

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	<u>18,390,394.41</u>	<u>11,609,840.00</u>	<u>9,599,052.59</u>	<u>6,399,840.48</u>
4				
5 Accounts Payable	-	-	99.25	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>99.25</u>	<u>-</u>
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	<u>18,390,394.41</u>	<u>11,609,840.00</u>	<u>9,598,953.34</u>	<u>6,399,840.48</u>
11 Total Liabilities and Fund Equity	<u>18,390,394.41</u>	<u>11,609,840.00</u>	<u>9,599,052.59</u>	<u>6,399,840.48</u>
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	<u>30,569,621.25</u>	<u>30,045,058.11</u>	<u>30,525,496.36</u>	<u>28,710,489.08</u>
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	<u>27,593,443.23</u>	<u>31,739,577.61</u>	<u>27,935,316.03</u>	<u>27,057,339.44</u>
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)	<u>(7,156,198.43)</u>	<u>(5,086,034.91)</u>	<u>(4,601,066.99)</u>	<u>(4,800,812.89)</u>
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	<u>18,390,394.41</u>	<u>11,609,840.00</u>	<u>9,598,953.34</u>	<u>6,399,840.48</u>

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.