 | 184,589.11 | 191,331.26 | 197,247.82 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,943.22 | 64,709.24 | 129,096.12 | 69,850.41 |
| 2 | Total Assets | 6,943.22 | 64,709.24 | 129,096.12 | 69,850.41 |
| 3 | | | | | |
| 4 | Accounts Payable | 6,943.22 | 64,709.24 | 129,096.12 | 69,850.41 |
| 5 | Total Liabilities | 6,943.22 | 64,709.24 | 129,096.12 | 69,850.41 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,315,292.76 | 6,682,591.54 | 4,089,702.50 | 6,354,371.58 |
| 2 | Investments | 6,748,319,911.29 | 6,985,779,674.40 | 7,257,950,761.03 | 7,541,479,568.80 |
| 3 | Total Assets | 6,754,635,204.05 | 6,992,462,265.94 | 7,262,040,463.53 | 7,547,833,940.38 |
| 4 | | | | | |
| 5 | Accounts Payable | 17,920.00 | 17,537.85 | 18,913.23 | 17,576.02 |
| 6 | Total Liabilities | 17,920.00 | 17,537.85 | 18,913.23 | 17,576.02 |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 6,454.41 | 148,447.83 | 200,103.78 | 198,489.66 |
| 9 | Unreserved Fund Balance | 6,754,610,829.64 | 6,992,296,280.26 | 7,261,821,446.52 | 7,547,617,874.70 |
| 10 | Total Fund Equity | 6,754,617,284.05 | 6,992,444,728.09 | 7,262,021,550.30 | 7,547,816,364.36 |
| 11 | Total Liabilities and Fund Equity | 6,754,635,204.05 | 6,992,462,265.94 | 7,262,040,463.53 | 7,547,833,940.38 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 450,018,111.41 | 573,105,725.95 | 579,541,347.15 | 736,291,701.63 |
| 15 | Sales and Services | - | - | 808.39 | - |
| 16 | Retirement Trust Revenue | 196,670,394.76 | 197,734,369.56 | 199,900,941.94 | 202,139,302.87 |
| 17 | Other Revenue | - | - | - | 5,438.98 |
| 18 | Total Operating Revenue | 646,688,506.17 | 770,840,095.51 | 779,443,097.48 | 938,436,443.48 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,799,266.22 | 1,865,778.35 | 1,911,384.51 | 1,952,314.81 |
| 21 | Travel | 62,019.90 | 60,094.57 | 52,310.98 | 53,663.94 |
| 22 | Contractual Services | 41,016,014.85 | 41,868,365.43 | 48,053,831.27 | 34,846,969.22 |
| 23 | Supplies and Materials | 272,654.21 | 270,370.59 | 193,719.15 | 341,302.06 |
| 24 | Capital Outlay | 43,627.02 | 48,033.51 | 13,237.23 | 13,279.63 |
| 25 | Other Expense | 5,377.91 | 9,249.67 | 521.94 | 2,611.09 |
| 26 | Retirement Payments | 355,022,501.12 | 371,802,324.72 | 398,011,520.88 | 422,509,907.90 |
| 27 | Loss on Investment Principal | 228,609,670.22 | 117,088,434.63 | 61,629,749.31 | 192,921,580.77 |
| 28 | Total Operating Expenditures/Expenses | 626,831,131.45 | 533,012,651.47 | 509,866,275.27 | 652,641,629.42 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | - | - | - | - |
| 33 | | | | | |
| 34 | Net Change | 19,857,374.72 | 237,827,444.04 | 269,576,822.21 | 285,794,814.06 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 6,734,759,909.33 | 6,754,617,284.05 | 6,992,444,728.09 | 7,262,021,550.30 |
| 37 | Prior Period Adjustment | - | - | - | - |
| 38 | Ending Equity | 6,754,617,284.05 | 6,992,444,728.09 | 7,262,021,550.30 | 7,547,816,364.36 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |
| 2 | Total Assets | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |
| 8 | Total Fund Equity | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |
| 9 | Total Liabilities and Fund Equity | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 2,773,231.47 | 3,670,795.27 | 3,037,728.00 | 4,680,424.30 |
| 13 | Total Operating Revenue | 2,773,231.47 | 3,670,795.27 | 3,037,728.00 | 4,680,424.30 |
| 14 | | | | | |
| 15 | Contractual Services | 258,671.20 | 261,323.44 | 224,704.26 | 229,860.40 |
| 16 | Retirement Payments | 3,318,908.35 | 3,571,422.26 | 3,727,787.81 | 3,856,473.17 |
| 17 | Loss on Investment Principal | 1,473,397.12 | 718,573.96 | 408,288.30 | 1,102,786.54 |
| 18 | Total Operating Expenditures/Expenses | 5,050,976.67 | 4,551,319.66 | 4,360,780.37 | 5,189,120.11 |
| 19 | | | | | |
| 20 | Transfers In | - | 4,048,351.04 | 1,034,891.81 | 2,000,000.00 |
| 21 | Transfers Out | - | - | - | - |
| 22 | Net Transfers In (Out) | - | 4,048,351.04 | 1,034,891.81 | 2,000,000.00 |
| 23 | | | | | |
| 24 | Net Change | (2,277,745.20) | 3,167,826.65 | (288,160.56) | 1,491,304.19 |
| 25 | | | | | |
| 26 | Beginning Fund Equity | 43,434,799.91 | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 |
| 27 | Prior Period Adjustment | - | - | - | - |
| 28 | Ending Equity | 41,157,054.71 | 44,324,881.36 | 44,036,720.80 | 45,528,024.99 |

**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:**
A separate audit report of the Cement Plant Retirement Fund is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

## Department of Transportation

**State Accounting System - Other Fund Balances**

**Company 3040 - State Highway Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 81,084,046.30 | 98,779,807.73 | 83,747,166.47 | 69,491,802.65 |
| 2 | Cash and Cash Equivalents | 850.00 | 850.00 | 850.00 | 850.00 |
| 3 | Accounts Receivable | 1,134,303.29 | 1,699,401.46 | 2,826,133.70 | 2,797,563.55 |
| 4 | Due From Other Funds | 115,738.33 | 459.02 | 115,738.33 | - |
| 5 | Loans and Notes Receivable | 28,624.98 | 115,738.33 | - | - |
| 6 | Total Assets | 82,363,562.90 | 100,596,256.54 | 86,689,888.50 | 72,290,216.20 |
| 7 | | | | | |
| 8 | Accounts Payable | 100,865.18 | 50,144.38 | 264,957.03 | 111,431.27 |
| 9 | Due to Other Funds | 41.73 | 230.13 | 47.05 | 80.59 |
| 10 | Deferred Revenue | - | - | 2,016,814.80 | 2,016,814.80 |
| 11 | Other Liabilities | 1,775.00 | 675.00 | 675.00 | 675.00 |
| 12 | Total Liabilities | 102,681.91 | 51,049.51 | 2,282,493.88 | 2,129,001.66 |
| 13 | | | | | |
| 14 | Reserve for Encumbrances | 12,844,037.17 | 18,619,409.47 | 11,411,022.64 | 16,722,925.73 |
| 15 | Unreserved Fund Balance | 69,416,843.82 | 81,925,797.56 | 72,996,371.98 | 53,438,288.81 |
| 16 | Total Fund Equity | 82,260,880.99 | 100,545,207.03 | 84,407,394.62 | 70,161,214.54 |
| 17 | Total Liabilities and Fund Equity | 82,363,562.90 | 100,596,256.54 | 86,689,888.50 | 72,290,216.20 |
| 18 | | | | | |
| 19 | Taxes | 177,925,562.92 | 192,661,485.16 | 190,902,509.57 | 205,443,161.11 |
| 20 | Licenses, Permits and Fees | 4,138,136.05 | 4,887,524.25 | 5,367,933.88 | 5,113,625.52 |
| 21 | Use of Money and Property | 1,547,374.94 | 3,276,656.40 | 3,245,641.40 | 2,471,482.30 |
| 22 | Sales and Services | 1,436,280.96 | 2,271,333.53 | 528,623.50 | 419,948.53 |
| 23 | Administering Programs | 6,649,926.57 | 5,434,376.25 | 9,326,909.86 | 9,307,808.81 |
| 24 | Other Revenue | 2,902,626.51 | 2,855,996.40 | 3,073,313.46 | 3,192,160.49 |
| 25 | Total Operating Revenue | 194,599,907.95 | 211,387,371.99 | 212,444,931.67 | 225,948,186.76 |
| 26 | | | | | |
| 27 | Personal Services and Benefits | 57,359,506.33 | 57,221,470.50 | 55,337,341.40 | 58,449,816.98 |
| 28 | Travel | 1,692,004.74 | 1,574,598.52 | 1,741,714.74 | 1,749,564.10 |
| 29 | Contractual Services | 54,809,158.28 | 96,871,261.11 | 129,376,719.27 | 142,985,916.43 |
| 30 | Supplies and Materials | 20,941,977.73 | 23,468,441.96 | 23,606,712.43 | 22,422,868.97 |
| 31 | Grants and Subsidies | 863,953.77 | 966,913.48 | 974,796.55 | 1,024,502.36 |
| 32 | Capital Outlay | 15,347,588.45 | 18,719,621.70 | 22,816,716.97 | 21,144,822.94 |
| 33 | Other Expense | - | - | - | - |
| 34 | Interest Expense | 777.18 | 12,669.64 | 1,418.74 | 1,311.92 |
| 35 | Insurance Claims | - | - | 57,992.39 | - |
| 36 | Total Operating Expenditures/Expenses | 151,014,966.48 | 198,834,976.91 | 233,913,412.49 | 247,778,803.70 |
| 37 | | | | | |
| 38 | Transfers In | 8,809,813.28 | 9,436,398.08 | 8,933,323.51 | 11,591,463.95 |
| 39 | Transfers Out | (4,087,518.99) | (3,704,921.34) | (3,602,655.10) | (4,007,027.09) |
| 40 | Net Transfers In (Out) | 4,722,294.29 | 5,731,476.74 | 5,330,668.41 | 7,584,436.86 |
| 41 | | | | | |
| 42 | Net Change | 48,307,235.76 | 18,283,871.82 | (16,137,812.41) | (14,246,180.08) |
| 43 | | | | | |
| 44 | Beginning Fund Equity | 33,828,245.07 | 82,260,880.99 | 100,545,207.03 | 84,407,394.62 |
| 45 | Prior Period Adjustment | 125,400.16 | 454.22 | - | - |
| 46 | Ending Fund Balance | 82,260,880.99 | 100,545,207.03 | 84,407,394.62 | 70,161,214.54 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,438,848.99 | 5,988,203.32 | 6,622,762.62 | 5,002,623.36 |
| 2 | Accounts Receivable | 35,276.42 | 35,276.42 | 44,425.86 | 63,217.68 |
| 3 | Advances to Other Funds | - | - | - | - |
| 4 | Total Assets | 6,474,125.41 | 6,023,479.74 | 6,667,188.48 | 5,065,841.04 |
| 5 | | | | | |
| 6 | Accounts Payable | 1,238,318.29 | 1,399,952.62 | 1,883,510.31 | 561,039.70 |
| 7 | Total Liabilities | 1,238,318.29 | 1,399,952.62 | 1,883,510.31 | 561,039.70 |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | - | 100,125.00 | 50,000.00 |
| 10 | Unreserved Fund Balance | 5,235,807.12 | 4,623,527.12 | 4,683,553.17 | 4,454,801.34 |
| 11 | Total Fund Equity | 5,235,807.12 | 4,623,527.12 | 4,783,678.17 | 4,504,801.34 |
| 12 | Total Liabilities and Fund Equity | 6,474,125.41 | 6,023,479.74 | 6,667,188.48 | 5,065,841.04 |
| 13 | | | | | |
| 14 | Taxes | 1,087,708.80 | 2,361,547.18 | 1,542,629.47 | 2,368,390.52 |
| 15 | Licenses, Permits and Fees | 48,837.38 | 48,806.60 | 55,448.31 | 52,751.00 |
| 16 | Fines, Forfeits and Penalties | - | - | - | 110.00 |
| 17 | Use of Money and Property | 339,611.92 | 416,922.53 | 217,431.09 | 137,827.49 |
| 18 | Sales and Services | 68.38 | 259.26 | 190.76 | 123.56 |
| 19 | Administering Programs | 25,228.31 | - | 31,300.16 | 19,580.90 |
| 20 | Other Revenue | 5,560.10 | 5,500.00 | 29,860.10 | 4,550.00 |
| 21 | Total Operating Revenue | 1,507,014.89 | 2,833,035.57 | 1,876,859.89 | 2,583,333.47 |
| 22 | | | | | |
| 23 | Personal Services and Benefits | 257,002.43 | 243,570.00 | 281,978.13 | 213,512.72 |
| 24 | Travel | 19,835.35 | 12,627.89 | 20,808.28 | 17,101.43 |
| 25 | Contractual Services | 1,339,615.80 | 1,677,852.71 | 1,395,301.24 | 2,590,277.19 |
| 26 | Supplies and Materials | 16,392.15 | 26,196.22 | 18,607.63 | 41,137.46 |
| 27 | Grants and Subsidies | 1,781.04 | 818.96 | - | - |
| 28 | Capital Outlay | 671.80 | 3,893.43 | - | 181.50 |
| 29 | Other Expense | - | - | - | - |
| 30 | Interest Expense | - | - | 13.56 | - |
| 31 | Total Operating Expenditures/Expenses | 1,635,298.57 | 1,964,959.21 | 1,716,708.84 | 2,862,210.30 |
| 32 | | | | | |
| 33 | Transfers In | 533,385.89 | - | - | - |
| 34 | Transfers Out | (2,033,581.00) | (1,500,000.00) | - | - |
| 35 | Net Transfers In (Out) | (1,500,195.11) | (1,500,000.00) | - | - |
| 36 | | | | | |
| 37 | Net Change | (1,628,478.79) | (631,923.64) | 160,151.05 | (278,876.83) |
| 38 | | | | | |
| 39 | Beginning Fund Equity | 7,064,645.07 | 5,235,807.12 | 4,623,527.12 | 4,783,678.17 |
| 40 | Prior Period Adjustment | (200,359.16) | 19,643.64 | - | - |
| 41 | Ending Fund Balance | 5,235,807.12 | 4,623,527.12 | 4,783,678.17 | 4,504,801.34 |

**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:**
The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of

## Department of Transportation

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

$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 being held to the benefit of local governments.

## Department of Transportation

**State Accounting System - Other Fund Balances**

**Company 3042 - Railroad Administration Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 3,113,451.39 | 2,985,913.12 | 2,069,551.54 | 1,671,220.90 |
| 2 | Accounts Receivable | - | - | 7,590.00 | 3,247.00 |
| 3 | Total Assets | 3,113,451.39 | 2,985,913.12 | 2,077,141.54 | 1,674,467.90 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Deferred Revenue | - | - | - | 386,857.03 |
| 7 | Total Liabilities | - | - | - | 386,857.03 |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | 567,988.75 | 275,292.95 | 96,272.15 |
| 10 | Unreserved Fund Balance | 3,113,451.39 | 2,417,924.37 | 1,801,848.59 | 1,191,338.72 |
| 11 | Total Fund Equity | 3,113,451.39 | 2,985,913.12 | 2,077,141.54 | 1,287,610.87 |
| 12 | Total Liabilities and Fund Equity | 3,113,451.39 | 2,985,913.12 | 2,077,141.54 | 1,674,467.90 |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 30,028.17 | 11,507.64 | 10,584.64 | 14,636.14 |
| 15 | Use of Money and Property | 247,759.85 | 275,246.26 | 220,812.46 | 187,442.71 |
| 16 | Other Revenue | 30,001.31 | 1,109.00 | - | - |
| 17 | Total Operating Revenue | 307,789.33 | 287,862.90 | 231,397.10 | 202,078.85 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 121,166.65 | 128,209.70 | 179,810.09 | 158,660.41 |
| 20 | Travel | 4,387.63 | 5,752.35 | 14,012.46 | 9,963.83 |
| 21 | Contractual Services | 244,367.59 | 278,184.81 | 942,166.80 | 433,446.08 |
| 22 | Supplies and Materials | 1,184.00 | 1,163.11 | 2,938.23 | 2,379.01 |
| 23 | Capital Outlay | 198.00 | 2,091.20 | 1,241.10 | 303.16 |
| 24 | Total Operating Expenditures/Expenses | 371,303.87 | 415,401.17 | 1,140,168.68 | 604,752.49 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (63,514.54) | (127,538.27) | (908,771.58) | (402,673.64) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 3,176,965.93 | 3,113,451.39 | 2,985,913.12 | 2,077,141.54 |
| 33 | Prior Period Adjustment | - | - | - | (386,857.03) |
| 34 | Ending Fund Balance | 3,113,451.39 | 2,985,913.12 | 2,077,141.54 | 1,287,610.87 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |
| 2 | Total Assets | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |
| 9 | Total Fund Equity | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |
| 10 | Total Liabilities and Fund Equity | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 186,889.13 | 192,208.79 | 242,786.37 | 269,250.89 |
| 13 | Use of Money and Property | 13,079.64 | 10,005.45 | 5,782.29 | 5,154.81 |
| 14 | Total Operating Revenue | 199,968.77 | 202,214.24 | 248,568.66 | 274,405.70 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | 323,531.87 | 344,808.21 | 314,473.13 | 391,473.18 |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures/Expenses | 323,531.87 | 344,808.21 | 314,473.13 | 391,473.18 |
| 23 | | | | | |
| 24 | Transfers In | 141,000.00 | 140,000.00 | 140,000.00 | 141,999.99 |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | 141,000.00 | 140,000.00 | 140,000.00 | 141,999.99 |
| 27 | | | | | |
| 28 | Net Change | 17,436.90 | (2,593.97) | 74,095.53 | 24,932.51 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 168,922.43 | 186,359.33 | 183,765.36 | 257,860.89 |
| 31 | Prior Period Adjustment | - | - | - | - |
| 32 | Ending Fund Balance | 186,359.33 | 183,765.36 | 257,860.89 | 282,793.40 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,085,105.78 | 5,625,437.86 | 8,291,776.52 | 6,835,204.80 |
| 2 | Loans and Notes Receivable | 25,633,751.74 | 27,323,922.04 | 27,974,387.90 | 29,681,040.14 |
| 3 | Total Assets | 31,718,857.52 | 32,949,359.90 | 36,266,164.42 | 36,516,244.94 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | 3,500,000.00 | - | 157,528.00 |
| 9 | Unreserved Fund Balance | 31,718,857.52 | 29,449,359.90 | 36,266,164.42 | 36,358,716.94 |
| 10 | Total Fund Equity | 31,718,857.52 | 32,949,359.90 | 36,266,164.42 | 36,516,244.94 |
| 11 | Total Liabilities and Fund Equity | 31,718,857.52 | 32,949,359.90 | 36,266,164.42 | 36,516,244.94 |
| 12 | | | | | |
| 13 | Use of Money and Property | 1,409,249.19 | 1,211,807.37 | 1,025,488.78 | 836,989.62 |
| 14 | Other Revenue | - | 18,724.00 | 2,332,524.42 | 279,775.58 |
| 15 | Total Operating Revenue | 1,409,249.19 | 1,230,531.37 | 3,358,013.20 | 1,116,765.20 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 2,205.17 | - | - | - |
| 18 | Travel | - | - | 208.66 | - |
| 19 | Contractual Services | 94.84 | 28.99 | 4,813,922.91 | 1,045,921.14 |
| 20 | Supplies and Materials | 57.16 | - | - | 12,106.05 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 2,357.17 | 28.99 | 4,814,131.57 | 1,058,027.19 |
| 24 | | | | | |
| 25 | Transfers In | - | - | 4,772,922.89 | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | 4,772,922.89 | - |
| 28 | | | | | |
| 29 | Net Change | 1,406,892.02 | 1,230,502.38 | 3,316,804.52 | 58,738.01 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 30,057,123.44 | 31,718,857.52 | 32,949,359.90 | 36,266,164.42 |
| 32 | Prior Period Adjustment | 254,842.06 | - | - | 191,342.51 |
| 33 | Ending Fund Balance | 31,718,857.52 | 32,949,359.90 | 36,266,164.42 | 36,516,244.94 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 852,486.86 | 354,919.36 | 750,087.92 | 881,722.62 |
| 2 | Accounts Receivable | 19,358.63 | 14,891.82 | 6,947.17 | 5,082.05 |
| 3 | Total Assets | 871,845.49 | 369,811.18 | 757,035.09 | 886,804.67 |
| 4 | | | | | |
| 5 | Accounts Payable | 71.73 | 71.73 | - | - |
| 6 | Total Liabilities | 71.73 | 71.73 | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | 846.67 | - | 1,051.00 |
| 9 | Unreserved Fund Balance | 871,773.76 | 368,892.78 | 757,035.09 | 885,753.67 |
| 10 | Total Fund Equity | 871,773.76 | 369,739.45 | 757,035.09 | 886,804.67 |
| 11 | Total Liabilities and Fund Equity | 871,845.49 | 369,811.18 | 757,035.09 | 886,804.67 |
| 12 | | | | | |
| 13 | Use of Money and Property | 4,525.86 | 19,077.48 | 25,033.84 | 23,519.75 |
| 14 | Sales and Services | 895,037.63 | 799,952.76 | 1,197,618.90 | 1,262,633.19 |
| 15 | Other Revenue | 530.36 | 25,288.26 | 5,205.74 | 21,918.58 |
| 16 | Total Operating Revenue | 900,093.85 | 844,318.50 | 1,227,858.48 | 1,308,071.52 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 22,053.94 | 9,470.02 | 104,566.03 | 64,181.08 |
| 19 | Travel | 23,149.52 | 25,734.39 | 33,392.76 | 93,811.67 |
| 20 | Contractual Services | 107,929.22 | 54,874.05 | 69,096.27 | 66,992.64 |
| 21 | Supplies and Materials | 102,985.06 | 395,133.41 | 545,105.43 | 577,788.39 |
| 22 | Capital Outlay | 20,531.62 | 861,140.94 | 87,342.62 | 259,735.09 |
| 23 | Interest Expense | 8,205.20 | - | 1,059.73 | 54.74 |
| 24 | Total Operating Expenditures/Expenses | 284,854.56 | 1,346,352.81 | 840,562.84 | 1,062,563.61 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | (115,738.33) |
| 28 | Net Transfers In (Out) | - | - | - | (115,738.33) |
| 29 | | | | | |
| 30 | Net Change | 615,239.29 | (502,034.31) | 387,295.64 | 129,769.58 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 256,240.71 | 871,773.76 | 369,739.45 | 757,035.09 |
| 33 | Prior Period Adjustment | 293.76 | - | - | - |
| 34 | Ending Fund Balance | 871,773.76 | 369,739.45 | 757,035.09 | 886,804.67 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |
| 2 | Total Assets | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |
| 9 | Total Fund Equity | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |
| 10 | Total Liabilities and Fund Equity | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |
| 11 | | | | | |
| 12 | Use of Money and Property | 42,362.57 | 36,467.74 | 26,037.34 | 15,733.00 |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | 42,362.57 | 36,467.74 | 26,037.34 | 15,733.00 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | 5.54 | 5.26 | 5.72 | 10,210.48 |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures/Expenses | 5.54 | 5.26 | 5.72 | 10,210.48 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | (772,922.89) | - |
| 26 | Net Transfers In (Out) | - | - | (772,922.89) | - |
| 27 | | | | | |
| 28 | Net Change | 42,357.03 | 36,462.48 | (746,891.27) | 5,522.52 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 694,174.85 | 736,531.88 | 772,994.36 | 26,103.09 |
| 31 | Ending Fund Balance | 736,531.88 | 772,994.36 | 26,103.09 | 31,625.61 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 129,468.00 | - | - | - |
| 2 | Total Assets | 129,468.00 | - | - | - |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 129,468.00 | - | - | - |
| 8 | Unreserved Fund Balance | 0.00 | 0.00 | - | - |
| 9 | Total Fund Equity | 129,468.00 | 0.00 | - | - |
| 10 | Total Liabilities and Fund Equity | 129,468.00 | 0.00 | - | - |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | - | - | 7,421,805.61 | 7,756,702.53 |
| 14 | Use of Money and Property | 64,439.55 | 83,689.79 | 11,800.68 | 310.30 |
| 15 | Total Operating Revenue | 64,439.55 | 83,689.79 | 7,433,606.29 | 7,757,012.83 |
| 16 | | | | | |
| 17 | Contractual Services | 343,080.83 | - | - | - |
| 18 | Grants and Subsidies | 1,197,566.93 | 364,376.37 | - | - |
| 19 | Total Operating Expenditures/Expenses | 1,540,647.76 | 364,376.37 | - | - |
| 20 | | | | | |
| 21 | Transfers In | 9,039,376.15 | 7,538,585.93 | - | - |
| 22 | Transfers Out | (10,679,253.37) | (7,387,367.35) | (7,433,606.29) | (7,757,012.83) |
| 23 | Net Transfers In (Out) | (1,639,877.22) | 151,218.58 | (7,433,606.29) | (7,757,012.83) |
| 24 | | | | | |
| 25 | Net Change | (3,116,085.43) | (129,468.00) | - | - |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 3,134,770.43 | 129,468.00 | - | - |
| 28 | Prior Period Adjustment | 110,783.00 | - | - | - |
| 29 | Ending Equity | 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 years 2010, 2011, 2012 and 2013 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |
| 2 | Total Assets | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |
| 9 | Total Fund Equity | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |
| 10 | Total Liabilities and Fund Equity | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |
| 11 | | | | | |
| 12 | Use of Money and Property | 40,097.25 | 44,071.01 | 30,632.13 | 21,387.86 |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | 40,097.25 | 44,071.01 | 30,632.13 | 21,387.86 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Grants and Subsidies | 27,000.00 | 24,250.00 | 25,750.00 | 30,000.00 |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures | 27,000.00 | 24,250.00 | 25,750.00 | 30,000.00 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | - | - | - |
| 27 | | | | | |
| 28 | Net Change | 13,097.25 | 19,821.01 | 4,882.13 | (8,612.14) |
| 29 | | | | | |
| 30 | Beginning Fund Balance | 869,100.68 | 882,197.93 | 902,018.94 | 906,901.07 |
| 31 | Ending Fund Balance | 882,197.93 | 902,018.94 | 906,901.07 | 898,288.93 |

**Company:** 3138
**Company Name:** Education and Cultural Affairs - Other
**Fund Name:** Hagen-Harvey Memorial Scholarship Fund
**Fund Type:** Special Revenue Fund
**Purpose:** SDCL 13-55-37 created the Richard Hagen-Minerva Harvey Memorial Scholarship Program. Source: Monies left to the state by Richard Hagen and Minerva Harvey. Use: There is hereby continuously appropriated to the Department of Education any other fund expenditure authority necessary for the department to accept and expend money the department may receive from any source for the purpose for providing a Richard Hagen-Minerva Harvey Memorial Scholarship.

**Budget Information:** Not included in the General Appropriations Bill.

## Department of Education

**State Accounting System - Other Fund Balances**

**Company 3138 - Postsecondary Technical Credentialing Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |
| 2 | Total Assets | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |
| 9 | Total Fund Equity | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |
| 10 | Total Liabilities and Fund Equity | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 2,090.00 | 2,075.00 | 1,725.00 | 2,772.50 |
| 13 | Total Operating Revenue | 2,090.00 | 2,075.00 | 1,725.00 | 2,772.50 |
| 14 | | | | | |
| 15 | Personal Services and Benefits | - | - | - | - |
| 16 | Travel | - | - | - | - |
| 17 | Contractual Services | - | - | - | - |
| 18 | Supplies and Materials | 3,416.75 | 3,320.00 | 2,610.00 | 5,040.47 |
| 19 | Grants and Subsidies | - | - | - | - |
| 20 | Capital Outlay | - | - | - | - |
| 21 | Total Operating Expenditures | 3,416.75 | 3,320.00 | 2,610.00 | 5,040.47 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | - | - | - | - |
| 25 | Net Transfers In (Out) | - | - | - | - |
| 26 | | | | | |
| 27 | Net Change | (1,326.75) | (1,245.00) | (885.00) | (2,267.97) |
| 28 | | | | | |
| 29 | Beginning Fund Balance | 35,355.18 | 34,028.43 | 32,783.43 | 31,898.43 |
| 30 | Ending Fund Balance | 34,028.43 | 32,783.43 | 31,898.43 | 29,630.46 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |
| 2 | Total Assets | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |
| 9 | Total Fund Equity | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |
| 10 | Total Liabilities and Fund Equity | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 140,620.00 | 130,259.42 | 164,027.00 | 160,981.00 |
| 13 | Total Operating Revenue | 140,620.00 | 130,259.42 | 164,027.00 | 160,981.00 |
| 14 | | | | | |
| 15 | Personal Services and Benefits | 72,889.85 | 71,038.60 | 83,399.39 | 71,806.75 |
| 16 | Travel | 2,724.47 | 1,912.02 | 1,835.63 | 1,926.07 |
| 17 | Contractual Services | 126,551.40 | 104,141.62 | 45,303.27 | 67,583.16 |
| 18 | Supplies and Materials | 6,821.59 | 7,247.70 | 7,739.92 | 6,605.25 |
| 19 | Grants and Subsidies | - | - | - | - |
| 20 | Capital Outlay | - | 10,836.00 | 43.10 | 2,338.33 |
| 21 | Total Operating Expenditures | 208,987.31 | 195,175.94 | 138,321.31 | 150,259.56 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | (57,943.27) | (62,703.25) | (31,696.71) | (64,923.20) |
| 25 | Net Transfers In (Out) | (57,943.27) | (62,703.25) | (31,696.71) | (64,923.20) |
| 26 | | | | | |
| 27 | Net Change | (126,310.58) | (127,619.77) | (5,991.02) | (54,201.76) |
| 28 | | | | | |
| 29 | Beginning Fund Balance | 618,651.28 | 492,340.70 | 364,720.93 | 358,729.91 |
| 30 | Ending Fund Balance | 492,340.70 | 364,720.93 | 358,729.91 | 304,528.15 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |
| 2 | Total Assets | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |
| 9 | Total Fund Equity | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |
| 10 | Total Liabilities and Fund Equity | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |
| 11 | | | | | |
| 12 | Use of Money and Property | - | - | - | - |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | - | - | - | - |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 22,016.92 | 19,716.50 | 17,573.69 | 12,206.34 |
| 17 | Travel | 4,433.90 | 2,228.23 | 2,725.06 | 3,763.18 |
| 18 | Contractual Services | 29,378.72 | 16,903.91 | 21,024.41 | 25,141.72 |
| 19 | Supplies and Materials | 117.04 | 99.17 | 611.66 | 527.15 |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Capital Outlay | - | 132.63 | - | - |
| 22 | Total Operating Expenditures | 55,946.58 | 39,080.44 | 41,934.82 | 41,638.39 |
| 23 | | | | | |
| 24 | Transfers In | 57,943.27 | 62,703.25 | 31,696.71 | 64,923.20 |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | 57,943.27 | 62,703.25 | 31,696.71 | 64,923.20 |
| 27 | | | | | |
| 28 | Net Change | 1,996.69 | 23,622.81 | (10,238.11) | 23,284.81 |
| 29 | | | | | |
| 30 | Beginning Fund Balance | 29,046.73 | 31,043.42 | 54,666.23 | 44,428.12 |
| 31 | Ending Fund Balance | 31,043.42 | 54,666.23 | 44,428.12 | 67,712.93 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,612,824.61 | 2,377,908.00 | 2,736,385.22 | 2,878,664.25 |
| 2 | Total Assets | 1,612,824.61 | 2,377,908.00 | 2,736,385.22 | 2,878,664.25 |
| 3 | | | | | |
| 4 | Accounts Payable | 145.25 | 145.25 | - | - |
| 5 | Total Liabilities | 145.25 | 145.25 | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 640,848.02 | - | 354,119.06 | 2,474.80 |
| 8 | Unreserved Fund Balance | 971,831.34 | 2,377,762.75 | 2,382,266.16 | 2,876,189.45 |
| 9 | Total Fund Equity | 1,612,679.36 | 2,377,762.75 | 2,736,385.22 | 2,878,664.25 |
| 10 | Total Liabilities and Fund Equity | 1,612,824.61 | 2,377,908.00 | 2,736,385.22 | 2,878,664.25 |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 357,522.08 | 732,023.90 | 737,275.08 | 854,356.24 |
| 13 | Use of Money and Property | - | 6,859.65 | 21,431.58 | 30,694.79 |
| 14 | Sales and Services | 32,578.79 | 4,201.40 | 28,412.92 | 13,241.01 |
| 15 | Administering Programs | 80,000.00 | 270,250.00 | 558,805.72 | 218,176.55 |
| 16 | Other Revenue | 1,886,185.06 | 1,825,716.71 | 1,115,638.12 | 2,007,556.21 |
| 17 | Total Operating Revenue | 2,356,285.93 | 2,839,051.66 | 2,461,563.42 | 3,124,024.80 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 9,246.89 | 19,284.22 | 13,648.79 | 23,219.86 |
| 20 | Travel | 55,055.08 | 17,348.98 | 100.90 | 1,130.23 |
| 21 | Contractual Services | 1,365,456.49 | 1,200,077.90 | 1,767,266.66 | 2,123,116.62 |
| 22 | Supplies and Materials | 73.80 | 2,471.31 | 49.06 | 408.25 |
| 23 | Grants and Subsidies | 440,820.66 | 275,137.69 | 135,974.00 | 444,645.77 |
| 24 | Capital Outlay | 1,682.60 | 636,706.44 | 186,076.79 | 389,225.04 |
| 25 | Other Expense | - | - | - | - |
| 26 | Total Operating Expenditures | 1,872,335.52 | 2,151,026.54 | 2,103,116.20 | 2,981,745.77 |
| 27 | | | | | |
| 28 | Transfers In | - | 71,237.68 | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | 71,237.68 | - | - |
| 31 | | | | | |
| 32 | Net Change | 483,950.41 | 759,262.80 | 358,447.22 | 142,279.03 |
| 33 | | | | | |
| 34 | Beginning Fund Balance | 1,135,044.26 | 1,612,679.36 | 2,377,762.75 | 2,736,385.22 |
| 35 | Prior Period Adjustment | (6,315.31) | 5,820.59 | 175.25 | - |
| 36 | Ending Fund Balance | 1,612,679.36 | 2,377,762.75 | 2,736,385.22 | 2,878,664.25 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |
| 2 | Total Assets | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |
| 9 | Total Fund Equity | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |
| 10 | Total Liabilities and Fund Equity | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |
| 11 | | | | | |
| 12 | Fines, Forfeits and Penalties | 160.74 | 155.44 | 45.00 | 255.50 |
| 13 | Sales and Services | 101,759.00 | 53,124.75 | 84.85 | 81.80 |
| 14 | Administering Programs | - | - | 2,259.30 | - |
| 15 | Other Revenue | 33,789.11 | 3,209.55 | 1,650.83 | - |
| 16 | Total Operating Revenue | 135,708.85 | 56,489.74 | 4,039.98 | 337.30 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 2,651.62 | 2,088.03 | 706.31 | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 6,030.85 | 2,259.30 | 295.26 | - |
| 21 | Supplies and Materials | 1,613.38 | 1,325.30 | 4,043.56 | 0.37 |
| 22 | Grants and Subsidies | 86,538.36 | 40,300.00 | 5,200.00 | - |
| 23 | Capital Outlay | 140.20 | 14,842.70 | 28,782.87 | 2,448.00 |
| 24 | Other Expense | - | - | - | - |
| 25 | Total Operating Expenditures | 96,974.41 | 60,815.33 | 39,028.00 | 2,448.37 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 38,734.44 | (4,325.59) | (34,988.02) | (2,111.07) |
| 32 | | | | | |
| 33 | Beginning Fund Balance | 35,846.05 | 74,580.49 | 70,254.90 | 35,236.88 |
| 34 | Prior Period Adjustment | - | - | (30.00) | - |
| 35 | Ending Fund Balance | 74,580.49 | 70,254.90 | 35,236.88 | 33,125.81 |

**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 (repealed effective FY2014) 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 3189 - Workforce Education Fund**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,100,000.00 |
| 2 | Total Assets | 2,100,000.00 |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Unreserved Fund Balance | 2,100,000.00 |
| 8 | Total Fund Equity | 2,100,000.00 |
| 9 | Total Liabilities and Fund Equity | 2,100,000.00 |
| 10 | | |
| 11 | Use of Money and Property | - |
| 12 | Total Operating Revenue | - |
| 13 | | |
| 14 | Personal Services and Benefits | - |
| 15 | Travel | - |
| 16 | Contractual Services | - |
| 17 | Supplies and Materials | - |
| 18 | Grants and Subsidies | - |
| 19 | Capital Outlay | - |
| 20 | Other Expense | - |
| 21 | Total Operating Expenditures | - |
| 22 | | |
| 23 | Transfers In | 2,100,000.00 |
| 24 | Transfers Out | - |
| 25 | Net Transfers In (Out) | 2,100,000.00 |
| 26 | | |
| 27 | Net Change | 2,100,000.00 |
| 28 | | |
| 29 | Beginning Fund Balance | - |
| 30 | Ending Fund Balance | 2,100,000.00 |

**Company:** 3189
**Company Name:** Workforce Education Fund
**Fund Name:** Workforce Education Fund
**Fund Type:** Special Revenue Fund
Purpose: SDCL 13-13-38 created the Workforce Education Fund. Source: Per § 1-16G-48, thirty percent of the money in the Building South Dakota Fund shall be transferred to the Workforce Education Fund. Interest earned on money in the fund shall be deposited into the fund. Use: To fund the state's share of the limited English proficiency adjustment as calculated by §§ 13-13-10.1 and 13-13-73 for state fiscal years 2014, 2015, and 2016. If, after the state's share of the limited English proficiency adjustment is funded, the Workforce Education Fund exceeds two million dollars as of July first of each year, the amount of money in excess of one million dollars shall be disbursed as follows: (1) An amount not to exceed $1.5 million shall be distributed to fund new and existing secondary career and technical education programs; and (2) Any amount remaining in the fund over one million dollars after the distribution in subdivision (1) is made shall be allocated to each school district in an amount equal to the money available for such distribution times the ratio of each school district's fall enrollment to the total state fall enrollment as defined in § 13-13-10.1. Any money in the Workforce Education Fund is continuously appropriated

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

## Department of Education

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

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | 100,229.72 |
| 2 | Total Assets | 100,229.72 |
| 3 | | |
| 4 | Due to Other Governments | 100,229.72 |
| 5 | Other Liabilities | - |
| 6 | Total Liabilities | 100,229.72 |

**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, companies or governments.

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

## Department of Education

**State Accounting System - Other Fund Balances**

**Company 8501 - Postsecondary Technical Institutes Facilities Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 71,031.26 | 76,297.62 | 51,608.36 | 35,765.41 |
| 13 | Total Operating Revenue | 71,031.26 | 76,297.62 | 51,608.36 | 35,765.41 |
| 14 | | | | | |
| 15 | Personal Services and Benefits | - | - | - | - |
| 16 | Travel | - | - | - | - |
| 17 | Contractual Services | 71,031.26 | 76,297.62 | 51,608.36 | 35,765.41 |
| 18 | Supplies and Materials | - | - | - | - |
| 19 | Grants and Subsidies | - | - | - | - |
| 20 | Capital Outlay | - | - | - | - |
| 21 | Total Operating Expenditures | 71,031.26 | 76,297.62 | 51,608.36 | 35,765.41 |
| 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:** Postsecondary Technical Institutes Facilities Fund
**Fund Type:** Special Revenue Fund
**Purpose:** SDCL 13-39-69 created the Postsecondary Technical Institutes Facilities Fund. Source: Funded from $1.5 m 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. The Tuition Subaccount is administered in a local bank account.

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

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 302,734.42 | 442,365.09 | 564,317.61 | 771,755.92 |
| 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 | 750.00 | 2,875.00 | 3,000.00 | 3,000.00 |
| 16 | Sales and Services | 28,609.10 | 22,798.49 | 40,547.56 | 27,086.54 |
| 17 | Other Revenue | 77,594.81 | 132,907.26 | 349,504.11 | 35,631.91 |
| 18 | Total Operating Revenue | 106,953.91 | 158,580.75 | 393,051.67 | 65,718.45 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 13,169,354.58 | 13,134,711.94 | 10,876,349.98 | 11,369,551.21 |
| 21 | Travel | 543,062.56 | 383,523.23 | 541,175.38 | 586,103.46 |
| 22 | Contractual Services | 436,127.12 | 310,694.45 | 1,045,988.16 | 1,179,218.64 |
| 23 | Supplies and Materials | 577,094.70 | 409,668.66 | 1,723,138.82 | 1,848,348.25 |
| 24 | Capital Outlay | 1,340,015.86 | 732,847.89 | 956,637.39 | 1,711,204.67 |
| 25 | Total Operating Expenditures/Expenses | 16,065,654.82 | 14,971,446.17 | 15,143,289.73 | 16,694,426.23 |
| 26 | | | | | |
| 27 | Transfers In | 349,030.87 | 290,895.20 | 104,307.17 | - |
| 28 | Transfers Out | - | (20.00) | - | - |
| 29 | Net Transfers In (Out) | 349,030.87 | 290,875.20 | 104,307.17 | - |
| 30 | | | | | |
| 31 | Net Change | (15,609,670.04) | (14,521,990.22) | (14,645,930.89) | (16,628,707.78) |
| 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 to be paid from the State Highway Fund.

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

## Department of Public Safety

**State Accounting System - Other Fund Balances**

**Company 3048 - Boiler Inspection Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 38,787.66 | 39,819.73 | 40,000.00 | 40,000.00 |
| 2 | Total Assets | 38,787.66 | 39,819.73 | 40,000.00 | 40,000.00 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 38,787.66 | 39,819.73 | 40,000.00 | 40,000.00 |
| 9 | Total Fund Equity | 38,787.66 | 39,819.73 | 40,000.00 | 40,000.00 |
| 10 | Total Liabilities and Fund Equity | 38,787.66 | 39,819.73 | 40,000.00 | 40,000.00 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 194,025.13 | 175,473.44 | 197,543.24 | 195,688.16 |
| 14 | Total Operating Revenue | 194,025.13 | 175,473.44 | 197,543.24 | 195,688.16 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 4,218.78 | 6,211.59 | 25,085.12 | 16,211.53 |
| 17 | Contractual Services | - | 161,177.56 | 161,968.10 | 162,066.54 |
| 18 | Supplies and Materials | 161,430.86 | 112.77 | - | - |
| 19 | Capital Outlay | - | - | 1,670.00 | - |
| 20 | Total Operating Expenditures/Expenses | 165,649.64 | 167,501.92 | 188,723.22 | 178,278.07 |
| 21 | | | | | |
| 22 | Transfers In | - | 244.39 | - | - |
| 23 | Transfers Out | (23,245.08) | (7,183.84) | (8,639.75) | (17,410.09) |
| 24 | Net Transfers In (Out) | (23,245.08) | (6,939.45) | (8,639.75) | (17,410.09) |
| 25 | | | | | |
| 26 | Net Change | 5,130.41 | 1,032.07 | 180.27 | - |
| 27 | | | | | |
| 28 | Beginning Fund Equity | 33,657.25 | 38,787.66 | 39,819.73 | 40,000.00 |
| 29 | Ending Equity | 38,787.66 | 39,819.73 | 40,000.00 | 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Total Assets | - | - | - | - |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | **This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.** | | | |
| 8 | Unreserved Fund Balance | | | | |
| 9 | Total Fund Equity | | | | |
| 10 | Total Liabilities and Fund Equity | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Total Operating Revenue | - | - | - | - |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 19,025.93 | 17,810.59 | 21,383.41 | 24,819.04 |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | 1,394.65 | 1,643.95 | 1,815.94 | 2,181.92 |
| 19 | Supplies and Materials | 476.57 | - | - | 4.16 |
| 20 | Grants and Subsidies | - | - | - | - |
| 21 | Total Operating Expenditures/Expenses | 20,897.15 | 19,454.54 | 23,199.35 | 27,005.12 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | - | - | - | - |
| 25 | Net Transfers In (Out) | - | - | - | - |
| 26 | | | | | |
| 27 | Net Change | (20,897.15) | (19,454.54) | (23,199.35) | (27,005.12) |
| 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 277,811.09 | 448,465.01 | 557,216.89 | 3,225,986.97 |
| 2 | Total Assets | 277,811.09 | 448,465.01 | 557,216.89 | 3,225,986.97 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 2,002.00 | - | 771.00 | - |
| 8 | Unreserved Fund Balance | 275,809.09 | 448,465.01 | 556,445.89 | 3,225,986.97 |
| 9 | Total Fund Equity | 277,811.09 | 448,465.01 | 557,216.89 | 3,225,986.97 |
| 10 | Total Liabilities and Fund Equity | 277,811.09 | 448,465.01 | 557,216.89 | 3,225,986.97 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 250,756.37 | 230,110.98 | 178,721.97 | 2,870,861.48 |
| 14 | Use of Money and Property | 1,560.48 | 8,261.11 | 11,002.39 | 11,665.77 |
| 15 | Other Revenue | - | - | - | 93.00 |
| 16 | Total Operating Revenue | 252,316.85 | 238,372.09 | 189,724.36 | 2,882,620.25 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 60,974.34 | 29,304.27 | 16,908.25 | 69,945.03 |
| 19 | Travel | 13,704.90 | 3,247.91 | 2,361.66 | 10,269.83 |
| 20 | Contractual Services | 5,082.25 | 27,842.43 | 55,177.07 | 86,538.58 |
| 21 | Supplies and Materials | 1,351.94 | 80.71 | 849.73 | 4,605.87 |
| 22 | Grants and Subsidies | - | - | 3,000.00 | 32,274.06 |
| 23 | Capital Outlay | 323.25 | 2,911.88 | 2,112.86 | 1,779.27 |
| 24 | Other Expense | - | - | - | - |
| 25 | Interest Expense | 2.24 | 0.58 | - | - |
| 26 | Total Operating Expenditures/Expenses | 81,438.92 | 63,387.78 | 80,409.57 | 205,412.64 |
| 27 | | | | | |
| 28 | Transfers In | - | 41.46 | 1,731.53 | - |
| 29 | Transfers Out | (3,583.22) | (4,371.85) | (2,294.44) | (8,437.53) |
| 30 | Net Transfers In (Out) | (3,583.22) | (4,330.39) | (562.91) | (8,437.53) |
| 31 | | | | | |
| 32 | Net Change | 167,294.71 | 170,653.92 | 108,751.88 | 2,668,770.08 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 110,516.38 | 277,811.09 | 448,465.01 | 557,216.89 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 277,811.09 | 448,465.01 | 557,216.89 | 3,225,986.97 |

**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. Any interest earned on money in the fund shall be credited to the fund. Use: Any money in the fund is continuously appropriated for reimbursement of allowable nonrecurring and recurring costs of 911 service and operating expenses of the board. The board shall authorize disbursements from the fund pursuant to chapter 34-45 for the expenses of the board and for approved nonrecurring and recurring costs requested by the governing body of eligible 911 public safety answering points. The board may solicit proposals to coordinate and implement an upgrade to the 911 emergency service system of all public safety answering points. The funds may be disbursed for the purpose of planning, coordinating, purchasing, installing, maintaining, and operating, an upgrade to the 911 emergency services system.

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (2,917,891.15) | (20,213,014.41) | 3,346,566.54 | 1,860,226.96 |
| 2 | Loans and Notes Receivable | - | 5,983,401.71 | 4,481,298.96 | 3,743,029.65 |
| 3 | Total Assets | (2,917,891.15) | (14,229,612.70) | 7,827,865.50 | 5,603,256.61 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 136,775.67 | - | - | 10,362.05 |
| 9 | Unreserved Fund Balance | (3,054,666.82) | (14,229,612.70) | 7,827,865.50 | 5,592,894.56 |
| 10 | Total Fund Equity | (2,917,891.15) | (14,229,612.70) | 7,827,865.50 | 5,603,256.61 |
| 11 | Total Liabilities and Fund Equity | (2,917,891.15) | (14,229,612.70) | 7,827,865.50 | 5,603,256.61 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | - | - | - | 73,831.53 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Administering Programs | 192.49 | - | - | - |
| 17 | Other Revenue | 581,264.16 | 994,898.10 | 800,686.13 | 60,802.19 |
| 18 | Total Operating Revenue | 581,456.65 | 994,898.10 | 800,686.13 | 134,633.72 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 601,866.73 | 3,583,224.14 | 4,255,550.95 | 377,938.18 |
| 21 | Travel | 117,651.80 | 555,635.05 | 1,517,534.37 | 24,858.74 |
| 22 | Contractual Services | 1,288,737.10 | 6,809,076.45 | 1,774,567.49 | 357,893.60 |
| 23 | Supplies and Materials | 331,490.07 | 872,149.39 | 989,708.32 | 8,393.15 |
| 24 | Grants and Subsidies | 1,213,300.36 | 5,804,091.70 | 4,579,155.19 | 2,855,083.50 |
| 25 | Capital Outlay | 3,416.00 | 289,441.57 | 440,384.14 | 368,174.04 |
| 26 | Other Expense | - | - | - | - |
| 27 | Total Operating Expenditures/Expenses | 3,556,462.06 | 17,913,618.30 | 13,556,900.46 | 3,992,341.21 |
| 28 | | | | | |
| 29 | Transfers In | 114,332.68 | 5,619,416.03 | 34,813,692.53 | 1,646,521.18 |
| 30 | Transfers Out | (217.77) | (12,417.38) | - | (13,396.22) |
| 31 | Net Transfers In (Out) | 114,114.91 | 5,606,998.65 | 34,813,692.53 | 1,633,124.96 |
| 32 | | | | | |
| 33 | Net Change | (2,860,890.50) | (11,311,721.55) | 22,057,478.20 | (2,224,582.53) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | (57,000.65) | (2,917,891.15) | (14,229,612.70) | 7,827,865.50 |
| 36 | Prior Period Adjustment | - | - | - | (26.36) |
| 37 | Ending Equity | (2,917,891.15) | (14,229,612.70) | 7,827,865.50 | 5,603,256.61 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash on Hand | 1,090.00 | 1,090.00 | 1,090.00 | 1,090.00 |
| 2 | Cash Pooled with State Treasurer | 2,504,659.43 | 2,471,714.05 | 2,128,980.11 | 1,617,586.89 |
| 3 | Total Assets | 2,505,749.43 | 2,472,804.05 | 2,130,070.11 | 1,618,676.89 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 39,337.02 | 201,243.16 | 117,166.52 | 823,726.84 |
| 9 | Unreserved Fund Balance | 2,466,412.41 | 2,271,560.89 | 2,012,903.59 | 794,950.05 |
| 10 | Total Fund Equity | 2,505,749.43 | 2,472,804.05 | 2,130,070.11 | 1,618,676.89 |
| 11 | Total Liabilities and Fund Equity | 2,505,749.43 | 2,472,804.05 | 2,130,070.11 | 1,618,676.89 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 5,246,185.06 | 5,717,481.55 | 5,877,251.84 | 5,831,419.17 |
| 15 | Use of Money and Property | 961.06 | 1,311.96 | 2,458.93 | 1,351.21 |
| 16 | Sales and Services | 2,484,542.56 | 2,626,037.24 | 2,549,182.25 | 2,343,354.94 |
| 17 | Other Revenue | 7,324.63 | 6,117.71 | 6,219.39 | 4,876.11 |
| 18 | Total Operating Revenue | 7,739,013.31 | 8,350,948.46 | 8,435,112.41 | 8,181,001.43 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 2,496,787.95 | 2,530,327.92 | 4,604,092.93 | 4,778,729.54 |
| 21 | Travel | 167,101.38 | 309,672.02 | 148,039.30 | 146,255.96 |
| 22 | Contractual Services | 1,956,001.81 | 2,479,943.56 | 1,894,831.04 | 1,904,101.04 |
| 23 | Supplies and Materials | 954,272.18 | 1,135,113.34 | 166,629.87 | 216,307.06 |
| 24 | Grants and Subsidies | 2,982.00 | - | - | 0.12 |
| 25 | Capital Outlay | 177,064.92 | 47,237.14 | 224,388.39 | 158,767.09 |
| 26 | Total Operating Expenditures/Expenses | 5,754,210.24 | 6,502,293.98 | 7,037,981.53 | 7,204,160.81 |
| 27 | | | | | |
| 28 | Transfers In | 3.86 | 6,350.99 | 2.83 | 842.57 |
| 29 | Transfers Out | (244,162.88) | (247,745.31) | (1,274,496.02) | (286,091.53) |
| 30 | Net Transfers In (Out) | (244,159.02) | (241,394.32) | (1,274,493.19) | (285,248.96) |
| 31 | | | | | |
| 32 | Net Change | 1,740,644.05 | 1,607,260.16 | 122,637.69 | 691,591.66 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 765,105.38 | 2,505,749.43 | 2,472,804.05 | 2,130,070.11 |
| 35 | Prior Period Adjustment | - | (1,640,205.54) | (465,371.63) | (1,202,984.88) |
| 36 | Ending Equity | 2,505,749.43 | 2,472,804.05 | 2,130,070.11 | 1,618,676.89 |

**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 | FY2013 |
|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 141,496.58 | 137,814.55 | 106,196.48 |
| 2 | Total Assets | 141,496.58 | 137,814.55 | 106,196.48 |
| 3 | | | | |
| 4 | Accounts Payable | - | - | - |
| 5 | Total Liabilities | - | - | - |
| 6 | | | | |
| 7 | Reserve for Encumbrances | - | - | - |
| 8 | Unreserved Fund Balance | 141,498.11 | 137,814.55 | 106,196.48 |
| 9 | Total Fund Equity | 141,498.11 | 137,814.55 | 106,196.48 |
| 10 | Total Liabilities and Fund Equity | 141,498.11 | 137,814.55 | 106,196.48 |
| 11 | | | | |
| 12 | | | | |
| 13 | Licenses, Permits and Fees | 150,000.00 | 7,500.00 | 3,050.90 |
| 14 | Use of Money and Property | - | - | - |
| 15 | Total Operating Revenue | 150,000.00 | 7,500.00 | 3,050.90 |
| 16 | | | | |
| 17 | Personal Services and Benefits | 8,078.00 | 10,495.69 | 6,192.23 |
| 18 | Travel | - | - | - |
| 19 | Contractual Services | 408.02 | 686.59 | 1,113.59 |
| 20 | Supplies and Materials | 15.87 | 1.28 | 7,686.63 |
| 21 | Grants and Subsidies | - | - | 9,000.00 |
| 22 | Capital Outlay | - | - | 10,676.52 |
| 23 | Total Operating Expenditures/Expenses | 8,501.89 | 11,183.56 | 34,668.97 |
| 24 | | | | |
| 25 | Transfers In | - | - | - |
| 26 | Transfers Out | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - |
| 28 | | | | |
| 29 | Net Change | 141,498.11 | (3,683.56) | (31,618.07) |
| 30 | | | | |
| 31 | Beginning Fund Equity | - | 141,498.11 | 137,814.55 |
| 32 | Ending Equity | 141,498.11 | 137,814.55 | 106,196.48 |

**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 and for fire prevention activities and education.

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

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 592,384.04 | 765,937.36 | 879,648.99 | 868,412.88 |
| 2 | Total Assets | 592,384.04 | 765,937.36 | 879,648.99 | 868,412.88 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 2,502.49 | - |
| 8 | Unreserved Fund Balance | 592,384.04 | 765,937.36 | 877,146.50 | 868,412.88 |
| 9 | Total Fund Equity | 592,384.04 | 765,937.36 | 879,648.99 | 868,412.88 |
| 10 | Total Liabilities and Fund Equity | 592,384.04 | 765,937.36 | 879,648.99 | 868,412.88 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 500,493.00 | 510,157.00 | 563,850.00 | 560,938.00 |
| 14 | Use of Money and Property | 12,287.59 | 25,143.55 | 31,814.45 | 21,163.36 |
| 15 | Total Operating Revenue | 512,780.59 | 535,300.55 | 595,664.45 | 582,101.36 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | 38,120.24 | 51,018.45 |
| 18 | Travel | - | - | 2,529.91 | 2,729.88 |
| 19 | Contractual Services | 289,798.85 | 305,030.03 | 388,641.73 | 433,178.03 |
| 20 | Supplies and Materials | 574.63 | 877.20 | 3,800.94 | 11,846.12 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | 49,161.00 | 55,840.00 | 48,860.00 | 94,564.99 |
| 23 | Total Operating Expenditures/Expenses | 339,534.48 | 361,747.23 | 481,952.82 | 593,337.47 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 173,246.11 | 173,553.32 | 113,711.63 | (11,236.11) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 419,137.93 | 592,384.04 | 765,937.36 | 879,648.99 |
| 32 | Ending Equity | 592,384.04 | 765,937.36 | 879,648.99 | 868,412.88 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 159,893.62 | 232,460.32 | 244,523.63 | 121,159.96 |
| 2 | Total Assets | 159,893.62 | 232,460.32 | 244,523.63 | 121,159.96 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 7,051.75 | - | 30,153.17 | 2,192.46 |
| 8 | Unreserved Fund Balance | 152,841.87 | 232,460.32 | 214,370.46 | 118,967.50 |
| 9 | Total Fund Equity | 159,893.62 | 232,460.32 | 244,523.63 | 121,159.96 |
| 10 | Total Liabilities and Fund Equity | 159,893.62 | 232,460.32 | 244,523.63 | 121,159.96 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | 4,282.89 |
| 14 | Sales and Services | 213,427.48 | 226,035.56 | 237,725.79 | 230,760.56 |
| 15 | Other Revenue | - | - | - | 10.25 |
| 16 | Total Operating Revenue | 213,427.48 | 226,035.56 | 237,725.79 | 235,053.70 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 462,124.70 | 501,415.50 | 550,916.95 | 677,741.44 |
| 19 | Travel | 1,541.40 | 643.13 | 2,886.11 | 2,281.22 |
| 20 | Contractual Services | 50,081.97 | 58,015.62 | 85,473.23 | 81,458.00 |
| 21 | Supplies and Materials | 9,249.84 | 6,608.45 | 11,952.90 | 12,177.92 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 5,878.85 | 12,514.21 | 1,611.33 | 40,183.57 |
| 24 | Total Operating Expenditures/Expenses | 528,876.76 | 579,196.91 | 652,840.52 | 813,842.15 |
| 25 | | | | | |
| 26 | Transfers In | 410,918.58 | 434,658.27 | 428,909.57 | 455,424.78 |
| 27 | Transfers Out | - | (8,930.22) | (1,731.53) | - |
| 28 | Net Transfers In (Out) | 410,918.58 | 425,728.05 | 427,178.04 | 455,424.78 |
| 29 | | | | | |
| 30 | Net Change | 95,469.30 | 72,566.70 | 12,063.31 | (123,363.67) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 64,424.32 | 159,893.62 | 232,460.32 | 244,523.63 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 159,893.62 | 232,460.32 | 244,523.63 | 121,159.96 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 230,471.41 | 285,787.53 | 272,096.44 | 210,952.14 |
| 2 | Total Assets | 230,471.41 | 285,787.53 | 272,096.44 | 210,952.14 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 4,683.00 | - |
| 8 | Unreserved Fund Balance | 230,471.41 | 285,787.53 | 267,413.44 | 210,952.14 |
| 9 | Total Fund Equity | 230,471.41 | 285,787.53 | 272,096.44 | 210,952.14 |
| 10 | Total Liabilities and Fund Equity | 230,471.41 | 285,787.53 | 272,096.44 | 210,952.14 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 13,220.85 | 14,533.08 | 8,903.87 | 6,889.34 |
| 14 | Sales and Services | 1,542,301.43 | 1,524,861.38 | 1,475,747.05 | 1,490,672.68 |
| 15 | Other Revenue | 897.65 | 188.00 | - | 192.00 |
| 16 | Total Operating Revenue | 1,556,419.93 | 1,539,582.46 | 1,484,650.92 | 1,497,754.02 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 1,170,995.45 | 1,141,123.73 | 1,114,911.36 | 1,160,084.39 |
| 19 | Travel | 242,832.18 | 203,054.93 | 220,258.20 | 247,236.93 |
| 20 | Contractual Services | 106,050.40 | 100,184.18 | 96,248.77 | 95,707.40 |
| 21 | Supplies and Materials | 12,048.02 | 9,611.40 | 15,211.68 | 17,121.98 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | 13,238.53 | 340.00 | 184.25 | 5,519.03 |
| 24 | Total Operating Expenditures/Expenses | 1,545,164.58 | 1,454,314.24 | 1,446,814.26 | 1,525,669.73 |
| 25 | | | | | |
| 26 | Transfers In | - | 1,533.85 | - | - |
| 27 | Transfers Out | (66,828.00) | (31,485.95) | (51,527.75) | (33,228.59) |
| 28 | Net Transfers In (Out) | (66,828.00) | (29,952.10) | (51,527.75) | (33,228.59) |
| 29 | | | | | |
| 30 | Net Change | (55,572.65) | 55,316.12 | (13,691.09) | (61,144.30) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 286,044.06 | 230,471.41 | 285,787.53 | 272,096.44 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 230,471.41 | 285,787.53 | 272,096.44 | 210,952.14 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 109,922.07 | 166,277.79 | 193,201.75 | 1,227,555.13 |
| 2 | Total Assets | 109,922.07 | 166,277.79 | 193,201.75 | 1,227,555.13 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Due to Other Governments | - | - | - | 1,035,436.61 |
| 6 | Other Liabilities | 109,922.07 | 166,277.79 | 193,201.75 | 192,118.52 |
| 7 | Total Liabilities | 109,922.07 | 166,277.79 | 193,201.75 | 1,227,555.13 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |
| 2 | Total Assets | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |
| 9 | Total Fund Equity | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |
| 10 | Total Liabilities and Fund Equity | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 6,811.77 | 7,311.02 | 5,161.30 | 3,634.39 |
| 14 | Administering Programs | - | - | - | - |
| 15 | Other Revenue | - | 2,580.03 | - | - |
| 16 | Total Operating Revenue | 6,811.77 | 9,891.05 | 5,161.30 | 3,634.39 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 4,301.43 | - | 8,073.25 | - |
| 19 | Travel | - | 926.57 | - | - |
| 20 | Contractual Services | 177.48 | - | 233.98 | 2,709.34 |
| 21 | Supplies and Materials | 833.63 | 208.02 | 133.71 | 863.36 |
| 22 | Capital Outlay | - | 438.62 | - | - |
| 23 | Total Operating Expenditures/Expenses | 5,312.54 | 1,573.21 | 8,440.94 | 3,572.70 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 1,499.23 | 8,317.84 | (3,279.64) | 61.69 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 143,482.28 | 144,981.51 | 153,299.35 | 150,019.71 |
| 32 | Ending Equity | 144,981.51 | 153,299.35 | 150,019.71 | 150,081.40 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |
| 2 | Total Assets | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |
| 10 | Total Fund Equity | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |
| 11 | Total Liabilities and Fund Equity | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 31,407.93 | 50,866.00 | 55,845.22 | 64,120.72 |
| 15 | Sales and Services | - | - | 937.66 | 6,642.25 |
| 16 | Administering Programs | 100,621.24 | 858.17 | 97,255.23 | 171,438.23 |
| 17 | Other Revenue | 17,279.74 | 25,454.97 | 32,576.79 | 7,761.17 |
| 18 | Total Operating Revenue | 149,308.91 | 77,179.14 | 186,614.90 | 249,962.37 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 12,527.19 | - | 77,481.30 | 110,698.85 |
| 21 | Travel | - | - | - | 203.00 |
| 22 | Contractual Services | 32,234.80 | 100,317.10 | 35,992.47 | 90,173.69 |
| 23 | Supplies and Materials | 4,946.02 | 6,475.99 | 844.71 | 15,717.41 |
| 24 | Grants and Subsidies | - | - | - | - |
| 25 | Capital Outlay | 89,500.00 | - | 44,008.90 | 15,243.96 |
| 26 | Total Operating Expenditures/Expenses | 139,208.01 | 106,793.09 | 158,327.38 | 232,036.91 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 10,100.90 | (29,613.95) | 28,287.52 | 17,925.46 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 288,268.72 | 298,369.62 | 268,755.67 | 297,043.19 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 298,369.62 | 268,755.67 | 297,043.19 | 314,968.65 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |
| 2 | Total Assets | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |
| 9 | Total Fund Equity | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |
| 10 | Total Liabilities and Fund Equity | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 308.98 | 383.26 | 293.92 | 184.43 |
| 14 | Administering Programs | - | 600.00 | - | 600.00 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 308.98 | 983.26 | 293.92 | 784.43 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | - | - | - | - |
| 21 | Supplies and Materials | 407.82 | 650.79 | 569.01 | 1,113.58 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 407.82 | 650.79 | 569.01 | 1,113.58 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (98.84) | 332.47 | (275.09) | (329.15) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 7,672.71 | 7,573.87 | 7,906.34 | 7,631.25 |
| 32 | Ending Equity | 7,573.87 | 7,906.34 | 7,631.25 | 7,302.10 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 578,969.26 | 1,107,163.14 | 2,047,718.88 | 2,839,736.32 |
| 2 | Cash and Cash Equivalents | - | - | - | - |
| 3 | Total Assets | 578,969.26 | 1,107,163.14 | 2,047,718.88 | 2,839,736.32 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Advances From Other Funds | 43,692.78 | 50,107.08 | 50,107.08 | - |
| 7 | Total Liabilities | 43,692.78 | 50,107.08 | 50,107.08 | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | - | - | 16,967.72 | 303.16 |
| 10 | Unreserved Fund Balance | 535,276.48 | 1,057,056.06 | 1,980,644.08 | 2,839,433.16 |
| 11 | Total Fund Equity | 535,276.48 | 1,057,056.06 | 1,997,611.80 | 2,839,736.32 |
| 12 | Total Liabilities and Fund Equity | 578,969.26 | 1,107,163.14 | 2,047,718.88 | 2,839,736.32 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Use of Money and Property | 1,136.06 | 27,815.28 | 32,514.06 | 37,941.14 |
| 16 | Sales and Services | 3,761,429.08 | 4,040,917.13 | 4,444,613.11 | 4,501,203.37 |
| 17 | Administering Programs | - | - | - | 10,342.48 |
| 18 | Other Revenue | 79,013.58 | 95,165.02 | 70,233.56 | 68,782.89 |
| 19 | Total Operating Revenue | 3,841,578.72 | 4,163,897.43 | 4,547,360.73 | 4,618,269.88 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 1,982,302.98 | 2,107,944.35 | 1,949,875.58 | 1,521,906.25 |
| 22 | Travel | 27,292.96 | 25,103.14 | 39,777.25 | 63,407.64 |
| 23 | Contractual Services | 769,290.98 | 825,485.79 | 1,103,692.11 | 1,483,211.72 |
| 24 | Supplies and Materials | 514,040.82 | 616,109.45 | 640,076.35 | 615,896.18 |
| 25 | Grants and Subsidies | - | - | 100.70 | - |
| 26 | Capital Outlay | 4,261.00 | 61,060.82 | 52,414.66 | 141,830.65 |
| 27 | Interest Expense | - | - | - | - |
| 28 | Total Operating Expenditures/Expenses | 3,297,188.74 | 3,635,703.55 | 3,785,936.65 | 3,826,252.44 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | - | - | - | - |
| 33 | | | | | |
| 34 | Net Change | 544,389.98 | 528,193.88 | 761,424.08 | 792,017.44 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | (9,113.50) | 535,276.48 | 1,057,056.06 | 1,997,611.80 |
| 37 | Prior Period Adjustment | - | (6,414.30) | 179,131.66 | 50,107.08 |
| 38 | Ending Equity | 535,276.48 | 1,057,056.06 | 1,997,611.80 | 2,839,736.32 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 355,517.39 | 378,512.47 | 493,128.48 | 709,170.46 |
| 2 | Total Assets | 355,517.39 | 378,512.47 | 493,128.48 | 709,170.46 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 7,530.00 |
| 8 | Unreserved Fund Balance | 355,517.39 | 378,512.47 | 493,128.48 | 701,640.46 |
| 9 | Total Fund Equity | 355,517.39 | 378,512.47 | 493,128.48 | 709,170.46 |
| 10 | Total Liabilities and Fund Equity | 355,517.39 | 378,512.47 | 493,128.48 | 709,170.46 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 19,397.28 | 12,680.48 | 12,360.00 | 12,340.00 |
| 14 | Sales and Services | - | - | - | - |
| 15 | Other Revenue | 135,626.07 | 207,218.66 | 260,449.26 | 239,886.78 |
| 16 | Total Operating Revenue | 155,023.35 | 219,899.14 | 272,809.26 | 252,226.78 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 7,838.91 | 100,978.52 | 10,315.28 | 1,790.23 |
| 21 | Supplies and Materials | 21,521.99 | 13,524.02 | 17,132.49 | 15,517.60 |
| 22 | Capital Outlay | 8,910.90 | 82,401.52 | 130,745.48 | 18,876.97 |
| 23 | Total Operating Expenditures/Expenses | 38,271.80 | 196,904.06 | 158,193.25 | 36,184.80 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 116,751.55 | 22,995.08 | 114,616.01 | 216,041.98 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 238,765.84 | 355,517.39 | 378,512.47 | 493,128.48 |
| 32 | Ending Equity | 355,517.39 | 378,512.47 | 493,128.48 | 709,170.46 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 91,869.72 | 86,851.78 | 89,542.78 | 86,938.11 |
| 2 | Cash and Cash Equivalents | 2,740.75 | - | - | - |
| 3 | Total Assets | 94,610.47 | 86,851.78 | 89,542.78 | 86,938.11 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | - |
| 9 | Unreserved Fund Balance | 94,610.47 | 86,851.78 | 89,542.78 | 86,938.11 |
| 10 | Total Fund Equity | 94,610.47 | 86,851.78 | 89,542.78 | 86,938.11 |
| 11 | Total Liabilities and Fund Equity | 94,610.47 | 86,851.78 | 89,542.78 | 86,938.11 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 10,650.75 | 7,991.31 | 3,416.00 | 1,799.68 |
| 15 | Other Revenue | - | 100.00 | - | - |
| 16 | Total Operating Revenue | 10,650.75 | 8,091.31 | 3,416.00 | 1,799.68 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | - | - | - | - |
| 21 | Supplies and Materials | - | - | - | - |
| 22 | Grants and Subsidies | 29,284.05 | 15,850.00 | 725.00 | 4,404.35 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 29,284.05 | 15,850.00 | 725.00 | 4,404.35 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (18,633.30) | (7,758.69) | 2,691.00 | (2,604.67) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 113,243.77 | 94,610.47 | 86,851.78 | 89,542.78 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 94,610.47 | 86,851.78 | 89,542.78 | 86,938.11 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |
| 2 | Total Assets | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |
| 9 | Total Fund Equity | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |
| 10 | Total Liabilities and Fund Equity | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 8,757.86 | 8,798.10 | 6,130.15 | 4,764.83 |
| 14 | Other Revenue | - | 53,000.00 | - | 50,000.00 |
| 15 | Total Operating Revenue | 8,757.86 | 61,798.10 | 6,130.15 | 54,764.83 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | - | - | 11,160.34 | 6,975.00 |
| 21 | Capital Outlay | - | - | - | 1,995.00 |
| 22 | Other Expense | 52,000.00 | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 52,000.00 | - | 11,160.34 | 8,970.00 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (43,242.14) | 61,798.10 | (5,030.19) | 45,794.83 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 188,976.27 | 145,734.13 | 207,532.23 | 202,502.04 |
| 32 | Ending Equity | 145,734.13 | 207,532.23 | 202,502.04 | 248,296.87 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 135,816.80 | 135,897.00 | 135,897.00 | - |
| 22 | Travel | 663.00 | 844.50 | 540.70 | - |
| 23 | Contractual Services | - | 100.00 | 905.00 | - |
| 24 | Supplies and Materials | 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 | 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 | (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 forty 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:** Expenses coded to the Law Enforcement Officers Training Fund by the Department of Corrections in FY2013 were moved to the General Fund prior to year-end.

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |
| 2 | Total Assets | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |
| 9 | Total Fund Equity | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |
| 10 | Total Liabilities and Fund Equity | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |
| 11 | | | | | |
| 12 | Fines, Forfeits and Penalties | - | - | - | - |
| 13 | Use of Money and Property | 48,653.85 | 42,788.85 | 25,613.63 | 21,184.56 |
| 14 | Sales and Services | 352,274.17 | 328,597.72 | 317,884.01 | 376,897.99 |
| 15 | Administering Programs | - | - | - | - |
| 16 | Other Revenue | - | - | - | 23.85 |
| 17 | Total Operating Revenue | 400,928.02 | 371,386.57 | 343,497.64 | 398,106.40 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | - | - | - |
| 20 | Travel | 565.90 | 757.31 | 100.00 | - |
| 21 | Contractual Services | 144,108.91 | 121,153.46 | 361,493.25 | 188,551.55 |
| 22 | Supplies and Materials | 2,110.80 | 15,011.24 | 17,693.37 | 3,584.22 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | - | 614.97 | - | - |
| 25 | Other Expense | - | - | - | - |
| 26 | Interest Expense | - | - | - | 14.00 |
| 27 | Total Operating Expenditures/Expenses | 146,785.61 | 137,536.98 | 379,286.62 | 192,149.77 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | - | (161,217.00) | (293,635.00) | (4,931.49) |
| 31 | Net Transfers In (Out) | - | (161,217.00) | (293,635.00) | (4,931.49) |
| 32 | | | | | |
| 33 | Net Change | 254,142.41 | 72,632.59 | (329,423.98) | 201,025.14 |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 593,046.02 | 847,188.43 | 919,821.02 | 590,397.04 |
| 36 | Ending Equity | 847,188.43 | 919,821.02 | 590,397.04 | 791,422.18 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |
| 2 | Total Assets | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 2,501,392.43 | 3,328,192.24 | 2,692,235.88 | 1,453,199.69 |
| 8 | Unreserved Fund Balance | 5,071,154.65 | 5,699,555.58 | 4,509,960.31 | 4,464,240.86 |
| 9 | Total Fund Equity | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |
| 10 | Total Liabilities and Fund Equity | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 3,864.22 | 7,352.20 | 18,461.56 | 19,789.11 |
| 14 | Fines, Forfeits and Penalties | - | - | - | - |
| 15 | Use of Money and Property | 245,940.08 | 239,401.52 | 282,114.08 | 213,800.51 |
| 16 | Sales and Services | 2,239,612.31 | 1,935,852.62 | 2,794,200.53 | 1,913,850.40 |
| 17 | Administering Programs | - | 50,000.00 | 50,000.00 | 52,099.60 |
| 18 | Other Revenue | 1,605,679.33 | 1,720,703.42 | 2,009,192.24 | 2,386,653.89 |
| 19 | Total Operating Revenue | 4,095,095.94 | 3,953,309.76 | 5,153,968.41 | 4,586,193.51 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 538,352.69 | 355,670.74 | 1,243,097.97 | 1,383,321.43 |
| 22 | Travel | 108,881.57 | 66,968.79 | 81,405.14 | 66,315.45 |
| 23 | Contractual Services | 606,125.13 | 510,479.41 | 1,658,423.55 | 2,778,487.69 |
| 24 | Supplies and Materials | 677,549.34 | 758,354.39 | 1,152,282.20 | 1,019,518.20 |
| 25 | Grants and Subsidies | 7,256.20 | 9,391.18 | 23,107.11 | 28,458.97 |
| 26 | Capital Outlay | 46,147.66 | 410,014.08 | 4,437,739.52 | 2,499,227.71 |
| 27 | Other Expense | 3,403.76 | 5,651.18 | 18,947.67 | 20,042.15 |
| 28 | Interest Expense | - | - | - | 20.00 |
| 29 | Total Operating Expenditures/Expenses | 1,987,716.35 | 2,116,529.77 | 8,615,003.16 | 7,795,391.60 |
| 30 | | | | | |
| 31 | Transfers In | 110,033.48 | 268,420.75 | 1,635,483.12 | 1,924,442.45 |
| 32 | Transfers Out | - | (650,000.00) | - | - |
| 33 | Net Transfers In (Out) | 110,033.48 | (381,579.25) | 1,635,483.12 | 1,924,442.45 |
| 34 | | | | | |
| 35 | Net Change | 2,217,413.07 | 1,455,200.74 | (1,825,551.63) | (1,284,755.64) |
| 36 | | | | | |
| 37 | Beginning Fund Equity | 5,355,134.01 | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 |
| 38 | Ending Equity | 7,572,547.08 | 9,027,747.82 | 7,202,196.19 | 5,917,440.55 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |
| 2 | Total Assets | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |
| 9 | Total Fund Equity | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |
| 10 | Total Liabilities and Fund Equity | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 2,539.56 | 3,104.38 | 2,350.98 | 1,796.97 |
| 14 | Other Revenue | 4,969.59 | 10,000.00 | 10,000.00 | - |
| 15 | Total Operating Revenue | 7,509.15 | 13,104.38 | 12,350.98 | 1,796.97 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 2,908.60 | 6,046.05 | 1,667.06 | 7,704.52 |
| 20 | Supplies and Materials | 1,925.68 | 200.00 | 3,638.95 | 756.71 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 4,834.28 | 6,246.05 | 5,306.01 | 8,461.23 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 2,674.87 | 6,858.33 | 7,044.97 | (6,664.26) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 60,290.95 | 62,965.82 | 69,824.15 | 76,869.12 |
| 32 | Ending Equity | 62,965.82 | 69,824.15 | 76,869.12 | 70,204.86 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 3,282,703.78 | 3,593,569.23 | 2,692,922.39 | 2,134,089.62 |
| 2 | Cash and Cash Equivalents | - | 200.00 | 200.00 | 200.00 |
| 3 | Total Assets | 3,282,703.78 | 3,593,769.23 | 2,693,122.39 | 2,134,289.62 |
| 4 | | | | | |
| 5 | Accounts Payable | - | (22.47) | - | - |
| 6 | Total Liabilities | - | (22.47) | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 804,402.78 | 200.00 | 5,560.19 | - |
| 9 | Unreserved Fund Balance | 2,478,301.00 | 3,593,591.70 | 2,687,562.20 | 2,134,289.62 |
| 10 | Total Fund Equity | 3,282,703.78 | 3,593,791.70 | 2,693,122.39 | 2,134,289.62 |
| 11 | Total Liabilities and Fund Equity | 3,282,703.78 | 3,593,769.23 | 2,693,122.39 | 2,134,289.62 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 99,240.11 | 103,373.73 | 107,360.95 | 86,919.04 |
| 15 | Sales and Services | 2,442,240.26 | 2,600,646.14 | 2,662,527.87 | 2,497,006.69 |
| 16 | Other Revenue | 14,381.28 | 4,535.44 | 13,319.89 | 6,803.40 |
| 17 | Total Operating Revenue | 2,555,861.65 | 2,708,555.31 | 2,783,208.71 | 2,590,729.13 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 582,594.11 | 604,643.17 | 706,328.98 | 649,870.32 |
| 20 | Travel | 5,450.04 | 8,745.79 | 10,046.19 | 9,928.04 |
| 21 | Contractual Services | 505,841.86 | 511,955.82 | 471,676.37 | 384,089.76 |
| 22 | Supplies and Materials | 1,115,894.65 | 1,156,539.86 | 1,133,065.35 | 1,175,394.49 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | - | 13,369.41 | 20,853.00 | 10,758.00 |
| 25 | Other Expense | - | - | - | - |
| 26 | Interest Expense | 80.60 | 5.59 | 60.01 | 10.33 |
| 27 | Total Operating Expenditures/Expenses | 2,209,861.26 | 2,295,259.64 | 2,342,029.90 | 2,230,050.94 |
| 28 | | | | | |
| 29 | Transfers In | 1,000,000.00 | 4,996.00 | - | - |
| 30 | Transfers Out | (110,033.48) | (107,203.75) | (1,341,848.12) | (919,510.96) |
| 31 | Net Transfers In (Out) | 889,966.52 | (102,207.75) | (1,341,848.12) | (919,510.96) |
| 32 | | | | | |
| 33 | Net Change | 1,235,966.91 | 311,087.92 | (900,669.31) | (558,832.77) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 2,046,736.87 | 3,282,703.78 | 3,593,791.70 | 2,693,122.39 |
| 36 | Ending Equity | 3,282,703.78 | 3,593,791.70 | 2,693,122.39 | 2,134,289.62 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash and Cash Equivalents | 2,029,319.93 | 1,945,006.78 | 2,245,619.22 | - |
| 2 | Due From Other Funds | 108,819.49 | 101,215.27 | 86,769.65 | - |
| 3 | Total Assets | 2,138,139.42 | 2,046,222.05 | 2,332,388.87 | - |
| 4 | | | | | |
| 5 | Due to Other Funds | 136,334.45 | 138,826.15 | 200,570.16 | - |
| 6 | Total Liabilities | 136,334.45 | 138,826.15 | 200,570.16 | - |
| 7 | | | | | |
| 8 | Net Assets Held in Trust for Other Purposes | 2,001,804.97 | 1,907,395.90 | 2,131,818.71 | - |
| 9 | Total Fund Equity | 2,001,804.97 | 1,907,395.90 | 2,131,818.71 | - |
| 10 | Total Liabilities and Fund Equity | 2,138,139.42 | 2,046,222.05 | 2,332,388.87 | - |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Contributions: | | | | |
| 14 | From Inmates | 6,552,027.44 | 6,504,139.02 | 6,960,181.36 | - |
| 15 | | | | | |
| 16 | Deductions: | | | | |
| 17 | Payments made for Trust Purposes | 6,505,127.21 | 6,598,548.09 | 6,735,758.55 | - |
| 18 | | | | | |
| 19 | Beginning Net Assets | 1,954,904.74 | 2,001,804.97 | 1,907,395.90 | - |
| 20 | Ending Net Assets | 2,001,804.97 | 1,907,395.90 | 2,131,818.71 | - |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |
| 2 | Total Assets | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |
| 9 | Total Fund Equity | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |
| 10 | Total Liabilities and Fund Equity | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 6,887.50 | 5,245.00 | 3,654.22 | 5,362.91 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 6,887.50 | 5,245.00 | 3,654.22 | 5,362.91 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | 1,730.58 | - | 173.84 |
| 20 | Contractual Services | 4,522.20 | 11,442.33 | 4,174.76 | 9,950.00 |
| 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 | 10,123.84 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | 2,365.30 | (8,161.91) | (520.54) | (4,760.93) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 16,005.24 | 18,370.54 | 10,208.63 | 9,688.09 |
| 33 | Ending Equity | 18,370.54 | 10,208.63 | 9,688.09 | 4,927.16 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,363,111.79 | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |
| 2 | Total Assets | 2,363,111.79 | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Advances From Other Funds | 10,428.80 | - | - | - |
| 6 | Due to Other Funds | - | - | - | - |
| 7 | Total Liabilities | 10,428.80 | - | - | - |
| 8 | | | | | |
| 9 | Reserve for Encumbrances | 2,523.82 | - | - | 2,028.95 |
| 10 | Unreserved Fund Balance | 2,350,159.17 | 1,784,161.70 | 1,449,120.02 | 1,423,387.84 |
| 11 | Total Fund Equity | 2,352,682.99 | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |
| 12 | Total Liabilities and Fund Equity | 2,363,111.79 | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Licenses, Permits and Fees | 4,560.00 | 5,310.00 | - | - |
| 16 | Fines, Forfeits and Penalties | 45.00 | 395.00 | - | - |
| 17 | Use of Money and Property | 174,140.53 | 142,621.02 | 170,049.30 | 238,312.90 |
| 18 | Sales and Services | 951,316.48 | 929,062.89 | 670,329.25 | 998,523.52 |
| 19 | Administering Programs | 557,294.44 | 275,000.00 | - | - |
| 20 | Other Revenue | 1,885,142.61 | 1,195,993.28 | 5,271.04 | 32,207.20 |
| 21 | Total Operating Revenue | 3,572,499.06 | 2,548,382.19 | 845,649.59 | 1,269,043.62 |
| 22 | | | | | |
| 23 | Personal Services and Benefits | 869,189.56 | 921,562.24 | 137,871.00 | 138,155.89 |
| 24 | Travel | 19,982.28 | 17,689.24 | 1,906.65 | 126.00 |
| 25 | Contractual Services | 622,240.65 | 499,920.06 | 55,801.19 | 192,258.93 |
| 26 | Supplies and Materials | 110,254.50 | 70,948.91 | 12,589.96 | 4,362.27 |
| 27 | Grants and Subsidies | 994,601.74 | 922,777.66 | 706,908.90 | 928,112.76 |
| 28 | Capital Outlay | 59,219.49 | 873,365.63 | 2,300.00 | 29,731.00 |
| 29 | Other Expense | 4,856.19 | 3,486.29 | - | - |
| 30 | Total Operating Expenditures/Expenses | 2,680,344.41 | 3,309,750.03 | 917,377.70 | 1,292,746.85 |
| 31 | | | | | |
| 32 | Transfers In | 244,000.00 | 186,112.75 | 0.01 | - |
| 33 | Transfers Out | - | (3,695.00) | - | - |
| 34 | Net Transfers In (Out) | 244,000.00 | 182,417.75 | 0.01 | - |
| 35 | | | | | |
| 36 | Net Change | 1,136,154.65 | (578,950.09) | (71,728.10) | (23,703.23) |
| 37 | | | | | |
| 38 | Beginning Fund Equity | 834,975.85 | 2,352,682.99 | 1,784,161.70 | 1,449,120.02 |
| 39 | Prior Period Adjustment | 381,552.49 | 10,428.80 | (263,313.58) | - |
| 40 | Ending Equity | 2,352,682.99 | 1,784,161.70 | 1,449,120.02 | 1,425,416.79 |

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

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

**Additional Information:**
The change in activity and balances between FY2011 and FY2012 was the result of the executive branch reorganization.

## Department of Human Services
### State Accounting System - Other Fund Balances
### Company 3046 - Prescription Drug Plan Fund

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |
| 2 | Total Assets | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |
| 9 | Total Fund Equity | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |
| 10 | Total Liabilities and Fund Equity | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Administering Programs | 864,657.34 | 765,800.71 | 535,810.86 | 287,910.49 |
| 15 | Other Revenue | - | 153.07 | - | - |
| 16 | Total Operating Revenue | 864,657.34 | 765,953.78 | 535,810.86 | 287,910.49 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 143,984.47 | 609.04 | 644.69 | 833.51 |
| 21 | Supplies and Materials | 121,885.38 | - | - | - |
| 22 | Grants and Subsidies | 766,585.60 | 688,242.18 | 359,335.40 | 131,693.76 |
| 23 | Capital Outlay | 1,857,000.53 | 280,132.28 | 5,030.01 | - |
| 24 | Other Revenue | 140.64 | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 2,889,596.62 | 968,983.50 | 365,010.10 | 132,527.27 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | (167,350.80) | - | - | - |
| 29 | Net Transfers In (Out) | (167,350.80) | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (2,192,290.08) | (203,029.72) | 170,800.76 | 155,383.22 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 2,521,184.53 | 328,894.45 | 125,864.73 | 265,132.74 |
| 34 | Prior Period Adjustment | - | - | (31,532.75) | - |
| 35 | Ending Equity | 328,894.45 | 125,864.73 | 265,132.74 | 420,515.96 |

**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 SD Developmental Center-Redfield serves 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.

The SDDC is 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.

**Additional Information:**
The change in activity and balances between FY2011 and FY2012 was the result of the executive branch reorganization.

## Department of Human Services

**State Accounting System - Other Fund Balances**

**Company 3091 - Telecommunication Fund for Other Disabilities**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 91,891.81 | 104,949.23 | 195,842.70 | 225,832.33 |
| 2 | Total Assets | 91,891.81 | 104,949.23 | 195,842.70 | 225,832.33 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 2,933.05 | 3,203.85 |
| 8 | Unreserved Fund Balance | 91,891.81 | 104,949.23 | 192,909.65 | 222,628.48 |
| 9 | Total Fund Equity | 91,891.81 | 104,949.23 | 195,842.70 | 225,832.33 |
| 10 | Total Liabilities and Fund Equity | 91,891.81 | 104,949.23 | 195,842.70 | 225,832.33 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 163,969.33 | 164,200.84 | 160,586.96 | 159,406.20 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Total Operating Revenue | 163,969.33 | 164,200.84 | 160,586.96 | 159,406.20 |
| 16 | | | | | |
| 17 | Grants and Subsidies | 122,232.16 | 108,775.26 | 22,023.34 | 64,521.27 |
| 18 | Capital Outlay | - | 16,653.75 | 47,670.15 | 64,895.30 |
| 19 | Total Operating Expenditures/Expenses | 122,232.16 | 125,429.01 | 69,693.49 | 129,416.57 |
| 20 | | | | | |
| 21 | Transfers In | - | - | - | - |
| 22 | Transfers Out | - | (25,714.41) | - | - |
| 23 | Net Transfers In (Out) | - | (25,714.41) | - | - |
| 24 | | | | | |
| 25 | Net Change | 41,737.17 | 13,057.42 | 90,893.47 | 29,989.63 |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 50,154.64 | 91,891.81 | 104,949.23 | 195,842.70 |
| 28 | Prior Period Adjustment | - | - | - | - |
| 29 | Ending Equity | 91,891.81 | 104,949.23 | 195,842.70 | 225,832.33 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |
| 2 | Total Assets | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 1,496.00 | 21,598.36 |
| 8 | Unreserved Fund Balance | 1,556,463.25 | 1,625,568.97 | 2,065,205.13 | 2,502,109.28 |
| 9 | Total Fund Equity | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |
| 10 | Total Liabilities and Fund Equity | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 1,475,723.75 | 1,477,071.30 | 1,445,282.53 | 1,434,656.24 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 1,475,723.75 | 1,477,071.30 | 1,445,282.53 | 1,434,656.24 |
| 17 | | | | | |
| 18 | Travel | 1,242.21 | 1,059.78 | 993.60 | - |
| 19 | Contractual Services | 5,986.15 | 623,387.47 | 644,116.10 | 616,105.84 |
| 20 | Supplies and Materials | 230.19 | 179.39 | 247.77 | 176.58 |
| 21 | Grants and Subsidies | 880,737.34 | 272,377.69 | 316,308.05 | 320,323.23 |
| 22 | Capital Outlay | 101,880.40 | 36,024.66 | 42,484.85 | 41,044.08 |
| 23 | Other Expense | - | 651.00 | - | - |
| 24 | Total Operating Expenditures/Expenses | 990,076.29 | 933,679.99 | 1,004,150.37 | 977,649.73 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | (474,285.59) | - | - |
| 28 | Net Transfers In (Out) | - | (474,285.59) | - | - |
| 29 | | | | | |
| 30 | Net Change | 485,647.46 | 69,105.72 | 441,132.16 | 457,006.51 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 1,070,815.79 | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 1,556,463.25 | 1,625,568.97 | 2,066,701.13 | 2,523,707.64 |

**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 3091 - Other**

| | | FY2013 |
|---|---|---|
| 1 | Cash Pooled with State Treasurer | (20,627.84) |
| 2 | Total Assets | (20,627.84) |
| 3 | | |
| 4 | Accounts Payable | - |
| 5 | Total Liabilities | - |
| 6 | | |
| 7 | Reserve for Encumbrances | - |
| 8 | Unreserved Fund Balance | (20,627.84) |
| 9 | Total Fund Equity | (20,627.84) |
| 10 | Total Liabilities and Fund Equity | (20,627.84) |
| 11 | | |
| 12 | | |
| 13 | Administering Programs | - |
| 14 | Other Revenue | - |
| 15 | Total Operating Revenue | - |
| 16 | | |
| 17 | Personal Services and Benefits | - |
| 18 | Travel | - |
| 19 | Contractual Services | - |
| 20 | Supplies and Materials | 283.91 |
| 21 | Grants and Subsidies | 20,343.93 |
| 22 | Capital Outlay | - |
| 23 | Total Operating Expenditures/Expenses | 20,627.84 |
| 24 | | |
| 25 | Transfers In | - |
| 26 | Transfers Out | - |
| 27 | Net Transfers In (Out) | - |
| 28 | | |
| 29 | Net Change | (20,627.84) |
| 30 | | |
| 31 | Beginning Fund Equity | - |
| 32 | Ending Equity | (20,627.84) |

**Company:** 3091
**Company Name:** Telecommunications Funds
**Fund Name:** Other
**Fund Type:** Special Revenue
**Purpose:** Administratively created to record costs and reimbursement for funds received through the FCC out of the National TRS Fund.

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

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |
| 2 | Total Assets | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |
| 9 | Total Fund Equity | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |
| 10 | Total Liabilities and Fund Equity | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 1,985.20 | - | - | 2,174.20 |
| 14 | Sales and Services | - | - | - | - |
| 15 | Administering Programs | 36,849.14 | 44,579.91 | 17,631.25 | 33,394.68 |
| 16 | Other Revenue | - | - | 56.76 | 488.45 |
| 17 | Total Operating Revenue | 38,834.34 | 44,579.91 | 17,688.01 | 36,057.33 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | - | - | - | - |
| 20 | Travel | 5,072.71 | 1,990.83 | 1,205.26 | 1,874.00 |
| 21 | Contractual Services | 4,436.88 | 2,680.97 | 2,990.14 | 959.46 |
| 22 | Supplies and Materials | 10,615.36 | 9,887.40 | 10,658.87 | 16,651.14 |
| 23 | Grants and Subsidies | - | - | - | - |
| 24 | Capital Outlay | 414.00 | 2,610.91 | - | 17,010.77 |
| 25 | Total Operating Expenditures/Expenses | 20,538.95 | 17,170.11 | 14,854.27 | 36,495.37 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 18,295.39 | 27,409.80 | 2,833.74 | (438.04) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 31,773.08 | 50,068.47 | 77,478.27 | 80,312.01 |
| 34 | Ending Equity | 50,068.47 | 77,478.27 | 80,312.01 | 79,873.97 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |
| 2 | Total Assets | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |
| 9 | Total Fund Equity | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |
| 10 | Total Liabilities and Fund Equity | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 3,468.50 | 3,736.62 | 2,558.40 | 1,804.33 |
| 14 | Other Revenue | - | - | - | - |
| 15 | Total Operating Revenue | 3,468.50 | 3,736.62 | 2,558.40 | 1,804.33 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | - | - | - |
| 20 | Supplies and Materials | 2,686.73 | 1,330.23 | 759.81 | 579.83 |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | 594.00 | - | - |
| 23 | Other Expense | - | - | - | - |
| 24 | Interest Expense | - | - | - | - |
| 25 | Total Operating Expenditures/Expenses | 2,686.73 | 1,924.23 | 759.81 | 579.83 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | 781.77 | 1,812.39 | 1,798.59 | 1,224.50 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 72,270.49 | 73,052.26 | 74,864.65 | 76,663.24 |
| 34 | Ending Equity | 73,052.26 | 74,864.65 | 76,663.24 | 77,887.74 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |
| 2 | Total Assets | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |
| 9 | Total Fund Equity | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |
| 10 | Total Liabilities and Fund Equity | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 51,976.12 | 83,809.27 | 79,220.70 | 73,257.82 |
| 14 | Fines, Forfeits and Penalties | - | - | - | - |
| 15 | Use of Money and Property | 4,064.45 | 3,953.72 | 3,217.38 | 2,671.88 |
| 16 | Administering Programs | 1,483.99 | 1,786.87 | 2,212.89 | 4,128.50 |
| 17 | Other Revenue | 5,800.00 | 144.97 | - | 3,364.49 |
| 18 | Total Operating Revenue | 63,324.56 | 89,694.83 | 84,650.97 | 83,422.69 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 4,237.10 | 3,549.24 | 4,803.42 | 5,351.43 |
| 21 | Travel | 388.90 | 178.54 | 38.73 | 192.04 |
| 22 | Contractual Services | 62,173.50 | 57,918.44 | 41,825.69 | 60,894.63 |
| 23 | Supplies and Materials | 721.89 | 4,624.86 | 6,874.08 | 8,010.16 |
| 24 | Grants and Subsidies | - | - | - | - |
| 25 | Capital Outlay | 391.62 | 6,380.47 | 3,713.18 | 13,663.50 |
| 26 | Interest Expense | - | - | - | - |
| 27 | Total Operating Expenditures/Expenses | 67,913.01 | 72,651.55 | 57,255.10 | 88,111.76 |
| 28 | | | | | |
| 29 | Transfers In | - | - | - | - |
| 30 | Transfers Out | (557.64) | (166.26) | (47.07) | (206.70) |
| 31 | Net Transfers In (Out) | (557.64) | (166.26) | (47.07) | (206.70) |
| 32 | | | | | |
| 33 | Net Change | (5,146.09) | 16,877.02 | 27,348.80 | (4,895.77) |
| 34 | | | | | |
| 35 | Beginning Fund Equity | 84,388.71 | 79,242.62 | 96,119.64 | 123,468.44 |
| 36 | Ending Equity | 79,242.62 | 96,119.64 | 123,468.44 | 118,572.67 |

**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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

## Department of Environment and Natural Resources

**State Accounting System - Other Fund Balances**

**Company 3036 - Petroleum Release Compensation Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| 2 | Total Assets | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| 9 | Total Fund Equity | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| 10 | Total Liabilities and Fund Equity | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 1,757,155.47 | 1,756,882.20 | 1,693,709.04 | 1,845,938.58 |
| 14 | Use of Money and Property | 199,219.78 | 239,720.07 | 135,013.31 | 88,860.34 |
| 15 | Other Revenue | - | 4,856.98 | 61.00 | 703,125.00 |
| 16 | Total Operating Revenue | 1,956,375.25 | 2,001,459.25 | 1,828,783.35 | 2,637,923.92 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 321,814.80 | 324,049.51 | 324,294.44 | 338,482.22 |
| 19 | Travel | 13,039.89 | 11,390.41 | 8,125.92 | 14,982.18 |
| 20 | Contractual Services | 74,120.44 | 75,473.98 | 666,455.39 | 466,737.27 |
| 21 | Supplies and Materials | 4,007.16 | 4,222.69 | 2,406.14 | 4,575.24 |
| 22 | Grants and Subsidies | 721,486.85 | 425,301.60 | 318,828.10 | 177,821.76 |
| 23 | Capital Outlay | 1,060.00 | 8,078.01 | 2,683.80 | 4,409.90 |
| 24 | Total Operating Expenditures/Expenses | 1,135,529.14 | 848,516.20 | 1,322,793.79 | 1,007,008.57 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | (3,000,000.00) | - | - |
| 28 | Net Transfers In (Out) | - | (3,000,000.00) | - | - |
| 29 | | | | | |
| 30 | Net Change | 820,846.11 | (1,847,056.95) | 505,989.56 | 1,630,915.35 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 4,302,771.81 | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 |
| 33 | Ending Equity | 5,123,617.92 | 3,276,560.97 | 3,782,550.53 | 5,413,465.88 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |
| 2 | Total Assets | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 50,118.92 | 31,296.44 | 55,824.00 | 40,979.50 |
| 8 | Unreserved Fund Balance | 1,594,191.29 | 2,179,413.77 | 1,864,673.18 | 2,694,733.48 |
| 9 | Total Fund Equity | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |
| 10 | Total Liabilities and Fund Equity | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Taxes | 240,282.24 | 281,439.69 | 353,831.71 | 333,368.71 |
| 14 | Licenses, Permits and Fees | 1,866,948.62 | 2,313,518.79 | 2,136,876.50 | 2,586,088.11 |
| 15 | Fines, Forfeits and Penalties | 891.81 | 311.31 | 1,072.23 | 1,330.78 |
| 16 | Use of Money and Property | - | - | - | 54,476.50 |
| 17 | Sales and Services | 459.60 | 2,858.96 | 2,164.09 | 2,462.76 |
| 18 | Administering Programs | - | - | - | - |
| 19 | Other Revenue | - | - | 110.38 | 15.12 |
| 20 | Total Operating Revenue | 2,108,582.27 | 2,598,128.75 | 2,494,054.91 | 2,977,741.98 |
| 21 | | | | | |
| 22 | Personal Services and Benefits | 1,963,619.84 | 2,032,858.14 | 2,394,023.65 | 2,247,931.77 |
| 23 | Travel | 88,363.27 | 85,335.61 | 88,609.76 | 80,399.21 |
| 24 | Contractual Services | 363,923.27 | 376,246.11 | 428,555.86 | 388,367.63 |
| 25 | Supplies and Materials | 25,765.17 | 22,466.09 | 26,833.03 | 51,130.44 |
| 26 | Grants and Subsidies | 98,316.87 | 78,290.53 | 119,553.62 | 78,951.67 |
| 27 | Capital Outlay | 54,637.81 | 24,610.97 | 27,061.82 | 43,788.91 |
| 28 | Other Expense | - | - | 350.00 | - |
| 29 | Total Operating Expenditures/Expenses | 2,594,626.23 | 2,619,807.45 | 3,084,987.74 | 2,890,569.63 |
| 30 | | | | | |
| 31 | Transfers In | 576,799.55 | 591,058.46 | 568,078.36 | 758,303.27 |
| 32 | Transfers Out | (5,529.59) | (2,979.76) | (267,358.56) | (300,675.08) |
| 33 | Net Transfers In (Out) | 571,269.96 | 588,078.70 | 300,719.80 | 457,628.19 |
| 34 | | | | | |
| 35 | Net Change | 85,226.00 | 566,400.00 | (290,213.03) | 544,800.54 |
| 36 | | | | | |
| 37 | Beginning Fund Equity | 1,559,084.21 | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 |
| 38 | Prior Period Adjustment | - | - | - | 270,415.26 |
| 39 | Ending Equity | 1,644,310.21 | 2,210,710.21 | 1,920,497.18 | 2,735,712.98 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 16,583,056.75 | 8,551,198.43 | 15,793,870.32 | 21,321,611.23 |
| 2 | Loans and Notes Receivable | 26,162,261.83 | 25,503,143.14 | 25,700,976.96 | 26,063,337.57 |
| 3 | Total Assets | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 | 47,384,948.80 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | - | - | - | 1,000.00 |
| 9 | Unreserved Fund Balance | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 | 47,383,948.80 |
| 10 | Total Fund Equity | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 | 47,384,948.80 |
| 11 | Total Liabilities and Fund Equity | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 | 47,384,948.80 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 1,485,688.94 | 2,022,938.75 | 1,377,662.02 | 347,515.22 |
| 15 | Licenses, Permits and Fees | 1,675,155.82 | 1,621,785.67 | 1,657,846.50 | 1,645,658.56 |
| 16 | Use of Money and Property | 597,163.26 | 757,152.09 | 465,714.67 | 381,032.78 |
| 17 | Administering Programs | - | - | - | - |
| 18 | Other Revenue | - | - | - | 48,836.00 |
| 19 | Total Operating Revenue | 3,758,008.02 | 4,401,876.51 | 3,501,223.19 | 2,423,042.56 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | - | - | - | - |
| 22 | Travel | - | - | - | - |
| 23 | Contractual Services | 28,375.21 | 7,523.52 | 360.00 | 1,260.00 |
| 24 | Supplies and Materials | - | - | - | - |
| 25 | Grants and Subsidies | 5,510,903.15 | 22,122,799.08 | 5,646,620.38 | 6,946,496.41 |
| 26 | Capital Outlay | - | - | - | - |
| 27 | Bad Debts Expense | - | - | - | - |
| 28 | Total Operating Expenditures/Expenses | 5,539,278.36 | 22,130,322.60 | 5,646,980.38 | 6,947,756.41 |
| 29 | | | | | |
| 30 | Transfers In | 8,791,441.00 | 9,541,781.58 | 10,086,449.73 | 11,043,639.17 |
| 31 | Transfers Out | (500,000.00) | (504,312.50) | (500,000.00) | (462,514.83) |
| 32 | Net Transfers In (Out) | 8,291,441.00 | 9,037,469.08 | 9,586,449.73 | 10,581,124.34 |
| 33 | | | | | |
| 34 | Net Change | 6,510,170.66 | (8,690,977.01) | 7,440,692.54 | 6,056,410.49 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 36,234,961.09 | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 |
| 37 | Prior Period Adjustment | 186.83 | - | (186.83) | (166,308.97) |
| 38 | Ending Equity | 42,745,318.58 | 34,054,341.57 | 41,494,847.28 | 47,384,948.80 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |
| 2 | Total Assets | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |
| 9 | Total Fund Equity | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |
| 10 | Total Liabilities and Fund Equity | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 16,236.00 | 16,402.00 | 17,892.00 | 18,640.00 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Total Operating Revenue | 16,236.00 | 16,402.00 | 17,892.00 | 18,640.00 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 6,191.51 | 7,475.00 | 9,068.69 | 9,753.50 |
| 18 | Travel | 4,271.78 | 3,312.12 | 3,356.53 | 4,298.91 |
| 19 | Contractual Services | 9,694.54 | 9,096.26 | 11,751.01 | 13,516.99 |
| 20 | Supplies and Materials | 153.60 | - | - | - |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | 13.87 | - |
| 23 | Total Operating Expenditures/Expenses | 20,311.43 | 19,883.38 | 24,190.10 | 27,569.40 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (4,075.43) | (3,481.38) | (6,298.10) | (8,929.40) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 39,801.85 | 35,726.42 | 32,245.04 | 25,946.94 |
| 32 | Ending Equity | 35,726.42 | 32,245.04 | 25,946.94 | 17,017.54 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (206,830.00) | (21,308.15) | 168,813.12 | (133,173.81) |
| 2 | Total Assets | (206,830.00) | (21,308.15) | 168,813.12 | (133,173.81) |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | 152.85 | - |
| 8 | Unreserved Fund Balance | (206,830.00) | (21,308.15) | 168,660.27 | (133,203.81) |
| 9 | Total Fund Equity | (206,830.00) | (21,308.15) | 168,813.12 | (133,203.81) |
| 10 | Total Liabilities and Fund Equity | (206,830.00) | (21,308.15) | 168,813.12 | (133,203.81) |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Administering Programs | 1,004,650.00 | 1,219,295.00 | 999,248.00 | 2,796,246.00 |
| 15 | Total Operating Revenue | 1,004,650.00 | 1,219,295.00 | 999,248.00 | 2,796,246.00 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | 26,870.97 | 43,172.07 |
| 18 | Travel | - | - | 757.79 | 1,591.84 |
| 19 | Contractual Services | 442,809.90 | 328,664.10 | 576,661.58 | 711,306.02 |
| 20 | Supplies and Materials | 719.60 | 351.77 | 224.07 | 115.93 |
| 21 | Grants and Subsidies | 732,008.05 | 707,737.04 | 471,952.66 | 2,055,575.05 |
| 22 | Capital Outlay | - | - | 18.22 | 235.70 |
| 23 | Total Operating Expenditures/Expenses | 1,175,537.55 | 1,036,752.91 | 1,076,485.29 | 2,811,996.61 |
| 24 | | | | | |
| 25 | Transfers In | 5,529.59 | 2,979.76 | 267,358.56 | - |
| 26 | Transfers Out | - | - | - | (15,851.06) |
| 27 | Net Transfers In (Out) | 5,529.59 | 2,979.76 | 267,358.56 | (15,851.06) |
| 28 | | | | | |
| 29 | Net Change | (165,357.96) | 185,521.85 | 190,121.27 | (31,601.67) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | (41,472.04) | (206,830.00) | (21,308.15) | 168,813.12 |
| 32 | Prior Period Adjustment | - | - | - | (270,415.26) |
| 33 | Ending Equity | (206,830.00) | (21,308.15) | 168,813.12 | (133,203.81) |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| 2 | Total Assets | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| 9 | Total Fund Equity | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| 10 | Total Liabilities and Fund Equity | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 17,010.00 | 3,200.00 | 6,726.71 | 10,808.50 |
| 14 | Fines, Forfeits and Penalties | - | - | 22,431.94 | 26,810.81 |
| 15 | Total Operating Revenue | 17,010.00 | 3,200.00 | 29,158.65 | 37,619.31 |
| 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 | 49,114.49 | 55,110.75 | 38,204.79 | - |
| 26 | Transfers Out | - | (6,020.00) | - | - |
| 27 | Net Transfers In (Out) | 49,114.49 | 49,090.75 | 38,204.79 | - |
| 28 | | | | | |
| 29 | Net Change | 32,555.99 | 8,897.39 | 39,042.44 | 37,619.31 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 1,086,984.63 | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 1,119,540.62 | 1,128,438.01 | 1,167,480.45 | 1,205,099.76 |

**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 | FY2013 |
|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 100,000.00 | 82,628.57 | 13,602.54 |
| 2 | Total Assets | 100,000.00 | 82,628.57 | 13,602.54 |
| 3 | | | | |
| 4 | Accounts Payable | - | - | - |
| 5 | Total Liabilities | - | - | - |
| 6 | | | | |
| 7 | Reserve for Encumbrances | - | - | - |
| 8 | Unreserved Fund Balance | 100,000.00 | 82,628.57 | 13,602.54 |
| 9 | Total Fund Equity | 100,000.00 | 82,628.57 | 13,602.54 |
| 10 | Total Liabilities and Fund Equity | 100,000.00 | 82,628.57 | 13,602.54 |
| 11 | | | | |
| 12 | | | | |
| 13 | Licenses, Permits and Fees | 100,000.00 | - | - |
| 14 | Fines, Forfeits and Penalties | - | - | - |
| 15 | Use of Money and Property | - | - | 2,027.35 |
| 16 | Total Operating Revenue | 100,000.00 | - | 2,027.35 |
| 17 | | | | |
| 18 | Personal Services and Benefits | - | 18,457.89 | 60,520.72 |
| 19 | Travel | - | 189.70 | - |
| 20 | Contractual Services | - | 77.82 | 980.54 |
| 21 | Supplies and Materials | - | - | - |
| 22 | Grants and Subsidies | - | - | - |
| 23 | Capital Outlay | - | - | - |
| 24 | Total Operating Expenditures/Expenses | - | 18,725.41 | 61,501.26 |
| 25 | | | | |
| 26 | Transfers In | - | 1,353.98 | - |
| 27 | Transfers Out | - | - | (9,552.12) |
| 28 | Net Transfers In (Out) | - | 1,353.98 | (9,552.12) |
| 29 | | | | |
| 30 | Net Change | 100,000.00 | (17,371.43) | (69,026.03) |
| 31 | | | | |
| 32 | Beginning Fund Equity | - | 100,000.00 | 82,628.57 |
| 33 | Ending Equity | 100,000.00 | 82,628.57 | 13,602.54 |

**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:** 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| 2 | Total Assets | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| 9 | Total Fund Equity | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| 10 | Total Liabilities and Fund Equity | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | - | - | - | - |
| 14 | Fines, Forfeits and Penalties | - | - | - | - |
| 15 | Use of Money and Property | - | - | - | 177,411.51 |
| 16 | Other Revenue | - | 6,491.51 | - | 8,440,368.42 |
| 17 | Total Operating Revenue | - | 6,491.51 | - | 8,617,779.93 |
| 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 | 307,671.76 | 345,677.11 | 245,907.03 | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | 307,671.76 | 345,677.11 | 245,907.03 | - |
| 30 | | | | | |
| 31 | Net Change | 307,671.76 | 352,168.62 | 245,907.03 | 8,617,779.93 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | 6,765,469.66 | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 |
| 34 | Ending Equity | 7,073,141.42 | 7,425,310.04 | 7,671,217.07 | 16,288,997.00 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |
| 2 | Total Assets | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 122,742.12 | - | 41,398.00 | 143,605.42 |
| 8 | Unreserved Fund Balance | 2,805,061.69 | 2,962,255.59 | 2,893,305.65 | 2,786,334.40 |
| 9 | Total Fund Equity | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |
| 10 | Total Liabilities and Fund Equity | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 77,878.13 | 82,244.40 | 57,331.00 | 62,580.13 |
| 14 | Use of Money and Property | 565,567.54 | 640,119.29 | 900,614.12 | 75,653.60 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 643,445.67 | 722,363.69 | 957,945.12 | 138,233.73 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 62,310.84 | 77,500.67 | 98,898.92 | 54,492.70 |
| 21 | Supplies and Materials | - | 54,565.43 | 31,856.95 | 43,271.79 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | 68,291.00 | 60,375.77 | 45,233.07 |
| 24 | Total Operating Expenditures/Expenses | 62,310.84 | 200,357.10 | 191,131.64 | 142,997.56 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | (433,604.49) | (487,554.81) | (794,365.42) | - |
| 28 | Net Transfers In (Out) | (433,604.49) | (487,554.81) | (794,365.42) | - |
| 29 | | | | | |
| 30 | Net Change | 147,530.34 | 34,451.78 | (27,551.94) | (4,763.83) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 2,780,273.47 | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 |
| 33 | Ending Equity | 2,927,803.81 | 2,962,255.59 | 2,934,703.65 | 2,929,939.82 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |
| 2 | Total Assets | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |
| 9 | Total Fund Equity | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |
| 10 | Total Liabilities and Fund Equity | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | - | - | - | - |
| 14 | Use of Money and Property | - | - | - | 152.96 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | - | - | - | 152.96 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | - | - | - | - |
| 21 | Supplies and Materials | - | - | - | - |
| 22 | Total Operating Expenditures/Expenses | - | - | - | - |
| 23 | | | | | |
| 24 | Transfers In | 18.69 | 6,040.99 | 174.26 | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | 18.69 | 6,040.99 | 174.26 | - |
| 27 | | | | | |
| 28 | Net Change | 18.69 | 6,040.99 | 174.26 | 152.96 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 410.72 | 429.41 | 6,470.40 | 6,644.66 |
| 31 | Ending Equity | 429.41 | 6,470.40 | 6,644.66 | 6,797.62 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash and Cash Equivalents | 37,390,662.72 | 27,253,947.34 | 84,701,277.89 | - |
| 2 | Restricted Cash | 9,975.49 | 335,026.06 | 3,011.66 | - |
| 3 | Restricted Investments | 374,421.62 | 374,421.62 | 95,770.84 | - |
| 4 | Investments | - | - | 715,823.81 | |
| 5 | Long Term Investments | 56,673,603.62 | 79,849,645.87 | 59,608,265.57 | - |
| 6 | Accounts Receivable | - | - | - | - |
| 7 | Interest and Dividends Receivable | 1,878,255.30 | 2,379,117.71 | 2,080,222.52 | - |
| 8 | Loans and Notes Receivable | 17,693,316.15 | 22,969,684.30 | 14,831,981.83 | - |
| 9 | Long Term Loans and Notes Receivable | 165,746,204.63 | 166,938,327.02 | 186,933,749.17 | - |
| 10 | Due From Other Governments | 320,060.90 | 377,919.46 | 356,693.43 | - |
| 11 | Deferred Charges and Other Assets | 38,000.36 | 48,143.87 | 51,683.49 | - |
| 12 | Deferred Charges - Long Term | 464,146.11 | 636,595.87 | 866,112.62 | - |
| 13 | Total Assets | 280,588,646.90 | 301,162,829.12 | 350,244,592.83 | - |
| 14 | | | | | |
| 15 | Accounts Payable | 159,077.05 | 222,538.30 | 554,122.03 | - |
| 16 | Due to Other Governments | - | - | 88,077.09 | - |
| 17 | Due to Other Funds | - | - | 196,621.67 | - |
| 18 | Accrued Liabilities | 12,030.20 | 15,497.84 | 15,757.95 | - |
| 19 | Compensated Absences Payable | 26,778.25 | 33,007.30 | 33,387.78 | - |
| 20 | Accrued Interest Payable | 1,136,900.41 | 2,185,927.27 | 1,408,225.40 | - |
| 21 | Compensated Absences Payable - LT | 23,986.20 | 29,400.15 | 29,253.46 | - |
| 22 | Bonds and Notes Payable | 40,573,626.11 | 4,341,832.83 | 6,283,973.87 | - |
| 23 | Bonds and Notes Payable - LT | 65,472,133.07 | 97,741,571.72 | 147,791,546.62 | - |
| 24 | Total Liabilities | 107,404,531.29 | 104,569,775.41 | 156,400,965.87 | - |
| 25 | | | | | |
| 26 | Restricted for Debt Service | 384,397.11 | 709,447.68 | 98,782.50 | - |
| 27 | Unrestricted Net Assets | 172,799,718.50 | 195,883,606.03 | 193,744,844.46 | - |
| 28 | Total Fund Equity | 173,184,115.61 | 196,593,053.71 | 193,843,626.96 | - |
| 29 | Total Liabilities and Fund Equity | 280,588,646.90 | 301,162,829.12 | 350,244,592.83 | - |
| 30 | | | | | |
| 31 | | | | | |
| 32 | Use of Money and Property | 3,937,121.85 | 4,152,911.86 | 3,927,396.01 | - |
| 33 | Sales and Services | 1,301,150.17 | 1,320,246.72 | 1,242,848.62 | - |
| 34 | Administering Programs | 12,462,721.25 | 15,274,974.29 | 4,288,793.05 | - |
| 35 | Other Revenue | 543,160.00 | 541,305.50 | - | - |
| 36 | Total Operating Revenue | 18,244,153.27 | 21,289,438.37 | 9,459,037.68 | - |
| 37 | | | | | |
| 38 | Personal Services and Benefits | 226,449.29 | 238,398.69 | 244,707.64 | - |
| 39 | Travel | 10,290.74 | 11,629.47 | 8,061.07 | - |
| 40 | Contractual Services | 340,886.97 | 436,612.69 | 533,134.95 | - |
| 41 | Supplies and Materials | 1,008.21 | 872.25 | 1,598.14 | - |
| 42 | Grants and Subsidies | 832,428.16 | 5,946,327.67 | 11,484,629.50 | - |
| 43 | Capital Outlay | - | 1,223.43 | 737.76 | - |
| 44 | Other Expense | 43,443.53 | 228,497.30 | 90,168.87 | - |
| 45 | Interest Expense | 2,963,018.37 | 4,206,436.66 | 3,990,386.80 | - |
| 46 | Depreciation/Amortization | 38,000.36 | 38,980.33 | 51,600.78 | - |
| 47 | Total Operating Expenses | 4,455,525.63 | 11,108,978.49 | 16,405,025.51 | - |
| 48 | | | | | |
| 49 | Net Income (Loss) | 13,788,627.64 | 10,180,459.88 | (6,945,987.83) | - |
| 50 | | | | | |
| 51 | Nonoperating Revenue: | | | | |
| 52 | Interest Income | 2,721,675.91 | 3,258,673.12 | 3,493,582.34 | - |
| 53 | Other Revenue | - | - | 504,472.83 | - |
| 54 | Total Nonoperating Revenue | 2,721,675.91 | 3,258,673.12 | 3,998,055.17 | - |
| 55 | | | | | |
| 56 | Income (Loss) Before Transfers | 16,510,303.55 | 13,439,133.00 | (2,947,932.66) | - |
| 57 | | | | | |
| 58 | Transfers In | - | 10,000,000.00 | - | - |
| 59 | Transfers Out | (33,478.25) | (30,194.90) | (31,393.42) | - |
| 60 | Net Transfers In (Out) | (33,478.25) | 9,969,805.10 | (31,393.42) | - |
| 61 | | | | | |
| 62 | Net Change | 16,476,825.30 | 23,408,938.10 | (2,979,326.08) | - |
| 63 | | | | | |
| 64 | Beginning Net Assets | 156,707,290.31 | 173,184,115.61 | 196,593,053.71 | - |
| 65 | Prior Period Adjustment | - | - | 229,899.33 | - |
| 66 | Ending Net Assets | 173,184,115.61 | 196,593,053.71 | 193,843,626.96 | - |

## 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 | FY2013 |
|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| 2 | Total Assets | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| 3 | | | | |
| 4 | Accounts Payable | - | - | - |
| 5 | Total Liabilities | - | - | - |
| 6 | | | | |
| 7 | Reserve for Encumbrances | - | - | - |
| 8 | Unreserved Fund Balance | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| 9 | Total Fund Equity | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| 10 | Total Liabilities and Fund Equity | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |
| 11 | | | | |
| 12 | | | | |
| 13 | Fines, Forfeits and Penalties | - | - | - |
| 14 | Use of Money and Property | - | - | 340,706.61 |
| 15 | Other Revenue | 14,179,000.00 | 19,367,632.67 | 28,575,000.00 |
| 16 | Total Operating Revenue | 14,179,000.00 | 19,367,632.67 | 28,915,706.61 |
| 17 | | | | |
| 18 | Personal Services and Benefits | - | - | - |
| 19 | Travel | - | - | - |
| 20 | Contractual Services | - | - | - |
| 21 | Supplies and Materials | - | - | - |
| 22 | Grants and Subsidies | - | 3,833,132.67 | 23,556,500.00 |
| 23 | Total Operating Expenditures/Expenses | - | 3,833,132.67 | 23,556,500.00 |
| 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 | 5,359,206.61 |
| 30 | | | | |
| 31 | Beginning Fund Equity | - | 14,179,000.00 | 29,866,093.77 |
| 32 | Ending Equity | 14,179,000.00 | 29,866,093.77 | 35,225,300.38 |

## Department of Environment and Natural Resources

**Other Fund Balances**

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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash and Cash Equivalents | 35,748,267.04 | 25,434,361.61 | 25,109,306.43 | - |
| 2 | Restricted Cash | 526,381.48 | 10,647.56 | - | - |
| 3 | Restricted Investments | 419,250.00 | 419,250.00 | - | - |
| 4 | Long Term Investments | 35,103,975.11 | 38,070,440.16 | 50,366,910.29 | - |
| 5 | Accounts Receivable | - | - | - | - |
| 6 | Interest and Dividends Receivable | 1,299,055.07 | 1,706,087.21 | 1,563,239.08 | - |
| 7 | Loans and Notes Receivable | 11,003,289.08 | 13,075,530.44 | 9,667,421.06 | - |
| 8 | Long Term Loans and Notes Receivable | 124,535,864.04 | 139,095,942.65 | 130,848,838.93 | - |
| 9 | Due From Other Governments | 472,787.00 | 506,918.42 | 446,271.71 | - |
| 10 | Deferred Charges and Other Assets | 41,920.70 | 37,013.57 | 28,213.11 | - |
| 11 | Deferred Charges - Long Term | 497,958.94 | 510,176.82 | 451,336.99 | - |
| 12 | Total Assets | 209,648,748.46 | 218,866,368.44 | 218,481,537.60 | - |
| 13 | | | | | |
| 14 | Accounts Payable | 179,004.29 | 253,749.77 | 259,731.58 | - |
| 15 | Accrued Liabilities | 11,179.78 | 11,709.60 | 14,078.71 | - |
| 16 | Compensated Absences Payable | 25,641.87 | 22,255.61 | 28,743.58 | - |
| 17 | Accrued Interest Payable | 913,356.92 | 1,545,309.59 | 773,690.17 | - |
| 18 | Compensated Absences Payable - LT | 22,968.31 | 19,823.44 | 25,184.34 | - |
| 19 | Bonds and Notes Payable | 20,538,820.77 | 2,965,454.12 | 3,798,212.02 | - |
| 20 | Bonds and Notes Payable - LT | 54,925,829.82 | 69,166,164.92 | 64,831,214.20 | - |
| 21 | Total Liabilities | 76,616,801.76 | 73,984,467.05 | 69,730,854.60 | - |
| 22 | | | | | |
| 23 | Restricted for Debt Service | 945,631.48 | 429,897.56 | - | - |
| 24 | Unrestricted Net Assets | 132,086,315.22 | 144,452,003.83 | 148,750,683.00 | - |
| 25 | Total Fund Equity | 133,031,946.70 | 144,881,901.39 | 148,750,683.00 | - |
| 26 | Total Liabilities and Fund Equity | 209,648,748.46 | 218,866,368.44 | 218,481,537.60 | - |
| 27 | | | | | |
| 28 | | | | | |
| 29 | Use of Money and Property | 2,847,119.96 | 3,509,799.74 | 3,610,606.06 | - |
| 30 | Sales and Services | 886,286.39 | 1,034,033.81 | 1,064,542.48 | - |
| 31 | Administering Programs | 16,556,851.88 | 27,045,607.63 | 7,125,214.43 | - |
| 32 | Other Revenue | 264,240.00 | 263,321.80 | - | - |
| 33 | Total Operating Revenue | 20,554,498.23 | 31,852,762.98 | 11,800,362.97 | - |
| 34 | | | | | |
| 35 | Personal Services and Benefits | 219,271.13 | 194,994.97 | 232,572.43 | - |
| 36 | Travel | 12,219.34 | 9,268.42 | 10,812.37 | - |
| 37 | Contractual Services | 577,486.30 | 750,527.19 | 377,599.01 | - |
| 38 | Supplies and Materials | 1,008.24 | 903.98 | 1,598.17 | - |
| 39 | Grants and Subsidies | 1,940,700.00 | 8,036,481.00 | 7,771,750.59 | - |
| 40 | Capital Outlay | 571.50 | 1,697.63 | 698.72 | - |
| 41 | Interest Expense | 2,237,170.11 | 2,911,456.91 | 2,495,704.80 | - |
| 42 | Other Expense | 35,703.13 | 26,394.25 | 4,145.67 | - |
| 43 | Depreciation/Amortization | 41,920.70 | 30,989.07 | 38,686.02 | - |
| 44 | Total Operating Expenses | 5,066,050.45 | 11,962,713.42 | 10,933,567.78 | - |
| 45 | | | | | |
| 46 | Net Income (Loss) | 15,488,447.78 | 19,890,049.56 | 866,795.19 | - |
| 47 | | | | | |
| 48 | Nonoperating Revenue: | | | | |
| 49 | Interest Income | 1,681,054.68 | 1,987,079.45 | 2,350,617.86 | - |
| 50 | Grant and Other Income | - | - | 245,443.96 | - |
| 51 | Total Nonoperating Revenue: | 1,681,054.68 | 1,987,079.45 | 2,596,061.82 | - |
| 52 | | | | | |
| 53 | Income (Loss) Before Transfers | 17,169,502.46 | 21,877,129.01 | 3,462,857.01 | - |
| 54 | | | | | |
| 55 | Transfers In | - | - | - | - |
| 56 | Transfers Out | (29,388.59) | (10,027,174.32) | (28,060.14) | - |
| 57 | Net Transfers In (Out) | (29,388.59) | (10,027,174.32) | (28,060.14) | - |
| 58 | | | | | |
| 59 | Net Change | 17,140,113.87 | 11,849,954.69 | 3,434,796.87 | - |
| 60 | | | | | |
| 61 | Beginning Net Assets | 115,891,832.83 | 133,031,946.70 | 144,881,901.39 | - |
| 62 | Prior Period Adjustment | - | - | 433,984.74 | - |
| 63 | Ending Net Assets | 133,031,946.70 | 144,881,901.39 | 148,750,683.00 | - |

## 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 | FY2013 |
|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| 2 | Total Assets | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| 3 | | | | |
| 4 | Accounts Payable | - | - | - |
| 5 | Total Liabilities | - | - | - |
| 6 | | | | |
| 7 | Reserve for Encumbrances | - | - | - |
| 8 | Unreserved Fund Balance | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| 9 | Total Fund Equity | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| 10 | Total Liabilities and Fund Equity | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |
| 11 | | | | |
| 12 | | | | |
| 13 | Fines, Forfeits and Penalties | - | - | - |
| 14 | Use of Money and Property | - | - | 316,249.50 |
| 15 | Other Revenue | 25,568,000.00 | 1,716,164.22 | 1,800,000.00 |
| 16 | Total Operating Revenue | 25,568,000.00 | 1,716,164.22 | 2,116,249.50 |
| 17 | | | | |
| 18 | Grants and Subsidies | 5,500,000.00 | 11,068,664.22 | 7,190,670.56 |
| 19 | Total Operating Expenditures/Expenses | 5,500,000.00 | 11,068,664.22 | 7,190,670.56 |
| 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) | (5,074,421.06) |
| 26 | | | | |
| 27 | Beginning Fund Equity | - | 20,068,000.00 | 11,003,553.23 |
| 28 | Ending Equity | 20,068,000.00 | 11,003,553.23 | 5,929,132.17 |

## Public Utilities Commission

**State Accounting System - Other Fund Balances**

**Company 3014 - Telephone Solicitation Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |
| 2 | Total Assets | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |
| 8 | Total Fund Equity | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |
| 9 | Total Liabilities and Fund Equity | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 46,300.00 | 43,950.00 | 48,750.00 | 50,200.00 |
| 13 | Fines, Forfeits and Penalties | 1,000.00 | - | 1,500.00 | 500.00 |
| 14 | Use of Money and Property | 19,305.47 | 12,175.06 | 9,086.84 | 6,609.74 |
| 15 | Total Operating Revenue | 66,605.47 | 56,125.06 | 59,336.84 | 57,309.74 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 7,406.84 | 19,392.15 | 19,694.62 | 11,418.92 |
| 18 | Travel | - | 54.25 | 1,573.88 | 1,936.51 |
| 19 | Contractual Services | 4,265.39 | 17,858.53 | 20,251.29 | 3,041.04 |
| 20 | Supplies and Materials | 4,004.32 | 9,287.22 | 196.84 | 53.94 |
| 21 | Capital Outlay | - | - | 96.90 | - |
| 22 | Total Operating Expenditures/Expenses | 15,676.55 | 46,592.15 | 41,813.53 | 16,450.41 |
| 23 | | | | | |
| 24 | Transfers In | 85.41 | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | 85.41 | - | - | - |
| 27 | | | | | |
| 28 | Net Change | 51,014.33 | 9,532.91 | 17,523.31 | 40,859.33 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 208,657.62 | 259,671.95 | 269,204.86 | 286,728.17 |
| 31 | Ending Equity | 259,671.95 | 269,204.86 | 286,728.17 | 327,587.50 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 229,174.89 | 228,857.05 | 206,986.44 | 180,466.23 |
| 2 | Total Assets | 229,174.89 | 228,857.05 | 206,986.44 | 180,466.23 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 1,591.98 | - | - |
| 8 | Unreserved Fund Balance | 229,174.89 | 227,265.07 | 206,986.44 | 180,466.23 |
| 9 | Total Fund Equity | 229,174.89 | 228,857.05 | 206,986.44 | 180,466.23 |
| 10 | Total Liabilities and Fund Equity | 229,174.89 | 228,857.05 | 206,986.44 | 180,466.23 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 107,299.00 | 98,683.00 | 91,955.00 | 102,132.00 |
| 14 | Fines, Forfeits and Penalties | - | 2,000.00 | - | - |
| 15 | Use of Money and Property | 8,848.41 | 11,708.80 | 6,634.49 | 4,498.59 |
| 16 | Total Operating Revenue | 116,147.41 | 112,391.80 | 98,589.49 | 106,630.59 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 89,905.70 | 107,636.26 | 115,511.55 | 126,877.38 |
| 19 | Travel | 6,343.64 | 322.44 | 1,768.10 | 2,476.54 |
| 20 | Contractual Services | 5,102.58 | 2,682.79 | 1,588.47 | 3,069.91 |
| 21 | Supplies and Materials | 780.90 | 68.15 | - | 385.37 |
| 22 | Capital Outlay | 9,701.59 | 2,000.00 | 1,591.98 | 341.60 |
| 23 | Total Operating Expenditures/Expenses | 111,834.41 | 112,709.64 | 120,460.10 | 133,150.80 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 4,313.00 | (317.84) | (21,870.61) | (26,520.21) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 224,861.89 | 229,174.89 | 228,857.05 | 206,986.44 |
| 32 | Ending Equity | 229,174.89 | 228,857.05 | 206,986.44 | 180,466.23 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 4,748.00 | 19,385.11 | 7,833.55 | 7,634.00 |
| 9 | Unreserved Fund Balance | 2,032,166.92 | 1,991,065.21 | 2,444,647.16 | 2,758,169.47 |
| 10 | Total Fund Equity | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |
| 11 | Total Liabilities and Fund Equity | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Taxes | 1,879,578.97 | 1,729,533.78 | 2,072,311.63 | 1,966,592.97 |
| 15 | Licenses, Permits and Fees | 3,000.00 | 2,620.27 | 2,625.00 | 55,011.57 |
| 16 | Use of Money and Property | 108,903.57 | 130,851.94 | 97,020.08 | 68,032.61 |
| 17 | Other Revenue | - | 1,089.30 | - | 207.00 |
| 18 | Total Operating Revenue | 1,991,482.54 | 1,864,095.29 | 2,171,956.71 | 2,089,844.15 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,304,496.16 | 1,433,776.00 | 1,397,764.79 | 1,506,338.97 |
| 21 | Travel | 82,512.26 | 71,393.98 | 53,162.68 | 49,968.38 |
| 22 | Contractual Services | 151,200.05 | 283,115.40 | 240,528.15 | 186,636.82 |
| 23 | Supplies and Materials | 10,887.69 | 11,960.39 | 9,297.53 | 9,197.14 |
| 24 | Capital Outlay | 13,276.65 | 11,318.16 | 24,286.13 | 26,213.47 |
| 25 | Other Expense | - | 6.51 | - | - |
| 26 | Total Operating Expenditures/Expenses | 1,562,372.81 | 1,811,570.44 | 1,725,039.28 | 1,778,354.78 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 429,109.73 | 52,524.85 | 446,917.43 | 311,489.37 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 1,608,005.19 | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 |
| 35 | Prior Period Adjustment | (200.00) | (78,989.45) | (4,887.04) | 1,833.39 |
| 36 | Ending Equity | 2,036,914.92 | 2,010,450.32 | 2,452,480.71 | 2,765,803.47 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 290,829.38 | 359,664.22 | 572,670.70 | 610,635.06 |
| 2 | Accounts Receivable | - | - | 6,350.00 | 16,350.00 |
| 3 | Total Assets | 290,829.38 | 359,664.22 | 579,020.70 | 626,985.06 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Unreserved Fund Balance | 290,829.38 | 359,664.22 | 579,020.70 | 626,985.06 |
| 9 | Total Fund Equity | 290,829.38 | 359,664.22 | 579,020.70 | 626,985.06 |
| 10 | Total Liabilities and Fund Equity | 290,829.38 | 359,664.22 | 579,020.70 | 626,985.06 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 628,791.31 | 550,111.33 | 811,795.40 | 730,265.90 |
| 14 | Use of Money and Property | 3,000.00 | 3,400.00 | 3,900.00 | 6,250.00 |
| 15 | Other Revenue | 11,383.88 | 15,056.47 | 10,380.49 | 11,443.46 |
| 16 | Total Operating Revenue | 643,175.19 | 568,567.80 | 826,075.89 | 747,959.36 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 12,656.68 | 16,107.10 | 8,505.92 | 8,537.54 |
| 19 | Travel | 25,513.82 | 21,925.89 | 6,616.28 | 15,054.70 |
| 20 | Contractual Services | 660,973.83 | 437,920.34 | 608,480.61 | 665,318.38 |
| 21 | Supplies and Materials | 22,957.08 | 18,784.16 | 11,294.69 | 23,319.92 |
| 22 | Capital Outlay | 1,923.31 | - | - | - |
| 23 | Other Expense | - | 2,994.11 | - | - |
| 24 | Total Operating Expenditures/Expenses | 724,024.72 | 497,731.60 | 634,897.50 | 712,230.54 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (80,849.53) | 70,836.20 | 191,178.39 | 35,728.82 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 346,119.91 | 290,829.38 | 359,664.22 | 579,020.70 |
| 33 | Prior Period Adjustment | 25,559.00 | (2,001.36) | 28,178.09 | 12,235.54 |
| 34 | Ending Equity | 290,829.38 | 359,664.22 | 579,020.70 | 626,985.06 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (38,037.25) | (82,977.97) | 50,047.26 | 136,557.01 |
| 2 | Total Assets | (38,037.25) | (82,977.97) | 50,047.26 | 136,557.01 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 182.83 | 604.95 | - | - |
| 8 | Unreserved Fund Balance | (38,220.08) | (83,582.92) | 50,047.26 | 136,557.01 |
| 9 | Total Fund Equity | (38,037.25) | (82,977.97) | 50,047.26 | 136,557.01 |
| 10 | Total Liabilities and Fund Equity | (38,037.25) | (82,977.97) | 50,047.26 | 136,557.01 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 58,346.88 | 86,312.88 | 90,475.00 | 160,618.44 |
| 14 | Fines, Forfeits and Penalties | 650.00 | - | 2,800.00 | 750.00 |
| 15 | Use of Money and Property | - | - | - | 662.57 |
| 16 | Other Revenue | - | - | 722.50 | - |
| 17 | Total Operating Revenue | 58,996.88 | 86,312.88 | 93,997.50 | 162,031.01 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 59,306.82 | 89,650.26 | 95,401.11 | 79,887.46 |
| 20 | Travel | - | 16,603.64 | 13,128.77 | 14,383.43 |
| 21 | Contractual Services | - | 9,233.64 | 6,665.31 | 7,367.33 |
| 22 | Supplies and Materials | - | 1,698.26 | 4,949.63 | 1,813.17 |
| 23 | Capital Outlay | - | 479.80 | 604.95 | - |
| 24 | Interest Expense | 1,287.38 | - | 601.16 | 1,546.22 |
| 25 | Total Operating Expenditures/Expenses | 60,594.20 | 117,665.60 | 121,350.93 | 104,997.61 |
| 26 | | | | | |
| 27 | Transfers In | - | - | 128,334.87 | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | 128,334.87 | - |
| 30 | | | | | |
| 31 | Net Change | (1,597.32) | (31,352.72) | 100,981.44 | 57,033.40 |
| 32 | | | | | |
| 33 | Beginning Fund Equity | (60,561.93) | (38,037.25) | (82,977.97) | 50,047.26 |
| 34 | Prior Period Adjustment | 24,122.00 | (13,588.00) | 32,043.79 | 29,476.35 |
| 35 | Ending Equity | (38,037.25) | (82,977.97) | 50,047.26 | 136,557.01 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |
| 2 | Total Assets | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Due to Other Funds | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Unreserved Fund Balance | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |
| 9 | Total Fund Equity | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |
| 10 | Total Liabilities and Fund Equity | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 594,990.32 | 153,712.77 | 320,824.51 | 248,905.88 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Other Revenue | 550.26 | - | - | 4.10 |
| 16 | Total Operating Revenue | 595,540.58 | 153,712.77 | 320,824.51 | 248,909.98 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 225,175.94 | 131,131.53 | 162,541.33 | 115,801.34 |
| 19 | Travel | 1,882.64 | 508.30 | 204.51 | - |
| 20 | Contractual Services | 424,130.62 | 70,061.48 | 141,821.09 | 172,959.37 |
| 21 | Supplies and Materials | 57.85 | 7.61 | 13.85 | 608.31 |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Other Expense | 2,460.67 | - | - | - |
| 24 | Interest Expense | 8,665.69 | 5,740.86 | 3,658.28 | 1,103.69 |
| 25 | Total Operating Expenditures/Expenses | 662,373.41 | 207,449.78 | 308,239.06 | 290,472.71 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Transfers Out | - | - | - | - |
| 29 | Net Transfers In (Out) | - | - | - | - |
| 30 | | | | | |
| 31 | Net Change | (66,832.83) | (53,737.01) | 12,585.45 | (41,562.73) |
| 32 | | | | | |
| 33 | Beginning Fund Equity | (31,770.55) | (98,603.38) | (36,604.54) | (24,588.55) |
| 34 | Prior Period Adjustment | - | 78,989.45 | (569.46) | 9.00 |
| 35 | Ending Equity | (98,603.38) | (73,350.94) | (24,588.55) | (66,142.28) |

**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 | FY2013 |
|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | (6,595.93) | (2,339.27) |
| 2 | Total Assets | (6,595.93) | (2,339.27) |
| 3 | | | |
| 4 | Accounts Payable | - | - |
| 5 | Due to Other Funds | - | - |
| 6 | Total Liabilities | - | - |
| 7 | | | |
| 8 | Unreserved Fund Balance | (6,595.93) | (2,339.27) |
| 9 | Total Fund Equity | (6,595.93) | (2,339.27) |
| 10 | Total Liabilities and Fund Equity | (6,595.93) | (2,339.27) |
| 11 | | | |
| 12 | | | |
| 13 | Licenses, Permits and Fees | 44,689.60 | 10,395.97 |
| 14 | Use of Money and Property | - | - |
| 15 | Other Revenue | - | - |
| 16 | Total Operating Revenue | 44,689.60 | 10,395.97 |
| 17 | | | |
| 18 | Personal Services and Benefits | 3,222.16 | 2,102.87 |
| 19 | Travel | - | - |
| 20 | Contractual Services | 15,436.41 | 4,027.44 |
| 21 | Supplies and Materials | - | - |
| 22 | Capital Outlay | - | - |
| 23 | Other Expense | - | - |
| 24 | Interest Expense | - | - |
| 25 | Total Operating Expenditures/Expenses | 18,658.57 | 6,130.31 |
| 26 | | | |
| 27 | Transfers In | - | - |
| 28 | Transfers Out | - | - |
| 29 | Net Transfers In (Out) | - | - |
| 30 | | | |
| 31 | Net Change | 26,031.03 | 4,265.66 |
| 32 | | | |
| 33 | Beginning Fund Equity | (36,746.40) | (6,595.93) |
| 34 | Prior Period Adjustment | 4,119.44 | (9.00) |
| 35 | Ending Equity | (6,595.93) | (2,339.27) |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | - | - | - | - |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 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 | 61.99 | 228.30 | 76,401.59 | - |
| 22 | Travel | 222,142.28 | 217,718.22 | 244,319.33 | - |
| 23 | Contractual Services | 75,343.51 | 137,869.80 | 107,463.09 | - |
| 24 | Supplies and Materials | 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 | 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 | (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 forty 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:** Expenses coded to the Law Enforcement Officers Training Fund by the Unified Judicial System in FY2013 were moved to the General Fund prior to year-end.

## Unified Judicial System

**State Accounting System - Other Fund Balances**

**Company 3012 - Board of Bar Examiners**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 89,412.76 | 87,157.88 | 95,801.55 | 82,014.29 |
| 2 | Total Assets | 89,412.76 | 87,157.88 | 95,801.55 | 82,014.29 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 510.80 | - | - | - |
| 8 | Unreserved Fund Balance | 88,901.96 | 87,157.88 | 95,801.55 | 82,014.29 |
| 9 | Total Fund Equity | 89,412.76 | 87,157.88 | 95,801.55 | 82,014.29 |
| 10 | Total Liabilities and Fund Equity | 89,412.76 | 87,157.88 | 95,801.55 | 82,014.29 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 40,875.00 | 47,850.00 | 56,925.00 | 52,725.00 |
| 14 | Use of Money and Property | 4,203.15 | 4,083.36 | 2,566.29 | 1,824.40 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Total Operating Revenue | 45,078.15 | 51,933.36 | 59,491.29 | 54,549.40 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 33,050.16 | 33,578.01 | 30,593.08 | 34,729.20 |
| 19 | Travel | 3,218.77 | 1,625.28 | 2,358.54 | 5,789.20 |
| 20 | Contractual Services | 2,467.07 | 8,660.43 | 6,838.56 | 11,921.34 |
| 21 | Supplies and Materials | 12,594.07 | 9,813.72 | 11,057.44 | 12,446.92 |
| 22 | Capital Outlay | 6,468.00 | 510.80 | - | - |
| 23 | Total Operating Expenditures/Expenses | 57,798.07 | 54,188.24 | 50,847.62 | 64,886.66 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (12,719.92) | (2,254.88) | 8,643.67 | (10,337.26) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 102,132.68 | 89,412.76 | 87,157.88 | 95,801.55 |
| 32 | Prior Period Adjustment | - | - | - | (3,450.00) |
| 33 | Ending Equity | 89,412.76 | 87,157.88 | 95,801.55 | 82,014.29 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |
| 2 | Total Assets | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |
| 9 | Total Fund Equity | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |
| 10 | Total Liabilities and Fund Equity | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 231,704.72 | 215,303.00 | 207,980.98 | 197,103.81 |
| 14 | Use of Money and Property | 6,863.27 | 6,233.61 | 4,013.06 | 2,480.04 |
| 15 | Total Operating Revenue | 238,567.99 | 221,536.61 | 211,994.04 | 199,583.85 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | 64.59 | - | - | 64.59 |
| 18 | Travel | 244.60 | 327.23 | 483.79 | 226.63 |
| 19 | Contractual Services | 540.00 | - | 585.00 | 282.00 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | 225,000.00 | 245,000.00 | 200,000.00 | 200,000.00 |
| 22 | Total Operating Expenditures/Expenses | 225,849.19 | 245,327.23 | 201,068.79 | 200,573.22 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | - | - | - | - |
| 26 | Net Transfers In (Out) | - | - | - | - |
| 27 | | | | | |
| 28 | Net Change | 12,718.80 | (23,790.62) | 10,925.25 | (989.37) |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 22,087.24 | 34,806.04 | 11,015.42 | 21,940.67 |
| 31 | Prior Period Adjustment | - | - | - | - |
| 32 | Ending Equity | 34,806.04 | 11,015.42 | 21,940.67 | 20,951.30 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 191,904.45 | 77,182.06 | 73,659.84 | 98,482.42 |
| 9 | Unreserved Fund Balance | 4,167,654.91 | 5,365,395.51 | 6,544,640.79 | 4,895,313.78 |
| 10 | Total Fund Equity | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |
| 11 | Total Liabilities and Fund Equity | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 1,918,971.37 | 2,239,363.42 | 2,788,563.66 | 3,072,874.28 |
| 15 | Fines, Forfeits and Penalties | 2,396,889.37 | 3,773,903.13 | 3,716,557.60 | 3,569,965.64 |
| 16 | Use of Money and Property | 105,872.66 | 169,098.03 | 165,654.81 | 138,226.74 |
| 17 | Other Revenue | 14,420.61 | - | 105.00 | 4,297.78 |
| 18 | Total Operating Revenue | 4,436,154.01 | 6,182,364.58 | 6,670,881.07 | 6,785,364.44 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 1,170,586.38 | 1,175,308.71 | 1,244,447.13 | 1,984,166.40 |
| 21 | Travel | 49,516.81 | 32,403.77 | 60,012.62 | 106,994.22 |
| 22 | Contractual Services | 1,205,276.39 | 3,242,544.56 | 3,475,924.23 | 5,301,306.03 |
| 23 | Supplies and Materials | 14,071.61 | 28,224.20 | 60,086.90 | 78,976.87 |
| 24 | Grants and Subsidies | - | - | 3,596.84 | 5,434.12 |
| 25 | Capital Outlay | 334,617.33 | 629,525.07 | 659,105.49 | 940,726.12 |
| 26 | Total Operating Expenditures/Expenses | 2,774,068.52 | 5,108,006.31 | 5,503,173.21 | 8,417,603.76 |
| 27 | | | | | |
| 28 | Transfers In | 9,395.08 | 8,659.94 | 8,015.20 | 7,734.89 |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | 9,395.08 | 8,659.94 | 8,015.20 | 7,734.89 |
| 31 | | | | | |
| 32 | Net Change | 1,671,480.57 | 1,083,018.21 | 1,175,723.06 | (1,624,504.43) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 2,688,078.79 | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 |
| 35 | Prior Period Adjustment | - | - | - | - |
| 36 | Ending Equity | 4,359,559.36 | 5,442,577.57 | 6,618,300.63 | 4,993,796.20 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 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 | 708,734.96 | 698,347.23 | 658,081.40 | 618,794.96 |
| 15 | Total Operating Revenue | 708,734.96 | 698,347.23 | 658,081.40 | 618,794.96 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 708,734.96 | 698,347.23 | 658,081.40 | 618,794.96 |
| 20 | Supplies and Materials | - | - | - | - |
| 21 | Grants and Subsidies | - | - | - | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 708,734.96 | 698,347.23 | 658,081.40 | 618,794.96 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | - | - | - | - |
| 30 | | | | | |
| 31 | Beginning Fund Equity | - | - | - | - |
| 32 | Ending Equity | - | - | - | - |

**Company:** 3039
**Company Name:** Reimb. For Referee Services
**Fund Name:** Reimbursement for Referee Services
**Fund Type:** Special Revenue
**Purpose:** Administratively created fund to account for monies received by the Unified Judicial System from the Dept. of Social Services for court appointed referees for child support cases under SDCL 25-7A-6. Payment of legal consultant fees for referees.

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

## Unified Judicial System

**State Accounting System - Other Fund Balances**

**Company 8303 - Drug Screening**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |
| 2 | Total Assets | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |
| 9 | Total Fund Equity | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |
| 10 | Total Liabilities and Fund Equity | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 322.43 | 565.10 | 416.20 | 243.06 |
| 14 | Sales and Services | 21,999.04 | 22,835.00 | 23,939.87 | 16,200.63 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 22,321.47 | 23,400.10 | 24,356.07 | 16,443.69 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | - | - | - |
| 20 | Contractual Services | 11,002.24 | 11,365.84 | 16,887.48 | 12,723.99 |
| 21 | Supplies and Materials | 13,240.75 | 11,714.90 | 10,621.84 | 4,418.49 |
| 22 | Grants and Subsidies | - | - | - | - |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 24,242.99 | 23,080.74 | 27,509.32 | 17,142.48 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (1,921.52) | 319.36 | (3,153.25) | (698.79) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 12,512.09 | 10,590.57 | 10,909.93 | 7,756.68 |
| 33 | Ending Equity | 10,590.57 | 10,909.93 | 7,756.68 | 7,057.89 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |
| 2 | Total Assets | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |
| 9 | Total Fund Equity | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |
| 10 | Total Liabilities and Fund Equity | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 71.29 | 97.27 | 92.43 | 141.97 |
| 14 | Administering Programs | - | - | - | - |
| 15 | Other Revenue | 1,150.00 | 1,000.00 | 14,300.00 | 3,325.00 |
| 16 | Total Operating Revenue | 1,221.29 | 1,097.27 | 14,392.43 | 3,466.97 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | - | - | - | - |
| 19 | Travel | - | 40.50 | - | 657.50 |
| 20 | Contractual Services | 2,225.00 | 7,062.25 | 4,450.00 | 173.14 |
| 21 | Supplies and Materials | 842.14 | 544.49 | 1,794.54 | 6,771.45 |
| 22 | Grants and Subsidies | - | - | - | 465.75 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 3,067.14 | 7,647.24 | 6,244.54 | 8,067.84 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (1,845.85) | (6,549.97) | 8,147.89 | (4,600.87) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 16,221.36 | 14,375.51 | 7,825.54 | 15,973.43 |
| 33 | Ending Equity | 14,375.51 | 7,825.54 | 15,973.43 | 11,372.56 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 234,418.91 | 234,418.91 | 221,533.86 | 221,533.86 |
| 2 | Total Assets | 234,418.91 | 234,418.91 | 221,533.86 | 221,533.86 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 221,534.00 |
| 8 | Unreserved Fund Balance | 234,418.91 | 234,418.91 | 221,533.86 | (0.14) |
| 9 | Total Fund Equity | 234,418.91 | 234,418.91 | 221,533.86 | 221,533.86 |
| 10 | Total Liabilities and Fund Equity | 234,418.91 | 234,418.91 | 221,533.86 | 221,533.86 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | - | - |
| 14 | Total Operating Revenue | - | - | - | - |
| 15 | | | | | |
| 16 | Contractual Services | 42,484.23 | - | - | - |
| 17 | Supplies and Materials | - | - | - | - |
| 18 | Capital Outlay | 828.07 | - | 12,885.05 | - |
| 19 | Total Operating Expenditures/Expenses | 43,312.30 | - | 12,885.05 | - |
| 20 | | | | | |
| 21 | Transfers In | - | - | - | - |
| 22 | Transfers Out | - | - | - | - |
| 23 | Net Transfers In (Out) | - | - | - | - |
| 24 | | | | | |
| 25 | Net Change | (43,312.30) | - | (12,885.05) | - |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 277,731.21 | 234,418.91 | 234,418.91 | 221,533.86 |
| 28 | Ending Equity | 234,418.91 | 234,418.91 | 221,533.86 | 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Total Assets | - | - | - | - |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | - | - | - | (0.00) |
| 8 | Total Fund Equity | - | - | - | (0.00) |
| 9 | Total Liabilities and Fund Equity | - | - | - | (0.00) |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Sales and Services: | | | | |
| 13 | Documents RM Receipts | 5,086.00 | 4,540.00 | 4,242.00 | 5,641.28 |
| 14 | Meeting RM Charges | - | - | - | - |
| 15 | Copy Charges | 1,517.05 | 1,403.41 | 895.92 | - |
| 16 | Total Operating Revenue | 6,603.05 | 5,943.41 | 5,137.92 | 5,641.28 |
| 17 | | | | | |
| 18 | Contractual Services: | | | | |
| 19 | Computer Services-State | - | - | - | - |
| 20 | Equipment Rental | 1,517.05 | 531.92 | - | 340.00 |
| 21 | Equipment Service and Maintenance | - | - | 5,056.52 | 1,758.68 |
| 22 | Supplies and Materials: | | | | |
| 23 | Printing-State | - | - | - | - |
| 24 | Printing-Commercial | 5,086.00 | 5,411.49 | 81.40 | 3,542.60 |
| 25 | Postage | - | - | - | - |
| 26 | Total Operating Expenditures/Expenses | 6,603.05 | 5,943.41 | 5,137.92 | 5,641.28 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | (7,095.90) | - | - | - |
| 30 | Net Transfers In (Out) | (7,095.90) | - | - | - |
| 31 | | | | | |
| 32 | Net Change | (7,095.90) | - | - | (0.00) |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 7,095.90 | - | - | - |
| 35 | Ending Equity | - | - | - | (0.00) |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |
| 2 | Total Assets | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | 19,623.33 | 28,054.98 | - | 306,199.24 |
| 8 | Unreserved Fund Balance | 2,931,699.07 | 4,299,279.82 | 5,211,380.55 | 8,640,517.59 |
| 9 | Total Fund Equity | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |
| 10 | Total Liabilities and Fund Equity | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 958,474.65 | 1,668,462.72 | 1,736,235.41 | 4,596,781.48 |
| 14 | Use of Money and Property | 140,119.67 | 145,197.04 | 112,078.21 | 102,760.11 |
| 15 | Sales and Services | 460,866.07 | 549,147.66 | 740,267.69 | 999,580.42 |
| 16 | Administering Programs | 32,693.28 | 160,218.50 | 155,485.09 | 204,949.74 |
| 17 | Other Revenue | 8,394.38 | 8,571.68 | 158,225.90 | 156,527.50 |
| 18 | Total Operating Revenue | 1,600,548.05 | 2,531,597.60 | 2,902,292.30 | 6,060,599.25 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 451,913.70 | 955,081.19 | 1,427,848.93 | 1,661,742.97 |
| 21 | Travel | 10,791.72 | 15,794.58 | 51,021.09 | 89,996.34 |
| 22 | Contractual Services | 99,993.31 | 127,075.60 | 385,277.38 | 334,380.52 |
| 23 | Supplies and Materials | 61,505.11 | 32,412.15 | 74,923.00 | 164,572.77 |
| 24 | Grants and Subsidies | 67,933.70 | - | - | - |
| 25 | Capital Outlay | 85,015.73 | 54,752.32 | 81,788.70 | 73,859.10 |
| 26 | Total Operating Expenditures/Expenses | 777,153.27 | 1,185,115.84 | 2,020,859.10 | 2,324,551.70 |
| 27 | | | | | |
| 28 | Transfers In | 18,999.54 | 29,530.64 | 2,612.55 | - |
| 29 | Transfers Out | (2,156,248.84) | - | - | - |
| 30 | Net Transfers In (Out) | (2,137,249.30) | 29,530.64 | 2,612.55 | - |
| 31 | | | | | |
| 32 | Net Change | (1,313,854.52) | 1,376,012.40 | 884,045.75 | 3,736,047.55 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 4,265,176.92 | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 |
| 35 | Prior Period Adjustment | - | - | - | (711.27) |
| 36 | Ending Equity | 2,951,322.40 | 4,327,334.80 | 5,211,380.55 | 8,946,716.83 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 308,358.89 | 489,470.27 | 495,787.03 | 515,932.67 |
| 2 | Total Assets | 308,358.89 | 489,470.27 | 495,787.03 | 515,932.67 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 36,000.00 | - | - |
| 8 | Unreserved Fund Balance | 308,358.89 | 453,470.27 | 495,787.03 | 515,932.67 |
| 9 | Total Fund Equity | 308,358.89 | 489,470.27 | 495,787.03 | 515,932.67 |
| 10 | Total Liabilities and Fund Equity | 308,358.89 | 489,470.27 | 495,787.03 | 515,932.67 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 662,913.40 | 784,174.08 | 1,086,551.50 | 1,264,220.54 |
| 14 | Use of Money and Property | 2,103.02 | 7,607.43 | 13,585.60 | 11,105.38 |
| 15 | Sales and Services | - | 2,160.00 | - | - |
| 16 | Administering Programs | - | - | - | - |
| 17 | Other Revenue | 1,000.00 | 1,250.00 | - | 77.00 |
| 18 | Total Operating Revenue | 666,016.42 | 795,191.51 | 1,100,137.10 | 1,275,402.92 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | - | 15,253.74 | 56,204.73 | 61,870.65 |
| 21 | Travel | - | 4,159.19 | 9,126.90 | 10,694.06 |
| 22 | Contractual Services | 406,709.70 | 483,603.58 | 604,673.62 | 684,711.80 |
| 23 | Supplies and Materials | - | 803.71 | 4,791.39 | 2,683.30 |
| 24 | Grants and Subsidies | 3,558.05 | 61,078.00 | 285,763.00 | 495,297.47 |
| 25 | Capital Outlay | - | 49,181.91 | 133,260.70 | - |
| 26 | Total Operating Expenditures/Expenses | 410,267.75 | 614,080.13 | 1,093,820.34 | 1,255,257.28 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | - | - | - | - |
| 30 | Net Transfers In (Out) | - | - | - | - |
| 31 | | | | | |
| 32 | Net Change | 255,748.67 | 181,111.38 | 6,316.76 | 20,145.64 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 52,610.22 | 308,358.89 | 489,470.27 | 495,787.03 |
| 35 | Ending Equity | 308,358.89 | 489,470.27 | 495,787.03 | 515,932.67 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 15,162.51 | 135,580.42 | 47,270.07 | 387,870.48 |
| 2 | Total Assets | 15,162.51 | 135,580.42 | 47,270.07 | 387,870.48 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 1,516.00 |
| 8 | Unreserved Fund Balance | 15,162.51 | 135,580.42 | 47,270.07 | 386,354.48 |
| 9 | Total Fund Equity | 15,162.51 | 135,580.42 | 47,270.07 | 387,870.48 |
| 10 | Total Liabilities and Fund Equity | 15,162.51 | 135,580.42 | 47,270.07 | 387,870.48 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | - | - | - | - |
| 14 | Use of Money and Property | 1,027.60 | 1,200.68 | 807.25 | 770.32 |
| 15 | Sales and Services | - | - | - | - |
| 16 | Administering Programs | 584,125.00 | 670,000.00 | 675,000.00 | 1,823,634.12 |
| 17 | Other Revenue | - | - | 78.80 | 181.19 |
| 18 | Total Operating Revenue | 585,152.60 | 671,200.68 | 675,886.05 | 1,824,585.63 |
| 19 | | | | | |
| 20 | Personal Services and Benefits | 318,347.50 | 164,276.25 | 367,191.08 | 371,466.48 |
| 21 | Travel | 77,020.68 | 83,860.44 | 39,912.96 | 118,729.27 |
| 22 | Contractual Services | 120,885.34 | 198,471.84 | 114,067.50 | 356,660.95 |
| 23 | Supplies and Materials | 18,495.03 | 33,303.20 | 39,177.33 | 80,758.65 |
| 24 | Grants and Subsidies | 32,377.90 | 68,401.92 | 200,784.42 | 542,328.31 |
| 25 | Capital Outlay | 53,265.25 | 1,248.75 | 450.56 | 14,041.56 |
| 26 | Total Operating Expenditures/Expenses | 620,391.70 | 549,562.40 | 761,583.85 | 1,483,985.22 |
| 27 | | | | | |
| 28 | Transfers In | - | - | - | - |
| 29 | Transfers Out | (5,969.15) | (1,220.37) | (2,612.55) | - |
| 30 | Net Transfers In (Out) | (5,969.15) | (1,220.37) | (2,612.55) | - |
| 31 | | | | | |
| 32 | Net Change | (41,208.25) | 120,417.91 | (88,310.35) | 340,600.41 |
| 33 | | | | | |
| 34 | Beginning Fund Equity | 56,370.76 | 15,162.51 | 135,580.42 | 47,270.07 |
| 35 | Ending Equity | 15,162.51 | 135,580.42 | 47,270.07 | 387,870.48 |

**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 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | - | - | - | - |
| 2 | Cash in Local Bank Accounts | 409,995.39 | 273,085.59 | 399,191.43 | 348,869.52 |
| 3 | Total Assets | 409,995.39 | 273,085.59 | 399,191.43 | 348,869.52 |
| 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 | 348,869.52 |
| 10 | Total Fund Equity | 409,995.39 | 273,085.59 | 399,191.43 | 348,869.52 |
| 11 | Total Liabilities and Fund Equity | 409,995.39 | 273,085.59 | 399,191.43 | 348,869.52 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Fines, Forfeits and Penalties | 767,935.68 | 339,232.79 | 271,122.82 | 392,525.84 |
| 15 | Use of Money and Property | 9,164.28 | 6,260.27 | 8,762.12 | 6,295.63 |
| 16 | Sales and Services | 171,146.14 | 237,886.54 | 72,981.89 | 213,124.71 |
| 17 | Other Revenue | 23,913.13 | 4,429.53 | 22,610.42 | 29,598.57 |
| 18 | Total Operating Revenue | 972,159.23 | 587,809.13 | 375,477.25 | 641,544.75 |
| 19 | | | | | |
| 20 | Travel | - | - | - | - |
| 21 | Contractual Services | 855,851.28 | 724,718.93 | 249,371.41 | 691,866.66 |
| 22 | Supplies and Materials | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 855,851.28 | 724,718.93 | 249,371.41 | 691,866.66 |
| 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 | (50,321.91) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 293,687.44 | 409,995.39 | 273,085.59 | 399,191.43 |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 409,995.39 | 273,085.59 | 399,191.43 | 348,869.52 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |
| 2 | Total Assets | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |
| 9 | Total Fund Equity | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |
| 10 | Total Liabilities and Fund Equity | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | 115,853.66 | 107,652.82 | 103,996.06 | 98,595.97 |
| 14 | Use of Money and Property | - | - | - | - |
| 15 | Other Revenue | - | 14.00 | - | 10,026.48 |
| 16 | Total Operating Revenue | 115,853.66 | 107,666.82 | 103,996.06 | 108,622.45 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 64,269.44 | 71,535.86 | 101,881.04 | 88,851.77 |
| 19 | Travel | 7,969.11 | 7,313.63 | 27,796.96 | 10,361.25 |
| 20 | Contractual Services | 27,689.63 | 39,539.40 | 65,672.26 | 73,288.12 |
| 21 | Supplies and Materials | 5,741.65 | 3,602.71 | 3,447.85 | 5,813.63 |
| 22 | Capital Outlay | 574.65 | - | 198.00 | 8,100.00 |
| 23 | Total Operating Expenditures/Expenses | 106,244.48 | 121,991.60 | 198,996.11 | 186,414.77 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | 9,609.18 | (14,324.78) | (95,000.05) | (77,792.32) |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 6,518.61 | 16,127.79 | 1,803.01 | (93,197.04) |
| 32 | Prior Period Adjustment | - | - | - | - |
| 33 | Ending Equity | 16,127.79 | 1,803.01 | (93,197.04) | (170,989.36) |

**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: $1 of the $40 liquidated costs 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 246,430.07 | 57,630.23 | (324,033.65) | (257,236.13) |
| 2 | Accounts Receivable | - | - | - | - |
| 3 | Total Assets | 246,430.07 | 57,630.23 | (324,033.65) | (257,236.13) |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Reserve for Encumbrances | 116,917.98 | 76,536.41 | 1,320.00 | 36,483.97 |
| 9 | Unreserved Fund Balance | 129,512.09 | (18,906.18) | (325,353.65) | (293,720.10) |
| 10 | Total Fund Equity | 246,430.07 | 57,630.23 | (324,033.65) | (257,236.13) |
| 11 | Total Liabilities and Fund Equity | 246,430.07 | 57,630.23 | (324,033.65) | (257,236.13) |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Licenses, Permits and Fees | 1,300.00 | 275.00 | 525.00 | 2,200.00 |
| 15 | Fines, Forfeits and Penalties | 3,475,564.14 | 3,229,539.87 | 3,118,901.93 | 2,956,367.20 |
| 16 | Use of Money and Property | 9,348.78 | 11,197.09 | 7,254.13 | - |
| 17 | Sales and Services | - | 17,500.00 | 450.00 | - |
| 18 | Other Revenue | 1,866.41 | 1,027.40 | 25,235.48 | 12,229.28 |
| 19 | Total Operating Revenue | 3,488,079.33 | 3,259,539.36 | 3,152,366.54 | 2,970,796.48 |
| 20 | | | | | |
| 21 | Personal Services and Benefits | 1,506,207.29 | 1,521,055.36 | 1,631,446.59 | 1,443,443.99 |
| 22 | Travel | 401,193.22 | 397,431.23 | 384,625.82 | 167,669.66 |
| 23 | Contractual Services | 1,048,687.09 | 1,113,813.65 | 1,063,273.61 | 991,739.24 |
| 24 | Supplies and Materials | 256,341.26 | 325,972.05 | 255,194.28 | 235,563.65 |
| 25 | Grants and Subsidies | 75,913.33 | 55,080.00 | 31,500.00 | 20,777.22 |
| 26 | Capital Outlay | 50,069.26 | 34,986.91 | 167,990.12 | 47,194.26 |
| 27 | Other Expense | - | - | - | - |
| 28 | Total Operating Expenditures/Expenses | 3,338,411.45 | 3,448,339.20 | 3,534,030.42 | 2,906,388.02 |
| 29 | | | | | |
| 30 | Transfers In | - | - | - | - |
| 31 | Transfers Out | - | - | - | - |
| 32 | Net Transfers In (Out) | - | - | - | - |
| 33 | | | | | |
| 34 | Net Change | 149,667.88 | (188,799.84) | (381,663.88) | 64,408.46 |
| 35 | | | | | |
| 36 | Beginning Fund Equity | 96,762.19 | 246,430.07 | 57,630.23 | (324,033.65) |
| 37 | Prior Period Adjustment | - | - | - | 2,389.06 |
| 38 | Ending Equity | 246,430.07 | 57,630.23 | (324,033.65) | (257,236.13) |

**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 forty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the forty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the forty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the forty 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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |
| 2 | Total Assets | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |
| 9 | Total Fund Equity | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |
| 10 | Total Liabilities and Fund Equity | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 250.00 | 347,750.00 | - | - |
| 14 | Fines, Forfeits and Penalties | - | - | 525.00 | 400.00 |
| 15 | Use of Money and Property | 13,985.18 | 11,077.40 | 10,243.25 | 4,845.65 |
| 16 | Other Revenue | - | - | 337,500.00 | 9,750.00 |
| 17 | Total Operating Revenue | 14,235.18 | 358,827.40 | 348,268.25 | 14,995.65 |
| 18 | | | | | |
| 19 | Personal Services and Benefits | 164,581.43 | 155,651.18 | 152,088.54 | 169,293.55 |
| 20 | Travel | 8,079.23 | 7,964.69 | 15,620.38 | 11,800.23 |
| 21 | Contractual Services | 27,334.81 | 41,126.39 | 3,073.88 | 21,987.02 |
| 22 | Supplies and Materials | 6,162.10 | 13,112.53 | 265.78 | 94.40 |
| 23 | Capital Outlay | 787.34 | 8,932.17 | - | 449.00 |
| 24 | Total Operating Expenditures/Expenses | 206,944.91 | 226,786.96 | 171,048.58 | 203,624.20 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (192,709.73) | 132,040.44 | 177,219.67 | (188,628.55) |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 292,826.09 | 100,116.36 | 232,156.80 | 409,376.47 |
| 33 | Prior Period Adjustment | - | - | - | - |
| 34 | Ending Equity | 100,116.36 | 232,156.80 | 409,376.47 | 220,747.92 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |
| 2 | Total Assets | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |
| 9 | Total Fund Equity | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |
| 10 | Total Liabilities and Fund Equity | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Fines, Forfeits and Penalties | - | - | 40,977.73 | 40,461.00 |
| 14 | Use of Money and Property | 21,749.37 | 25,090.76 | 17,362.66 | 12,251.11 |
| 15 | Total Operating Revenue | 21,749.37 | 25,090.76 | 58,340.39 | 52,712.11 |
| 16 | | | | | |
| 17 | Personal Services and Benefits | - | - | - | - |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | - | 4,234.00 | 4,611.00 | 19,683.00 |
| 20 | Supplies and Materials | 4,818.85 | 750.00 | - | 1,004.00 |
| 21 | Grants and Subsidies | 19,235.94 | - | 19,235.94 | - |
| 22 | Capital Outlay | - | - | - | - |
| 23 | Total Operating Expenditures/Expenses | 24,054.79 | 4,984.00 | 23,846.94 | 20,687.00 |
| 24 | | | | | |
| 25 | Transfers In | - | - | - | - |
| 26 | Transfers Out | - | - | - | - |
| 27 | Net Transfers In (Out) | - | - | - | - |
| 28 | | | | | |
| 29 | Net Change | (2,305.42) | 20,106.76 | 34,493.45 | 32,025.11 |
| 30 | | | | | |
| 31 | Beginning Fund Equity | 490,946.72 | 488,641.30 | 508,748.06 | 543,241.51 |
| 32 | Ending Equity | 488,641.30 | 508,748.06 | 543,241.51 | 575,266.62 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |
| 2 | Total Assets | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |
| 8 | Total Fund Equity | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |
| 9 | Total Liabilities and Fund Equity | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Licenses, Permits and Fees | 228,362.87 | 284,776.84 | 316,218.14 | 260,447.39 |
| 13 | Use of Money and Property | 12,110.45 | 12,312.82 | 9,677.18 | 7,156.59 |
| 14 | Administering Programs | - | - | - | - |
| 15 | Other Revenue | - | 42.50 | - | - |
| 16 | Total Operating Revenue | 240,473.32 | 297,132.16 | 325,895.32 | 267,603.98 |
| 17 | | | | | |
| 18 | Travel | - | - | - | - |
| 19 | Contractual Services | 118,365.79 | 120,120.80 | 117,864.50 | 104,643.40 |
| 20 | Supplies and Materials | 74,026.33 | 90,802.23 | 54,560.62 | 58,262.92 |
| 21 | Other Expense | - | 680.00 | 127.50 | 6,375.00 |
| 22 | Total Operating Expenditures/Expenses | 192,392.12 | 211,603.03 | 172,552.62 | 169,281.32 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | - |
| 25 | Transfers Out | (48,081.20) | (81,619.13) | (157,252.70) | (98,322.66) |
| 26 | Net Transfers In (Out) | (48,081.20) | (81,619.13) | (157,252.70) | (98,322.66) |
| 27 | | | | | |
| 28 | Net Change | - | 3,910.00 | (3,910.00) | - |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 300,000.00 | 300,000.00 | 303,910.00 | 300,000.00 |
| 31 | Ending Equity | 300,000.00 | 303,910.00 | 300,000.00 | 300,000.00 |

**Company:** 3001
**Company Name:** School and Public Lands - Other
**Fund Name:** Public Lands Weed and Pest Fund
**Fund Type:** Special Revenue
**Purpose:** SDCL 38-20A-58 created the Public Lands Weed and Pest Fund. Source: portion ($42.50) of pesticide registration fees per 38-20A-59; interest accruing on money. Uses: Weed and pest control on public lands. Unappropriated cash at end of year over $300,000 reverts to the Department of Agriculture's Weed and Pest Control Fund created by 38-22-35.

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

## School and Public Lands

**State Accounting System - Other Fund Balances**

**Company 3009 - Public Buildings Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |
| 2 | Total Assets | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |
| 8 | Total Fund Equity | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |
| 9 | Total Liabilities and Fund Equity | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 49,745.51 | 49,280.75 | 56,565.03 | 53,475.94 |
| 13 | Total Operating Revenue | 49,745.51 | 49,280.75 | 56,565.03 | 53,475.94 |
| 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 | - | - | - | (300,000.00) |
| 23 | Net Transfers In (Out) | - | - | - | (300,000.00) |
| 24 | | | | | |
| 25 | Net Change | 49,745.51 | 49,280.75 | 56,565.03 | (246,524.06) |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 221,998.31 | 271,743.82 | 321,024.57 | 377,589.60 |
| 28 | Ending Equity | 271,743.82 | 321,024.57 | 377,589.60 | 131,065.54 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 698,853.75 | 613,627.74 | 608,177.93 | 499,980.30 |
| 2 | Total Assets | 698,853.75 | 613,627.74 | 608,177.93 | 499,980.30 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Other Liabilities | 330,740.46 | 241,386.28 | 228,646.02 | 113,698.62 |
| 6 | Total Liabilities | 330,740.46 | 241,386.28 | 228,646.02 | 113,698.62 |
| 7 | | | | | |
| 8 | Unreserved Fund Balance | 368,113.29 | 372,241.46 | 379,531.91 | 386,281.68 |
| 9 | Total Fund Equity | 368,113.29 | 372,241.46 | 379,531.91 | 386,281.68 |
| 10 | Total Liabilities and Fund Equity | 698,853.75 | 613,627.74 | 608,177.93 | 499,980.30 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 6,754.25 | 4,128.17 | 7,290.45 | 6,749.77 |
| 14 | Total Operating Revenue | 6,754.25 | 4,128.17 | 7,290.45 | 6,749.77 |
| 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 | 6,754.25 | 4,128.17 | 7,290.45 | 6,749.77 |
| 27 | | | | | |
| 28 | Beginning Fund Equity | 361,359.04 | 368,113.29 | 372,241.46 | 379,531.91 |
| 29 | Ending Equity | 368,113.29 | 372,241.46 | 379,531.91 | 386,281.68 |

**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. Source: Personal property, other than money, shall be converted into cash by the receiver appointed by the court, or the administrator of the estate, under the direction of the court, and the proceeds thereof together with all moneys recovered, after first deducting the costs and expenses of the suit, shall be delivered to the commissioner of school and public lands to be by him placed in a special fund pending the expiration of the time in which the right of recovery under the provisions of § 21-36-24 shall continue; provided, that for the purposes of this section all permanent fixtures on said real estate of an appraised value less than one thousand dollars, as determined by the Board of Appraisal provided for in § 5-9-3, shall be deemed personal property. Use: Payment to heirs, costs to maintain property. Upon the expiration of the time in which such right of recovery shall exist all moneys so recovered and all accruals and additions thereto shall be placed to the credit of the school fund.

**Budget Information:** Not included in the General Appropriations Bill.

## School and Public Lands

**State Accounting System - Other Fund Balances**

**Company 5018 - Human Services**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |
| 2 | Total Assets | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Other Liabilities | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Unreserved Fund Balance | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |
| 9 | Total Fund Equity | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |
| 10 | Total Liabilities and Fund Equity | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | - | - | 163,024.81 | 8,081.15 |
| 14 | Other Revenue | - | - | - | 1,959,377.50 |
| 15 | Total Operating Revenue | - | - | 163,024.81 | 1,967,458.65 |
| 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 | - | - | 163,024.81 | 1,967,458.65 |
| 28 | | | | | |
| 29 | Beginning Fund Equity | 420,174.92 | 420,174.92 | 420,174.92 | 583,199.73 |
| 30 | Ending Equity | 420,174.92 | 420,174.92 | 583,199.73 | 2,550,658.38 |

**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 and the statute now only refers to the Board of Regents.

**Budget Information:** Not included in the General Appropriations Bill.

## School and Public Lands

**State Accounting System - Other Fund Balances**

**Company 5018 - Permanent Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |
| 2 | Loans and Notes Receivable | - | - | - | - |
| 3 | Total Assets | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |
| 4 | | | | | |
| 5 | Accounts Payable | - | - | - | - |
| 6 | Total Liabilities | - | - | - | - |
| 7 | | | | | |
| 8 | Unreserved Fund Balance | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |
| 9 | Total Fund Equity | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |
| 10 | Total Liabilities and Fund Equity | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 216,512.99 | 206,061.16 | 1,239,536.07 | 789,474.30 |
| 14 | Other Revenue | - | - | 138,944.00 | - |
| 15 | Total Operating Revenue | 216,512.99 | 206,061.16 | 1,378,480.07 | 789,474.30 |
| 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 | 216,512.99 | 206,061.16 | 1,378,480.07 | 789,474.30 |
| 28 | | | | | |
| 29 | Beginning Fund Equity | 27,009,017.54 | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 |
| 30 | Prior Period Adjustment | (432.10) | - | - | - |
| 31 | Ending Equity | 27,225,098.43 | 27,431,159.59 | 28,809,639.66 | 29,599,113.96 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |
| 2 | Total Assets | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |
| 8 | Total Fund Equity | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |
| 9 | Total Liabilities and Fund Equity | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | - | - | 52,423.11 | 29,656.62 |
| 13 | Total Operating Revenue | - | - | 52,423.11 | 29,656.62 |
| 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 | - | - | 52,423.11 | 29,656.62 |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 1,541,978.76 | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 |
| 28 | Ending Equity | 1,541,978.76 | 1,541,978.76 | 1,594,401.87 | 1,624,058.49 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | (3,380,506.75) | 8,412,159.28 | 5,683,383.24 | 7,323,637.47 |
| 2 | Due from Other Funds | 5,337,381.76 | - | - | - |
| 3 | Total Assets | 1,956,875.01 | 8,412,159.28 | 5,683,383.24 | 7,323,637.47 |
| 4 | | | | | |
| 5 | Due to Other Funds | 1,956,875.01 | 8,412,159.28 | 5,683,383.24 | 7,323,637.47 |
| 6 | Total Liabilities | 1,956,875.01 | 8,412,159.28 | 5,683,383.24 | 7,323,637.47 |

**Company:** 8010
**Company Name:** SPL Agency Fund
**Fund Name:** SPL Agency Fund
**Fund Type:** Agency
**Purpose:** SDCL 5-10-1 states that the income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. This fund is used for the deposit of receipts from investments, minerals, surface leases, interest on sale contracts and other sources prior to their apportionment to the permanent funds and to universities or other institutions.

SDCL 5-10-1.1 created the Board of Regents Endowed Institution Interest and Income Fund. Source: Per SDCL 5-10-1.2, the Commissioner of School and Public Lands shall deposit revenue collected for state endowed institutions under the control of the Board of Regents pursuant to § 5-10-1 and chapters 10-4 and 10-6 in the Board of Regents Endowed Institution Interest and Income Fund, created by § 5-10-1.1, and credit the appropriate institutional account within the fund. Use: On a periodic basis the commissioner shall allocate the money to the appropriate institutions. The total allocation for an institution for a fiscal year shall be the lesser of that institution's revenue for the fiscal year plus the beginning cash balance of the institution's account or:

$ 236,041 for the University of South Dakota;
$ 548,451 for South Dakota State University;
$ 133,022 for South Dakota School of Mines and Technology;
$ 183,393 for Northern State University;
$ 173,360 for Dakota State University;
$ 173,360 for Black Hills State University;
$ 97,959 for the School for the Deaf;
$ 94,712 for the School for the Blind and the Visually Impaired; and
$ 77,745 for the Agricultural Experiment Station

SDCL 5-10-1.2 also states that revenue in excess of the allocation shall be credited to the corresponding institutional account. If the cash balance of any institutional account exceeds fifty percent of the maximum allocation for that institution at the end of the fiscal year, the commissioner shall allocate the portion over fifty percent to the institution in the next fiscal year in addition to the normal allocation.

SDCL 5-10-6 states that the Commissioner of School and Public Lands, after any adjustments that have been made pursuant to § 5-10-18.3, shall make a division and apportionment of all funds derived from the leasing of school and public lands, from interest, dividends, and other income on all invested funds derived from the sale of school and public lands, and from interest, dividends, and other income on invested funds derived from the five percent paid to the state by the United States on sales of public lands within the state, such apportionment to be made among the counties, and the educational, penal, and charitable institutions, as provided by law.

SDCL 5-10-18.3 provides for Common School Permanent Fund and Other Educational and Charitable Permanent Funds to be adjusted for inflation on an annual basis. The inflation adjustment requirement shall be met using realized net capital gains. If these are not sufficient, the interest, dividends, and other income shall be used. Any excess realized net capital gains shall be carried forward for the following year's inflation adjustment.

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

## School and Public Lands

**State Accounting System - Other Fund Balances**

**Company 8610 - Common School - Permanent Fund**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 136,196,020.85 | 137,513,930.10 | 143,769,318.10 | 148,359,641.94 |
| 2 | Loans and Notes Receivable | 2,589.67 | - | - | - |
| 3 | Property, Plant & Equipment | 450,775.00 | 450,775.00 | 450,775.00 | 450,775.00 |
| 4 | Total Assets | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 | 148,810,416.94 |
| 5 | | | | | |
| 6 | Accounts Payable | - | - | - | - |
| 7 | Total Liabilities | - | - | - | - |
| 8 | | | | | |
| 9 | Unreserved Fund Balance | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 | 148,810,416.94 |
| 10 | Total Fund Equity | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 | 148,810,416.94 |
| 11 | Total Liabilities and Fund Equity | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 | 148,810,416.94 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Use of Money and Property | 1,106,530.36 | 1,144,303.16 | 6,254,634.85 | 4,467,226.44 |
| 15 | Other Revenue | 30,457.91 | 104,026.42 | 753.15 | 123,097.40 |
| 16 | Total Operating Revenue | 1,136,988.27 | 1,248,329.58 | 6,255,388.00 | 4,590,323.84 |
| 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 | 1,136,988.27 | 1,248,329.58 | 6,255,388.00 | 4,590,323.84 |
| 29 | | | | | |
| 30 | Beginning Fund Equity | 135,512,397.25 | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 |
| 31 | Prior Period Adjustment | - | 66,990.00 | - | - |
| 32 | Ending Equity | 136,649,385.52 | 137,964,705.10 | 144,220,093.10 | 148,810,416.94 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Investments | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |
| 2 | Total Assets | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |
| 8 | Total Fund Equity | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |
| 9 | Total Liabilities and Fund Equity | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Use of Money and Property | 7,608,564.94 | 6,481,328.18 | 9,361,197.85 | 9,762,706.68 |
| 13 | Total Operating Revenue | 7,608,564.94 | 6,481,328.18 | 9,361,197.85 | 9,762,706.68 |
| 14 | | | | | |
| 15 | Travel | - | - | - | - |
| 16 | Contractual Services | - | - | - | - |
| 17 | Supplies and Materials | - | - | - | - |
| 18 | Grants and Subsidies | 8,671,910.74 | 8,273,934.59 | 7,433,191.37 | 7,422,431.58 |
| 19 | Total Operating Expenditures/Expenses | 8,671,910.74 | 8,273,934.59 | 7,433,191.37 | 7,422,431.58 |
| 20 | | | | | |
| 21 | Transfers In | - | - | - | - |
| 22 | Transfers Out | - | - | - | - |
| 23 | Net Transfers In (Out) | - | - | - | - |
| 24 | | | | | |
| 25 | Net Change | (1,063,345.80) | (1,792,606.41) | 1,928,006.48 | 2,340,275.10 |
| 26 | | | | | |
| 27 | Beginning Fund Equity | 6,943,908.39 | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 |
| 28 | Ending Equity | 5,880,562.59 | 4,087,956.18 | 6,015,962.66 | 8,356,237.76 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 25,000.00 | 25,000.00 | 18,702.13 | 15,397.36 |
| 2 | Total Assets | 25,000.00 | 25,000.00 | 18,702.13 | 15,397.36 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | 1,128.00 |
| 8 | Unreserved Fund Balance | 25,000.00 | 25,000.00 | 18,702.13 | 14,269.36 |
| 9 | Total Fund Equity | 25,000.00 | 25,000.00 | 18,702.13 | 15,397.36 |
| 10 | Total Liabilities and Fund Equity | 25,000.00 | 25,000.00 | 18,702.13 | 15,397.36 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 376,031.00 | 380,095.00 | 299,654.00 | 284,591.00 |
| 14 | Total Operating Revenue | 376,031.00 | 380,095.00 | 299,654.00 | 284,591.00 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 141,626.67 | 137,493.37 | 149,526.11 | 150,902.69 |
| 17 | Travel | 140.70 | - | 4,663.09 | 5,133.62 |
| 18 | Contractual Services | 68,063.67 | 76,684.83 | 76,444.14 | 94,587.78 |
| 19 | Supplies and Materials | 9,810.24 | 12,858.87 | 28,021.19 | 33,068.04 |
| 20 | Capital Outlay | 92,706.67 | 147,798.76 | 47,297.34 | 4,203.64 |
| 21 | Total Operating Expenditures/Expenses | 312,347.95 | 374,835.83 | 305,951.87 | 287,895.77 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | (64,707.05) | (5,259.17) | - | - |
| 25 | Net Transfers In (Out) | (64,707.05) | (5,259.17) | - | - |
| 26 | | | | | |
| 27 | Net Change | (1,024.00) | (0.00) | (6,297.87) | (3,304.77) |
| 28 | | | | | |
| 29 | Beginning Fund Equity | 26,024.00 | 25,000.00 | 25,000.00 | 18,702.13 |
| 30 | Ending Equity | 25,000.00 | 25,000.00 | 18,702.13 | 15,397.36 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |
| 2 | Total Assets | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |
| 9 | Total Fund Equity | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |
| 10 | Total Liabilities and Fund Equity | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Use of Money and Property | 7,341.99 | 1,109.92 | 295.89 | 176.54 |
| 14 | Total Operating Revenue | 7,341.99 | 1,109.92 | 295.89 | 176.54 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | - | - | - | - |
| 17 | Travel | - | - | - | - |
| 18 | Contractual Services | - | - | - | - |
| 19 | Supplies and Materials | - | - | - | - |
| 20 | Grants and Subsidies | 34,000.00 | - | - | 55,000.00 |
| 21 | Capital Outlay | - | - | - | - |
| 22 | Total Operating Expenditures | 34,000.00 | - | - | 55,000.00 |
| 23 | | | | | |
| 24 | Transfers In | - | - | - | 150,000.00 |
| 25 | Net Transfers In (Out) | - | - | - | 150,000.00 |
| 26 | | | | | |
| 27 | Net Change | (26,658.01) | 1,109.92 | 295.89 | 95,176.54 |
| 28 | | | | | |
| 29 | Beginning Fund Equity | 32,828.20 | 6,170.19 | 7,280.11 | 7,576.00 |
| 30 | Ending Equity | 6,170.19 | 7,280.11 | 7,576.00 | 102,752.54 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 811,206.41 | 785,841.93 | 730,300.62 | 690,878.90 |
| 2 | Total Assets | 811,206.41 | 785,841.93 | 730,300.62 | 690,878.90 |
| 3 | | | | | |
| 4 | Due to Other Funds | 46.20 | - | - | - |
| 5 | Due to Other Governments | 810,967.41 | 785,841.93 | 727,968.88 | 690,208.35 |
| 6 | Other Liabilities | 192.80 | - | 2,331.74 | 670.55 |
| 7 | Total Liabilities | 811,206.41 | 785,841.93 | 730,300.62 | 690,878.90 |

**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

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 50,000.00 | 50,000.00 | 50,000.00 | 597.74 |
| 2 | Total Assets | 50,000.00 | 50,000.00 | 50,000.00 | 597.74 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | 9,835.74 | - | - |
| 8 | Unreserved Fund Balance | 50,000.00 | 40,164.26 | 50,000.00 | 597.74 |
| 9 | Total Fund Equity | 50,000.00 | 50,000.00 | 50,000.00 | 597.74 |
| 10 | Total Liabilities and Fund Equity | 50,000.00 | 50,000.00 | 50,000.00 | 597.74 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Other Revenue | | | | |
| 14 | Unclaimed Property | 2,550,864.85 | 2,733,312.02 | 3,868,340.97 | 3,948,260.91 |
| 15 | Refund of Prior Year Expenditures | 2,067.45 | - | 268,476.00 | 2,573.73 |
| 16 | Total Operating Revenue | 2,552,932.30 | 2,733,312.02 | 4,136,816.97 | 3,950,834.64 |
| 17 | | | | | |
| 18 | Personal Services and Benefits | 220,893.39 | 263,408.79 | 244,058.95 | 247,652.94 |
| 19 | Travel | 8,137.28 | 11,598.68 | 10,217.60 | 11,284.87 |
| 20 | Contractual Services | 157,716.63 | 341,693.79 | 186,644.68 | 469,489.80 |
| 21 | Supplies and Materials | 11,282.17 | 6,411.59 | 10,823.86 | 10,560.05 |
| 22 | Capital Outlay | 2,802.00 | 8,697.99 | 15,866.87 | 3,263.05 |
| 23 | Other Expense | | | | |
| 24 | Unclaimed Property Payments | 2,152,100.83 | 2,101,501.18 | 3,669,205.01 | 3,257,986.19 |
| 25 | Total Operating Expenditures | 2,552,932.30 | 2,733,312.02 | 4,136,816.97 | 4,000,236.90 |
| 26 | | | | | |
| 27 | Transfers In | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | - | - | 0.00 | (49,402.26) |
| 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 | 597.74 |

**Company:** 8324
**Company Name:** Unclaimed Property Fund
**Fund Name:** Unclaimed Property Trust Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**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. Use: Money in the Unclaimed Property Trust Fund for payment of costs and expenses authorized under § 43-41B-24 is continuously appropriated for those purposes. All funds paid out by the state treasurer under chapter 43-41B shall be set forth in an informational budget as described in § 4-7-7.2 and be annually reviewed by the Legislature. Any expenditure other than unclaimed property claims that exceeds the informational budget shall be approved by the Board of Finance pursuant to chapter 4-1.

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| 2 | Total Assets | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| 3 | | | | | |
| 4 | Due to Other Funds | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Unreserved Fund Balance | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| 8 | Total Fund Equity | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| 9 | Total Liabilities and Fund Equity | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Sales and Services | 5,593,421.82 | 6,464,975.77 | 6,749,931.72 | 7,255,504.55 |
| 13 | Other Revenue | - | - | - | - |
| 14 | Total Operating Revenue | 5,593,421.82 | 6,464,975.77 | 6,749,931.72 | 7,255,504.55 |
| 15 | | | | | |
| 16 | Personal Services and Benefits | 4,484,995.33 | 5,677,151.15 | 5,878,965.79 | 6,422,861.47 |
| 17 | Travel | 43,738.44 | 46,276.65 | 60,739.25 | 57,085.87 |
| 18 | Contractual Services | 1,268,566.81 | 1,211,444.42 | 1,207,608.19 | 1,221,329.21 |
| 19 | Supplies and Materials | 12,413.01 | 10,925.63 | 9,150.41 | 12,130.93 |
| 20 | Capital Outlay | 10,417.18 | 22,727.87 | 13,010.91 | 27,969.81 |
| 21 | Total Operating Expenditures/Expenses | 5,820,130.77 | 6,968,525.72 | 7,169,474.55 | 7,741,377.29 |
| 22 | | | | | |
| 23 | Transfers In | - | - | - | - |
| 24 | Transfers Out | - | - | - | - |
| 25 | Net Transfers In (Out) | - | - | - | - |
| 26 | | | | | |
| 27 | Net Change | (226,708.95) | (503,549.95) | (419,542.83) | (485,872.74) |
| 28 | | | | | |
| 29 | Beginning Fund Equity | 2,679,615.18 | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 |
| 30 | Ending Equity | 2,452,906.23 | 1,949,356.28 | 1,529,813.45 | 1,043,940.71 |

**Company:** 3017
**Company Name:** Investment Council Operating
**Fund Name:** Investment Council Expense Fund
**Fund Type:** Special Revenue (reported in General Fund for CAFR)
**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 32,392,804.67 | 23,375,100.74 | 17,198,664.53 | 11,736,137.11 |
| 2 | Total Assets | 32,392,804.67 | 23,375,100.74 | 17,198,664.53 | 11,736,137.11 |
| 3 | | | | | |
| 4 | Due to Other Funds | 32,392,804.67 | 23,375,100.74 | 17,198,664.53 | 11,736,137.11 |
| 5 | Total Liabilities | 32,392,804.67 | 23,375,100.74 | 17,198,664.53 | 11,736,137.11 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |
| 2 | Total Assets | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |
| 3 | | | | | |
| 4 | Accounts Payable | - | - | - | - |
| 5 | Total Liabilities | - | - | - | - |
| 6 | | | | | |
| 7 | Reserve for Encumbrances | - | - | - | - |
| 8 | Unreserved Fund Balance | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |
| 9 | Total Fund Equity | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |
| 10 | Total Liabilities and Fund Equity | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Licenses, Permits and Fees | 58,650.00 | 68,375.00 | 68,875.00 | 59,223.81 |
| 14 | Use of Money and Property | 57.28 | 1,140.64 | 865.03 | 892.75 |
| 15 | Other Revenue | - | - | - | - |
| 16 | Total Operating Revenue | 58,707.28 | 69,515.64 | 69,740.03 | 60,116.56 |
| 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 | 46,907.78 |
| 23 | Capital Outlay | - | - | - | - |
| 24 | Total Operating Expenditures/Expenses | 59,104.65 | 42,647.92 | 99,000.00 | 46,907.78 |
| 25 | | | | | |
| 26 | Transfers In | - | - | - | - |
| 27 | Transfers Out | - | - | - | - |
| 28 | Net Transfers In (Out) | - | - | - | - |
| 29 | | | | | |
| 30 | Net Change | (397.37) | 26,867.72 | (29,259.97) | 13,208.78 |
| 31 | | | | | |
| 32 | Beginning Fund Equity | 9,104.65 | 8,707.28 | 35,575.00 | 6,315.03 |
| 33 | Ending Equity | 8,707.28 | 35,575.00 | 6,315.03 | 19,523.81 |

**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**

| | | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---|---|---|---|---|
| 1 | Cash Pooled with State Treasurer | 4,869,503.05 | 5,269,013.67 | 5,643,284.54 | 7,084,864.36 |
| 2 | Total Assets | 4,869,503.05 | 5,269,013.67 | 5,643,284.54 | 7,084,864.36 |
| 3 | | | | | |
| 4 | Accounts Payable | 27,974.44 | 28,427.98 | 28,452.98 | (66,871.50) |
| 5 | Due to Other Governments | 4,841,528.61 | 5,240,585.69 | 5,614,831.56 | 7,151,735.86 |
| 6 | Total Liabilities | 4,869,503.05 | 5,269,013.67 | 5,643,284.54 | 7,084,864.36 |

**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 | 2,110,756.00 | 2,110,756.00 | - | (0.00) | 291,092.00 | - | - | 291,092.00 | - | - | - | - |
| 0102 | Governor's Contingency Fund | 75,000.00 | 46,508.90 | - | 28,491.10 | - | - | - | - | - | - | - | - |
| 0105 | Gov Office of Economic Development | 6,239,019.00 | 6,239,019.00 | - | - | 13,978,709.00 | 6,772,183.89 | - | 7,206,525.11 | 30,821,638.00 | 13,635,995.37 | 5,000,000.00 | 12,185,642.63 |
| 0108 | Lt. Governor | 32,905.00 | 32,905.00 | - | - | - | - | - | - | - | - | - | - |
| 0111 | Bureau of Finance and Management | 823,413.00 | 789,135.32 | 26,510.00 | 7,767.68 | - | - | - | - | 4,102,434.00 | 3,569,061.61 | 214,284.00 | 319,088.39 |
| 0112 | Sale/Leaseback (BFM) | 6,022,565.00 | 6,022,565.00 | - | - | - | - | - | - | - | - | - | - |
| 0113 | Computer Services and Development | - | - | - | - | - | - | - | - | 35,541.00 | - | - | 35,541.00 |
| 0114 | Conservation Rsrv Enhancement Prg - Informational | - | - | - | - | - | - | - | - | 17,337.00 | - | - | 17,337.00 |
| 0115 | Building Authority - Informational | - | - | - | - | - | - | - | - | 499,863.00 | 11,343,517.10 | - | (10,843,654.10) |
| 0116 | Health & Ed Facilities Authority - Informational | - | - | - | - | - | - | - | - | 601,225.00 | - | - | 601,225.00 |
| 0119 | Educ. Enhancement Funding Corp - Informational | - | - | - | - | - | - | - | - | 163,574.00 | - | - | 163,574.00 |
| 0121 | Administrative Services | 651,394.00 | 650,710.26 | - | 683.74 | - | - | - | - | 449,509.00 | 328,606.57 | - | 120,902.43 |
| 0122 | Sale Leaseback (BFM/BOA) | 443,150.00 | 443,149.82 | - | 0.18 | - | - | - | - | - | - | - | - |
| 0123 | Central Services | 376,344.00 | 376,343.55 | - | 0.45 | - | - | - | - | 21,585,237.00 | 18,888,227.71 | 28,037.00 | 2,668,972.29 |
| 0124 | State Engineer | - | - | - | - | - | - | - | - | 1,148,411.00 | 976,825.04 | - | 171,585.96 |
| 0125 | Statewide Maintenance and Repair | 2,351,009.00 | 166,084.63 | 2,184,924.37 | - | 500,000.00 | - | 500,000.00 | - | 3,211,041.00 | 661,591.08 | 2,549,449.92 | - |
| 0126 | Office of Hearing Examiners | 299,620.00 | 286,566.29 | - | 13,053.71 | - | - | - | - | - | - | - | - |
| 0128 | PEPL Fund Administration - Informational | - | - | - | - | - | - | - | - | 2,192,195.00 | 1,188,830.35 | - | 1,003,364.65 |
| 0128 | PEPL Fund Administration - Informational | - | - | - | - | - | - | - | - | - | 31,457.12 | - | (31,457.12) |
| 0129 | PEPL Fund Claims - Informational | - | - | - | - | - | - | - | - | 1,300,000.00 | 1,459,866.77 | - | (159,866.77) |
| 0131 | Data Centers | - | - | - | - | - | - | - | - | 8,776,866.00 | 7,754,348.04 | 638,866.68 | 383,651.28 |
| 0132 | Development | - | - | - | - | 220,552.00 | 169,516.28 | - | 51,035.72 | 11,157,313.00 | 9,675,070.47 | 914,389.03 | 567,853.50 |
| 0133 | Telecommunications Services | - | - | - | - | 3,345.00 | - | - | 3,345.00 | 15,226,450.00 | 14,415,124.29 | 264,736.64 | 546,589.07 |
| 0133 | Telecommunications Services (ARRA) | - | - | - | - | 2,017,963.00 | 960,264.38 | 136,525.74 | 921,172.88 | - | - | - | - |
| 0134 | South Dakota Public Broadcasting | 3,644,632.00 | 3,644,589.37 | - | 42.63 | 698,807.00 | 434,061.64 | - | 264,745.36 | 3,470,520.00 | 2,432,786.51 | - | 1,037,733.49 |
| 0135 | BIT Administration | - | - | - | - | - | - | - | - | 1,641,552.00 | 1,356,119.43 | 1,845.75 | 283,586.82 |
| 0135 | BIT Administration (ARRA) | - | - | - | - | 2,820.00 | - | - | 2,820.00 | - | - | - | - |
| 0136 | State Radio Engineering | 2,736,631.00 | 2,692,055.11 | 44,297.32 | 278.57 | 113,289.00 | - | - | 113,289.00 | 722,318.00 | 691,233.52 | - | 31,084.48 |
| 0141 | Personnel Management/Employee Benefits | 248,990.00 | 248,962.98 | - | 27.02 | - | - | - | - | 5,570,046.00 | 4,944,473.72 | 1,797.15 | 623,775.13 |
| 0143 | South Dakota Risk Pool | 644,533.00 | 644,532.71 | - | 0.29 | 775,875.00 | 736,071.48 | - | 39,803.52 | 7,881,510.00 | 5,880,034.79 | - | 2,001,475.21 |
| 0144 | South Dakota Risk Pool Reserve | - | - | - | - | - | - | - | - | 1,500,000.00 | - | - | 1,500,000.00 |
| **Total Department 01** | | 26,699,961.00 | 24,393,883.94 | 2,255,731.69 | 50,345.37 | 18,602,452.00 | 9,072,097.67 | 636,525.74 | 8,893,828.59 | 122,074,580.00 | 99,233,169.49 | 9,613,406.17 | 13,228,004.34 |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 3,821,789.00 | 3,299,753.57 | 55,844.97 | 466,190.46 |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 30,991.00 | 28,096.04 | - | 2,894.96 |
| 0220 | Business Tax | - | - | - | - | - | - | - | - | 3,472,574.00 | 3,271,569.35 | 131,013.98 | 69,990.67 |
| 0230 | Motor Vehicles | - | - | - | - | 130,000.00 | 130,000.00 | - | - | 5,309,649.00 | 4,644,191.11 | 124,782.65 | 540,675.24 |
| 0240 | Property and Special Taxes | 1,095,733.00 | 973,037.41 | 96,565.39 | 26,130.20 | - | - | - | - | - | - | - | - |
| 0250 | Audits | - | - | - | - | - | - | - | - | 3,956,912.00 | 3,795,620.61 | - | 161,291.39 |
| 0281 | Instant and On-line Operations - Informational | - | - | - | - | - | - | - | - | 30,455,267.00 | 41,483,920.17 | 3,002.20 | (11,031,655.37) |
| 0282 | Video Lottery | - | - | - | - | - | - | - | - | 2,526,606.00 | 1,704,520.43 | 95,158.01 | 726,927.56 |
| 0293 | Commission on Gaming - Informational | - | - | - | - | - | - | - | - | 10,525,756.00 | 10,656,123.81 | 455.00 | (130,822.81) |
| **Total Department 02** | | 1,095,733.00 | 973,037.41 | 96,565.39 | 26,130.20 | 130,000.00 | 130,000.00 | - | - | 60,099,544.00 | 68,883,795.09 | 410,256.81 | (9,194,507.90) |
| 030 | Office of the Secretary | 769,216.00 | 769,216.00 | - | (0.00) | 18,597.00 | - | - | 18,597.00 | 96,751.00 | 75,000.00 | - | 21,751.00 |
| 031 | Agriculture Services and Assistance | 1,796,827.00 | 1,781,777.52 | 15,049.48 | (0.00) | 3,778,450.00 | 3,471,174.55 | 97,867.31 | 209,408.14 | 2,990,828.00 | 2,220,613.93 | - | 770,214.07 |
| 031 | Agriculture Services and Assistance (ARRA) | - | - | - | - | 429,840.00 | 85,160.67 | - | 344,679.33 | - | - | - | - |
| 032 | Agriculture Development and Promotion | 1,182,667.00 | 1,159,173.54 | 23,493.46 | 0.00 | 1,374,671.00 | 1,112,101.47 | 36,169.84 | 226,399.69 | 1,360,085.00 | 3,592,440.69 | 9,984.00 | (2,242,339.69) |
| 032 | Agriculture Development and Promotion (ARRA) | - | - | - | - | 8,000.00 | - | - | 8,000.00 | - | - | - | - |
| 0330 | Animal Industry Board | 1,728,000.00 | 1,728,000.00 | - | - | 1,786,971.00 | 1,091,547.95 | - | 695,423.05 | 261,966.00 | 8,551.18 | - | 253,414.82 |
| 0341 | American Dairy Association - Informational | - | - | - | - | - | - | - | - | 1,877,346.00 | 1,743,822.99 | - | 133,523.01 |
| 0342 | Wheat Commission - Informational | - | - | - | - | - | - | - | - | 1,949,134.00 | 1,363,293.08 | - | 585,840.92 |
| 0343 | Oilseeds Council - Informational | - | - | - | - | - | - | - | - | 341,283.00 | 294,927.02 | - | 46,355.98 |
| 0344 | Soybean Research & Promo Council - Informational | - | - | - | - | - | - | - | - | 9,858,252.00 | 9,638,957.17 | - | 219,294.83 |
| 0345 | Brand Board - Informational | - | - | - | - | - | - | - | - | 1,826,661.00 | 1,925,613.70 | - | (98,952.70) |
| 0346 | Corn Utilization Council - Informational | - | - | - | - | - | - | - | - | 8,189,354.00 | 3,808,311.88 | - | 4,381,042.12 |
| 0347 | Board of Veterinary Med Examiners - Informational | - | - | - | - | - | - | - | - | 58,833.00 | 54,188.76 | - | 4,644.24 |
| 0348 | Pulse Crops Council - Informational | - | - | - | - | - | - | - | - | 29,163.00 | 10,751.48 | - | 18,411.52 |
| 035 | State Fair | 268,778.00 | 268,778.00 | - | - | - | - | - | - | 2,548,061.00 | 2,449,797.62 | 3,692.00 | 94,571.38 |
| **Total Department 03** | | 5,745,488.00 | 5,706,945.06 | 38,542.94 | (0.00) | 7,396,529.00 | 5,759,984.64 | 134,037.15 | 1,502,507.21 | 31,387,717.00 | 27,186,269.50 | 13,676.00 | 4,187,771.50 |
| 0420 | Tourism | - | - | - | - | - | - | - | - | 12,046,872.00 | 12,037,911.00 | 8,961.00 | 0.00 |
| 0441 | Arts | - | - | - | - | 788,000.00 | 764,962.76 | - | 23,037.24 | 796,297.00 | 698,039.45 | - | 98,257.55 |
| 0442 | History | 1,828,451.00 | 1,828,451.00 | - | (0.00) | 983,397.00 | 976,314.22 | - | 7,082.78 | 2,648,548.00 | 1,596,982.92 | 53.20 | 1,051,511.88 |
| **Total Department 04** | | 1,828,451.00 | 1,828,451.00 | - | (0.00) | 1,771,397.00 | 1,741,276.98 | - | 30,120.02 | 15,491,717.00 | 14,332,933.37 | 9,014.20 | 1,149,769.43 |
| 0601 | Administration | 930,469.00 | 930,469.00 | - | - | - | - | - | - | 2,883,618.00 | 2,679,056.68 | - | 204,561.32 |
| 0610 | Wildlife - Informational | - | - | - | - | 14,131,879.00 | 12,216,357.76 | 26,868.00 | 1,888,653.24 | 28,260,492.00 | 26,965,205.04 | 850,952.88 | 444,334.08 |
| 0612 | Wildlife -Development/Improvement - Informational | - | - | - | - | 2,483,850.00 | 7,149.87 | 2,476,700.13 | - | 1,797,950.00 | 1,093,432.61 | 704,517.39 | - |
| 0620 | State Parks and Recreation | 3,469,330.00 | 3,469,326.56 | - | 3.44 | 2,667,589.00 | 2,620,728.36 | 26,720.00 | 20,140.64 | 13,453,004.00 | 13,021,610.37 | 109.99 | 431,283.64 |
| 0621 | State Parks and Recreation - Dev/Imp | - | - | - | - | 3,444,875.00 | 39,921.78 | 3,404,953.22 | - | 5,199,325.00 | 909,918.82 | 4,289,406.18 | - |
| 0622 | Snowmobile Trails - Informational | - | - | - | - | - | - | - | - | - | - | - | - |
| 0622 | Snowmobile Trails - Informational | - | - | - | - | 157,000.00 | 150,101.39 | - | 6,898.61 | 1,302,142.00 | 1,170,656.18 | - | 131,485.82 |
| **Total Department 06** | | 4,399,799.00 | 4,399,795.56 | - | 3.44 | 22,885,193.00 | 15,034,259.16 | 5,935,241.35 | 1,915,692.49 | 52,896,531.00 | 45,839,879.70 | 5,844,986.44 | 1,211,664.86 |

| | | 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 | 369,491.00 | 327,236.32 | - | 42,254.68 | 100,000.00 | - | - | 100,000.00 | 100,000.00 | - | - | 100,000.00 |
| **Total Department 07** | | 369,491.00 | 327,236.32 | - | 42,254.68 | 100,000.00 | - | - | 100,000.00 | 100,000.00 | - | - | 100,000.00 |
| 081 | General Administration | 8,091,996.00 | 8,091,136.09 | 859.91 | 0.00 | 20,777,147.00 | 9,474,443.95 | 1,139.89 | 11,301,563.16 | 18,463.00 | 3,149.81 | - | 15,313.19 |
| 082 | Economic Assistance | 24,132,312.00 | 24,132,312.00 | - | - | 59,910,972.00 | 49,598,868.57 | - | 10,312,103.43 | 317,021.00 | 314,157.31 | - | 2,863.69 |
| 083 | Medical and Adult Services | 255,063,387.00 | 225,301,299.93 | 20,000,000.00 | 9,762,087.07 | 474,158,579.00 | 416,548,663.04 | 23,668,122.00 | 33,941,793.96 | 1,772,542.00 | 1,061,480.14 | - | 711,061.86 |
| 084 | Children's Services | 39,887,329.00 | 39,887,329.00 | - | (0.00) | 50,747,015.00 | 42,555,777.08 | 0.11 | 8,191,237.81 | 4,463,687.00 | 3,183,750.02 | - | 1,279,936.98 |
| 085 | Behavioral Health | 60,499,812.00 | 60,499,812.00 | - | 0.00 | 37,670,162.00 | 32,723,419.51 | - | 4,946,742.49 | 2,759,717.00 | 2,046,373.69 | - | 713,343.31 |
| 0891 | Board of Counselor Examiners - Informational | - | - | - | - | - | - | - | - | 84,217.00 | 81,225.83 | - | 2,991.17 |
| 0892 | Board of Psychology Examiners- Informational | - | - | - | - | - | - | - | - | 76,387.00 | 53,664.20 | - | 22,722.80 |
| 0893 | Board of Social Work Examiners - Informational | - | - | - | - | - | - | - | - | 105,298.00 | 70,327.03 | - | 34,970.97 |
| 0894 | Certification Board for A & D - Informational | - | - | - | - | - | - | - | - | 155,391.00 | 149,010.20 | - | 6,380.80 |
| **Total Department 08** | | 387,674,836.00 | 357,911,889.02 | 20,000,859.91 | 9,762,087.07 | 643,263,875.00 | 550,901,172.15 | 23,669,262.00 | 68,693,440.85 | 9,752,723.00 | 6,963,138.23 | - | 2,789,584.77 |
| 0901 | Administration | 1,158,508.00 | 1,058,508.00 | 100,000.00 | (0.00) | 1,412,032.00 | 1,217,124.52 | - | 194,907.48 | 1,547,531.00 | 1,148,389.76 | - | 399,141.24 |
| 0901 | Administration (ARRA) | - | - | - | - | 5,000,000.00 | 2,121,576.10 | - | 2,878,423.90 | - | - | - | - |
| 0903 | Health Systems Develop. and Reg. | 2,311,695.00 | 2,311,695.00 | - | (0.00) | 10,021,366.00 | 6,975,581.29 | - | 3,045,784.71 | 1,196,500.00 | 464,747.54 | - | 731,752.46 |
| 0904 | Health and Medical Services | 3,817,859.00 | 3,070,542.95 | 747,316.05 | 0.00 | 21,191,330.00 | 20,109,427.86 | - | 1,081,902.14 | 4,391,333.00 | 3,339,324.78 | 150,000.00 | 902,008.22 |
| 0904 | Health and Medical Services (ARRA) | - | - | - | - | 2,076,935.00 | 1,058,236.33 | - | 1,018,698.67 | - | - | - | - |
| 0905 | Laboratory Services | - | - | - | - | 3,202,258.00 | 2,159,604.55 | - | 1,042,653.45 | 3,165,572.00 | 2,701,984.27 | - | 463,587.73 |
| 0906 | Correctional Health | - | - | - | - | - | - | - | - | 16,029,182.00 | 15,908,948.17 | - | 120,233.83 |
| 0907 | Tobacco Prevention | - | - | - | - | 1,117,971.00 | 946,890.09 | - | 171,080.91 | 3,999,830.00 | 3,760,231.81 | - | 239,598.19 |
| 0907 | Tobacco Prevention (ARRA) | - | - | - | - | 160,000.00 | - | - | 160,000.00 | - | - | - | - |
| 0908 | Nonrecurring Provider Allocation | - | - | - | - | - | - | - | - | 13,822.00 | 13,822.00 | - | - |
| 0920 | Board of Chiropractic Examiners - Informational | - | - | - | - | - | - | - | - | 103,005.00 | 85,735.52 | - | 17,269.48 |
| 0920 | Board of Dentistry - Informational | - | - | - | - | - | - | - | - | 185,048.00 | 219,170.01 | - | (34,122.01) |
| 0920 | Board of Funeral Service - Informational | - | - | - | - | - | - | - | - | 66,143.00 | 59,737.90 | - | 6,405.10 |
| 0920 | Board of Hearing Aid Dispensers - Informational | - | - | - | - | - | - | - | - | 22,172.00 | 21,691.79 | - | 480.21 |
| 0920 | Board of Medical and Osteopathic Examiners - Informational | - | - | - | - | - | - | - | - | 971,328.00 | 752,398.48 | 350.91 | 218,578.61 |
| 0920 | Board of Nursing - Informational | - | - | - | - | - | - | - | - | 1,062,262.00 | 1,102,344.45 | 143.16 | (40,225.61) |
| 0920 | Board of Nursing Home Admin. - Informational | - | - | - | - | - | - | - | - | 42,305.00 | 45,273.34 | - | (2,968.34) |
| 0920 | Board of Optometry - Informational | - | - | - | - | - | - | - | - | 49,782.00 | 69,354.98 | - | (19,572.98) |
| 0920 | Board of Pharmacy - Informational | - | - | - | - | 195,821.00 | 150,267.83 | - | 45,553.17 | 683,571.00 | 635,841.50 | - | 47,729.50 |
| 0921 | Board of Massage Therapy - Informational | - | - | - | - | - | - | - | - | 45,830.00 | 60,867.62 | - | (15,037.62) |
| 0921 | Board of Podiatry Examiners - Informational | - | - | - | - | - | - | - | - | 21,441.00 | 13,571.25 | - | 7,869.75 |
| 0921 | Board of Speech-Language Pathology - Informational | - | - | - | - | - | - | - | - | - | 25,323.47 | - | (25,323.47) |
| **Total Department 09** | | 7,288,062.00 | 6,440,745.95 | 847,316.05 | 0.00 | 44,377,713.00 | 34,738,708.57 | - | 9,639,004.43 | 33,596,657.00 | 30,428,758.64 | 150,494.07 | 3,017,404.29 |
| 1001 | Secretariat Administration | 280,000.00 | 265,621.65 | 14,378.35 | (0.00) | 17,923,164.00 | 12,514,466.91 | 19,521.88 | 5,389,175.21 | 184,379.00 | 181,481.58 | - | 2,897.42 |
| 1001 | Secretariat Administration | - | - | - | - | 680,000.00 | 375,724.31 | - | 304,275.69 | - | - | - | - |
| 1004 | Unemployment Insurance Service (ARRA) | - | - | - | - | 5,270,735.00 | 4,432,497.66 | - | 838,237.34 | - | - | - | - |
| 1005 | Employment Services | - | - | - | - | 10,727,984.00 | 9,637,322.27 | - | 1,090,661.73 | - | - | - | - |
| 1005 | Employment Services (ARRA) | - | - | - | - | 243,000.00 | 237,631.45 | - | 5,368.55 | - | - | - | - |
| 1006 | State Labor Law Administration | 631,902.00 | 631,902.00 | - | - | 457,012.00 | 445,198.15 | - | 11,813.85 | 459,690.00 | 303,525.18 | - | 156,164.82 |
| 1031 | Board of Accountancy - Informational | - | - | - | - | - | - | - | - | 240,123.00 | 277,516.40 | - | (37,393.40) |
| 1032 | Board of Barber Examiners - Informational | - | - | - | - | - | - | - | - | 28,684.00 | 22,103.27 | - | 6,580.73 |
| 1033 | Cosmetology Commission - Informational | - | - | - | - | - | - | - | - | 237,295.00 | 214,808.83 | - | 22,486.17 |
| 1034 | Plumbing Commission - Informational | - | - | - | - | - | - | - | - | 551,196.00 | 499,621.84 | - | 51,574.16 |
| 1035 | Board of Technical Professions - Informational | - | - | - | - | - | - | - | - | 344,728.00 | 259,500.44 | - | 85,227.56 |
| 1036 | Electrical Commission - Informational | - | - | - | - | - | - | - | - | 1,544,713.00 | 1,359,117.50 | - | 185,595.50 |
| 1037 | Real Estate Commission - Informational | - | - | - | - | - | - | - | - | 535,844.00 | 467,924.05 | - | 67,919.95 |
| 1038 | Abstracters Bd of Examiners - Informational | - | - | - | - | - | - | - | - | 25,390.00 | 25,652.84 | - | (262.84) |
| 1061 | Banking | - | - | - | - | - | - | - | - | 2,330,231.00 | 2,301,388.36 | - | 28,842.64 |
| 1062 | Securities | - | - | - | - | - | - | - | - | 456,683.00 | 448,021.78 | - | 8,661.22 |
| 1063 | Insurance | - | - | - | - | 705,038.00 | 322,329.09 | - | 382,708.91 | 1,934,979.00 | 1,876,805.31 | - | 58,173.69 |
| 1065 | Subsequent Injury & Ins. Exam Funds | - | - | - | - | - | - | - | - | - | 575,179.93 | - | (575,179.93) |
| 1081 | South Dakota Retirement System | - | - | - | - | - | - | - | - | 3,659,837.00 | 3,368,743.20 | 198,489.66 | 92,604.14 |
| **Total Department 10** | | 911,902.00 | 897,523.65 | 14,378.35 | (0.00) | 36,006,933.00 | 27,965,169.84 | 19,521.88 | 8,022,241.28 | 12,533,772.00 | 12,181,390.51 | 198,489.66 | 153,891.83 |
| 111 | General Operations | 495,246.00 | 495,011.80 | - | 234.20 | 31,112,644.00 | 22,779,942.97 | 506,212.23 | 7,826,488.80 | 132,743,521.00 | 100,866,398.14 | 22,555,080.87 | 9,322,041.99 |
| 112 | Construction Contracts - Informational | - | - | - | - | 354,894,438.00 | 347,580,934.16 | - | 7,313,503.84 | 123,544,481.00 | 121,200,810.97 | - | 2,343,670.03 |
| 112 | Construction Contracts - Informational (ARRA) | - | - | - | - | 274,435.00 | 273,414.59 | - | 1,020.41 | - | - | - | - |
| **Total Department 11** | | 495,246.00 | 495,011.80 | - | 234.20 | 386,281,517.00 | 370,634,291.72 | 506,212.23 | 15,141,013.05 | 256,288,002.00 | 222,067,209.11 | 22,555,080.87 | 11,665,712.02 |
| 1201 | General Administration | 2,185,160.00 | 1,896,288.00 | 288,872.00 | - | 5,368,605.00 | 5,294,728.07 | - | 73,876.93 | 381,327.00 | 166,630.30 | - | 214,696.70 |
| 1211 | State Aid to General Education | 316,233,107.00 | 315,433,398.06 | 799,708.94 | (0.00) | - | - | - | - | - | - | - | - |
| 1212 | State Aid to Special Education | 47,432,264.00 | 47,432,264.00 | - | - | - | - | - | - | - | - | - | - |
| 1213 | Sparsity Payments | 1,831,881.00 | 1,831,881.00 | - | - | - | - | - | - | - | - | - | - |
| 1214 | Consolidation Incentives | 134,400.00 | 134,400.00 | - | - | - | - | - | - | - | - | - | - |
| 1219 | Technology in Schools | 6,312,692.00 | 6,227,104.45 | 85,587.55 | (0.00) | - | - | - | - | 1,804,876.00 | 1,738,612.93 | 2,474.80 | 63,788.27 |
| 1222 | Postsecondary Vocational Education | 20,839,213.00 | 20,839,207.00 | - | 6.00 | - | - | - | - | 100,000.00 | 35,765.41 | - | 64,234.59 |
| 1232 | Ed Resources | 6,438,086.00 | 6,160,690.00 | 277,396.00 | (0.00) | 166,855,623.00 | 163,668,881.65 | - | 3,186,741.35 | 1,470,029.00 | 919,322.90 | - | 550,706.10 |
| 1232 | Ed Resources (ARRA) | - | - | - | - | 7,125,000.00 | 2,969,271.02 | - | 4,155,728.98 | - | - | - | - |
| 1234 | Nonrecurring Provider Allocation | - | - | - | - | 24,404.00 | - | - | 24,404.00 | - | - | - | - |
| 1243 | State Library | 1,602,585.00 | 1,594,604.77 | 7,980.23 | 0.00 | 1,217,163.00 | 1,039,543.32 | - | 177,619.68 | 186,084.00 | 2,448.37 | - | 183,635.63 |
| **Total Department 12** | | 403,009,388.00 | 401,549,837.28 | 1,459,544.72 | 6.00 | 180,590,795.00 | 172,972,424.06 | - | 7,618,370.94 | 3,942,316.00 | 2,862,779.91 | 2,474.80 | 1,077,061.29 |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1410 | Administration | 122,963.00 | 122,963.00 | - | - | 129,964.00 | 55,304.15 | - | 74,659.85 | 664,841.00 | 589,090.52 | 2,192.46 | 73,558.02 |
| 1421 | Highway Patrol | 1,118,596.00 | 1,062,323.27 | 9,122.68 | 47,150.05 | 6,286,153.00 | 5,961,557.45 | 67,057.00 | 257,538.55 | 20,721,950.00 | 19,092,828.96 | 771,755.92 | 857,365.12 |
| 1431 | Emergency Services & Homeland Security | 1,621,228.00 | 1,621,228.00 | - | 0.00 | 12,824,348.00 | 9,108,174.38 | 17,727.99 | 3,698,445.63 | 301,790.00 | 239,952.16 | - | 61,837.84 |
| 1441 | Inspection and Licensing | 590,123.00 | 587,640.73 | - | 2,482.27 | 1,341,712.00 | 1,293,187.54 | - | 48,524.46 | 7,705,752.00 | 6,431,988.45 | 823,726.84 | 450,036.71 |
| 1451 | 911 Coordination Board | - | - | - | - | - | - | - | - | 4,894,535.00 | 204,641.64 | - | 4,689,893.36 |
| **Total Department 14** | | 3,452,910.00 | 3,394,155.00 | 9,122.68 | 49,632.32 | 20,582,177.00 | 16,418,223.52 | 84,784.99 | 4,079,168.49 | 34,288,868.00 | 26,558,501.73 | 1,597,675.22 | 6,132,691.05 |
| 150 | Regents Central Office | 12,183,887.00 | 11,961,324.28 | 222,560.03 | 2.69 | 1,224,276.00 | 398,202.19 | - | 826,073.81 | 40,914,625.00 | 24,390,130.55 | 7,756,481.47 | 8,768,012.98 |
| 1517 | South Dakota Scholarships | 4,276,999.00 | 4,276,999.00 | - | - | - | - | - | - | - | - | - | - |
| 1520 | University of South Dakota | 31,297,014.00 | 31,297,014.00 | - | 0.00 | 14,809,190.00 | 11,549,256.65 | - | 3,259,933.35 | 80,415,647.00 | 73,115,039.17 | - | 7,300,607.83 |
| 1520 | University of South Dakota (ARRA) | - | - | - | - | 30,000.00 | 25,370.42 | - | 4,629.58 | - | - | - | - |
| 1525 | USD School of Medicine | 18,892,464.00 | 18,892,464.00 | - | (0.00) | 14,847,242.00 | 11,020,904.38 | - | 3,826,337.62 | 20,647,049.00 | 14,327,057.31 | - | 6,319,991.69 |
| 1525 | USD School of Medicine (ARRA) | - | - | - | - | 2,000,000.00 | 1,764,367.68 | - | 235,632.32 | - | - | - | - |
| 1530 | South Dakota State University | 40,352,331.00 | 40,352,331.00 | - | 0.00 | 60,000,069.00 | 21,744,508.63 | - | 38,255,560.37 | 156,368,339.00 | 132,224,495.00 | - | 24,143,844.00 |
| 1530 | South Dakota State University (ARRA) | - | - | - | - | 992,000.00 | 551,712.34 | - | 440,287.66 | - | - | - | - |
| 1533 | Cooperative Extension Service | 7,771,997.00 | 7,771,997.00 | - | 0.00 | 7,789,344.00 | 6,799,031.18 | - | 990,312.82 | 1,701,341.00 | 1,314,221.48 | - | 387,119.52 |
| 1536 | Agricultural Experiment Station | 10,023,854.00 | 10,023,854.00 | - | 0.00 | 16,863,869.00 | 11,362,577.40 | - | 5,501,291.60 | 13,299,292.00 | 11,823,722.61 | - | 1,475,569.39 |
| 1536 | Agricultural Experiment Station (ARRA) | - | - | - | - | 170,200.00 | 78,046.12 | - | 92,153.88 | - | - | - | - |
| 1537 | Nonrecurring Ag Exp Station Research Pool | 500,000.00 | - | 500,000.00 | - | - | - | - | - | - | - | - | - |
| 1540 | SD School of Mines and Technology | 14,282,379.00 | 14,282,379.00 | - | (0.00) | 76,713,271.00 | 7,111,234.86 | - | 69,602,036.14 | 39,926,691.00 | 35,127,608.56 | - | 4,799,082.44 |
| 1550 | Northern State University | 11,744,031.00 | 11,744,031.00 | - | 0.00 | 1,660,938.00 | 1,271,494.35 | - | 389,443.65 | 23,762,400.00 | 20,758,021.91 | - | 3,004,378.09 |
| 1560 | Black Hills State University | 8,148,119.00 | 8,148,119.00 | - | - | 8,954,354.00 | 3,920,968.20 | - | 5,033,385.80 | 34,516,622.00 | 30,138,130.16 | - | 4,378,491.84 |
| 1560 | Black Hills State University (ARRA) | - | - | - | - | 193,090.00 | - | - | 193,090.00 | - | - | - | - |
| 1570 | Dakota State University | 8,508,470.00 | 8,508,470.00 | - | 0.00 | 4,658,292.00 | 1,191,607.29 | - | 3,466,684.71 | 21,682,892.00 | 20,664,443.48 | - | 1,018,448.52 |
| 1570 | Dakota State University (ARRA) | - | - | - | - | 1,685,000.00 | 1,546,982.84 | - | 138,017.16 | - | - | - | - |
| 1580 | SD School for the Deaf | 2,612,378.00 | 2,612,378.00 | - | (0.00) | 140,617.00 | - | - | 140,617.00 | 525,339.00 | 331,264.07 | - | 194,074.93 |
| 1590 | SD School for the Blind and Visually Imp | 2,637,189.00 | 2,637,189.00 | - | - | 325,197.00 | 248,700.23 | - | 76,496.77 | 337,124.00 | 311,498.44 | - | 25,625.56 |
| **Total Department 15** | | 173,231,112.00 | 172,508,549.28 | 722,560.03 | 2.69 | 213,056,949.00 | 80,584,964.76 | - | 132,471,984.24 | 434,097,361.00 | 364,525,632.74 | 7,756,481.47 | 61,815,246.79 |
| 1611 | Adjutant General | 881,357.00 | 879,964.99 | - | 1,392.01 | 10,306.00 | - | - | 10,306.00 | 27,324.00 | 4,686.28 | - | 22,637.72 |
| 1621 | Army Guard | 1,542,110.00 | 1,066,848.90 | 475,174.45 | 86.65 | 17,659,957.00 | 11,160,804.84 | - | 6,499,152.16 | - | - | - | - |
| 1624 | Air Guard | 398,138.00 | 389,313.03 | 4,560.11 | 4,264.86 | 4,978,407.00 | 4,949,951.25 | - | 28,455.75 | - | - | - | - |
| **Total Department 16** | | 2,821,605.00 | 2,336,126.92 | 479,734.56 | 5,743.52 | 22,648,670.00 | 16,110,756.09 | - | 6,537,913.91 | 27,324.00 | 4,686.28 | - | 22,637.72 |
| 1711 | Veterans' Benefits and Services | 1,622,761.00 | 1,022,761.00 | 600,000.00 | - | 289,148.00 | 149,706.33 | - | 139,441.67 | 61,000.00 | 4,404.35 | - | 56,595.65 |
| 1721 | State Veterans' Home | 2,229,766.00 | 2,229,766.00 | - | 0.00 | 23,013,205.00 | 1,650,138.88 | - | 21,363,066.12 | 4,666,917.00 | 3,862,437.24 | 7,833.16 | 796,646.60 |
| **Total Department 17** | | 3,852,527.00 | 3,252,527.00 | 600,000.00 | 0.00 | 23,302,353.00 | 1,799,845.21 | - | 21,502,507.79 | 4,727,917.00 | 3,866,841.59 | 7,833.16 | 853,242.25 |
| 1811 | Administration | 2,054,379.00 | 1,697,124.82 | 356,278.00 | 976.18 | 1,184,119.00 | 891,727.82 | - | 292,391.18 | 868,175.00 | 281,523.03 | 400,000.00 | 186,651.97 |
| 1821 | Mike Durfee State Prison | 14,794,067.00 | 14,777,266.19 | 14,898.00 | 1,902.81 | 184,772.00 | 149,938.67 | - | 34,833.33 | 1,265,547.00 | 1,179,008.05 | - | 86,538.95 |
| 1822 | State Penitentiary | 19,187,610.00 | 19,183,875.43 | 3,621.43 | 113.14 | 1,253,653.00 | 1,063,592.35 | 2,252.65 | 187,808.00 | 806,910.00 | 600,959.60 | - | 205,950.40 |
| 1823 | Women's Prison | 4,552,004.00 | 4,552,004.00 | - | 0.00 | 81,461.00 | 63,253.06 | - | 18,207.94 | 316,989.00 | 193,142.60 | - | 123,846.40 |
| 1824 | Pheasantland Industries | - | - | - | - | - | - | - | - | 2,569,328.00 | 2,227,180.78 | - | 342,147.22 |
| 1826 | Inmate Services | 17,327,039.00 | 17,326,956.13 | - | 82.87 | 1,032,120.00 | 784,602.32 | - | 247,517.68 | 2,222,228.00 | 1,700,441.08 | - | 521,786.92 |
| 1827 | Parole Services | 4,217,470.00 | 3,638,626.38 | 572,278.00 | 6,565.62 | - | - | - | - | 1,214,296.00 | 206,695.65 | 1,000,000.00 | 7,600.35 |
| 1830 | Nonrecurring Provider Allocation | 128,378.00 | 128,378.00 | - | - | 128,026.00 | 89,582.00 | - | 38,444.00 | - | - | - | - |
| 1831 | Juvenile Community Corrections | 13,650,578.00 | 13,650,519.28 | 58.72 | 0.00 | 6,378,745.00 | 5,830,262.40 | - | 548,482.60 | 687,081.00 | 320,467.59 | - | 366,613.41 |
| 1834 | Youth Challenge Center | 1,502,164.00 | 1,502,084.06 | - | 79.94 | - | - | - | - | 14,942.00 | 94.96 | - | 14,847.04 |
| 1835 | Patrick Henry Brady Academy | 1,484,113.00 | 1,483,715.28 | - | 397.72 | - | - | - | - | 14,280.00 | 80.19 | - | 14,199.81 |
| 1836 | State Treatment and Rehabilitation Acad. | 4,469,429.00 | 4,466,078.31 | 1,073.22 | 2,277.47 | 703,643.00 | 683,337.69 | - | 20,305.31 | 142,600.00 | 51,376.42 | - | 91,223.58 |
| 1838 | QUEST/ExCEL | 1,515,990.00 | 1,515,835.59 | - | 154.41 | - | - | - | - | 18,623.00 | 7,049.36 | - | 11,573.64 |
| **Total Department 18** | | 84,883,221.00 | 83,922,463.47 | 948,207.37 | 12,550.16 | 10,946,539.00 | 9,556,296.31 | 2,252.65 | 1,387,990.04 | 10,140,999.00 | 6,768,019.31 | 1,400,000.00 | 1,972,979.69 |
| 1900 | Secretary | 802,450.00 | 796,540.27 | 5,909.73 | (0.00) | 591,960.00 | 531,933.49 | 4,012.68 | 56,013.83 | 1,421.00 | - | - | 1,421.00 |
| 1910 | Developmental Disabilities | 45,939,953.00 | 45,875,984.65 | 709.00 | 63,259.35 | 69,170,759.00 | 63,887,853.05 | 5,581.04 | 5,277,324.91 | - | - | - | - |
| 1910 | Developmental Disabilities (ARRA) | - | - | - | - | 12.00 | - | - | 12.00 | - | - | - | - |
| 1911 | SDDC - Redfield | 10,121,499.00 | 9,519,032.86 | 92,401.99 | 510,064.15 | 13,272,226.00 | 12,691,748.54 | 114,487.31 | 465,990.15 | 992,145.00 | 214,266.25 | - | 777,878.75 |
| 1950 | Rehabilitation Services | 3,940,444.00 | 3,844,639.17 | 95,804.83 | - | 14,996,985.00 | 13,114,160.25 | 9,200.16 | 1,873,624.59 | 1,498,424.00 | 1,128,790.65 | - | 369,633.35 |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 1,251,680.00 | 985,636.86 | 24,802.21 | 241,240.93 |
| 1970 | Service to the Blind & Visually Impaired | 888,170.00 | 883,191.11 | 4,978.89 | 0.00 | 2,409,905.00 | 2,057,874.36 | 17,313.62 | 334,717.02 | 261,549.00 | 227,260.52 | 2,028.95 | 32,259.53 |
| 1970 | Service to the Blind & Visually Impaired (ARRA) | - | - | - | - | 211.00 | - | - | 211.00 | - | - | - | - |
| **Total Department 19** | | 61,692,516.00 | 60,919,388.06 | 199,804.44 | 573,323.50 | 100,442,058.00 | 92,283,569.69 | 150,594.81 | 8,007,893.50 | 4,005,219.00 | 2,555,954.28 | 26,831.16 | 1,422,433.56 |
| 2010 | Financial and Technical Assistance | 2,167,282.00 | 2,167,282.00 | - | (0.00) | 2,010,135.00 | 1,674,783.35 | - | 335,351.65 | 910,468.00 | 631,876.30 | - | 278,591.70 |
| 2010 | Financial and Technical Assistance (ARRA) | - | - | - | - | 100,000.00 | 9,768.00 | - | 90,232.00 | - | - | - | - |
| 2020 | Environmental Services | 3,476,661.00 | 3,476,661.00 | - | - | 5,411,589.00 | 4,835,216.97 | 197,299.20 | 379,072.83 | 2,877,375.00 | 2,326,583.72 | 11,079.50 | 539,711.78 |
| 2040 | Regulated Response Fund - Informational | - | - | - | - | - | - | - | - | 1,750,000.00 | 101,599.56 | 143,605.42 | 1,504,795.02 |
| 2050 | Livestock Cleanup Fund - Informational | - | - | - | - | - | - | - | - | 765,000.00 | - | - | 765,000.00 |
| 2061 | Petroleum Release Compensation | - | - | - | - | - | - | - | - | 414,595.00 | 400,617.47 | - | 13,977.53 |
| 2062 | Petroleum Release Compensation - Informational | - | - | - | - | - | - | - | - | 2,100,000.00 | 606,391.10 | - | 1,493,608.90 |
| **Total Department 20** | | 5,643,943.00 | 5,643,943.00 | - | (0.00) | 7,521,724.00 | 6,519,768.32 | 197,299.20 | 804,656.48 | 8,817,438.00 | 4,067,068.15 | 154,684.92 | 4,595,684.93 |
| 2610 | Public Utilities Commission (PUC) | 483,756.00 | 483,756.00 | - | (0.00) | 212,953.00 | 198,565.49 | - | 14,387.51 | 3,417,236.00 | 3,034,003.51 | 7,634.00 | 375,598.49 |
| 2610 | Public Utilities Commission (PUC) (ARRA) | - | - | - | - | 259,874.00 | 179,184.42 | - | 80,689.58 | - | - | - | - |
| **Total Department 26** | | 483,756.00 | 483,756.00 | - | (0.00) | 472,827.00 | 377,749.91 | - | 95,077.09 | 3,417,236.00 | 3,034,003.51 | 7,634.00 | 375,598.49 |
| 2701 | State Bar Association - Informational | - | - | - | - | - | - | - | - | 542,962.00 | - | - | 542,962.00 |

| Program | Center Description | General Fund Appropriation | General Fund Expenditure | General Fund Encumbrances & Carry-forwards | General Fund Reversion | Federal Funds Appropriation | Federal Funds Expenditure | Federal Funds Encumbrances & Carry-forwards | Federal Funds Reversion | Other Funds Appropriation | Other Funds Expenditure | Other Funds Encumbrances & Carry-forwards | Other Funds Reversion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 271 | Unified Judicial System | 35,358,834.00 | 34,378,991.00 | 979,843.00 | 0.00 | 704,064.00 | 363,622.39 | - | 340,441.61 | 11,299,235.00 | 9,253,706.81 | 98,482.42 | 1,947,045.77 |
| 272 | Nonrecurring Provider Allocation | 16,502.00 | 13,306.33 | - | 3,195.67 | 1,400.00 | - | - | 1,400.00 | - | - | - | - |
| **Total Department 27** | | 35,375,336.00 | 34,392,297.33 | 979,843.00 | 3,195.67 | 705,464.00 | 363,622.39 | - | 341,841.61 | 11,842,197.00 | 9,253,706.81 | 98,482.42 | 2,490,007.77 |
| 2810 | Legislative Operations | 4,908,459.00 | 4,848,890.36 | 59,378.14 | 190.50 | - | - | - | - | 256,534.00 | 5,641.28 | 221,534.00 | 29,358.72 |
| 2880 | Auditor General | 2,870,357.00 | 2,844,245.89 | 5,198.33 | 20,912.78 | - | - | - | - | - | - | - | - |
| **Total Department 28** | | 7,778,816.00 | 7,693,136.25 | 64,576.47 | 21,103.28 | - | - | - | - | 256,534.00 | 5,641.28 | 221,534.00 | 29,358.72 |
| 2900 | Legal Services Program | 4,944,433.00 | 4,943,645.62 | 787.38 | (0.00) | 1,207,320.00 | 1,204,782.83 | - | 2,537.17 | 2,872,788.00 | 2,765,080.08 | 17,715.24 | 89,992.68 |
| 2900 | Legal Services Program (ARRA) | - | - | - | - | 573,937.00 | 536,525.66 | - | 37,411.34 | - | - | - | - |
| 2911 | Criminal Investigation | 4,660,676.00 | 4,172,516.00 | 488,160.00 | (0.00) | 2,427,050.00 | 2,408,732.01 | 3,855.69 | 14,462.30 | 4,237,577.00 | 3,531,168.91 | 290,000.00 | 416,408.09 |
| 2911 | Criminal Investigation (ARRA) | - | - | - | - | 111,997.00 | 80,610.69 | 8,750.00 | 22,636.31 | - | - | - | - |
| 2912 | Law Enforcement Training | 363,022.00 | 363,022.00 | - | - | - | - | - | - | 1,711,309.00 | 1,673,933.23 | 36,483.97 | 891.80 |
| 2913 | 911 Training | - | - | - | - | - | - | - | - | 211,957.00 | 186,414.77 | - | 25,542.23 |
| 2915 | Insurance Fraud Unit - Informational | - | - | - | - | - | - | - | - | 238,053.00 | 203,624.20 | - | 34,428.80 |
| 2950 | Drug Savings | - | - | - | - | - | - | - | - | - | 691,866.66 | - | (691,866.66) |
| **Total Department 29** | | 9,968,131.00 | 9,479,183.62 | 488,947.38 | (0.00) | 4,320,304.00 | 4,230,651.19 | 12,605.69 | 77,047.12 | 9,271,684.00 | 9,052,087.85 | 344,199.21 | (124,603.06) |
| 3001 | Administration | 1,008,891.00 | 494,693.11 | 504,929.75 | 9,268.14 | - | - | - | - | 225,000.00 | 169,281.32 | - | 55,718.68 |
| **Total Department 30** | | 1,008,891.00 | 494,693.11 | 504,929.75 | 9,268.14 | - | - | - | - | 225,000.00 | 169,281.32 | - | 55,718.68 |
| 3101 | Secretary of State | 988,277.00 | 896,891.26 | 89,078.75 | 2,306.99 | 3,133,861.00 | 1,808,537.92 | 544.28 | 1,324,778.80 | 463,029.00 | 287,895.77 | 1,128.00 | 174,005.23 |
| **Total Department 31** | | 988,277.00 | 896,891.26 | 89,078.75 | 2,306.99 | 3,133,861.00 | 1,808,537.92 | 544.28 | 1,324,778.80 | 463,029.00 | 287,895.77 | 1,128.00 | 174,005.23 |
| 3201 | Treasury Management | 496,268.00 | 488,592.44 | - | 7,675.56 | - | - | - | - | - | - | - | - |
| 3202 | Unclaimed Property - Informational | - | - | - | - | - | - | - | - | 2,908,703.00 | 4,000,236.90 | - | (1,091,533.90) |
| 3210 | Investment of State Funds | - | - | - | - | - | - | - | - | 8,831,206.00 | 7,741,377.29 | - | 1,089,828.71 |
| **Total Department 32** | | 496,268.00 | 488,592.44 | - | 7,675.56 | - | - | - | - | 11,739,909.00 | 11,741,614.19 | - | (1,705.19) |
| 3300 | State Auditor | 1,165,952.00 | 1,086,343.33 | 6,167.00 | 73,441.67 | - | - | - | - | 100,000.00 | 46,907.78 | - | 53,092.22 |
| **Total Department 33** | | 1,165,952.00 | 1,086,343.33 | 6,167.00 | 73,441.67 | - | - | - | - | 100,000.00 | 46,907.78 | - | 53,092.22 |
| **TOTAL GENERAL BILL** | | 1,232,361,618.00 | 1,191,916,403.06 | 29,805,910.48 | 10,639,304.46 | 1,748,539,330.00 | 1,419,003,370.10 | 31,348,881.97 | 298,187,077.93 | 1,131,584,274.00 | 971,917,166.14 | 50,414,362.58 | 109,252,745.28 |

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

| Program | General | Federal | Other |
|---|---|---|---|
| 0125 | 2,184,924.37 | 500,000.00 | 2,535,721.32 |
| 0612 | | 2,476,700.13 | 704,517.39 |
| 0621 | | 3,404,953.22 | 4,289,406.18 |
| 111 | | | 6,436,699.02 |
| 150 | | | 7,756,481.47 |
| 3001 | 500,000.00 | | |

## Special Appropriations

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0105 | Gov Office of Economic Development | - | - | - | - | 375,673.70 | - | 375,673.70 | - | - | - | - | - |
| 0110 | Bureau of Finance and Management | 7,000,000.00 | 7,000,000.00 | - | - | - | - | - | - | - | - | - | - |
| 0111 | Bureau of Finance and Management | 3,000,000.00 | 3,000,000.00 | - | - | - | - | - | - | - | - | - | - |
| 0121 | Administrative Services | 80,000.00 | - | 80,000.00 | - | - | - | - | - | - | - | - | - |
| 0125 | Statewide Maintenance and Repair | 7,306,236.00 | - | 7,306,236.00 | - | - | - | - | - | 300,000.00 | 300,000.00 | - | - |
| 0230 | Motor Vehicles | - | - | - | - | - | - | - | - | 1,033,270.00 | 1,033,269.10 | - | 0.90 |
| 0240 | Property and Special Taxes | 1,095,941.97 | 441,876.27 | 450,000.00 | 204,065.70 | - | - | - | - | - | - | - | - |
| 031 | Agriculture Services and Assistance | 4,200,000.00 | 4,200,000.00 | - | - | 200,000.00 | - | 200,000.00 | - | - | - | - | - |
| 032 | Agriculture Development and Promotion | 2,900,000.00 | 2,034,335.74 | 865,664.26 | - | 100,000.00 | - | 100,000.00 | - | 1,976,578.34 | 868,452.17 | 1,108,126.17 | - |
| 035 | State Fair | - | - | - | - | - | - | - | - | 100,000.00 | 12,010.00 | 87,990.00 | - |
| 082 | Economic Assistance | 1,002,429.76 | 470,994.32 | 531,435.44 | - | 22,169.00 | - | 22,169.00 | - | 351,552.59 | - | 351,552.59 | - |
| 083 | Medical and Adult Services | 6,939,666.00 | 6,939,666.00 | - | - | 9,100,547.00 | - | 9,100,547.00 | - | - | - | - | - |
| 084 | Children's Services | 293,862.00 | 293,862.00 | - | - | 246,423.00 | - | 246,423.00 | - | 2,114.00 | - | 2,114.00 | - |
| 085 | Behavioral Health | 490,819.00 | 490,819.00 | - | - | 279,442.00 | - | 279,442.00 | - | 28,728.88 | - | - | 28,728.88 |
| 0903 | Health Systems Develop. and Reg. | 135,400.70 | 135,397.50 | 3.20 | 0.00 | - | - | - | - | - | - | - | - |
| 1211 | State Aid to General Education | 9,766,600.00 | 9,766,600.00 | - | - | - | - | - | - | - | - | - | - |
| 1222 | Postsecondary Vocational Education | 413,849.00 | 413,849.00 | - | - | - | - | - | - | - | - | - | - |
| 1223 | Non-recurring Postsecondary Formula | 200,000.00 | 200,000.00 | - | - | - | - | - | - | - | - | - | - |
| 1232 | Ed Resources | 8,687,031.00 | 2,665,776.52 | 6,021,254.48 | - | 35,490.00 | - | 35,490.00 | - | - | - | - | - |
| 1431 | Emergency Services & Homeland Security | 2,355,167.00 | 2,355,166.75 | - | 0.25 | - | - | - | - | - | - | - | - |
| 150 | Regents Central Office | 2,805,932.00 | 1,312,157.11 | 1,493,774.89 | - | - | - | - | - | 11,575.71 | - | - | 11,575.71 |
| 1520 | University of South Dakota | 737,717.00 | 737,717.00 | - | (0.00) | - | - | - | - | 1,950,215.00 | - | 1,950,215.00 | - |
| 1530 | South Dakota State University | 1,260,665.00 | 1,260,665.00 | - | (0.00) | - | - | - | - | 10,073,332.46 | 2,665,120.87 | 5,421,667.03 | 1,986,544.56 |
| 1536 | Agricultural Experiment Station | - | - | - | - | - | - | - | - | 945,725.47 | 250,000.00 | - | 695,725.47 |
| 1540 | SD School of Mines and Technology | 229,641.00 | 229,641.00 | - | - | - | - | - | - | 6,255,416.00 | - | - | 6,255,416.00 |
| 1550 | Northern State University | 241,950.00 | 241,950.00 | - | 0.00 | - | - | - | - | 4,474,929.18 | - | 4,000,000.00 | 474,929.18 |
| 1560 | Black Hills State University | 290,313.00 | 181,038.22 | 109,274.78 | - | - | - | - | - | 3,218,750.00 | - | - | 3,218,750.00 |
| 1570 | Dakota State University | 1,255,940.00 | 355,940.00 | 900,000.00 | - | - | - | - | - | - | - | - | - |

| Program | Center Description | General Fund Appropriation | General Fund Expenditure | General Fund Encumbrances & Carry-forwards | General Fund Reversion | Federal Funds Appropriation | Federal Funds Expenditure | Federal Funds Encumbrances & Carry-forwards | Federal Funds Reversion | Other Funds Appropriation | Other Funds Expenditure | Other Funds Encumbrances & Carry-forwards | Other Funds Reversion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1621 | Army Guard | 923,160.05 | 345,382.60 | 577,777.45 | - | 11,770,967.60 | 8,783,401.65 | 2,987,565.95 | - | - | - | - | - |
| 1711 | Veterans' Benefits and Services | 1,211,624.70 | 225,778.12 | 985,846.58 | - | - | - | - | - | - | - | - | - |
| 1721 | State Veterans' Home | - | - | - | - | 24,191,164.14 | - | 23,599,934.00 | 591,230.14 | 16,365,044.00 | - | 16,365,044.00 | - |
| 1821 | Mike Durfee State Prison | - | - | - | - | - | - | - | - | 412,567.24 | 199,598.32 | 212,968.92 | - |
| 1825 | Community Services | - | - | - | - | - | - | - | - | - | - | - | - |
| 1831 | Juvenile Community Corrections | 187,768.00 | 187,768.00 | - | - | 145,969.00 | 145,969.00 | - | - | - | - | - | - |
| 1910 | Developmental Disabilities | 965,151.00 | 965,151.00 | - | - | 1,193,670.00 | 1,193,670.00 | - | - | - | - | - | - |
| 1950 | Rehabilitation Services | 26,569.00 | 26,569.00 | - | - | 30,506.00 | 30,506.00 | - | - | - | - | - | - |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 200,000.00 | 2,758.77 | - | 197,241.23 |
| 2010 | Financial and Technical Assistance | - | - | - | - | 6,000,000.00 | 2,008,056.45 | - | 3,991,943.55 | - | - | - | - |
| 2030 | Water and Environment Fund | - | - | - | - | 1,426,558.36 | 313,006.00 | 1,113,552.36 | - | 47,790,518.05 | 11,188,530.04 | 36,559,488.01 | 42,500.00 |
| 271 | Unified Judicial System | 29,588.00 | 29,588.00 | - | - | - | - | - | - | - | - | - | - |
| 3101 | Secretary of State | 159,070.80 | 120,000.00 | 39,070.80 | - | - | - | - | - | - | - | - | - |
| **TOTAL SPECIAL APPROPRIATIONS** | | 66,192,091.98 | 46,627,688.15 | 19,360,337.88 | 204,065.95 | 55,118,579.80 | 12,474,609.10 | 38,060,797.01 | 4,583,173.69 | 95,490,316.92 | 16,519,739.27 | 66,059,165.72 | 12,911,411.93 |

## Maintenance and Repair - Prior Year

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0125 | Statewide Maintenance and Repair | 4,693,258.18 | 3,236,169.89 | 1,457,088.29 | - | 1,134,000.00 | 1,127,691.97 | - | 6,308.03 | 2,061,938.99 | 920,070.62 | - | 1,141,868.37 |
| 0612 | Wildlife -Development/Improvement - Informational | - | - | - | - | 1,716,000.00 | 611,820.78 | 69,716.25 | 1,034,462.97 | 823,425.29 | 821,656.04 | 1,769.25 | - |
| 0621 | State Parks and Recreation - Dev/Imp | - | - | - | - | 8,108,206.62 | 4,311,604.82 | 2,328,207.63 | 1,468,394.17 | 4,141,352.23 | 3,874,697.09 | 266,655.14 | - |
| 111 | General Operations | - | - | - | - | - | - | - | - | 5,644,929.46 | 5,644,103.47 | - | 825.99 |
| 150 | Regents Central Office | - | - | - | - | - | - | - | - | 4,784,614.04 | 4,784,614.04 | - | - |
| **TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS** | | 4,693,258.18 | 3,236,169.89 | 1,457,088.29 | - | 10,958,206.62 | 6,051,117.57 | 2,397,923.88 | 2,509,165.17 | 17,456,260.01 | 16,045,141.26 | 268,424.39 | 1,142,694.36 |

## Carry-over Appropriations

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0101 | Office of the Governor | 483.00 | 483.00 | - | - | - | - | - | - | - | - | - | - |
| 0105 | Gov Office of Economic Development | 5,462,733.06 | 896,571.38 | 4,566,140.00 | 21.68 | - | - | - | - | 5,000,000.00 | - | 5,000,000.00 | - |
| 0105 | Gov Office of Economic Development (ARRA) | - | - | - | - | 1,951,553.00 | 1,703,186.95 | - | 248,366.05 | - | - | - | - |
| 0111 | Bureau of Finance and Management | 1,398.00 | 1,398.00 | - | - | - | - | - | - | 221.05 | 221.05 | - | - |
| 0123 | Central Services | - | - | - | - | - | - | - | - | 26,494.12 | 26,494.12 | - | - |
| 0128 | PEPL Fund Administration - Informational | - | - | - | - | - | - | - | - | 221.05 | 221.05 | - | - |
| 0131 | Data Centers | - | - | - | - | - | - | - | - | 72,711.99 | 72,711.99 | - | - |
| 0133 | Telecommunications Services | - | - | - | - | - | - | - | - | 77,150.25 | 77,090.29 | - | 59.96 |
| 0133 | Telecommunications Services (ARRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| 0134 | South Dakota Public Broadcasting | - | - | - | - | 278,616.67 | 278,616.67 | - | - | 14,364.80 | 14,364.80 | - | - |
| 0135 | BIT Administration | - | - | - | - | - | - | - | - | 5,781.27 | 5,781.27 | - | - |
| 0141 | Personnel Management/Employee Benefits | - | - | - | - | - | - | - | - | 4,097.88 | 4,097.88 | - | - |
| 0149 | Health Insurance Wellness Program | - | - | - | - | - | - | - | - | 1,495.09 | 1,483.84 | - | 11.25 |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 134,098.81 | 134,098.81 | - | - |
| 0220 | Business Tax | - | - | - | - | - | - | - | - | 115,104.82 | 114,729.82 | - | 375.00 |
| 0230 | Motor Vehicles | - | - | - | - | - | - | - | - | 57,560.10 | 57,376.99 | - | 183.11 |
| 0250 | Audits | - | - | - | - | - | - | - | - | 28,861.41 | 28,861.41 | - | - |
| 0281 | Instant and On-line Operations - Informational | - | - | - | - | - | - | - | - | 10,277.55 | 10,139.99 | - | 137.56 |
| 030 | Office of the Secretary | 5,243.92 | 5,209.72 | - | 34.20 | - | - | - | - | - | - | - | - |
| 031 | Agriculture Services and Assistance | 12,449.00 | 12,449.00 | - | - | - | - | - | - | - | - | - | - |
| 031 | Agriculture Services and Assistance (ARRA) | - | - | - | - | 271,029.00 | 19,684.80 | - | 251,344.20 | - | - | - | - |
| 032 | Agriculture Development and Promotion | 16,724.16 | 15,837.80 | - | 886.36 | 150,800.00 | 133,137.67 | 14,116.90 | 3,545.43 | 7,638.63 | 7,638.63 | - | - |
| 0420 | Tourism | - | - | - | - | - | - | - | - | 695,635.67 | 695,635.67 | - | - |
| 0601 | Administration | - | - | - | - | - | - | - | - | 9,095.45 | 8,389.95 | - | 705.50 |
| 0610 | Wildlife - Informational | - | - | - | - | 83,417.18 | 67,308.48 | - | 16,108.70 | 634,542.66 | 544,601.37 | - | 89,941.29 |
| 0610 | Wildlife - Informational (ARRA) | - | - | - | - | 76,156.05 | 69,382.27 | - | 6,773.78 | - | - | - | - |
| 0620 | State Parks and Recreation | - | - | - | - | - | - | - | - | 73,492.89 | 72,716.14 | - | 776.75 |
| 0622 | Snowmobile Trails - Informational | - | - | - | - | - | - | - | - | 827.92 | - | - | 827.92 |
| 082 | Economic Assistance (ARRA) | - | - | - | - | 5,500,000.00 | 4,464,565.13 | 500,000.00 | 535,434.87 | - | - | - | - |
| 083 | Medical and Adult Services | 20,000,000.00 | 20,000,000.00 | - | - | 46,479,159.20 | 38,812.36 | - | 46,440,346.84 | - | - | - | - |
| 083 | Medical and Adult Services (ARRA) | - | - | - | - | 50,000.00 | 20,099.63 | - | 29,900.37 | - | - | - | - |
| 084 | Children's Services | 81,820.27 | 81,820.27 | - | - | - | - | - | - | - | - | - | - |
| 085 | Behavioral Health | 9,500.00 | 9,500.00 | - | - | - | - | - | - | - | - | - | - |
| 0901 | Administration | 67,403.45 | 67,403.45 | - | - | - | - | - | - | - | - | - | - |
| 0901 | Administration (ARRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| 0903 | Health Systems Develop. and Reg. | 42,003.82 | 42,003.82 | - | - | - | - | - | - | - | - | - | - |
| 0904 | Health and Medical Services | 726,902.85 | 712,621.86 | - | 14,280.99 | - | - | - | - | - | - | - | - |
| 0904 | Health and Medical Services (ARRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| 0906 | Correctional Health | - | - | - | - | - | - | - | - | 18,297.64 | 15,260.90 | - | 3,036.74 |
| 0907 | Tobacco Prevention | - | - | - | - | - | - | - | - | 517,454.60 | 517,454.60 | - | - |
| 1001 | Secretariat Administration | 191,607.77 | 177,161.33 | 14,446.44 | (0.00) | 8,908.05 | 8,908.05 | - | - | - | - | - | - |
| 1004 | Unemployment Insurance Service (ARRA) | - | - | - | - | 30,000.00 | 27,234.08 | - | 2,765.92 | - | - | - | - |
| 1061 | Banking | - | - | - | - | - | - | - | - | 399.98 | 399.96 | - | 0.02 |
| 1063 | Insurance | - | - | - | - | 440,000.00 | 36,586.25 | 403,413.75 | - | - | - | - | - |
| 1081 | South Dakota Retirement System | - | - | - | - | - | - | - | - | 200,103.78 | 200,024.67 | - | 79.11 |
| 111 | General Operations | - | - | - | - | 87,131.29 | 87,131.29 | - | - | 11,092,487.99 | 9,262,177.14 | - | 1,830,310.85 |
| 112 | Construction Contracts - Informational | - | - | - | - | - | - | - | - | 100,125.00 | 100,125.00 | - | - |
| 1201 | General Administration | 2,345.00 | 2,345.00 | - | - | 10,292.86 | 10,292.86 | - | - | - | - | - | - |
| 1212 | State Aid to Special Education | 4,416,420.00 | 4,416,420.00 | - | - | - | - | - | - | - | - | - | - |
| 1219 | Technology in Schools | - | - | - | - | - | - | - | - | 354,119.06 | 354,118.06 | - | 1.00 |

| Program | Center Description | General Fund Appropriation | General Fund Expenditure | General Fund Encumbrances & Carry-forwards | General Fund Reversion | Federal Funds Appropriation | Federal Funds Expenditure | Federal Funds Encumbrances & Carry-forwards | Federal Funds Reversion | Other Funds Appropriation | Other Funds Expenditure | Other Funds Encumbrances & Carry-forwards | Other Funds Reversion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1232 | Ed Resources | 866,561.00 | 667,218.19 | 199,050.12 | 292.69 | - | - | - | - | - | - | - | - |
| 1232 | Ed Resources (ARRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| 1243 | State Library | - | - | - | - | 416.00 | 416.00 | - | - | - | - | - | - |
| 1410 | Administration | - | - | - | - | - | - | - | - | 30,153.17 | 30,153.17 | - | - |
| 1421 | Highway Patrol | 15,431.54 | 15,431.54 | - | - | 76,258.50 | 76,258.50 | - | - | 567,689.87 | 566,395.54 | - | 1,294.33 |
| 1431 | Emergency Services & Homeland Security | 44,720.81 | 44,439.81 | - | 281.00 | 91,282.35 | 91,003.35 | - | 279.00 | 771.00 | 771.00 | - | - |
| 1441 | Inspection and Licensing | 30,522.71 | 30,505.16 | - | 17.55 | - | - | - | - | 120,979.75 | 120,979.75 | - | - |
| 150 | Regents Central Office | 122,369.58 | 121,936.73 | - | 432.85 | - | - | - | - | 210,250.00 | 144,997.47 | - | 65,252.53 |
| 1517 | South Dakota Scholarships | 40,832.00 | 40,832.00 | - | - | - | - | - | - | - | - | - | - |
| 1540 | SD School of Mines and Technology | - | - | - | - | - | - | - | - | - | - | - | - |
| 1540 | SD School of Mines and Technology (ARRA) | - | - | - | - | 1,077,220.64 | 78,041.93 | - | 999,178.71 | - | - | - | - |
| 1550 | Northern State University | - | - | - | - | - | - | - | - | - | - | - | - |
| 1621 | Army Guard | 130,766.77 | 129,897.52 | - | 869.25 | 538,369.21 | 537,977.66 | - | 391.55 | - | - | - | - |
| 1624 | Air Guard | 3,301.00 | 3,301.00 | - | - | - | - | - | - | - | - | - | - |
| 1721 | State Veterans' Home | - | - | - | - | - | - | - | - | 16,967.72 | - | - | 16,967.72 |
| 1811 | Administration | 98,664.26 | 98,664.26 | - | - | - | - | - | - | 1,688,000.00 | 1,688,000.00 | - | - |
| 1820 | Adult Corrections | - | - | - | - | - | - | - | - | 10,990.63 | 10,990.55 | - | 0.08 |
| 1821 | Mike Durfee State Prison | 24,919.31 | 24,919.31 | - | - | - | - | - | - | 538,645.49 | 522,376.24 | - | 16,269.25 |
| 1822 | State Penitentiary | - | - | - | - | 4,445.00 | 4,445.00 | - | - | 289,750.48 | 227,363.10 | - | 62,387.38 |
| 1824 | Pheasantland Industries | - | - | - | - | - | - | - | - | 5,560.19 | 2,870.16 | - | 2,690.03 |
| 1826 | Inmate Services | - | - | - | - | - | - | - | - | 31,491.20 | 30,339.00 | - | 1,152.20 |
| 1834 | Youth Challenge Center | 178.99 | 178.99 | - | - | - | - | - | - | - | - | - | - |
| 1836 | State Treatment and Rehabilitation Acad. | - | - | - | - | - | - | - | - | 125,943.08 | 120,470.83 | - | 5,472.25 |
| 1900 | Secretary | - | - | - | - | 1,233.70 | 1,233.70 | - | - | - | - | - | - |
| 1910 | Developmental Disabilities | 418.95 | 418.95 | - | - | - | - | - | - | - | - | - | - |
| 1911 | SDDC - Redfield | 134,457.50 | 134,217.73 | - | 239.77 | 80,498.69 | 80,151.80 | - | 346.89 | - | - | - | - |
| 1950 | Rehabilitation Services | 2,038.82 | 2,038.82 | - | 0.00 | 2,270.86 | 2,129.97 | - | 140.89 | - | - | - | - |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 4,429.05 | 4,379.05 | - | 50.00 |
| 1970 | Service to the Blind & Visually Impaired | - | - | - | - | 762.10 | 582.06 | - | 180.04 | - | - | - | - |
| 2010 | Financial and Technical Assistance | - | - | - | - | 1,757.79 | 1,457.79 | - | 300.00 | 152.85 | 152.85 | - | - |
| 2020 | Environmental Services | 6,578.00 | - | 6,578.00 | - | 221,045.25 | 196,723.25 | 23,322.00 | 1,000.00 | 29,900.00 | - | 29,900.00 | - |
| 2040 | Regulated Response Fund - Informational | - | - | - | - | - | - | - | - | 41,398.00 | 41,398.00 | - | - |
| 2610 | Public Utilities Commission (PUC) | 1,389.00 | 1,389.00 | - | - | - | - | - | - | 7,833.55 | 7,783.65 | - | 49.90 |
| 2610 | Public Utilities Commission (PUC) (ARRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| 271 | Unified Judicial System | - | - | - | - | - | - | - | - | 74,979.84 | 73,362.11 | - | 1,617.73 |
| 2810 | Legislative Operations | 20,010.67 | 20,010.67 | - | (0.00) | - | - | - | - | - | - | - | - |
| 2880 | Auditor General | 4,599.00 | 4,599.00 | - | - | - | - | - | - | - | - | - | - |
| 2900 | Legal Services Program | 635.00 | 635.00 | - | - | - | - | - | - | - | - | - | - |
| 2911 | Criminal Investigation | 82,377.12 | 80,219.12 | - | 2,158.00 | 8,244.20 | 8,244.20 | - | - | - | - | - | - |
| 2911 | Criminal Investigation (ARRA) | - | - | - | - | 71,063.49 | 17,805.91 | - | 53,257.58 | - | - | - | - |
| 3001 | Administration | 2,209.44 | 2,209.44 | - | - | - | - | - | - | - | - | - | - |
| 3101 | Secretary of State | 45,000.00 | 45,000.00 | - | - | - | - | - | - | - | - | - | - |
| **TOTAL CARRYOVER APPROPRIATIONS** | | 32,715,015.77 | 27,909,286.87 | 4,786,214.56 | 19,514.34 | 57,591,931.08 | 8,061,417.61 | 940,852.65 | 48,589,660.82 | 23,048,547.33 | 15,918,997.87 | 5,029,900.00 | 2,099,649.46 |

## Nonbudgeted Expenditures

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0111 | Bureau of Finance and Management | | | | | | - | - | | | 1,595,780.09 | - | |
| 0118 | Building Authority Construction | | | | | | - | - | | | 9,302,208.13 | - | |
| 0120 | Off-budget Supplies for Resale | | | | | | - | - | | | 12,714,749.03 | 284.70 | |
| 0134 | South Dakota Public Broadcasting | | | | | | - | - | | | 130,346.44 | - | |
| 0140 | Bureau of Human Resources | | | | | | - | - | | | 384,544.47 | - | |
| 0142 | Federal High Risk Pool | | | | | | 10,634,015.45 | - | | | - | - | |
| 0145 | Workers Compensation | | | | | | - | - | | | 3,826,244.41 | - | |
| 0146 | Health Insurance | | | | | | - | - | | | 117,149,574.18 | - | |
| 0147 | Sect.125 Employer Pd Premiums/Claims | | | | | | - | - | | | 14,247,227.94 | - | |
| 0148 | Life Insurance | | | | | | - | - | | | 2,766,515.35 | - | |
| 0149 | Health Insurance Wellness Program | | | | | | - | - | | | 698.13 | - | |
| 0211 | Ethanol Fuel Payments | | | | | | - | - | | | 4,000,000.00 | - | |
| 0240 | Property and Special Taxes | | | | | | - | - | | | 37,107.00 | - | |
| 031 | Agriculture Services and Assistance | | | | | | - | - | | | 8,721,023.90 | - | |
| 085 | Behavioral Health | | | | | | - | - | | | 15,378.10 | - | |
| 0911 | Health Services | | | | | | 10,777,208.00 | - | | | 3,379,688.44 | - | |
| 1065 | Subsequent Injury & Ins. Exam Funds | | | | | | - | - | | | 1,703,806.21 | - | |
| 1080 | Cement Plant Retirement | | | | | | - | - | | | 4,086,333.57 | - | |
| 1066 | Securities - Not Budgeted | | | | | | - | - | | | 30,325.64 | - | |
| 1082 | SDRS Operations | | | | | | - | - | | | 456,151,280.78 | - | |
| 1202 | Revenue Center Mineral Leasing | | | | | | 1,688,609.00 | - | | | 30,000.00 | - | |
| 1432 | Emergency Disaster | | | | | | 27,622,246.74 | - | | | 3,992,341.21 | 10,362.05 | |
| 1520 | University of South Dakota | | | | | | - | - | | | 101,482,124.09 | - | |
| 1530 | South Dakota State University | | | | | | - | - | | | 129,523,684.96 | - | |
| 1540 | SD School of Mines and Technology | | | | | | - | - | | | 7,563,220.88 | - | |
| 1550 | Northern State University | | | | | | - | - | | | 9,381,615.45 | - | |
| 1560 | Black Hills State University | | | | | | - | - | | | 13,680,731.77 | - | |
| 1570 | Dakota State University | | | | | | - | - | | | 5,471,914.49 | - | |
| 1580 | SD School for the Deaf | | | | | | - | - | | | - | - | |
| 1621 | Army Guard | | | | | | - | - | | | 232,036.91 | - | |
| 1721 | State Veterans' Home | | | | | | - | - | | | 8,970.00 | - | |

| | | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Program | Center Description | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 1810 | City/County M&R | | | | | | - | - | | | 8,461.23 | - | |
| 1820 | Adult Corrections | | | | | | - | - | | | 647,564.80 | 53,199.69 | |
| 1900 | Secretary | | | | | | 1,297,165.00 | - | | | - | - | |
| 1911 | SDDC - Redfield | | | | | | - | - | | | 37,075.20 | - | |
| 1970 | Service to the Blind & Visually Impaired | | | | | | - | - | | | 88,111.76 | - | |
| 2041 | Misc Continuous Appropriation | | | | | | 123,612.51 | - | | | 30,808,671.82 | - | |
| 2900 | Legal Services Program | | | | | | - | - | | | 20,687.00 | - | |
| 3001 | Administration | | | | | | - | - | | | 7,422,431.58 | - | |
| 3201 | Treasury Management | | | | | | - | - | | | 55,000.00 | - | |
| 3300 | State Auditor | | | | | | 1,600,458.63 | - | | | - | - | |
| **TOTAL NONBUDGETED EXPENDITURES** | | | | | | | 53,743,315.33 | - | | | 950,697,474.96 | 63,846.44 | |

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.