

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.

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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.