

2014 Government Operations and Audit Committee



Other Fund Information by Agency

Prepared by Department of Legislative Audit

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September 3, 2014

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2014 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 2011-2014 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 provide 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 information provided by the Board of Regents regarding their funds and a budget to accrual report for FY2014 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
01 - Governor's Office																
Company 3015 - Private Activities Bond Fund	13	G					186	198	162	169,016.20	169,016.20	-	169,016.20	94,057.08	-	1,914.13
0105 - Governor's Office of Economic Development																
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G	10/13/11			07/29/14	6	5	7	60,661,935.23	60,661,935.23	-	60,661,935.23	17,900,005.09	5,111,193.82	1,856,233.01
Company 3178 - Energy Conservation Loan Special Revenue Fund	15	G	10/13/11				5	6	11	5,627,682.54	11,385,414.87	-	11,385,414.87	168,924.22	25,586.80	-
Company 3178 - GOED Special Revenue Fund	16	NB					10	15	87	576,416.23	576,416.23	-	576,416.23	512,654.51	456,666.78	(117.25)
Company 3178 - Ethanol Infrastructure Incentive Fund	17	G					67	64	41	1,452,888.47	1,452,888.47	-	1,452,888.47	10,000.00	222,699.11	500,000.00
Company 3186 - Economic Development Partnership Fund	18	I		09/24/13		07/29/14				879,947.71	879,947.71	-	879,947.71	2,012.45	173,450.36	1,385.62
Company 3187 - Local Infrastructure Improvement Grant Fund	19	I		09/24/13		07/29/14				1,528,136.46	1,528,136.46	-	1,528,136.46	3,354.09	227,527.00	2,309.37
Company 3188 - SD Housing Opportunity Fund	20	I				07/29/14				2,100,857.57	2,100,857.57	-	2,100,857.57	3,798.20	-	2,309.37
Company 6510 - Revolving Economic Development and Initiative Fund	21	G	10/13/11			07/29/14	1	3	6	65,486,417.18	105,882,703.55	-	105,882,703.55	2,087,705.19	936,985.36	836,261.22
Company 6518 - Science and Technology Authority	22	I					30	8	17	28,259,886.75	28,259,886.75	-	28,259,886.75	517,803.22	9,705,240.00	2,000,000.00
Company 6527 - South Dakota Energy Infrastructure Authority	23	I	10/13/11				215	228	218	312.11	312.11	-	312.11	-	-	-
Company 6529 - South Dakota Ellsworth Development Authority	24	I					216	230	32	-	12,752,670.00	7,165,861.00	5,586,809.00	1,009,842.00	1,464,980.00	-
Company 9012 - Research Proof-of-Concept Fund	25	NB (2)						136	80	451,000.00	451,000.00	-	451,000.00	20,000.00	69,000.00	-
011 - Bureau of Finance and Management																
Company 3003 - Dakota Cement Trust	27	NB					8	2	2	-	242,618,394.66	-	242,618,394.66	20,203,874.84	1,724,428.27	(10,063,455.90)
Company 3004 - Health Care Trust	28	NB					14	4	3	-	110,084,786.11	-	110,084,786.11	9,009,479.11	717,615.94	(3,959,754.29)
Company 3005 - Education Enhancement Trust	29	NB					9	1	1	-	411,887,731.55	-	411,887,731.55	40,656,889.78	3,008,176.07	(14,413,354.12)
Company 3005 - Critical Teaching Needs Scholarship Program	30	NB								111	207	-	1,500,000.00	-	-	-
Company 3005 - SD Need-Based Grant Fund	31	NB								111	207	-	1,500,000.00	-	-	-
Company 3018 - Health Care Tobacco Tax Fund	32	G					211	224	212	-	-	-	(0.00)	8,304,820.49	-	(8,304,820.49)
Company 6010 - Budgetary Accounting Fund	33	G					79	82	188	727,935.34	727,935.34	-	727,935.34	3,853,376.47	3,965,904.85	-
Company 9016 - Building South Dakota Fund	34	NB (2)						230	20	30,000,000.00	30,000,000.00	-	30,000,000.00	9,237.49	-	29,990,762.51
0115 - South Dakota Building Authority																
Company 6013 - Building Authority	35	I					11	9	8	83,555,410.44	83,555,410.44	282,445,000.00	(198,889,589.56)	29,951,657.47	25,649,303.73	6,488,370.93
012 - Bureau of Administration																
Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund	36	G					193	209	217	-	-	-	0.00	21.91	1,444.00	(55.79)
Company 3007 - State Capital Construction Fund	37	NB (1)					213	226	214	-	-	-	-	6,549,429.34	-	(6,549,429.34)
Company 3007 - Statewide M&R Fund	38	G					13	36	64	1,248,752.10	1,248,752.10	-	1,248,752.10	41,673.76	1,487,327.25	-
Company 3007 - Memorial Maintenance Fund	39	NB (2)					198	227	219	-	-	-	-	-	-	-
Company 3029 - Extraordinary Litigation Fund	40	I					9	55	74	636,709.80	636,709.80	-	636,709.80	14,778.02	563,175.68	-
Company 3113 - Maintenance of Buildings and Grounds	41	G					87	41	26	2,728,771.31	2,728,771.31	-	2,728,771.31	1,875,862.30	1,240,773.86	-
Company 6003 - Records Management Internal Service Fund	42	G					166	181	148	147,200.09	147,200.09	-	147,200.09	255,188.69	235,236.08	-
Company 6004 - Buildings and Grounds	43	G					184	112	153	722,151.24	722,151.24	-	722,151.24	6,023,865.50	5,962,679.70	-
Company 6005 - Central Mail Services Fund	44	G/NB					139	158	168	491,533.94	491,533.94	-	491,533.94	3,470,782.24	3,497,703.16	-
Company 6006 - Supply Internal Service Fund	45	G/NB					98	209	219	-	-	-	(0.00)	-	-	-
Company 6007 - Central Duplicating	46	G/NB					164	178	184	205,443.34	205,443.34	-	205,443.34	1,271,553.33	1,281,699.38	-
Company 6008 - Fleet & Travel Management	47	G/NB					172	97	122	2,217,246.75	2,217,246.75	-	2,217,246.75	16,766,345.75	16,435,745.57	-
Company 6014 - Public Entity Pool for Liability	48	G					7	30	29	10,012,899.30	10,012,899.30	-	10,012,899.30	3,074,477.87	2,907,200.81	-
Company 6015 - Purchasing and Printing Internal Service Fund	49	G					180	205	200	28,172.60	28,172.60	-	28,172.60	712,637.79	697,918.91	-
Company 6016 - State Engineer	50	G					119	160	111	638,566.97	638,566.97	-	638,566.97	1,109,212.75	1,029,899.40	-
Company 6019 - BOA Support Services	51	G					178	186	178	228,229.60	228,229.60	-	228,229.60	894,045.20	904,377.20	-
Company 6021 - Property Management Internal Service Fund	52	G					196	216	206	12,554.01	12,554.01	-	12,554.01	251,554.49	264,882.66	-
Company 6509 - Special State Flag Account	53	G					207	173	201	9,760.51	9,760.51	-	9,760.51	29,006.12	35,402.58	-
Company 6511 - Federal Surplus Property	54	G/NB					151	148	159	347,440.43	347,440.43	-	347,440.43	4,906,739.23	5,093,736.00	-

FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
Company 8000 - Agency Fund (BOA)	55	NB (3)					216	230	219	(142,690.61)	(142,690.61)	(142,690.61)	-	-	-	-
013 - Bureau of Information and Telecommunications																
Company 3008 - SDPB/Tower Rent	56	G					190	187	173	58,136.43	58,136.43	-	58,136.43	201,388.15	185,771.98	-
Company 3026 - SD Public Broadcasting - Other	57	G					156	164	173	127,666.62	127,666.62	-	127,666.62	1,608,831.77	1,758,558.86	5,000.00
Company 3027 - SDPB - PBC	58	G					141	92	176	605,879.60	605,879.60	-	605,879.60	1,491,714.00	1,535,288.48	-
Company 6001 - Data Processing Internal Service Fund	59	G					103	125	129	2,473,468.70	2,473,468.70	-	2,473,468.70	22,166,971.80	23,054,828.12	-
Company 6002 - Capitol Communications Systems Internal Service Fund	60	G					125	118	110	2,473,182.62	2,473,182.62	-	2,473,182.62	14,309,534.30	13,840,674.96	-
Company 6011 - Dakota Digital Network	61	G					114	121	155	466,314.75	466,314.75	-	466,314.75	779,300.56	822,456.12	-
Company 6502 - Radio Communications Fund	62	G					132	145	147	292,273.42	292,273.42	-	292,273.42	782,062.33	751,063.54	-
014 - Bureau of Human Resources																
Company 3035 - State Employees Benefits Plan Fund	63	G/NB					96	80	52	46,370,133.18	46,670,133.18	8,603.84	46,661,529.34	159,742,282.61	134,166,150.38	-
Company 3035 - State Employees Workers' Compensation Program Fund	64	G/NB					20	44	58	4,490,927.06	4,528,927.06	-	4,528,927.06	2,682,005.32	3,932,167.27	-
Company 3035 - Dakota Cement Life and Workers' Compensation	65	G/NB					91	89	98	233,455.34	233,455.34	-	233,455.34	8,949.68	53,652.14	-
Company 6009 - Personnel - Labor & Mgmt.	66	G					133	151	133	962,763.47	962,763.47	-	962,763.47	4,271,443.27	4,211,992.76	-
Company 6521 - South Dakota Risk Pool Fund	67	G					61	44	58	6,270,035.18	6,270,035.18	-	6,270,035.18	4,662,250.48	5,478,886.76	-
Company 8000 - Agency Fund	68	NB (3)					216	230	219	248,062.72	248,062.72	248,062.72	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	69	NB					104	100	145	190,418.04	190,418.04	-	190,418.04	212,971.45	339,486.31	-
02 - Department of Revenue																
Company 3033 - Property Tax Reduction Fund	71	NB (2)					148	133	69	44,000,048.12	44,000,048.12	-	44,000,048.12	106,529,196.48	-	(126,155,417.48)
Company 3037 - South Dakota Gaming Commission Fund	72	I					83	109	105	865,432.44	865,432.44	-	865,432.44	16,179,347.18	9,818,676.93	(6,433,729.08)
Company 3038 - Tax Relief Fund	74	B (4)					102	161	197	-	-	-	(0.00)	2,167,615.15	-	(2,356,042.74)
Company 3076 - License Plate Revolving Fund	76	G					128	144	63	810,914.78	810,914.78	-	810,914.78	3,331,872.04	1,131,478.10	-
Company 3076 - Sales and Use Tax Collection Fund	77	G					184	203	193	-	-	-	0.00	10,411,662.90	9,772,617.13	(639,045.77)
Company 3078 - Cigarette Stamp Purchasing Fund	78	NB					189	179	153	38,450.83	38,450.83	-	38,450.83	26,401.80	25,959.15	-
Company 3078 - Ethanol Fuel Fund	79	NB					175	185	174	100,000.00	100,000.00	-	100,000.00	8,314,724.00	4,500,000.00	(3,814,724.00)
Company 3078 - Wind Energy Tax Fund	80	NB					216	230	219	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	81	G					56	62	56	2,480,685.15	2,480,685.15	-	2,480,685.15	8,166,888.01	6,553,343.33	(563,175.88)
Company 3185 - South Dakota-Bred Racing Fund	82	I	12/07/11				177	146	179	86,729.99	86,729.99	-	86,729.99	129,661.69	138,000.00	-
Company 3185 - Special Racing Revolving Fund	83	I	12/07/11				134	152	155	231,932.82	231,932.82	-	231,932.82	339,720.20	360,000.00	-
Company 6516 - Lottery Operating Fund	84	I					47	69	57	4,903,381.76	6,299,047.15	559,804.38	5,739,242.77	54,988,255.29	40,939,854.64	(14,709,380.00)
Company 6516 - Video Lottery Operating Fund	85	G	12/07/11				34	18	22	3,503,101.56	3,568,165.68	24,763.94	3,543,401.74	2,288,731.79	1,837,828.52	(152,652.96)
Company 8000 - Agency Fund	86	NB (3)					216	230	219	87,700,501.29	87,700,501.29	87,700,501.29	-	-	-	-
03 - Department of Agriculture																
Company 3002 - Wheat Commission	87	I					140	176	109	518,591.10	518,591.10	-	518,591.10	1,339,019.81	1,160,915.95	-
Company 3050 - Apiary Fund	88	G					163	172	171	73,719.07	73,719.07	-	73,719.07	80,271.87	87,249.79	-
Company 3050 - Dairy Inspection Fund	89	G					136	165	126	236,841.79	236,841.79	-	236,841.79	304,468.05	275,539.68	-
Company 3050 - Feed and Remedy Fund	90	G					21	34	84	883,102.84	883,102.84	-	883,102.84	330,186.40	346,131.07	0.01
Company 3050 - Fertilizer Fund	91	G					60	44	61	560,696.70	560,696.70	-	560,696.70	355,474.30	285,347.70	-
Company 3050 - Honey Industry Fund	92	G					181	194	173	6,764.94	6,764.94	-	6,764.94	6,892.50	6,605.88	-
Company 3050 - Nursery Fund	93	G					121	182	142	48,799.72	48,799.72	-	48,799.72	85,455.60	62,014.90	-
Company 3050 - Pesticide Regulatory Fund	94	G					101	122	117	475,567.61	475,567.61	-	475,567.61	381,088.92	416,885.74	-
Company 3050 - Seed Fund	95	G					138	128	183	31,015.66	31,015.66	-	31,015.66	49,252.82	115,901.48	-
Company 3050 - Weed and Pest Control Fund	96	G	10/13/11				16	23	79	1,506,530.23	1,506,530.23	-	1,506,530.23	445,433.08	599,232.42	140,268.97
Company 3052 - Rural Rehabilitation Fund	97	G	10/13/11				27	28	14	4,054,926.09	8,295,865.66	-	8,295,865.66	410,180.45	482,943.72	1,186,062.73
Company 3052 - Value Added Finance Authority	98	G					144	166	202	4,635.19	4,635.19	-	4,635.19	22,332.73	50,211.29	(1,914.13)
Company 3052 - South Dakota Certified Beef Fund	99	G	10/13/11				167	70	112	108,620.96	108,620.96	-	108,620.96	2,127.75	16,024.35	-
Company 3053 - American Dairy Association	100	I					139	120	154	387,498.59	387,498.59	-	387,498.59	2,050,792.96	2,136,409.77	-
Company 3054 - Oilseeds Fund	101	I					100	75	45	633,186.38	633,186.38	-	633,186.38	413,734.46	288,857.19	-
Company 3054 - Pulse Crops Fund	102	I					48	50	116	139,740.34	139,740.34	-	139,740.34	17,357.31	24,997.51	-
Company 3054 - Soybean Research and Promotion	103	I	10/13/11				75	76	35	10,443,274.73	10,443,274.73	-	10,443,274.73	12,841,118.92	10,635,341.11	-

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FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
Company 3055 - Corn Utilization Council	104	I					121	40	62	4,028,321.62	4,028,321.62	-	4,028,321.62	5,535,214.03	5,024,165.01	-
Company 3056 - Forestry Fund	105	G					107	156	65	347,834.49	357,095.91	530.00	356,565.91	328,914.89	221,858.16	-
Company 3057 - Brand Fund	106	I					58	71	96	357,505.75	357,505.75	-	357,505.75	45,362.01	356,324.21	-
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	107	NB (2)					162	119	112	614,715.49	614,715.49	31,116.94	583,598.55	1,579,836.16	1,435,759.45	-
Company 3059 - State Fire Suppression Special Revenue Fund	108	NB					75	84	68	(2,067,335.05)	(2,067,335.05)	9,261.42	(2,076,596.47)	4,407,102.24	3,532,398.83	-
Company 3059 - Mountain Pine Beetle	109	G					43	45	53	3,131,378.43	3,131,378.43	-	3,131,378.43	-	2,640,710.27	1,950,000.00
Company 3061 - Conservation District Special Revenue Fund	110	NB (2)					168	189	182	61,081.52	183,691.84	-	183,691.84	4,176.46	-	-
Company 3063 - Coordinated Natural Resources Conservation Fund	111	S					25	48	52	1,894,569.43	1,894,569.43	-	1,894,569.43	541,684.99	1,000,147.79	-
Company 3063 - Pesticide Recycling and Disposal Fund	112	NB					82	84	97	452,089.91	452,089.91	-	452,089.91	287,528.66	268,425.97	-
Company 3150 - Other Disease Control	113	G					182	90	180	119,812.64	119,812.64	-	119,812.64	-	28,529.52	-
Company 3151 - Livestock Disease Emergency Fund	114	NB					97	106	107	3,464,258.71	3,464,258.71	-	3,464,258.71	259,903.48	-	-
Company 6503 - Board of Veterinary Medical Examiners	115	I					106	73	116	166,677.07	166,677.07	-	166,677.07	35,101.08	41,644.21	-
Company 6507 - South Dakota Rodent Control Fund	116	G					84	163	114	98,374.91	98,374.91	-	98,374.91	56,338.10	48,537.60	-
Company 6515 - State Fair Fund	117	G					113	147	148	441,202.62	466,167.62	-	466,167.62	2,490,886.08	2,726,992.22	-
Company 8000 - Agency Fund	118	NB (3)					216	230	219	-	-	-	-	-	-	-
04 - Department of Tourism																
Company 3006 - Tourism Promotion Fund	119	G					122	138	139	997,647.00	997,647.00	1,537.00	996,110.00	9,946,348.47	13,220,035.58	3,175,377.19
Company 3139 - Archeological Research Center	120	G					185	110	146	309,606.52	309,606.52	-	309,606.52	1,293,730.11	1,435,773.75	54,856.59
Company 3139 - Historical Society Special Revenue Fund	121	G					135	159	165	162,024.05	162,024.05	-	162,024.05	206,212.89	209,601.08	-
Company 3143 - Arts - Donations and Receipts	122	G					154	142	145	308,885.36	308,885.36	-	308,885.36	744,561.46	725,724.30	(7,578.95)
Company 3145 - Historical Preservation Loan and Grant Fund	123	G					90	103	104	365,979.01	365,979.01	-	365,979.01	6,570.84	114,501.00	100,000.00
06 - Department of Game, Fish and Parks																
Company 3121 - Game, Fish and Parks Administration	125	G					195	200	199	108,527.52	108,527.52	12,586.01	95,941.51	-	2,763,985.80	2,779,748.62
Company 3122 - Department of Game, Fish and Parks Fund	126	G/I			09/24/13		44	53	35	8,297,719.71	8,297,719.71	-	8,297,719.71	29,410,587.57	23,475,915.04	(4,399,364.93)
Company 3122 - HMC Natural Resources Restoration Fund	128	I					152	177	174	277,697.27	277,697.27	-	277,697.27	4,056.55	-	-
Company 3123 - Animal Damage Control Fund	129	I					171	204	177	122,995.80	122,995.80	-	122,995.80	301,577.85	1,066,608.06	848,113.60
Company 3124 - Land Acquisition and Development Fund	130	I					202	162	154	304,414.98	304,414.98	-	304,414.98	420,685.30	1,081,523.69	713,893.40
Company 3125 - Parks and Recreation Fund	131	G			09/24/13		96	123	156	2,137,685.89	2,137,685.89	39,082.30	2,098,603.59	18,910,089.44	17,671,971.39	(403,092.47)
Company 3125 - Custer State Park Bond Redemption Fund	133	G					187	220	186	121,277.02	121,277.02	-	121,277.02	1,260,336.23	-	(1,197,891.11)
Company 3125 - HMC Natural Resources Recovery Fund	134	NB (2)					117	77	70	642,693.89	642,693.89	-	642,693.89	10,053.47	-	(30,000.00)
Company 3126 - Snowmobile Trails Fund	135	I					88	94	103	865,081.22	865,081.22	-	865,081.22	922,269.35	910,962.63	(30,564.00)
07 - Department of Tribal Relations																
Company 3025 - Tribal Relations Other Fund	137	G							40	145,707.06	145,707.06	-	145,707.06	145,400.00	3,692.94	4,000.00
08 - Department of Social Services																
Company 3079 - Crime Victims' Compensation Fund	139	G					205	213	103	147,331.15	147,331.15	-	147,331.15	376,865.26	232,547.05	(7,348.20)
Company 3079 - Prescription Drug Plan Fund	140	G					201	219	204	13,978.27	13,978.27	-	13,978.27	128,043.40	124,000.00	-
Company 3079 - SS-Other/Local Donated	141	G					40	32	12	11,048,200.62	11,048,200.62	-	11,048,200.62	5,515,572.05	4,422,854.72	2,253,668.80
Company 6503 - Board of Alcohol and Drug Professionals	142	I					173	196	189	43,172.16	43,172.16	-	43,172.16	136,899.07	146,490.78	-
Company 6503 - Board of Counselor Examiners	143	I					160	158	158	88,057.32	88,057.32	-	88,057.32	84,623.44	84,207.02	-
Company 6503 - Board of Examiners of Psychologists	144	I					174	192	134	50,544.49	50,544.49	-	50,544.49	63,406.98	48,532.12	-
Company 6503 - Board of Social Work Examiners	145	I					118	140	102	128,014.94	128,014.94	-	128,014.94	90,819.89	72,737.98	-
Company 8000 - Agency Fund	146	NB (3)					216	230	219	7,958,464.89	7,958,464.89	7,958,464.89	-	-	-	-

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FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
Company 8311 - HSC Resident Investment	147	NB					80	54	71	131,454.48	131,454.48	-	131,454.48	27,137.89	20,133.34	2,578.95
Company 8311 - Unclaimed Funds Account	148	NB					208	217	123	145.70	145.70	-	145.70	160.20	14.50	-
Company 8313 - Child Care Fund	149	G					142	197	185	115,056.58	115,056.58	-	115,056.58	788,095.95	833,055.64	-
Company 8328 - Children's Trust Fund	150	G					50	47	67	418,820.65	418,820.65	-	418,820.65	95,443.51	98,195.84	21,070.00
09 - Department of Health																
Company 3047 - Health Special Services Fund	151	G/NB					81	68	95	4,511,617.74	4,512,837.74	-	4,512,837.74	30,126,976.78	29,511,717.25	(854,863.47)
Company 3049 - Tobacco Prevention and Reduction Trust Fund	152	G					130	86	92	1,686,521.01	1,686,521.01	-	1,686,521.01	5,013,485.51	4,569,745.67	(14,200.93)
Company 6018 - State Laboratory Fund	153	G					93	144	130	778,267.00	778,267.00	-	778,267.00	2,844,675.79	3,171,939.61	-
Company 6503 - Board of Dentistry	154	I					46	43	48	637,042.78	642,718.56	-	642,718.56	278,022.93	224,814.50	-
Company 6503 - Board of Examiners for Speech-Language Pathology	155	I						211	94	72,799.85	72,799.85	-	72,799.85	131,290.00	33,166.68	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	156	I					131	93	106	70,797.36	70,797.36	-	70,797.36	27,442.20	23,079.75	-
Company 6503 - Board of Massage Therapy	157	I					73	79	119	116,845.96	116,845.96	-	116,845.96	16,399.78	90,775.05	-
Company 6503 - Board of Nursing	158	I					120	110	148	864,472.61	868,880.27	-	868,880.27	1,149,886.55	1,150,760.18	-
Company 6503 - Board of Nursing Facility Administrators	159	I					129	168	163	21,894.12	21,894.12	-	21,894.12	7,439.59	43,366.94	-
Company 6503 - Board of Pharmacy	160	I					42	46	71	1,307,305.78	1,307,305.78	-	1,307,305.78	755,206.42	728,035.40	1,650.00
Company 6503 - Board of Chiropractic Examiners	161	I					62	74	82	251,667.22	251,667.22	-	251,667.22	106,652.26	89,956.65	-
Company 6503 - Board of Funeral Service	162	I					126	134	121	85,509.33	85,509.33	-	85,509.33	72,047.15	58,493.30	-
Company 6503 - Board of Medical & Osteopathic Examiners	163	I					23	20	28	2,653,139.40	2,656,837.87	-	2,656,837.87	1,256,516.60	982,293.78	-
Company 6503 - Board of Examiners in Optometry	164	I					112	188	187	38,025.23	38,025.23	-	38,025.23	54,109.40	63,367.20	-
Company 6503 - Board of Podiatry Examiners	165	I					115	146	131	38,343.45	38,343.45	-	38,343.45	14,117.15	13,828.75	-
10 - Department of Labor and Regulation																
Company 3030 - Employment Security Contingency Fund	167	G					33	127	54	1,137,659.24	1,137,659.24	-	1,137,659.24	1,406,950.18	1,165,490.03	(512,591.42)
Company 3181 - Banking Special Revenue Fund	168	NB					128	202	89	40,869.19	40,869.19	-	40,869.19	47,474.05	7,099.78	(7,005.08)
Company 3183 - Insurance Operating Fund	169	G					158	170	170	175,000.00	175,000.00	-	175,000.00	10,012,053.36	1,882,753.00	(8,129,300.36)
Company 3183 - Investor Education	170	NB					209	222	210	30.40	30.40	-	30.40	30,192.63	30,132.25	-
Company 3183 - SD Insurance Producers Continuing Education	171	G					157	88	144	69,309.68	69,309.68	-	69,309.68	36,221.28	40,472.77	(1,631.07)
Company 3183 - SD Real Estate Appraiser Fund	172	G					122	154	160	101,678.30	101,678.30	-	101,678.30	150,136.97	176,043.57	(4,480.87)
Company 3183 - South Dakota Appraisal Management Companies Fund	173	G					183	38	39	220,712.17	220,712.17	-	220,712.17	81,673.87	25,084.81	(1,010.91)
Company 3183 - Securities Operating Fund	174	G					179	190	180	15,000.00	15,000.00	-	15,000.00	35,348,463.70	428,866.99	(34,919,596.71)
Company 6503 - Board of Abstractors	175	I					54	50	43	207,740.38	207,740.38	-	207,740.38	73,468.53	22,666.12	(675.12)
Company 6503 - Board of Accountancy	176	I					116	130	77	329,205.62	329,205.62	-	329,205.62	313,344.44	248,975.69	(4,482.78)
Company 6503 - Board of Barber Examiners	177	I					124	105	138	54,895.29	54,895.29	-	54,895.29	22,519.21	23,736.56	(74.73)
Company 6503 - Boxing Commission	178	I						183	125	56,764.70	56,764.70	-	56,764.70	14.92	38,044.92	(205.30)
Company 6503 - Cosmetology Commission	179	I					70	61	124	299,901.26	299,901.26	-	299,901.26	292,876.99	352,582.46	(5,623.32)
Company 6503 - Electrical Commission	180	I					85	84	66	1,178,257.32	1,178,257.32	-	1,178,257.32	1,622,241.12	1,371,993.74	(39,202.96)
Company 6503 - Plumbing Commission	181	I					169	188	180	94,413.57	94,413.57	-	94,413.57	519,683.26	517,406.38	(15,322.26)
Company 6503 - SD Board of Technical Professions	182	I					57	35	90	616,975.64	616,975.64	-	616,975.64	293,278.40	302,309.32	(6,147.04)
Company 6503 - SD Real Estate Commission	183	I					106	116	132	399,226.95	399,226.95	-	399,226.95	488,186.15	482,544.75	(12,277.48)
Company 6525 - Subsequent Injury Fund	184	G/NB					67	63	21	2,861,980.69	2,861,980.69	-	2,861,980.69	2,820,108.25	1,299,528.67	(864.02)
Company 6526 - Banking Special Revenue Fund	185	G					49	26	23	3,630,576.27	3,630,576.27	-	3,630,576.27	3,120,339.61	2,363,022.65	(67,789.42)
Company 6526 - Insurance Examination Fund	186	NB					36	19	18	2,906,080.61	2,906,080.61	-	2,906,080.61	1,583,433.23	774,390.66	-
Company 8000 - Agency Fund	187	NB (3)					216	230	219	985.00	985.00	985.00	-	-	-	-
Company 8304 - Private Workers Compensation	188	G					63	59	85	1,246,287.63	1,246,287.63	285,191.14	961,096.49	155,481.68	390,678.92	252,261.59
Company (Local) - Unemployment Compensation	189	NB					35	21	16	-	57,762,987.00	169,685.00	57,593,302.00	51,620,891.00	37,900,732.00	41,480.00
108 - South Dakota Retirement System																
Company 3090 - SDRS Supplemental Retirement Admin	191	G					165	184	181	201,468.37	201,468.37	-	201,468.37	4,220.55	-	-
Company 8000 - Agency Fund	192	NB (3)					216	230	219	168,060.78	168,060.78	168,060.78	-	-	-	-

FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
Company 8901 - S.D. Retirement System Pension	193	G/NB					4	7	5	2,526,538.61	8,051,831,043.72	8,257.49	8,051,822,786.23	1,081,293,906.04	630,414,004.16	7,598,495.00
Company 8902 - Cement Plant Retirement	194	NB					18	12	219	-	-	-	-	-	-	-
11 - Department of Transportation																
Company 3040 - Highway Fund	195	G/I					50	56	60	66,909,353.25	67,508,053.81	2,027,862.49	65,480,191.32	226,357,633.97	236,898,058.82	5,880,207.96
Company 3041 - State Aeronautics Fund	197	G/I					31	52	33	4,647,548.14	4,710,765.82	21,807.40	4,688,958.42	1,885,401.46	2,201,244.38	500,000.00
Company 3042 - Railroad Administration Fund	199	G					53	56	73	1,120,079.43	1,127,428.43	331,918.87	795,509.56	166,444.01	813,327.00	127,312.60
Company 3044 - Local Government Transportation Technology Transfer Fund	200	NB					127	148	157	270,187.88	270,187.88	-	270,187.88	301,147.52	463,753.04	150,000.00
Company 3044 - Railroad Trust Fund	201	G					12	16	4	16,958,777.04	45,492,297.41	-	45,492,297.41	938,114.24	162,061.77	8,200,000.00
Company 6012 - Special Aviation Internal Service Fund	202	G					65	72	115	774,988.58	789,995.25	-	789,995.25	940,496.44	1,037,305.86	-
Company 6517 - Railroad Authority	203	I					155	102	69	34,212.90	34,212.90	-	34,212.90	2,593.04	5.75	-
12 - Department of Education																
Company 3019 - Education Enhancement Tobacco Tax Fund	205	G					212	225	213	-	-	-	0.00	8,060,561.05	-	(8,060,561.05)
Company 3138 - Hagen-Harvey Memorial Scholarship	206	NB					41	67	66	881,265.78	881,265.78	-	881,265.78	13,476.85	30,500.00	-
Company 3138 - Postsecondary Technical Credentialing Fund	207	G					130	143	195	33,122.46	33,122.46	-	33,122.46	3,492.00	-	-
Company 3138 - State Institute Fund	208	G	12/07/11				74	65	86	293,738.85	293,738.85	-	293,738.85	169,957.00	141,138.23	(39,608.07)
Company 3138 - Professional Teachers Practices and Standards Commission	209	G					165	160	161	66,922.87	66,922.87	-	66,922.87	-	40,398.13	39,608.07
Company 3138 - Dept. of Education Other	210	G	12/07/11				52	67	93	2,072,009.30	2,072,009.30	-	2,072,009.30	1,915,070.14	2,721,725.09	-
Company 3146 - State Library	211	G	12/07/11				143	132	167	14,010.54	14,010.54	-	14,010.54	3,001.96	22,117.23	-
Company 3189 - Workforce Education Fund	212	I		08/21/13	07/29/14			95	172	6,796.17	6,796.17	-	6,796.17	4,024.91	2,100,000.00	2,771.26
Company 8000 - Agency Fund	213	NB (3)						230	219	85,520.67	100,229.72	100,229.72	-	-	-	-
Company 8501 - Postsecondary Technical Institutes Facilities Fund	214	G					62	58	164	-	-	-	-	22,525.84	22,525.84	(1,500,000.00)
Company 8501 - Postsecondary Technical Institute Equipment Fund	215	NB							108	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-	1,500,000.00
14 - Department of Public Safety																
Company 3040 - Highway Fund	217	G					26	31	30	-	850.00	-	(17,739,714.16)	148,599.00	17,914,756.05	26,442.89
Company 3048 - Boiler Inspection Fund	218	G					191	201	191	32,084.74	32,084.74	-	32,084.74	177,515.00	178,980.95	(6,449.31)
Company 3072 - Environment and Natural Resources Fee Fund	219	G					199	210	203	-	-	-	(26,239.44)	-	26,239.44	-
Company 3144 - S.D. 911 Coordination Fund	220	G	12/07/11				22	10	10	6,491,546.06	6,491,546.06	-	6,491,546.06	3,660,296.82	382,828.97	(11,908.76)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	221	NB	12/07/11				66	30	66	(3,606,311.35)	(2,495,297.60)	-	(2,495,297.60)	177,875.18	9,452,912.45	1,176,483.06
Company 3177 - State Motor Vehicle Fund	222	G					77	100	129	713,737.26	714,827.26	-	714,827.26	7,147,308.76	7,777,642.08	(273,516.31)
Company 3184 - Cigarette Fire Safety Standard Act Fund	224	G	12/07/11				105	113	47	197,164.29	197,164.29	-	197,164.29	127,837.21	36,400.35	(469.05)
Company 3184 - Motorcycle Safety	225	G	12/07/11				49	107	91	785,160.98	785,160.98	-	785,160.98	616,032.54	682,292.87	(16,991.57)
Company 3184 - Other	226	G					174	180	173	160,282.09	160,282.09	-	160,282.09	271,203.33	723,250.24	491,169.04
Company 6022 - Public Safety Inspections Fund	227	G					153	171	143	265,604.02	265,604.02	-	265,604.02	1,681,535.94	1,569,382.67	(57,501.39)
Company 8000 - Agency Fund	228	NB (3)					216	230	219	1,219,065.54	1,219,065.54	1,219,065.54	-	-	-	-
16 - Department of the Military																
Company 3147 - National Guard Museum and State Weapons Collection Fund	229	G					101	85	107	148,491.39	148,491.39	-	148,491.39	2,300.82	3,890.83	-
Company 3148 - General Militia Fund and Special Militia Fund	230	NB					86	105	50	405,377.51	405,377.51	-	405,377.51	271,589.44	180,596.58	-
Company 3149 - Veterans' Freedom Memorial Fund	231	G					137	150	216	-	-	-	-	-	-	(7,302.10)
16 - Department of Veterans Affairs																
Company 3021 - State Veterans' Home Operating Fund	233	G					67	57	42	3,931,197.52	3,931,197.52	-	3,931,197.52	4,906,575.34	3,778,856.82	-
Company 3021 - Veterans' Home Capital Fund	234	G					37	17	27	781,813.35	781,813.35	-	781,813.35	156,074.96	83,432.07	-
Company 3149 - Veterans Affairs Division Special Revenue Fund	235	NB					53	115	120	89,061.42	89,061.42	-	89,061.42	2,060.14	7,238.93	7,302.10
Company 5017 - Resident Trust Fund	236	NB					95	33	99	168,232.64	168,232.64	-	168,232.64	3,067.52	83,131.75	-
18 - Department of Corrections																
Company 3010 - Law Enforcement Officers Training Fund (DOC)	237	G					176	230	219	-	-	-	-	-	-	-
Company 3011 - Parental Support	238	G	10/13/11				39	25	72	679,495.26	679,495.26	-	679,495.26	350,477.26	418,077.69	(44,326.49)

FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers	
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014								
Company 3023 - Dept. of Corrections Miscellaneous	239	G/NB	10/13/11					68	66	75	5,274,459.68	5,274,459.68	-	5,274,459.68	4,423,746.23	5,315,971.62	249,244.52
Company 5008 - City/County M&R	240	NB						64	124	78	74,848.94	74,848.94	-	74,848.94	11,106.75	6,462.67	-
Company 6504 - Prison Industries Revolving Fund	241	G/NB	10/13/11					19	42	49	2,313,858.16	2,314,058.16	-	2,314,058.16	2,738,933.02	2,354,246.45	(204,918.03)
Company Local - Inmate trust	242	NB						115	98	118	-	2,002,034.79	152,959.67	1,849,075.12	6,987,695.90	7,270,439.49	-
19 - Department of Human Services																	
Company 3046 - Fund for Registration of Interpreters for the Deaf	243	G						150	206	140	6,098.17	6,098.17	-	6,098.17	4,715.00	3,543.99	-
Company 3046 - DHS - Other Fees	244	G						78	99	44	1,734,534.83	1,734,534.83	-	1,734,534.83	1,643,228.91	1,273,069.99	-
Company 3046 - Prescription Drug Plan Fund	245	G						92	39	34	570,629.37	570,629.37	-	570,629.37	351,953.43	201,840.02	-
Company 3091 - Telecommunication Fund for Other Disabilities	246	G						57	83	36	318,837.84	318,837.84	-	318,837.84	154,621.51	61,616.00	-
Company 3091 - Telecommunication Fund for the Deaf	247	G						28	24	24	2,877,661.32	2,877,661.32	-	2,877,661.32	1,397,462.18	1,043,508.50	-
Company 3091 - Other	248	G								214	(28,900.35)	(28,900.35)	-	(28,900.35)	62,429.03	70,701.54	-
Company 5016 - Redfield Resident Investment	249	NB						94	141	37	285,571.59	285,571.59	-	285,571.59	247,446.29	41,748.67	-
Company 6508 - DHS Canteen Fund	250	NB						55	60	113	77,663.25	77,663.25	-	77,663.25	1,159.51	1,384.00	-
Company 8314 - DHS/SBVI Business Enterprise Program	251	NB						84	153	115	132,889.89	132,889.89	-	132,889.89	105,027.01	90,321.72	(388.07)
20 - Department of Environment and Natural Resources																	
Company 3036 - Petroleum Release Compensation Fund	253	G/I						17	11	13	4,033,414.97	4,033,414.97	-	4,033,414.97	1,842,163.82	1,232,214.73	(1,990,000.00)
Company 3072 - Environment and Natural Resources Fee Fund	254	G/S						89	51	81	2,417,425.96	2,417,425.96	-	2,417,425.96	2,555,168.76	3,262,511.72	387,595.85
Company 3073 - Water and Environment Fund	256	S	12/07/11					11	14	15	22,349,317.27	49,691,902.59	-	49,691,902.59	2,305,589.32	10,426,319.06	10,415,683.53
Company 3074 - Board of Certification Fund	258	G						170	199	208	2,817.82	2,817.82	-	2,817.82	18,412.00	32,611.72	-
Company 3074 - Other Activities	259	G/S						145	195	177	(78,129.71)	(78,129.71)	-	(78,129.71)	1,406,405.00	1,346,033.60	(5,327.30)
Company 3075 - Environmental Livestock Cleanup Fund	260	I						29	135	133	1,250,297.65	1,250,297.65	-	1,250,297.65	45,197.89	-	-
Company 3075 - Hazardous Waste Revolving Fund	261	0	12/07/11					99	167	215	-	-	-	(0.00)	974.49	13,341.26	(1,235.77)
Company 3075 - Reclamation Fund	262	B/NB						71	87	9	16,508,125.45	16,508,125.45	-	16,508,125.45	225,128.45	6,000.00	-
Company 3075 - Regulated Substance Response Fund	263	I						51	54	19	4,743,170.41	4,743,170.41	-	4,743,170.41	87,437.68	262,747.00	1,990,000.00
Company 3075 - Well Rehabilitation and Plugging Subfund	264	NB (1)						191	207	196	6,897.90	6,897.90	-	6,897.90	100.28	-	-
Company 3075 - Clean Water State Revolving Fund	265	NB	12/07/11					** 3	22	90	6,063,072.77	6,063,072.77	-	6,063,072.77	4,962,354.85	34,124,582.46	-
Company 3075 - Drinking Water State Revolving Fund	267	NB	12/07/11					** 2	49	59	5,533,836.91	5,533,836.91	-	5,533,836.91	3,894,799.54	4,290,094.80	-
26 - Public Utilities Commission																	
Company 3014 - Telephone Solicitation Fund	269	G						51	30	46	345,331.71	345,331.71	-	345,331.71	56,364.07	38,919.86	-
Company 3128 - Grain and Warehouse Fund	270	G						111	126	136	151,242.04	151,242.04	-	151,242.04	99,494.38	128,418.57	-
Company 3128 - Gross Receipts Tax fund	271	G						38	37	31	3,172,684.40	3,172,684.40	-	3,172,684.40	2,168,756.78	1,762,046.57	(1,687.59)
Company 3128 - One-Call Notification Fund	272	G						76	108	83	762,034.66	764,034.66	-	764,034.66	908,282.05	766,375.93	-
Company 3128 - Pipeline Safety Account	273	G						164	91	117	108,092.95	108,092.95	-	108,092.95	10,310.46	57,167.12	-
Company 8316 - PUC Regulatory Assessment Fee Fund	274	G						197	193	175	(59,094.21)	(59,094.21)	-	(59,094.21)	386,238.11	358,327.63	1,687.59
Company 8316 - Telecommunication Investigation Fund	275	G						161	191	201	(18.46)	(18.46)	-	(18.46)	5,804.69	3,483.88	-
27 - Unified Judicial System																	
Company 3010 - Law Enforcement Officers Training Fund (UJS)	277	G						69	230	219	-	-	-	-	-	-	-
Company 3012 - Board of Bar Examiners	278	G						106	157	152	82,790.09	82,790.09	-	82,790.09	60,265.54	59,489.74	-
Company 3012 - Court Appointed Special Advocates Fund	279	G						194	218	198	26,458.06	26,458.06	-	26,458.06	196,426.47	190,919.71	-
Company 3012 - Court Automation Fund	280	G						32	78	51	5,498,425.76	5,498,425.76	-	5,498,425.76	7,351,127.12	6,853,773.82	7,348.20
Company 3039 - Reimbursement for Referee Services	281	G						210	223	211	-	-	-	-	494,563.61	494,563.61	-
Company 8303 - Drug Screening	282	G						200	208	205	4,317.35	4,317.35	-	4,317.35	12,786.16	15,526.70	-
Company 8303 - Other	283	G						108	212	127	60,502.51	60,502.51	-	60,502.51	116,808.68	67,678.73	-
28 - Legislative Research Council																	
Company 3024 - Legislative Capitol Renovation Fund	285	G						166	229	209	38,369.07	38,369.07	-	38,369.07	-	183,164.79	-

FY2014 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014							
Company 6501 - Postage Administration	286	G					210	223	211	-	-	-	-	3,945.77	3,945.77	-
29 - Attorney General's Office																
Company 3000 - Attorney General Other	287	G					15	13	25	6,197,708.08	6,197,708.08	-	6,197,708.08	1,941,012.20	2,455,959.09	(2,239,146.77)
Company 3000 - 24/7 Sobriety Fund	288	G					147	155	149	471,252.73	471,252.73	-	471,252.73	1,307,343.20	1,352,023.14	-
Company 3000 - Drug Control Fund	289	NB					188	114	190	(8,703.10)	(8,703.10)	-	(8,703.10)	1,119,974.22	1,505,846.41	(3,355.37)
Company 3000 - Drug Control Fund (Local Account)	290	NB					59	149	151	-	244,531.53	-	244,531.53	402,861.98	507,199.97	-
Company 3010 - 911 Telecommunicator Training Fund	291	G					159	129	101	(290,257.43)	(290,257.43)	-	(290,257.43)	97,503.93	216,772.00	-
Company 3010 - Law Enforcement Officers Training Fund	292	G				01/09/14	149	174	137	(549,355.64)	(549,355.64)	-	(549,355.64)	2,942,125.49	3,234,245.00	-
Company 6503 - Insurance Fraud Prevention Unit Fund	293	G/I					42	96	100	289,018.48	289,018.48	-	289,018.48	347,378.28	279,107.72	-
Company 8302 - Antitrust Special Revenue Fund	294	NB					24	27	55	575,988.55	575,988.55	-	575,988.55	8,087.93	7,366.00	-
30 - School and Public Lands																
Company 3001 - Public Lands Weed and Pest Fund	295	G					66	101	106	300,000.00	300,000.00	-	300,000.00	302,986.33	162,717.35	(140,268.98)
Company 3009 - Public Buildings Fund	296	G					141	117	166	-	187,675.68	-	187,675.68	56,610.14	-	-
Company 3108 - Escheated Personal Property Fund	297	NB					146	169	169	-	506,514.59	116,890.87	389,623.72	3,342.04	-	-
Company 5018 - Human Services	298	NB					123	115	139	-	2,561,027.57	-	2,561,027.57	10,369.19	-	-
Company 5018 - Permanent Fund	299	NB					72	81	88	-	30,423,009.83	-	30,423,009.83	823,895.87	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	300	NB					110	131	135	-	1,652,406.67	-	1,652,406.67	28,348.18	-	-
Company 8010 - Permanent Fund - Interest and Income	301	NB (3)					216	230	219	-	14,103,191.95	14,103,191.95	-	-	-	-
Company 8610 - Common School - Permanent Fund	302	NB					64	67	76	-	153,342,705.22	-	153,342,705.22	4,532,288.28	-	-
Company 8610 - Common School - Interest and Income	303	NB					45	29	37	-	9,591,318.84	-	9,591,318.84	10,008,902.64	8,773,821.56	-
31 - Secretary of State																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	305	G					203	221	200	23,945.29	23,945.29	-	23,945.29	301,094.00	292,546.07	-
320 - State Treasurer																
Company 3062 - Teen Court Grant Program Fund	307	NB					192	137	150	34,359.11	34,359.11	-	34,359.11	1,606.57	70,000.00	-
Company 8000 - Agency Fund	308	NB (3)					216	230	219	682,959.18	682,959.18	682,959.18	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	309	I					206	215	194	49,862.56	49,862.56	-	49,862.56	10,852,263.50	10,802,998.68	-
321 - State Investment Council																
Company 3017 - Investment Council Expense Fund	311	G					109	139	128	1,247,180.38	1,247,180.38	-	1,247,180.38	9,231,137.29	9,027,897.62	-
Company 8000 - Agency Fund	312	NB (3)					216	230	219	8,621,677.15	8,621,677.15	8,621,677.15	-	-	-	-
33 - State Auditor																
Company 3028 - Equal Access to Our Courts Fund	313	G					204	175	160	30,671.34	30,671.34	-	30,671.34	57,647.53	46,500.00	-
Company 8000 - Agency Fund	314	NB (3)					216	230	219	7,278,642.49	7,278,642.49	7,278,642.49	0.00	-	-	-

** - FY2014's financial information was not available at time rankings were determined. Used FY2013 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. There 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.

FY2014 Fund Rankings

Blue
Book

GOAC Reviews

GOAC Ranking

Fund Name	Page	Budget	CY2011	CY2012	CY2013	CY2014	FY2012	FY2013	FY2014	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
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Balances in State's Cash Flow Portfolio

Fund	June 2012	June 2013	June 2014
Company 1000 - State General Fund	117,024,498.74	80,545,722.43	82,140,326.37
Company 1000 - Budget Reserve Fund	23,243,430.61	71,093,284.42	95,325,806.64
Federal Funds:			
Company 2000 - Federal Stimulus Funds (ARRA)	(2,124,858.84)	(415,150.22)	20,240.14
Company 2002 - DENR Federal	(1,051,025.78)	(541,379.49)	(844,403.35)
Company 2002 - DENR Indirect Costs	111,312.72	99,072.25	97,190.71
Company 2003 - Dept. of Human Services Federal	871,565.12	(612,631.09)	(1,185,251.19)
Company 2003 - Dept. of Human Services Indirect Costs	83,321.70	291,895.19	301,026.20
Company 2004 - Dept. of Social Services Federal	(2,034,982.49)	(7,251,232.02)	(5,475,649.37)
Company 2005 - Governor's Office Federal	2,836,835.21	6,290,964.03	12,282,851.29
Company 2006 - Attorney General Federal	(890,956.73)	(633,437.56)	(1,049,019.90)
Company 2007 - Secretary of State Federal	12,466,268.83	11,001,522.15	9,881,732.19
Company 2009 - Bureau of Human Resources Federal	1,645.86	5.85	-
Company 2010 - Arts and History Federal	(28,095.49)	253,252.36	1,046.87
Company 2011 - State Auditor Federal	-	-	0.01
Company 2012 - Dept. of Labor Federal	1,469,843.34	1,978,671.82	1,273,126.83
Company 2016 - Public Utilities Commission Federal	(49,092.53)	(106,267.47)	(87,171.76)
Company 2017 - Dept. of Human Services Federal (NB)	(237,044.00)	(72,067.73)	(141,728.00)
Company 2018 - Dept. of Health Federal	(828,730.83)	(281,543.41)	(139,024.26)
Company 2018 - Dept. of Health Indirect Costs	260,872.32	63,196.73	(31,491.41)
Company 2019 - Dept. of Agriculture Federal	419,067.82	713,989.74	635,309.73
Company 2019 - Dept. of Agriculture Indirect Costs	233,302.26	188,081.10	104,739.21
Company 2021 - Dept. of Corrections Federal	2,483,153.72	1,569,463.84	908,151.58
Company 2023 - Dept. of Game, Fish and Parks Federal	1,378,767.67	647,129.70	11,342.44
Company 2024 - Dept. of Education Federal	686,539.40	760,145.68	(180,511.11)
Company 2024 - Dept. of Education Indirect Costs	(155,663.23)	(3,515.03)	139,473.06
Company 2025 - Dept. of Military Federal	(5,679,029.43)	(4,474,175.63)	(1,771,066.06)
Company 2026 - Animal Industry Board Federal	670,551.97	536,167.67	513,604.70
Company 2027 - Dept. of Public Safety Federal	(774,910.10)	(478,634.15)	(405,045.79)
Company 2028 - S.D. Public Broadcasting Federal	(3,388.69)	-	(20,083.78)
Company 2029 - Game, Fish and Parks - Wildlife Federal	(1,053,279.66)	(423,608.65)	(581,540.47)
Company 2030 - Dept. of Military Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	-	-	(3,136.29)
Company 2033 - Transportation Federal	14,561,416.31	14,805,400.71	15,967,826.44
Company 2034 - Bureau of Administration Federal	1,906,758.52	1,986,841.96	2,193,861.90
Company 2035 - Emergency Management Federal	(444,903.63)	(1,226,234.64)	(120,393.31)
Company 2037 - Veterans' Affairs Federal	(29,896.70)	(911,748.57)	(5,386,870.84)
Other Funds:			
Company 3000 - 24/7 Sobriety Fund	495,787.03	515,932.67	471,252.73
Company 3000 - Attorney General Other	5,211,380.55	8,946,716.83	6,197,708.08
Company 3000 - Drug Control Fund	47,270.07	387,870.48	(8,703.10)
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	300,000.00	300,000.00
Company 3002 - Wheat Commission	360,953.44	340,487.24	518,591.10
Company 3006 - Tourism Promotion Fund	1,322,588.00	1,097,343.04	997,647.00
Company 3007 - Department of Human Services Building Improvement Fund	1,444.14	1,477.88	-
Company 3007 - Memorial Maintenance Fund	14,125.10	-	-
Company 3007 - Statewide M&R Fund	2,605,606.10	2,694,405.59	1,248,752.10
Company 3008 - SDPB/Tower Rent	31,890.74	42,520.26	58,136.43
Company 3010 - 911 Telecommunicator Training Fund	(93,197.04)	(170,989.36)	(290,257.43)
Company 3010 - Law Enforcement Officers Training Fund	(324,033.65)	(257,236.13)	(549,355.64)
Company 3011 - Parental Support	590,397.04	791,422.18	679,495.26
Company 3012 - Board of Bar Examiners	95,801.55	82,014.29	82,790.09
Company 3012 - Court Appointed Special Advocates Fund	21,940.67	20,951.30	26,458.06
Company 3012 - Court Automation Fund	6,618,300.63	4,993,796.20	5,498,425.76
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	18,702.13	15,397.36	23,945.29
Company 3014 - Telephone Solicitation Fund	286,728.17	327,587.50	345,331.71
Company 3015 - Private Activities Bond Fund	67,265.41	73,044.99	169,016.20
Company 3016 - Employer's Investment in South Dakota's Future Fund	36,651,599.29	46,016,890.95	60,661,935.23
Company 3017 - Investment Council Expense Fund	1,529,813.45	1,043,940.71	1,247,180.38
Company 3021 - State Veterans' Home Operating Fund	2,047,718.88	2,839,736.32	3,931,197.52
Company 3021 - Veterans' Home Capital Fund	493,128.48	709,170.46	781,813.35
Company 3023 - Dept. of Corrections Miscellaneous	7,202,196.19	5,917,440.55	5,274,459.68
Company 3024 - Legislative Capitol Renovation Fund	221,533.86	221,533.86	38,369.07
Company 3025 - Tribal Relations Other Fund	-	-	145,707.06
Company 3026 - SD Public Broadcasting - Other	239,492.85	272,393.71	127,666.62
Company 3027 - SDPB - PBC	421,959.45	649,454.08	605,879.60
Company 3028 - Equal Access to Our Courts Fund	6,315.03	19,523.81	30,671.34
Company 3029 - Extraordinary Litigation Fund	1,210,987.77	1,185,107.46	636,709.80
Company 3030 - Employment Security Contingency Fund	1,416,743.43	1,408,790.51	1,137,659.24
Company 3033 - Property Tax Reduction Fund	63,626,269.12	63,626,269.12	44,000,048.12
Company 3035 - Dakota Cement Life and Workers' Compensation	299,696.58	278,157.80	233,455.34
Company 3035 - State Employees Benefits Plan Fund	14,458,392.52	20,791,005.65	46,370,133.18
Company 3035 - State Employees Workers' Compensation Program Fund	7,078,042.57	5,741,181.71	4,490,927.06
Company 3036 - Petroleum Release Compensation Fund	3,782,550.53	5,413,465.88	4,033,414.97
Company 3037 - South Dakota Gaming Commission Fund	897,879.58	938,491.27	865,432.44

Balances in State's Cash Flow Portfolio

Fund	June 2012	June 2013	June 2014
Company 3038 - Tax Relief Fund	2,412,436.33	188,427.59	-
Company 3040 - Highway Fund	83,747,166.47	69,491,802.65	66,909,353.25
Company 3041 - State Aeronautics Fund	6,622,762.62	5,002,623.36	4,647,548.14
Company 3042 - Railroad Administration Fund	2,069,551.54	1,671,220.90	1,120,079.43
Company 3044 - Local Government Transportation Technology Transfer Special Revenue Fund	257,860.89	282,793.40	270,187.88
Company 3044 - Railroad Trust Fund	8,291,776.52	6,835,204.80	16,958,777.04
Company 3046 - DHS - Other Fees	1,449,120.02	1,425,416.79	1,734,534.83
Company 3046 - Fund for Registration of Interpreters for the Deaf	9,688.09	4,927.16	6,098.17
Company 3046 - Prescription Drug Plan Fund	265,132.74	420,515.96	570,629.37
Company 3047 - Health Special Services Fund	3,861,080.61	4,556,130.64	4,511,617.74
Company 3048 - Boiler Inspection Fund	40,000.00	40,000.00	32,084.74
Company 3049 - Tobacco Prevention and Reduction Trust Fund	629,981.57	1,256,982.10	1,686,521.01
Company 3050 - Apiary Fund	80,999.69	80,696.99	73,719.07
Company 3050 - Dairy Inspection Fund	187,317.22	207,913.42	236,841.79
Company 3050 - Feed and Remedy Fund	849,533.62	899,047.50	883,102.84
Company 3050 - Fertilizer Fund	335,302.85	490,570.10	560,696.70
Company 3050 - Honey Industry Fund	6,783.59	6,478.32	6,764.94
Company 3050 - Nursery Fund	78,166.53	25,359.02	48,799.72
Company 3050 - Pesticide Regulatory Fund	516,250.77	511,364.43	475,567.61
Company 3050 - Seed Fund	74,986.17	97,664.32	31,015.66
Company 3050 - Weed and Pest Control Fund	1,400,694.66	1,520,060.60	1,506,530.23
Company 3052 - Rural Rehabilitation Fund	5,351,431.63	4,846,953.12	4,054,926.09
Company 3052 - South Dakota Certified Beef Fund	(19,476.19)	122,517.56	108,620.96
Company 3052 - Value Added Finance Authority	40,820.97	34,427.88	4,635.19
Company 3053 - American Dairy Association	275,154.88	473,115.40	387,498.59
Company 3054 - Oilseeds Fund	474,688.95	508,309.11	633,186.38
Company 3054 - Pulse Crops Fund	125,870.26	147,380.54	139,740.34
Company 3054 - Soybean Research and Promotion	8,125,363.24	8,237,496.92	10,443,274.73
Company 3055 - Corn Utilization Council	2,461,885.18	3,517,272.60	4,028,321.62
Company 3056 - Forestry Fund	441,706.92	240,777.76	347,834.49
Company 3057 - Brand Fund	1,050,307.56	668,467.95	357,505.75
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	266,445.17	459,383.38	614,715.49
Company 3059 - State Fire Suppression Special Revenue Fund	2,119,591.53	810,050.24	1,064,043.38
Company 3061 - Conservation District Special Revenue Fund	55,380.97	29,918.99	61,081.52
Company 3062 - Teen Court Grant Program Fund	7,576.00	102,752.54	34,359.11
Company 3063 - Coordinated Natural Resources Conservation Fund	2,663,603.68	2,368,853.74	1,894,569.43
Company 3063 - Pesticide Recycling and Disposal Fund	395,745.84	417,165.71	452,089.91
Company 3072 - Environment and Natural Resources Fee Fund	1,920,497.18	2,735,712.98	2,417,425.96
Company 3073 - Water and Environment Fund	15,793,870.32	21,321,611.23	22,349,317.27
Company 3074 - Board of Certification Fund	25,946.94	17,017.54	2,817.82
Company 3074 - Other Activities	168,813.12	(133,173.81)	(78,129.71)
Company 3075 - Clean Water State Revolving Fund	29,866,093.77	35,225,300.38	6,063,072.77
Company 3075 - Drinking Water State Revolving Fund	11,003,553.23	5,929,132.17	5,533,836.91
Company 3075 - Environmental Livestock Cleanup Fund	1,167,480.45	1,205,099.76	1,250,297.65
Company 3075 - Hazardous Waste Revolving Fund	82,628.57	13,602.54	-
Company 3075 - Reclamation Fund	7,671,217.07	16,288,997.00	16,508,125.45
Company 3075 - Regulated Substance Response Fund	2,934,703.65	2,929,939.82	4,743,170.41
Company 3075 - Well Rehabilitation and Plugging Subfund	6,644.66	6,797.62	6,897.90
Company 3076 - License Plate Revolving Fund	42,841.51	35,520.84	810,914.78
Company 3078 - Cigarette Stamp Purchasing Fund	41,792.70	38,008.18	38,450.83
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	1,259.31	10,361.14	147,331.15
Company 3079 - Prescription Drug Plan Fund	18,475.84	9,934.87	13,978.27
Company 3079 - SS-Other/Local Donated	7,283,501.39	7,640,773.61	11,048,200.62
Company 3090 - SDRS Supplemental Retirement Admin	191,331.26	197,247.82	201,468.37
Company 3091 - Telecommunication Fund for Other Disabilities	195,842.70	225,832.33	318,837.84
Company 3091 - Telecommunication Fund for the Deaf	2,066,701.13	2,523,707.64	2,877,661.32
Company 3091 - Other	-	(20,627.84)	(28,900.35)
Company 3113 - Maintenance of Buildings and Grounds	1,714,608.90	2,093,682.87	2,728,771.31
Company 3121 - Game, Fish and Parks Administration	66,260.51	127,024.78	108,527.52
Company 3122 - Department of Game, Fish and Parks Fund	9,599,052.59	6,397,732.43	8,297,719.71
Company 3122 - HMC Natural Resources Restoration Fund	267,439.19	273,640.72	277,697.27
Company 3123 - Animal Damage Control Fund	168,957.47	48,942.41	132,025.80
Company 3123 - South Dakota Sportsmen's Access and Landowner Depredation Fund	-	(9,030.00)	(9,030.00)
Company 3124 - Land Acquisition and Development Fund	54,116.81	251,359.97	304,414.98
Company 3125 - Custer State Park Bond Redemption Fund	510.67	17,643.68	121,277.02
Company 3125 - HMC Natural Resources Recovery Fund	676,131.28	662,640.42	642,693.89
Company 3125 - Parks and Recreation Fund	2,446,600.03	1,318,563.73	2,137,685.89
Company 3126 - Snowmobile Trails Fund	1,106,971.00	884,338.50	865,081.22
Company 3128 - Grain and Warehouse Fund	206,986.44	180,466.23	151,242.04
Company 3128 - Gross Receipts Tax fund	2,452,480.71	2,765,803.47	3,172,684.40
Company 3128 - One-Call Notification Fund	572,670.70	610,635.06	762,034.66
Company 3128 - Pipeline Safety Account	50,047.26	136,557.01	108,092.95
Company 3138 - Dept. of Education Other	2,736,385.22	2,878,664.25	2,072,009.30
Company 3138 - Hagen-Harvey Memorial Scholarship	906,901.07	898,288.93	881,265.78
Company 3138 - Postsecondary Technical Credentialing Fund	31,898.43	29,630.46	33,122.46
Company 3138 - Professional Teachers Practices and Standards Commission	44,428.12	67,712.93	66,922.87

Balances in State's Cash Flow Portfolio

Fund	June 2012	June 2013	June 2014
Company 3138 - State Institute Fund	358,729.91	304,528.15	293,738.85
Company 3139 - Archeological Research Center	30,161.60	396,793.57	309,606.52
Company 3139 - Historical Society Special Revenue Fund	182,041.50	165,412.24	162,024.05
Company 3143 - Arts - Donations and Receipts	263,727.66	297,627.15	308,885.36
Company 3144 - S.D. 911 Coordination Fund	557,216.89	3,225,986.97	6,491,546.06
Company 3144 - Special Emergency and Disaster Special Revenue Fund	3,346,566.54	1,860,226.96	(3,606,311.35)
Company 3145 - Historical Preservation Loan and Grant Fund	384,585.86	373,909.17	365,979.01
Company 3146 - State Library	35,236.88	33,125.81	14,010.54
Company 3147 - National Guard Museum and State Weapons Collection Fund	150,019.71	150,081.40	148,491.39
Company 3148 - General Militia Fund and Special Militia Fund	297,043.19	314,968.65	405,377.51
Company 3149 - Veterans Affairs Division Special Revenue Fund	89,542.78	86,938.11	89,061.42
Company 3149 - Veterans' Freedom Memorial Fund	7,631.25	7,302.10	-
Company 3150 - Other Disease Control	81,893.34	148,342.16	119,812.64
Company 3151 - Livestock Disease Emergency Fund	3,006,910.38	3,204,355.23	3,464,258.71
Company 3177 - State Motor Vehicle Fund	4,083,825.24	3,947,207.45	3,194,422.41
Company 3178 - Energy Conservation Loan Special Revenue Fund	9,774,993.25	7,533,031.35	5,627,682.54
Company 3178 - Ethanol Infrastructure Incentive Fund	742,895.32	1,165,587.58	1,452,888.47
Company 3178 - GOED Special Revenue Fund	343,146.65	520,591.75	576,416.23
Company 3181 - Banking Special Revenue Fund	56,678.40	7,500.00	40,869.19
Company 3183 - South Dakota Appraisal Management Companies Fund	87,000.00	165,134.02	220,712.17
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	39.72	(29.98)	30.40
Company 3183 - SD Insurance Producers Continuing Education	41,302.84	75,192.24	69,309.68
Company 3183 - SD Real Estate Appraiser Fund	173,189.93	132,065.77	101,678.30
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	137,814.55	106,196.48	197,164.29
Company 3184 - Motorcycle Safety	879,648.99	868,412.88	785,160.98
Company 3184 - Other	244,523.63	121,159.96	160,282.09
Company 3185 - South Dakota-Bred Racing Fund	72,699.87	95,068.30	86,729.99
Company 3185 - Special Racing Revolving Fund	349,411.95	252,212.62	231,932.82
Company 3186 - Economic Development Partnership Fund	-	1,050,000.00	879,947.71
Company 3187 - Local Infrastructure Improvement Grant Fund	-	1,750,000.00	1,528,136.46
Company 3188 - SD Housing Opportunity Fund	-	2,094,750.00	2,100,857.57
Company 3189 - Workforce Education Fund	-	2,100,000.00	6,796.17
Company 5008 - City/County M&R	76,869.12	70,204.86	74,848.94
Company 5016 - Redfield Resident Investment	80,312.01	79,873.97	285,571.59
Company 5017 - Resident Trust Fund	202,502.04	248,296.87	168,232.64
Company 6001 - Data Processing Internal Service Fund	2,840,727.80	3,361,325.02	2,473,468.70
Company 6002 - Capitol Communications Systems Internal Service Fund	1,563,531.45	2,004,323.28	2,473,182.62
Company 6003 - Records Management Internal Service Fund	137,213.91	127,247.48	147,200.09
Company 6004 - Buildings and Grounds	69,011.00	660,965.44	722,151.24
Company 6005 - Central Mail Services Fund	674,696.98	518,454.86	491,533.94
Company 6006 - Supply Internal Service Fund	305,740.86	-	-
Company 6007 - Central Duplicating	183,184.71	215,589.39	205,443.34
Company 6008 - Fleet & Travel Management	141,474.93	1,885,349.57	2,217,246.75
Company 6009 - Personnel - Labor & Mgmt.	873,839.19	903,312.96	962,763.47
Company 6010 - Budgetary Accounting Fund	1,966,430.12	840,463.72	727,935.34
Company 6011 - Dakota Digital Network	459,346.47	509,470.31	466,314.75
Company 6012 - Special Aviation Internal Service Fund	750,087.92	881,722.62	774,988.58
Company 6013 - Building Authority	12,053,745.14	2,409,685.77	83,555,410.44
Company 6014 - Public Entity Pool for Liability	10,331,166.30	9,845,622.24	10,012,899.30
Company 6015 - Purchasing and Printing Internal Service Fund	109,012.32	13,453.72	28,172.60
Company 6016 - State Engineer	552,840.11	559,253.62	638,566.97
Company 6018 - State Laboratory Fund	1,133,759.92	1,105,530.82	778,267.00
Company 6019 - BOA Support Services	246,467.14	238,561.60	228,229.60
Company 6021 - Property Management Internal Service Fund	31,846.76	25,882.18	12,554.01
Company 6022 - Public Safety Inspections Fund	272,096.44	210,952.14	265,604.02
Company 6502 - Radio Communications Fund	213,979.81	261,274.63	292,273.42
Company 6503 - Board of Abstractors	123,448.20	157,613.09	207,740.38
Company 6503 - Board of Accountancy	296,407.55	269,319.65	329,205.62
Company 6503 - Board of Alcohol and Drug Professionals	75,981.56	52,763.87	43,172.16
Company 6503 - Board of Barber Examiners	49,961.07	56,187.37	54,895.29
Company 6503 - Board of Chiropractic Examiners	212,745.65	234,971.61	251,667.22
Company 6503 - Board of Counselor Examiners	84,139.51	87,640.90	88,057.32
Company 6503 - Board of Dentistry	318,460.71	566,457.73	637,042.78
Company 6503 - Board of Examiners for Speech-Language Pathology	-	(25,323.47)	72,799.85
Company 6503 - Board of Examiners in Optometry	63,977.43	47,283.03	38,025.23
Company 6503 - Board of Examiners of Psychologists	46,758.47	35,669.63	50,544.49
Company 6503 - Board of Funeral Service	60,182.45	71,955.48	85,509.33
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	58,737.53	66,434.91	70,797.36
Company 6503 - Board of Massage Therapy	177,562.98	191,221.23	116,845.96
Company 6503 - Board of Medical & Osteopathic Examiners	1,883,933.80	2,379,527.30	2,653,139.40
Company 6503 - Board of Nursing	826,600.54	865,447.42	864,472.61
Company 6503 - Board of Nursing Facility Administrators	60,699.41	57,821.47	21,894.12
Company 6503 - Board of Pharmacy	1,188,765.15	1,278,484.76	1,307,305.78
Company 6503 - Board of Podiatry Examiners	39,314.18	38,055.05	38,343.45
Company 6503 - Board of Social Work Examiners	108,042.45	109,933.03	128,014.94

Balances in State's Cash Flow Portfolio

Fund	June 2012	June 2013	June 2014
Company 6503 - Board of Veterinary Medical Examiners	154,961.24	173,220.20	166,677.07
Company 6503 - Boxing Commission	-	95,000.00	56,764.70
Company 6503 - Cosmetology Commission	297,109.87	365,230.05	299,901.26
Company 6503 - Electrical Commission	879,914.73	967,212.90	1,178,257.32
Company 6503 - Insurance Fraud Prevention Unit Fund	409,376.47	220,747.92	289,018.48
Company 6503 - Plumbing Commission	128,159.06	107,458.95	94,413.57
Company 6503 - SD Board of Technical Professions	487,380.40	632,153.60	616,975.64
Company 6503 - SD Real Estate Commission	470,788.37	405,863.03	399,226.95
Company 6504 - Prison Industries Revolving Fund	2,692,922.39	2,134,089.62	2,313,858.16
Company 6507 - South Dakota Rodent Control Fund	109,313.23	90,574.41	98,374.91
Company 6508 - DHS Canteen Fund	76,663.24	77,887.74	77,663.25
Company 6509 - Special State Flag Account	373.03	16,156.97	9,760.51
Company 6510 - Revolving Economic Development and Initiative Fund	51,219,802.14	61,906,252.08	65,486,417.18
Company 6511 - Federal Surplus Property	393,280.60	534,437.20	347,440.43
Company 6515 - State Fair Fund	644,331.31	677,308.76	441,202.62
Company 6516 - Lottery Operating Fund	6,075,991.73	6,182,456.78	4,904,929.25
Company 6516 - Video Lottery Operating Fund	2,622,173.40	3,221,572.17	3,501,554.07
Company 6517 - Railroad Authority	26,103.09	31,625.61	34,212.90
Company 6518 - Science and Technology Authority	23,779,959.56	35,447,323.53	28,259,886.75
Company 6521 - South Dakota Risk Pool Fund	6,780,196.87	7,107,024.78	6,270,035.18
Company 6525 - Subsequent Injury Fund	2,944,822.49	1,342,265.13	2,861,980.69
Company 6526 - Banking Special Revenue Fund	1,438,230.73	2,941,048.73	3,630,576.27
Company 6526 - Insurance Examination Fund	1,161,302.19	2,097,038.04	2,906,080.61
Company 6527 - South Dakota Energy Infrastructure Authority	312.11	312.11	312.11
Company 8000 - Agency Fund	147,963,667.84	146,640,287.11	113,821,789.96
Company 8301 - State Workers Unemployment Compensation	234,145.14	316,932.90	190,418.04
Company 8302 - Antitrust Special Revenue Fund	543,241.51	575,266.62	575,988.55
Company 8303 - Drug Screening	7,756.68	7,057.89	4,317.35
Company 8303 - Other	15,973.43	11,372.56	60,502.51
Company 8304 - Private Workers Compensation	1,245,969.41	1,292,968.22	1,246,287.63
Company 8311 - HSC Resident Investment	100,278.67	121,447.89	131,454.48
Company 8311 - Unclaimed Funds Account	2,703.54	423.09	145.70
Company 8313 - Child Care Fund	181,603.03	172,839.70	115,056.58
Company 8314 - DHS/SBVI Business Enterprise Program	123,468.44	118,572.67	132,889.89
Company 8316 - Telecommunication Investigation Fund	(6,595.93)	(2,339.27)	(18.46)
Company 8316 - PUC Regulatory Assessment Fee Fund	(24,588.55)	(66,142.28)	(59,094.21)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	597.74	49,862.56
Company 8328 - Children's Trust Fund	362,611.13	400,502.98	418,820.65
Company 8501 - Postsecondary Technical Institutes Facilities Fund	1,500,000.00	1,500,000.00	-
Company 8501 - Postsecondary Technical Institute Equipment Fund	-	-	1,500,000.00
Company 8901 - S.D. Retirement System Pension	4,089,702.50	6,354,371.58	2,526,538.61
Company 9012 - Research Proof-of-Concept Fund	-	500,000.00	451,000.00
Company 9016 - Building South Dakota Fund	-	-	30,000,000.00
Company 9000 - Warrant Imprest Fund	20,221,780.01	21,744,526.20	20,049,634.77
Various - Board of Regents	191,728,435.50	172,435,415.18	191,344,952.34
Held in State's Cash Flow Portfolio	1,103,378,499.65	1,131,805,861.80	1,246,760,854.37

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	61,028.90	67,265.41	73,044.99	169,016.20
2 Total Assets	61,028.90	67,265.41	73,044.99	169,016.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	61,028.90	67,265.41	73,044.99	169,016.20
8 Total Fund Equity	61,028.90	67,265.41	73,044.99	169,016.20
9 Total Liabilities and Fund Equity	61,028.90	67,265.41	73,044.99	169,016.20
10				
11				
12 Use of Money and Property	24,645.52	4,908.92	1,540.33	1,064.02
13 Sales and Services	-	1,327.59	2,000.00	92,993.06
14 Total Operating Revenue	24,645.52	6,236.51	3,540.33	94,057.08
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	2,239.25	1,914.13
23 Transfers Out	(1,098,331.00)	-	-	-
24 Net Transfers	(1,098,331.00)	-	2,239.25	1,914.13
25				
26 Net Change	(1,073,685.48)	6,236.51	5,779.58	95,971.21
27				
28 Beginning Fund Equity	1,134,714.38	61,028.90	67,265.41	73,044.99
29 Ending Equity	61,028.90	67,265.41	73,044.99	169,016.20

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	28,015,422.07	36,651,599.29	46,016,890.95	60,661,935.23
2 Total Assets	<u>28,015,422.07</u>	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	5,000,000.00	12,344,863.48
8 Unreserved Fund Balance	28,015,422.07	36,651,599.29	41,016,890.95	48,317,071.75
9 Total Fund Equity	<u>28,015,422.07</u>	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>
10 Total Liabilities and Fund Equity	<u>28,015,422.07</u>	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>
11				
12				
13 Taxes	12,400,469.23	13,470,088.36	14,021,401.87	15,316,591.38
14 Use of Money and Property	1,181,762.39	894,599.33	708,738.34	559,008.51
15 Sales and Services	-	-	-	-
16 Other Revenue	-	1,640,000.00	450,000.00	2,024,405.20
17 Total Operating Revenue	<u>13,582,231.62</u>	<u>16,004,687.69</u>	<u>15,180,140.21</u>	<u>17,900,005.09</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	644,175.70
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	11,402,871.77	7,368,510.47	7,814,848.55	4,467,018.12
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>11,402,871.77</u>	<u>7,368,510.47</u>	<u>7,814,848.55</u>	<u>5,111,193.82</u>
26				
27 Transfers In	-	-	2,000,000.00	2,000,000.00
28 Transfers Out	(446,441.12)	-	-	(143,766.99)
29 Net Transfers In (Out)	<u>(446,441.12)</u>	<u>-</u>	<u>2,000,000.00</u>	<u>1,856,233.01</u>
30				
31 Net Change	1,732,918.73	8,636,177.22	9,365,291.66	14,645,044.28
32				
33 Beginning Fund Equity	26,282,503.34	28,015,422.07	36,651,599.29	46,016,890.95
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>28,015,422.07</u>	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	9,306,799.23	9,774,993.25	7,533,031.35	5,627,682.54
2 Loans and Notes Receivable	225,929.38	130,684.58	2,717,267.91	4,936,728.33
3 Advances to Other Funds	1,365,288.00	1,183,860.00	1,002,432.00	821,004.00
4 Total Assets	<u>10,898,016.61</u>	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	<u>10,898,016.61</u>	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>
11 Total Fund Equity	<u>10,898,016.61</u>	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>
12 Total Liabilities and Fund Equity	<u>10,898,016.61</u>	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>
13				
14				
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	317,559.12	275,033.02	238,587.09	168,924.22
17 Administering Programs	-	-	-	-
18 Total Operating Revenue	<u>317,559.12</u>	<u>275,033.02</u>	<u>238,587.09</u>	<u>168,924.22</u>
19				
20 Personal Services and Benefits	-	-	24,291.91	25,501.36
21 Travel	-	-	905.23	-
22 Contractual Services	-	-	494.01	85.44
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	<u>-</u>	<u>83,511.80</u>	<u>25,765.95</u>	<u>25,586.80</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	317,559.12	191,521.22	212,821.14	143,337.42
34				
35 Beginning Fund Equity	10,580,457.49	10,898,016.61	11,089,537.83	11,252,731.26
36 Prior Period Adjustment	-	-	(49,627.71)	(10,653.81)
37 Ending Equity	<u>10,898,016.61</u>	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	191,207.41	343,146.65	520,591.75	576,416.23
2 Total Assets	191,207.41	343,146.65	520,591.75	576,416.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	5,000,000.00	5,000,000.00	-
8 Unreserved Fund Balance	191,207.41	(4,656,853.35)	(4,479,408.25)	576,416.23
9 Total Fund Equity	191,207.41	343,146.65	520,591.75	576,416.23
10 Total Liabilities and Fund Equity	191,207.41	343,146.65	520,591.75	576,416.23
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	117,760.85	169,644.61	222,302.30	157,986.52
15 Other Revenue	187,743.77	250,961.58	344,465.86	354,667.99
16 Total Operating Revenue	305,504.62	420,606.19	566,768.16	512,654.51
17				
18 Personal Services and Benefits	-	4.14	8.96	13.09
19 Travel	33,052.54	22,748.73	48,612.59	39,790.17
20 Contractual Services	199,006.70	188,363.37	275,673.22	323,549.85
21 Supplies and Materials	64,605.35	58,602.74	63,428.29	92,957.88
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	355.79
24 Total Operating Expenditures/Expenses	296,664.59	269,718.98	387,723.06	456,666.78
25				
26 Transfers In	-	1,052.03	-	-
27 Transfers Out	(4,628.31)	-	(1,600.00)	(117.25)
28 Net Transfers In (Out)	(4,628.31)	1,052.03	(1,600.00)	(117.25)
29				
30 Net Change	4,211.72	151,939.24	177,445.10	55,870.48
31				
32 Beginning Fund Equity	186,995.69	191,207.41	343,146.65	520,591.75
33 Prior Period Adjustment				(46.00)
34 Ending Equity	191,207.41	343,146.65	520,591.75	576,416.23

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	FY2014
1 Cash Pooled with State Treasurer	742,895.32	1,165,587.58	1,452,888.47
2 Total Assets	742,895.32	1,165,587.58	1,452,888.47
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	742,895.32	1,165,587.58	1,452,888.47
9 Total Fund Equity	742,895.32	1,165,587.58	1,452,888.47
10 Total Liabilities and Fund Equity	742,895.32	1,165,587.58	1,452,888.47
11			
12			
13 Use of Money and Property	-	-	-
14 Sales and Services	-	-	-
15 Other Revenue	-	-	10,000.00
16 Total Operating Revenue	-	-	10,000.00
17			
18 Personal Services and Benefits	10,076.67	7,095.30	6,987.56
19 Travel	309.61	-	-
20 Contractual Services	1,242.47	410.37	711.55
21 Supplies and Materials	475.93	-	-
22 Grants and Subsidies	245,000.00	569,802.07	215,000.00
23 Capital Outlay	-	-	-
24 Total Operating Expenditures/Expenses	257,104.68	577,307.74	222,699.11
25			
26 Transfers In	1,000,000.00	1,000,000.00	500,000.00
27 Transfers Out	-	-	-
28 Net Transfers In (Out)	1,000,000.00	1,000,000.00	500,000.00
29			
30 Net Change	742,895.32	422,692.26	287,300.89
31			
32 Beginning Fund Equity	-	742,895.32	1,165,587.58
33 Ending Equity	742,895.32	1,165,587.58	1,452,888.47

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	FY2014
1 Cash Pooled with State Treasurer	1,050,000.00	879,947.71
2 Total Assets	<u>1,050,000.00</u>	<u>879,947.71</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	1,050,000.00	879,947.71
9 Total Fund Equity	<u>1,050,000.00</u>	<u>879,947.71</u>
10 Total Liabilities and Fund Equity	<u>1,050,000.00</u>	<u>879,947.71</u>
11		
12		
13 Use of Money and Property	-	2,012.45
14 Sales and Services	-	-
15 Other Revenue	-	-
16 Total Operating Revenue	<u>-</u>	<u>2,012.45</u>
17		
18 Personal Services and Benefits	-	-
19 Travel	-	-
20 Contractual Services	-	-
21 Supplies and Materials	-	-
22 Grants and Subsidies	-	173,450.36
23 Capital Outlay	-	-
24 Total Operating Expenditures/Expenses	<u>-</u>	<u>173,450.36</u>
25		
26 Transfers In	1,050,000.00	1,385.62
27 Transfers Out	-	-
28 Net Transfers In (Out)	<u>1,050,000.00</u>	<u>1,385.62</u>
29		
30 Net Change	1,050,000.00	(170,052.29)
31		
32 Beginning Fund Equity	-	1,050,000.00
33 Ending Equity	<u>1,050,000.00</u>	<u>879,947.71</u>

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, tribal government, 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	FY2014
1 Cash Pooled with State Treasurer	1,750,000.00	1,528,136.46
2 Total Assets	<u>1,750,000.00</u>	<u>1,528,136.46</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	1,750,000.00	1,528,136.46
9 Total Fund Equity	<u>1,750,000.00</u>	<u>1,528,136.46</u>
10 Total Liabilities and Fund Equity	<u>1,750,000.00</u>	<u>1,528,136.46</u>
11		
12		
13 Use of Money and Property	-	3,354.09
14 Sales and Services	-	-
15 Other Revenue	-	-
16 Total Operating Revenue	<u>-</u>	<u>3,354.09</u>
17		
18 Personal Services and Benefits	-	-
19 Travel	-	-
20 Contractual Services	-	-
21 Supplies and Materials	-	-
22 Grants and Subsidies	-	227,527.00
23 Capital Outlay	-	-
24 Total Operating Expenditures/Expenses	<u>-</u>	<u>227,527.00</u>
25		
26 Transfers In	1,750,000.00	2,309.37
27 Transfers Out	-	-
28 Net Transfers In (Out)	<u>1,750,000.00</u>	<u>2,309.37</u>
29		
30 Net Change	1,750,000.00	(221,863.54)
31		
32 Beginning Fund Equity	-	1,750,000.00
33 Ending Equity	<u>1,750,000.00</u>	<u>1,528,136.46</u>

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, tribal government, 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	FY2014
1 Cash Pooled with State Treasurer	2,094,750.00	2,100,857.57
2 Total Assets	<u>2,094,750.00</u>	<u>2,100,857.57</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	2,094,750.00	2,100,857.57
9 Total Fund Equity	<u>2,094,750.00</u>	<u>2,100,857.57</u>
10 Total Liabilities and Fund Equity	<u>2,094,750.00</u>	<u>2,100,857.57</u>
11		
12		
13 Use of Money and Property	-	3,798.20
14 Sales and Services	-	-
15 Other Revenue	344,750.00	-
16 Total Operating Revenue	<u>344,750.00</u>	<u>3,798.20</u>
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	<u>-</u>	<u>-</u>
25		
26 Transfers In	1,750,000.00	2,309.37
27 Transfers Out	-	-
28 Net Transfers In (Out)	<u>1,750,000.00</u>	<u>2,309.37</u>
29		
30 Net Change	2,094,750.00	6,107.57
31		
32 Beginning Fund Equity	-	2,094,750.00
33 Ending Equity	<u>2,094,750.00</u>	<u>2,100,857.57</u>

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.

Additional Information:

This fund was discussed in the 8/21/13 GOAC meeting.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6510 - Revolving Economic Development and Initiative Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	42,875,653.94	51,219,802.14	61,906,252.08	65,486,417.18
2 Loans and Notes Receivable	49,882,961.56	48,044,433.68	41,989,470.42	40,396,286.37
3 Total Assets	<u>92,758,615.50</u>	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	3,714.62	-	-	-
9 Unreserved Fund Balance	92,754,900.88	99,264,235.82	103,895,722.50	105,882,703.55
10 Total Fund Equity	<u>92,758,615.50</u>	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>
11 Total Liabilities and Fund Equity	<u>92,758,615.50</u>	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>
12				
13				
14 Taxes	135,853.26	135,000.00	135,000.00	-
15 Use of Money and Property	3,261,884.28	2,679,586.02	2,503,563.02	1,917,428.97
16 Sales and Services	32,955.56	122,978.49	60,553.81	169,442.12
17 Other Revenue	-	2,500,000.00	990,000.00	834.10
18 Total Operating Revenue	<u>3,430,693.10</u>	<u>5,437,564.51</u>	<u>3,689,116.83</u>	<u>2,087,705.19</u>
19				
20 Personal Services and Benefits	369,096.58	385,893.21	391,016.51	452,592.19
21 Travel	12,757.52	17,079.94	11,799.01	10,963.61
22 Contractual Services	249,333.15	268,490.62	285,062.42	301,615.11
23 Supplies and Materials	6,554.46	9,089.06	12,480.79	23,196.88
24 Grants and Subsidies	46,480.29	42,672.02	25,565.18	23,502.23
25 Capital Outlay	-	3,714.62	7,885.16	1,468.00
26 Bad Debts Expense	-	5,847.97	669,635.03	123,647.34
27 Total Operating Expenditures/Expenses	<u>684,222.00</u>	<u>732,787.44</u>	<u>1,403,444.10</u>	<u>936,985.36</u>
28				
29 Transfers In	-	2,000,000.00	2,350,000.00	2,000,461.87
30 Transfers Out	-	-	-	(1,164,200.65)
31 Net Transfers In (Out)	<u>-</u>	<u>2,000,000.00</u>	<u>2,350,000.00</u>	<u>836,261.22</u>
32				
33 Net Change	2,746,471.10	6,704,777.07	4,635,672.73	1,986,981.05
34				
35 Beginning Fund Equity	90,007,190.60	92,758,615.50	99,264,235.82	103,895,722.50
36 Prior Period Adjustment	4,953.80	(199,156.75)	(4,186.05)	-
37 Ending Equity	<u>92,758,615.50</u>	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>

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 5% 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-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.

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 in FY2014 per 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
2 Total Assets	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
8 Total Fund Equity	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
9 Total Liabilities and Fund Equity	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
10				
11				
12 Use of Money and Property	2,287,274.24	1,444,579.60	763,904.97	517,803.22
13 Other Revenue	-	-	15,000,000.00	-
14 Total Operating Revenue	2,287,274.24	1,444,579.60	15,763,904.97	517,803.22
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	585,064.00	483,004.87	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	17,020,661.00	10,664,325.13	4,096,541.00	9,705,240.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	17,605,725.00	11,147,330.00	4,096,541.00	9,705,240.00
23				
24 Transfers In	5,400,000.00	-	-	2,000,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	5,400,000.00	-	-	2,000,000.00
27				
28 Net Change	(9,918,450.76)	(9,702,750.40)	11,667,363.97	(7,187,436.78)
29				
30 Beginning Fund Equity	43,401,160.72	33,482,709.96	23,779,959.56	35,447,323.53
31 Ending Equity	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75

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, \$20,633,176 and \$2,000,000 in General Funds in FY2004, FY2005, FY2006 and FY2014, 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 reflects 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

	FY2011	FY2012	FY2013	FY2014
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.

Additional Information:

The GOAC discussed this fund on 10/22/13.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6529 - South Dakota Ellsworth Development Authority

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	-	151,385.00	265,733.00	-
2 Accounts Receivable	-	-	47,000.00	-
3 Interest Receivable	-	105,899.00	-	-
4 Prepaid Expenses	-	16,616.00	-	-
5 Deferred Charges	-	7,635.00	3,435.00	-
6 Long-term Loans Receivable	-	-	50,000.00	-
7 Capital Assets, net	-	-	198,320.00	-
8 Construction in Progress	-	-	5,864,177.00	-
9 Assets Held for Resale	-	7,707,763.00	6,324,005.00	-
10 Total Assets	-	7,989,298.00	12,752,670.00	-
11				
12 Accounts Payable	-	218,746.00	1,787,068.00	-
13 Advances from Primary Government	-	-	3,325,568.00	-
14 Deferred Revenue	-	-	4,000.00	-
15 Loans Payable	-	1,732,561.00	2,049,225.00	-
16 Total Liabilities	-	1,951,307.00	7,165,861.00	-
17				
18 Unreserved Fund Balance	-	6,037,991.00	5,586,809.00	-
19 Total Fund Equity	-	6,037,991.00	5,586,809.00	-
20 Total Liabilities and Fund Equity	-	7,989,298.00	12,752,670.00	-
21				
22				
23 Sales and Services	-	83,250.00	-	-
24 Administering Programs	-	5,378,679.00	987,915.00	-
25 Other Revenue	-	5.00	21,927.00	-
26 Total Operating Revenue	-	5,461,934.00	1,009,842.00	-
27				
28 Personal Services and Benefits	-	246,578.00	-	-
29 Travel	-	12,911.00	10,441.00	-
30 Contractual Services	-	204,893.00	512,844.00	-
31 Supplies and Materials	-	10,623.00	46,887.00	-
32 Grants and Subsidies	-	600,000.00	867,067.00	-
33 Interest Expense	-	361.00	25,104.00	-
34 Other Expense	-	-	2,637.00	-
35 Total Operating Expenditures/Expenses	-	1,075,366.00	1,464,980.00	-
36				
37 Transfers In	-	-	-	-
38 Transfers Out	-	-	-	-
39 Net Transfers In (Out)	-	-	-	-
40				
41 Net Change	-	4,386,568.00	(455,138.00)	-
42				
43 Beginning Fund Equity	-	1,651,423.00	6,037,991.00	-
44 Prior Period Adjustment	-	-	3,956.00	-
45 Ending Equity	-	6,037,991.00	5,586,809.00	-

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 FY2013 CAFR. FY2014 is not yet available.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 9012 - Research Proof-of-Concept Fund

	FY2013	FY2014
1 Cash Pooled with State Treasurer	500,000.00	451,000.00
2 Total Assets	<u>500,000.00</u>	<u>451,000.00</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	500,000.00	451,000.00
9 Total Fund Equity	<u>500,000.00</u>	<u>451,000.00</u>
10 Total Liabilities and Fund Equity	<u>500,000.00</u>	<u>451,000.00</u>
11		
12		
13 Use of Money and Property	-	-
14 Sales and Services	-	20,000.00
15 Other Revenue	-	-
16 Total Operating Revenue	<u>-</u>	<u>20,000.00</u>
17		
18 Personal Services and Benefits	-	-
19 Travel	-	-
20 Contractual Services	-	-
21 Supplies and Materials	-	-
22 Grants and Subsidies	-	69,000.00
23 Capital Outlay	-	-
24 Total Operating Expenditures/Expenses	<u>-</u>	<u>69,000.00</u>
25		
26 Transfers In	500,000.00	-
27 Transfers Out	-	-
28 Net Transfers In (Out)	<u>500,000.00</u>	<u>-</u>
29		
30 Net Change	500,000.00	(49,000.00)
31		
32 Beginning Fund Equity	-	500,000.00
33 Ending Equity	<u>500,000.00</u>	<u>451,000.00</u>

Company: 9012

Company Name: Governor's Office (Other)

Fund Name: Research Proof-of-Concept Fund

Fund Type: Reported with General Fund in the CAFR

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
2 Total Assets	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
8 Total Fund Equity	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
9 Total Liabilities and Fund Equity	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
10				
11				
12 Use of Money and Property	14,057,923.50	11,789,921.20	15,198,296.40	20,203,874.84
13 Total Operating Revenue	14,057,923.50	11,789,921.20	15,198,296.40	20,203,874.84
14				
15 Contractual Services	723,080.61	572,431.54	449,571.55	536,503.14
16 Loss on Investment Principal	982,969.19	865,889.55	2,324,377.52	1,187,925.13
17 Total Operating Expenditures/Expenses	1,706,049.80	1,438,321.09	2,773,949.07	1,724,428.27
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(12,000,000.00)	(12,000,000.00)	(9,356,955.02)	(10,063,455.90)
21 Net Transfers In (Out)	(12,000,000.00)	(12,000,000.00)	(9,356,955.02)	(10,063,455.90)
22				
23 Net Change	351,873.70	(1,648,399.89)	3,067,392.31	8,415,990.67
24				
25 Beginning Fund Equity	232,431,537.87	232,783,411.57	231,135,011.68	234,202,403.99
26 Ending Equity	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66

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.

The corpus of the trust fund is \$238,000,000.

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
2 Total Assets	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
8 Total Fund Equity	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
9 Total Liabilities and Fund Equity	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
10				
11				
12 Use of Money and Property	6,518,636.07	4,977,674.20	6,790,072.61	9,009,479.11
13 Administering Programs	-	-	-	-
14 Total Operating Revenue	6,518,636.07	4,977,674.20	6,790,072.61	9,009,479.11
15				
16 Contractual Services	289,125.13	234,341.32	194,712.40	234,876.79
17 Loss on Investment Principal	335,151.24	458,750.98	865,169.79	482,739.15
18 Total Operating Expenditures/Expenses	624,276.37	693,092.30	1,059,882.19	717,615.94
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(3,886,426.82)	(3,876,297.60)	(3,825,385.16)	(3,959,754.29)
22 Net Transfers In (Out)	(3,886,426.82)	(3,876,297.60)	(3,825,385.16)	(3,959,754.29)
23				
24 Net Change	2,007,932.88	408,284.30	1,904,805.26	4,332,108.88
25				
26 Beginning Fund Equity	101,431,654.79	103,439,587.67	103,847,871.97	105,752,677.23
27 Ending Equity	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
2 Total Assets	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
8 Total Fund Equity	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
9 Total Liabilities and Fund Equity	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
10				
11				
12 Use of Money and Property	23,627,269.25	16,139,722.00	27,052,645.92	32,937,348.07
13 Other Revenue	-	-	1,682,682.20	7,719,541.71
14 Total Operating Revenue	23,627,269.25	16,139,722.00	28,735,328.12	40,656,889.78
15				
16 Contractual Services	1,366,331.42	1,151,263.01	951,496.14	965,483.12
17 Loss on Investment Principal	1,217,084.45	1,790,134.53	4,516,549.71	2,042,692.95
18 Total Operating Expenditures/Expenses	2,583,415.87	2,941,397.54	5,468,045.85	3,008,176.07
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(14,802,789.52)	(14,469,388.38)	(14,052,699.87)	(14,413,354.12)
22 Net Transfers In (Out)	(14,802,789.52)	(14,469,388.38)	(14,052,699.87)	(14,413,354.12)
23				
24 Net Change	6,241,063.86	(1,271,063.92)	9,214,582.40	23,235,359.59
25				
26 Beginning Fund Equity	374,467,789.62	380,708,853.48	379,437,789.56	388,652,371.96
27 Ending Equity	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55

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	FY2014
1 Investments	1,500,000.00	1,500,000.00
2 Total Assets	<u>1,500,000.00</u>	<u>1,500,000.00</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Unreserved Fund Balance	1,500,000.00	1,500,000.00
8 Total Fund Equity	<u>1,500,000.00</u>	<u>1,500,000.00</u>
9 Total Liabilities and Fund Equity	<u><u>1,500,000.00</u></u>	<u><u>1,500,000.00</u></u>
10		
11		
12 Use of Money and Property	-	-
13 Total Operating Revenue	<u>-</u>	<u>-</u>
14		
15 Contractual Services	-	-
16 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>
17		
18 Transfers In	1,500,000.00	-
19 Transfers Out	-	-
20 Net Transfers In (Out)	<u>1,500,000.00</u>	<u>-</u>
21		
22 Net Change	1,500,000.00	-
23		
24 Beginning Fund Equity	-	1,500,000.00
25 Ending Equity	<u><u>1,500,000.00</u></u>	<u><u>1,500,000.00</u></u>

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	FY2014
1 Investments	1,500,000.00	1,500,000.00
2 Total Assets	<u>1,500,000.00</u>	<u>1,500,000.00</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Unreserved Fund Balance	1,500,000.00	1,500,000.00
8 Total Fund Equity	<u>1,500,000.00</u>	<u>1,500,000.00</u>
9 Total Liabilities and Fund Equity	<u>1,500,000.00</u>	<u>1,500,000.00</u>
10		
11		
12 Use of Money and Property	-	-
13 Total Operating Revenue	<u>-</u>	<u>-</u>
14		
15 Contractual Services	-	-
16 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>
17		
18 Transfers In	1,500,000.00	-
19 Transfers Out	-	-
20 Net Transfers In (Out)	<u>1,500,000.00</u>	<u>-</u>
21		
22 Net Change	1,500,000.00	-
23		
24 Beginning Fund Equity	-	1,500,000.00
25 Ending Equity	<u>1,500,000.00</u>	<u>1,500,000.00</u>

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

	FY2011	FY2012	FY2013	FY2014
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	8,304,820.49
13 Use of Money and Property	72.31	8.03	0.38	-
14 Total Operating Revenue	72.31	7,646,716.83	7,991,754.45	8,304,820.49
15				
16 Contractual Services	-	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-	-
18				
19 Transfers In	7,767,027.93	-	-	-
20 Transfers Out	(7,767,100.24)	(7,646,716.83)	(7,991,754.45)	(8,304,820.49)
21 Net Transfers In (Out)	(72.31)	(7,646,716.83)	(7,991,754.45)	(8,304,820.49)
22				
23 Net Change	(0.00)	-	-	-
24				
25 Beginning Fund Equity	-	-	-	-
26 Prior Period Adjustment	-	-	-	-
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,599,971.14	1,966,430.12	840,463.72	727,935.34
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,599,971.14</u>	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	526,925.00	-	214,284.00	771,057.35
9 Unreserved Fund Balance	<u>1,073,046.14</u>	<u>1,966,430.12</u>	<u>626,179.72</u>	<u>(43,122.01)</u>
10 Total Fund Equity	<u>1,599,971.14</u>	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>
11 Total Liabilities and Fund Equity	<u>1,599,971.14</u>	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>
12				
13				
14 Use of Money and Property	194,836.55	87,439.13	46,498.75	34,781.62
15 Sales and Services	3,557,634.78	3,730,473.08	3,693,350.80	3,806,783.17
16 Other Revenue	<u>13,344.78</u>	<u>11,437.50</u>	<u>11,692.50</u>	<u>11,811.68</u>
17 Total Operating Revenue	<u>3,765,816.11</u>	<u>3,829,349.71</u>	<u>3,751,542.05</u>	<u>3,853,376.47</u>
18				
19 Personal Services and Benefits	1,137,324.45	1,152,123.94	1,201,209.34	1,271,279.96
20 Travel	2,293.41	4,304.16	5,972.37	2,161.89
21 Contractual Services	2,168,958.08	1,879,729.69	1,741,581.92	1,933,350.68
22 Supplies and Materials	67,331.39	66,759.77	73,405.10	67,735.18
23 Capital Outlay	559,115.59	359,973.17	15,349.72	691,377.14
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>3,935,022.92</u>	<u>3,462,890.73</u>	<u>3,037,518.45</u>	<u>3,965,904.85</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	<u>(310,487.00)</u>	<u>-</u>	<u>(1,839,990.00)</u>	<u>-</u>
29 Net Transfers In (Out)	<u>(310,487.00)</u>	<u>-</u>	<u>(1,839,990.00)</u>	<u>-</u>
30				
31 Net Change	(479,693.81)	366,458.98	(1,125,966.40)	(112,528.38)
32				
33 Beginning Fund Equity	2,079,664.95	1,599,971.14	1,966,430.12	840,463.72
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,599,971.14</u>	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>

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	FY2014
1 Cash Pooled with State Treasurer	-	30,000,000.00
2 Total Assets	-	30,000,000.00
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Unreserved Fund Balance	-	30,000,000.00
8 Total Fund Equity	-	30,000,000.00
9 Total Liabilities and Fund Equity	-	30,000,000.00
10		
11		
12 Use of Money and Property	-	9,237.49
13 Total Operating Revenue	-	9,237.49
14		
15 Contractual Services	-	-
16 Total Operating Expenditures/Expenses	-	-
17		
18 Transfers In	7,000,000.00	30,000,000.00
19 Transfers Out	(7,000,000.00)	(9,237.49)
20 Net Transfers In (Out)	-	29,990,762.51
21		
22 Net Change	-	30,000,000.00
23		
24 Beginning Fund Equity	-	-
25 Ending Equity	-	30,000,000.00

Company: 9016

Company Name: Building South Dakota Fund

Fund Name: Building South Dakota Fund

Fund Type: Special Revenue Fund (reported in General Fund for CAFR)

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: (shown as effective for FY2014, was amended for FY2015) 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:

Additional Information:

Chapter 25 of the 2014 Session Laws appropriated \$30 million from the General Fund in an emergency bill and is shown as a transfer in in FY2014.

SDCL 1-16G-47 was substantially amended by Chapter 25 of the 2014 Session Laws and will be effective for FY2015.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	19,014,467.41	12,053,745.14	2,409,685.77	83,555,410.44
2 Total Assets	19,014,467.41	12,053,745.14	2,409,685.77	83,555,410.44
3				
4 Bonds and Notes Payable	220,205,000.00	222,430,000.00	212,090,000.00	282,445,000.00
5 Total Liabilities	220,205,000.00	222,430,000.00	212,090,000.00	282,445,000.00
6				
7 Unreserved Fund Balance	(201,190,532.59)	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)
8 Total Fund Equity	(201,190,532.59)	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)
9 Total Liabilities and Fund Equity	19,014,467.41	12,053,745.14	2,409,685.77	83,555,410.44
10				
11				
12 Use of Money and Property	21,593,203.72	22,104,304.83	21,569,726.09	24,157,455.35
13 Other Revenue	11,951.10	20,725.89	6,824.06	1,510,379.69
14 Bond Proceeds	-	-	-	-
15 Premium on Bonds Issued	-	353,800.00	-	4,283,822.43
16 Proceeds of Refunding Bonds	92,271.80	-	-	-
17 Total Operating Revenue	21,697,426.62	22,478,830.72	21,576,550.15	29,951,657.47
18				
19 Personal Services and Benefits	1,485.57	1,679.34	1,485.57	1,614.75
20 Travel	4,532.74	5,881.66	4,427.31	3,508.03
21 Contractual Services	472,163.22	487,970.46	613,807.71	522,167.56
22 Supplies and Materials	3,561.26	5,104.61	5,524.44	4,002.00
23 Capital Outlay	50,993,174.78	20,187,515.28	9,305,221.58	13,291,173.10
24 Interest Expense	10,454,271.00	10,682,393.86	10,715,258.62	11,826,838.29
25 Total Operating Expenditures/Expenses	61,929,188.57	31,370,545.21	20,645,725.23	25,649,303.73
26				
27 Transfers In	-	-	-	6,732,565.00
28 Transfers Out	(341,973.51)	(294,007.78)	(234,884.29)	(244,194.07)
29 Net Transfers	(341,973.51)	(294,007.78)	(234,884.29)	6,488,370.93
30				
31 Net Change	(40,573,735.46)	(9,185,722.27)	695,940.63	10,790,724.67
32				
33 Beginning Fund Equity	(160,616,797.13)	(201,190,532.59)	(210,376,254.86)	(209,680,314.23)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(201,190,532.59)	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,397.15	1,444.14	1,477.88	-
2 Total Assets	1,397.15	1,444.14	1,477.88	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,397.15	1,444.14	1,477.88	-
8 Total Fund Equity	1,397.15	1,444.14	1,477.88	-
9 Total Liabilities and Fund Equity	1,397.15	1,444.14	1,477.88	-
10				
11				
12 Use of Money and Property	78.14	46.99	33.74	21.91
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	78.14	46.99	33.74	21.91
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	1,444.00
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	1,444.00
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	(55.79)
24 Net Transfers In (Out)	-	-	-	(55.79)
25				
26 Net Change	78.14	46.99	33.74	(1,477.88)
27				
28 Beginning Fund Equity	1,319.01	1,397.15	1,444.14	1,477.88
29 Ending Equity	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

	FY2011	FY2012	FY2013	FY2014
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	6,491,391.07	6,257,976.56	6,820,439.76	6,543,687.74
13 Use of Money and Property	25,415.35	18,107.58	12,951.68	5,741.60
14 Total Operating Revenue	6,516,806.42	6,276,084.14	6,833,391.44	6,549,429.34
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	6,772,583.00	7,771,896.00	8,505,577.00	8,487,780.00
23 Transfers Out	(13,289,389.42)	(14,047,980.14)	(15,338,968.44)	(15,037,209.34)
24 Net Transfers In (Out)	(6,516,806.42)	(6,276,084.14)	(6,833,391.44)	(6,549,429.34)
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
2 Total Assets	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
9 Total Fund Equity	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
10 Total Liabilities and Fund Equity	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
11				
12				
13 Use of Money and Property	169,892.29	108,684.79	85,439.26	40,428.54
14 Sales and Services	-	-	-	-
15 Other Revenue	47,635.24	27,026.30	13,366.76	1,245.22
16 Total Operating Revenue	217,527.53	135,711.09	98,806.02	41,673.76
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	352.00	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	26,099.38	24,670.73	10,006.53	5,828.32
22 Capital Outlay	97,368.80	48,814.09	300,000.00	1,481,498.93
23 Total Operating Expenditures/Expenses	123,468.18	73,836.82	310,006.53	1,487,327.25
24				
25 Transfers In	92,271.80	-	300,000.00	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	92,271.80	-	300,000.00	-
28				
29 Net Change	186,331.15	61,874.27	88,799.49	(1,445,653.49)
30				
31 Beginning Fund Equity	2,357,400.68	2,543,731.83	2,605,606.10	2,694,405.59
32 Ending Equity	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: Statewide M&R Fund

Fund Type: Special Revenue

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:

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

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	14,125.10	14,125.10	-	-
2 Total Assets	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	-	-
8 Total Fund Equity	14,125.10	14,125.10	-	-
9 Total Liabilities and Fund Equity	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	-
30 Ending Equity	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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	148,180.80	1,210,987.77	1,185,107.46	636,709.80
2 Total Assets	148,180.80	1,210,987.77	1,185,107.46	636,709.80
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	148,180.80	1,210,987.77	1,185,107.46	636,709.80
8 Total Fund Equity	148,180.80	1,210,987.77	1,185,107.46	636,709.80
9 Total Liabilities and Fund Equity	148,180.80	1,210,987.77	1,185,107.46	636,709.80
10				
11				
12 Use of Money and Property	9,609.84	3,501.70	5,576.81	14,778.02
13 Other Revenue	17,967.00	37,422.00	-	-
14 Total Operating Revenue	27,576.84	40,923.70	5,576.81	14,778.02
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	7,987.12	2,367.19	4,687.91	9,026.23
18 Contractual Services	34,116.30	18,473.64	26,769.21	554,111.02
19 Supplies and Materials	-	103.90	-	38.43
20 Capital Outlay	-	-	-	-
21 Insurance Claims	-	-	-	-
22 Total Operating Expenditures/Expenses	42,103.42	20,944.73	31,457.12	563,175.68
23				
24 Transfers In	-	1,042,828.00	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	1,042,828.00	-	-
27				
28 Net Change	(14,526.58)	1,062,806.97	(25,880.31)	(548,397.66)
29				
30 Beginning Fund Equity	162,707.38	148,180.80	1,210,987.77	1,185,107.46
31 Ending Equity	148,180.80	1,210,987.77	1,185,107.46	636,709.80

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,075,550.53	1,714,608.90	2,093,682.87	2,728,771.31
2 Advances to Other Funds	-	-	-	-
3 Total Assets	<u>2,075,550.53</u>	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	54,030.06	-	13,728.60	4,985.56
9 Unreserved Fund Balance	2,021,520.47	1,714,608.90	2,079,954.27	2,723,785.75
10 Total Fund Equity	<u>2,075,550.53</u>	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>
11 Total Liabilities and Fund Equity	<u>2,075,550.53</u>	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	1,558,718.86	1,565,201.38	1,598,745.04	1,709,684.73
16 Administering Programs	-	-	337,859.00	164,141.00
17 Other Revenue	1,635.79	-	-	2,036.57
18 Total Operating Revenue	<u>1,560,354.65</u>	<u>1,565,201.38</u>	<u>1,936,604.04</u>	<u>1,875,862.30</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	1,068,224.43	1,926,143.01	1,557,530.07	1,240,773.86
25 Total Operating Expenditures/Expenses	<u>1,068,224.43</u>	<u>1,926,143.01</u>	<u>1,557,530.07</u>	<u>1,240,773.86</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	492,130.22	(360,941.63)	379,073.97	635,088.44
32				
33 Beginning Fund Equity	1,583,420.31	2,075,550.53	1,714,608.90	2,093,682.87
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>2,075,550.53</u>	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	149,246.51	137,213.91	127,247.48	147,200.09
2 Total Assets	149,246.51	137,213.91	127,247.48	147,200.09
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	149,246.51	137,213.91	127,247.48	147,200.09
8 Total Fund Equity	149,246.51	137,213.91	127,247.48	147,200.09
9 Total Liabilities and Fund Equity	149,246.51	137,213.91	127,247.48	147,200.09
10				
11				
12 Use of Money and Property	8,787.89	6,076.74	4,112.74	2,445.97
13 Sales and Services	248,535.45	239,289.46	229,283.81	252,742.72
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	257,323.34	245,366.20	233,396.55	255,188.69
16				
17 Personal Services and Benefits	140,804.26	150,542.69	149,595.60	166,072.16
18 Travel	-	-	-	76.16
19 Contractual Services	110,988.88	94,023.91	67,529.03	50,402.53
20 Supplies and Materials	11,918.01	8,812.17	20,911.02	16,854.80
21 Capital Outlay	83.42	4,020.03	5,327.33	1,830.43
22 Total Operating Expenditures/Expenses	263,794.57	257,398.80	243,362.98	235,236.08
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(6,471.23)	(12,032.60)	(9,966.43)	19,952.61
29				
30 Beginning Fund Equity	155,717.74	149,246.51	137,213.91	127,247.48
31 Ending Equity	149,246.51	137,213.91	127,247.48	147,200.09

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	631,231.98	69,011.00	660,965.44	722,151.24
2 Total Assets	631,231.98	69,011.00	660,965.44	722,151.24
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	624,691.65	42,563.95	656,470.44	722,151.24
9 Total Fund Equity	631,231.98	69,011.00	660,965.44	722,151.24
10 Total Liabilities and Fund Equity	631,231.98	69,011.00	660,965.44	722,151.24
11				
12				
13 Use of Money and Property	17,658.06	10,368.64	4,007.18	2,412.54
14 Sales and Services	5,143,979.08	5,134,842.56	6,040,722.88	6,018,308.21
15 Other Revenue	17,125.92	3,323.02	18,089.77	3,144.75
16 Total Operating Revenue	5,178,763.06	5,148,534.22	6,062,819.83	6,023,865.50
17				
18 Personal Services and Benefits	2,692,789.61	2,883,397.95	2,818,546.10	3,029,112.70
19 Travel	2,785.77	760.60	2,591.22	3,329.63
20 Contractual Services	1,805,465.00	1,905,762.03	1,913,500.77	2,036,281.36
21 Supplies and Materials	738,415.50	873,616.81	869,472.55	869,988.69
22 Capital Outlay	5,656.45	47,158.29	66,637.99	23,954.82
23 Interest Expense	311.27	59.52	116.76	12.50
24 Total Operating Expenditures/Expenses	5,245,423.60	5,710,755.20	5,670,865.39	5,962,679.70
25				
26 Transfers In	-	-	200,000.00	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	200,000.00	-
29				
30 Net Change	(66,660.54)	(562,220.98)	591,954.44	61,185.80
31				
32 Beginning Fund Equity	697,892.52	631,231.98	69,011.00	660,965.44
33 Ending Equity	631,231.98	69,011.00	660,965.44	722,151.24

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	623,034.56	674,696.98	518,454.86	491,533.94
2 Total Assets	623,034.56	674,696.98	518,454.86	491,533.94
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	23.53	-	-
8 Unreserved Fund Balance	623,034.56	674,673.45	518,454.86	491,533.94
9 Total Fund Equity	623,034.56	674,696.98	518,454.86	491,533.94
10 Total Liabilities and Fund Equity	623,034.56	674,696.98	518,454.86	491,533.94
11				
12				
13 Use of Money and Property	19,898.24	15,300.18	11,814.62	7,639.78
14 Sales and Services	3,733,451.24	3,539,522.73	3,391,177.83	3,462,242.46
15 Other Revenue	-	648.74	-	900.00
16 Total Operating Revenue	3,753,349.48	3,555,471.65	3,402,992.45	3,470,782.24
17				
18 Personal Services and Benefits	332,266.41	345,017.38	351,878.81	363,351.31
19 Travel	-	-	-	-
20 Contractual Services	174,582.68	189,792.21	169,510.02	179,530.39
21 Supplies and Materials	3,384,910.01	2,961,697.71	2,956,574.94	2,954,360.51
22 Capital Outlay	5,491.04	7,301.93	81,270.80	460.95
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	3,897,250.14	3,503,809.23	3,559,234.57	3,497,703.16
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(143,900.66)	51,662.42	(156,242.12)	(26,920.92)
31				
32 Beginning Fund Equity	766,935.22	623,034.56	674,696.98	518,454.86
33 Ending Equity	623,034.56	674,696.98	518,454.86	491,533.94

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	198,997.14	305,740.86	-	-
2 Total Assets	198,997.14	305,740.86	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	198,997.14	305,740.86	(0.00)	(0.00)
9 Total Fund Equity	198,997.14	305,740.86	(0.00)	(0.00)
10 Total Liabilities and Fund Equity	198,997.14	305,740.86	(0.00)	(0.00)
11				
12				
13 Use of Money and Property	10,031.29	6,363.44	5,593.84	-
14 Sales and Services	1,592,224.33	609,950.82	2,816.12	-
15 Other Revenue	25,165.20	-	-	-
16 Total Operating Revenue	1,627,420.82	616,314.26	8,409.96	-
17				
18 Personal Services and Benefits	104,215.65	60,274.37	42,388.51	-
19 Travel	-	-	-	-
20 Contractual Services	99,784.83	65,245.93	7,532.02	-
21 Supplies and Materials	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	1,528,153.08	513,735.79	49,970.08	-
25				
26 Transfers In	-	4,165.25	-	-
27 Transfers Out	-	-	(264,180.74)	-
28 Net Transfers In (Out)	-	4,165.25	(264,180.74)	-
29				
30 Net Change	99,267.74	106,743.72	(305,740.86)	-
31				
32 Beginning Fund Equity	99,729.40	198,997.14	305,740.86	(0.00)
33 Ending Equity	198,997.14	305,740.86	(0.00)	(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. The fund ceased operations in FY2013.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	383,744.40	183,184.71	215,589.39	205,443.34
2 Total Assets	383,744.40	183,184.71	215,589.39	205,443.34
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	383,744.40	183,184.71	215,589.39	205,443.34
9 Total Fund Equity	383,744.40	183,184.71	215,589.39	205,443.34
10 Total Liabilities and Fund Equity	383,744.40	183,184.71	215,589.39	205,443.34
11				
12				
13 Use of Money and Property	33,396.72	18,976.21	8,305.47	3,902.39
14 Sales and Services	1,022,997.71	1,145,823.88	1,309,112.39	1,267,650.94
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	1,056,394.43	1,164,800.09	1,317,417.86	1,271,553.33
17				
18 Personal Services and Benefits	358,112.16	374,103.79	386,088.94	386,875.66
19 Travel	-	-	-	-
20 Contractual Services	543,720.78	567,846.86	551,031.68	574,071.60
21 Supplies and Materials	373,776.37	413,817.48	347,043.56	319,943.95
22 Capital Outlay	2,744.20	9,591.65	849.00	808.17
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	1,278,353.51	1,365,359.78	1,285,013.18	1,281,699.38
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(221,959.08)	(200,559.69)	32,404.68	(10,146.05)
31				
32 Beginning Fund Equity	605,703.48	383,744.40	183,184.71	215,589.39
33 Ending Equity	383,744.40	183,184.71	215,589.39	205,443.34

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	456,945.06	141,474.93	1,885,349.57	2,217,246.75
2 Accounts Receivable	-	-	1,297.00	-
3 Total Assets	<u>456,945.06</u>	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>
4				
5 Due to Other Funds	-	-	-	-
6 Advances From Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	95,956.00	-	23,542.00	270,884.00
10 Unreserved Fund Balance	360,989.06	141,474.93	1,863,104.57	1,946,362.75
11 Total Fund Equity	<u>456,945.06</u>	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>
12 Total Liabilities and Fund Equity	<u>456,945.06</u>	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>
13				
14				
15 Use of Money and Property	66,099.51	95,329.31	20,874.04	4,322.65
16 Sales and Services	15,011,670.97	15,124,780.73	16,688,011.73	15,760,449.34
17 Other Revenue	271,973.83	1,144,375.87	597,310.55	1,001,573.76
18 Total Operating Revenue	<u>15,349,744.31</u>	<u>16,364,485.91</u>	<u>17,306,196.32</u>	<u>16,766,345.75</u>
19				
20 Personal Services and Benefits	561,208.73	612,717.60	613,579.42	616,345.54
21 Travel	1,771.15	5,977.97	6,013.46	6,227.29
22 Contractual Services	2,010,939.66	2,774,352.20	2,355,462.09	2,375,395.97
23 Supplies and Materials	8,695,725.61	9,883,951.27	9,573,955.39	9,619,074.66
24 Capital Outlay	5,983,585.56	3,307,234.35	2,872,640.02	3,604,748.56
25 Other Expense	-	3,651.39	-	-
26 Interest Expense	159,849.99	92,071.26	139,374.30	213,953.55
27 Total Operating Expenditures/Expenses	<u>17,413,080.70</u>	<u>16,679,956.04</u>	<u>15,561,024.68</u>	<u>16,435,745.57</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	(2,063,336.39)	(315,470.13)	1,745,171.64	330,600.18
34				
35 Beginning Fund Equity	2,520,281.45	456,945.06	141,474.93	1,886,646.57
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>456,945.06</u>	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
2 Total Assets	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	221.05	-	-
8 Unreserved Fund Balance	8,276,771.49	10,330,945.25	9,845,622.24	10,012,899.30
9 Total Fund Equity	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
10 Total Liabilities and Fund Equity	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
11				
12				
13 Use of Money and Property	434,806.34	307,463.98	197,865.10	135,593.01
14 Sales and Services	10,000.00	3,897,318.50	1,965,509.01	2,895,816.65
15 Other Revenue	4,397.56	12,500.00	-	43,068.21
16 Total Operating Revenue	449,203.90	4,217,282.48	2,163,374.11	3,074,477.87
17				
18 Personal Services and Benefits	326,154.92	298,661.87	245,153.19	266,984.77
19 Travel	22,193.61	21,581.16	24,311.33	19,370.32
20 Contractual Services	1,447,838.11	1,617,246.35	2,077,954.24	2,219,599.07
21 Supplies and Materials	5,723.07	4,851.52	2,917.79	3,058.79
22 Capital Outlay	-	7,213.44	1,817.65	1,895.99
23 Insurance Claims	155,000.00	213,333.33	296,763.97	396,291.87
24 Total Operating Expenditures/Expenses	1,956,909.71	2,162,887.67	2,648,918.17	2,907,200.81
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(1,507,705.81)	2,054,394.81	(485,544.06)	167,277.06
31				
32 Beginning Fund Equity	9,784,477.30	8,276,771.49	10,331,166.30	9,845,622.24
33 Ending Equity	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	94,728.19	109,012.32	13,453.72	28,172.60
2 Total Assets	94,728.19	109,012.32	13,453.72	28,172.60
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	94,728.19	109,012.32	13,453.72	28,172.60
9 Total Fund Equity	94,728.19	109,012.32	13,453.72	28,172.60
10 Total Liabilities and Fund Equity	94,728.19	109,012.32	13,453.72	28,172.60
11				
12				
13 Use of Money and Property	2,947.42	1,913.60	2,647.83	687.54
14 Sales and Services	621,654.05	512,573.36	468,845.65	591,198.13
15 Other Revenue	98,046.14	91,805.49	80,696.56	120,752.12
16 Total Operating Revenue	722,647.61	606,292.45	552,190.04	712,637.79
17				
18 Personal Services and Benefits	484,355.94	433,431.81	451,838.68	478,031.52
19 Travel	218.96	114.88	164.15	-
20 Contractual Services	174,975.07	143,552.70	161,920.58	216,729.31
21 Supplies and Materials	2,018.98	4,629.65	6,909.62	2,509.95
22 Capital Outlay	324.46	10,279.00	64,096.35	648.13
23 Interest Expense	15.56	0.28	-	-
24 Total Operating Expenditures/Expenses	661,908.97	592,008.32	684,929.38	697,918.91
25				
26 Transfers In	-	-	37,180.74	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	37,180.74	-
29				
30 Net Change	60,738.64	14,284.13	(95,558.60)	14,718.88
31				
32 Beginning Fund Equity	33,989.55	94,728.19	109,012.32	13,453.72
33 Ending Equity	94,728.19	109,012.32	13,453.72	28,172.60

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	602,360.86	552,840.11	559,253.62	638,566.97
2 Total Assets	602,360.86	552,840.11	559,253.62	638,566.97
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	602,360.86	552,840.11	559,253.62	638,566.97
9 Total Fund Equity	602,360.86	552,840.11	559,253.62	638,566.97
10 Total Liabilities and Fund Equity	602,360.86	552,840.11	559,253.62	638,566.97
11				
12				
13 Use of Money and Property	34,729.45	22,292.87	13,900.05	7,583.75
14 Sales and Services	791,529.30	806,775.90	969,338.50	1,101,629.00
15 Total Operating Revenue	826,258.75	829,068.77	983,238.55	1,109,212.75
16				
17 Personal Services and Benefits	732,632.67	693,835.40	777,955.95	841,249.03
18 Travel	58,609.02	51,683.52	52,848.27	50,687.54
19 Contractual Services	112,806.84	118,105.85	122,721.23	126,943.82
20 Supplies and Materials	17,145.26	11,877.26	12,062.55	10,123.06
21 Capital Outlay	232.79	3,087.49	11,237.04	895.95
22 Total Operating Expenditures/Expenses	921,426.58	878,589.52	976,825.04	1,029,899.40
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(95,167.83)	(49,520.75)	6,413.51	79,313.35
29				
30 Beginning Fund Equity	697,528.69	602,360.86	552,840.11	559,253.62
31 Ending Equity	602,360.86	552,840.11	559,253.62	638,566.97

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	249,986.58	246,467.14	238,561.60	228,229.60
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>249,986.58</u>	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	221.05	-	70.32
9 Unreserved Fund Balance	249,986.58	246,246.09	238,561.60	228,159.28
10 Total Fund Equity	<u>249,986.58</u>	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>
11 Total Liabilities and Fund Equity	<u>249,986.58</u>	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>
12				
13				
14 Use of Money and Property	5,555.27	3,753.86	3,465.24	2,045.20
15 Sales and Services	850,000.00	895,800.00	849,000.00	892,000.00
16 Other Revenue	591.14	17.54	-	-
17 Total Operating Revenue	<u>856,146.41</u>	<u>899,571.40</u>	<u>852,465.24</u>	<u>894,045.20</u>
18				
19 Personal Services and Benefits	712,423.30	766,770.84	741,748.03	779,390.28
20 Travel	4,321.67	6,392.39	3,886.15	7,624.53
21 Contractual Services	99,294.55	113,644.88	103,934.79	107,906.69
22 Supplies and Materials	7,154.18	6,952.59	7,224.56	6,805.49
23 Capital Outlay	21,382.85	9,330.14	3,567.25	2,645.21
24 Interest Expense	-	-	10.00	5.00
25 Total Operating Expenditures/Expenses	<u>844,576.55</u>	<u>903,090.84</u>	<u>860,370.78</u>	<u>904,377.20</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	11,569.86	(3,519.44)	(7,905.54)	(10,332.00)
32				
33 Beginning Fund Equity	238,416.72	249,986.58	246,467.14	238,561.60
34 Ending Equity	<u>249,986.58</u>	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	52,066.48	31,846.76	25,882.18	12,554.01
2 Total Assets	52,066.48	31,846.76	25,882.18	12,554.01
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	23.54	-	-
8 Unreserved Fund Balance	52,066.48	31,823.22	25,882.18	12,554.01
9 Total Fund Equity	52,066.48	31,846.76	25,882.18	12,554.01
10 Total Liabilities and Fund Equity	52,066.48	31,846.76	25,882.18	12,554.01
11				
12				
13 Use of Money and Property	1,657.18	1,569.22	965.37	4,549.84
14 Sales and Services	189,377.28	181,031.91	215,644.51	247,004.65
15 Total Operating Revenue	191,034.46	182,601.13	216,609.88	251,554.49
16				
17 Personal Services and Benefits	113,819.25	136,494.07	124,348.93	150,223.54
18 Travel	1,221.45	601.90	414.00	561.00
19 Contractual Services	48,147.54	55,338.30	106,895.86	103,470.18
20 Supplies and Materials	13,519.96	7,082.88	5,831.46	10,016.79
21 Capital Outlay	2,978.66	3,303.70	84.21	610.56
22 Interest Expense	11.51	-	-	0.59
23 Total Operating Expenditures/Expenses	179,698.37	202,820.85	237,574.46	264,882.66
24				
25 Transfers In	-	-	15,000.00	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	15,000.00	-
28				
29 Net Change	11,336.09	(20,219.72)	(5,964.58)	(13,328.17)
30				
31 Beginning Fund Equity	40,730.39	52,066.48	31,846.76	25,882.18
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	52,066.48	31,846.76	25,882.18	12,554.01

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,795.05	373.03	16,156.97	9,760.51
2 Total Assets	5,795.05	373.03	16,156.97	9,760.51
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	284.70	-
8 Unreserved Fund Balance	5,795.05	373.03	15,872.27	9,760.51
9 Total Fund Equity	5,795.05	373.03	16,156.97	9,760.51
10 Total Liabilities and Fund Equity	5,795.05	373.03	16,156.97	9,760.51
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	30,490.14	31,984.73	30,737.71	29,006.12
15 Total Operating Revenue	30,490.14	31,984.73	30,737.71	29,006.12
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	28,510.75	33,241.50	26,953.77	35,372.09
21 Capital Outlay	-	-	-	30.49
22 Total Operating Expenditures/Expenses	28,510.75	33,241.50	26,953.77	35,402.58
23				
24 Transfers In	-	-	12,000.00	-
25 Transfers Out	-	(4,165.25)	-	-
26 Net Transfers In (Out)	-	(4,165.25)	12,000.00	-
27				
28 Net Change	1,979.39	(5,422.02)	15,783.94	(6,396.46)
29				
30 Beginning Fund Equity	3,815.66	5,795.05	373.03	16,156.97
31 Ending Equity	5,795.05	373.03	16,156.97	9,760.51

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	315,830.68	393,280.60	534,437.20	347,440.43
2 Total Assets	315,830.68	393,280.60	534,437.20	347,440.43
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	315,830.68	393,280.60	534,437.20	347,440.43
8 Total Fund Equity	315,830.68	393,280.60	534,437.20	347,440.43
9 Total Liabilities and Fund Equity	315,830.68	393,280.60	534,437.20	347,440.43
10				
11				
12 Use of Money and Property	25,797.63	14,878.51	10,920.52	6,589.56
13 Sales and Services	6,216,388.34	3,865,927.79	4,433,289.47	4,889,638.16
14 Other Revenue	16,874.00	300.00	7,488.98	10,511.51
15 Total Operating Revenue	6,259,059.97	3,881,106.30	4,451,698.97	4,906,739.23
16				
17 Personal Services and Benefits	500,603.39	531,699.32	538,655.07	536,792.71
18 Travel	2,750.07	3,022.07	5,828.23	5,783.64
19 Contractual Services	948,634.64	777,073.21	698,146.98	708,946.12
20 Supplies and Materials	4,877,801.53	2,490,861.14	3,066,571.01	3,842,203.97
21 Capital Outlay	8,316.00	1,000.00	1,341.08	-
22 Interest Expense	-	0.64	-	9.56
23 Total Operating Expenditures/Expenses	6,338,105.63	3,803,656.38	4,310,542.37	5,093,736.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(79,045.66)	77,449.92	141,156.60	(186,996.77)
30				
31 Beginning Fund Equity	394,876.34	315,830.68	393,280.60	534,437.20
32 Ending Equity	315,830.68	393,280.60	534,437.20	347,440.43

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	102,759.20	368,490.10	309,048.97	(142,690.61)
2 Total Assets	102,759.20	368,490.10	309,048.97	(142,690.61)
3				
4 Due to Other Funds	102,759.20	368,490.10	308,394.28	(142,690.61)
5 Other Liabilities	-	-	654.69	-
5 Total Liabilities	102,759.20	368,490.10	309,048.97	(142,690.61)

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	85,384.55	31,890.74	42,520.26	58,136.43
2 Total Assets	85,384.55	31,890.74	42,520.26	58,136.43
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	85,384.55	31,890.74	42,520.26	58,136.43
9 Total Fund Equity	85,384.55	31,890.74	42,520.26	58,136.43
10 Total Liabilities and Fund Equity	85,384.55	31,890.74	42,520.26	58,136.43
11				
12				
13 Use of Money and Property	138,867.48	133,934.10	140,975.96	201,388.15
14 Sales and Services	-	-	-	-
15 Total Operating Revenue	138,867.48	133,934.10	140,975.96	201,388.15
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	32,069.76	160,036.23	103,397.44	79,760.82
20 Supplies and Materials	1,437.00	6,467.13	4,758.00	3,324.90
21 Capital Outlay	26,485.37	20,924.55	22,191.00	102,686.26
22 Total Operating Expenditures/Expenses	59,992.13	187,427.91	130,346.44	185,771.98
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	78,875.35	(53,493.81)	10,629.52	15,616.17
29				
30 Beginning Fund Equity	6,509.20	85,384.55	31,890.74	42,520.26
31 Ending Equity	85,384.55	31,890.74	42,520.26	58,136.43

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	465,258.22	239,492.85	272,393.71	127,666.62
2 Total Assets	465,258.22	239,492.85	272,393.71	127,666.62
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	6,907.00	339.80	-	3,499.00
8 Unreserved Fund Balance	458,351.22	239,153.05	272,393.71	124,167.62
9 Total Fund Equity	465,258.22	239,492.85	272,393.71	127,666.62
10 Total Liabilities and Fund Equity	465,258.22	239,492.85	272,393.71	127,666.62
11				
12				
13 Use of Money and Property	23,977.00	45,200.98	41,040.56	39,748.35
14 Sales and Services	103,899.92	77,466.54	61,913.71	66,674.95
15 Administering Programs	1,399,400.00	1,217,650.92	1,083,099.80	1,490,324.69
16 Other Revenue	2,971.78	11,998.63	1,949.73	12,083.78
17 Total Operating Revenue	1,530,248.70	1,352,317.07	1,188,003.80	1,608,831.77
18				
19 Personal Services and Benefits	288,351.84	298,648.35	299,786.96	341,078.46
20 Travel	113,323.61	103,931.39	111,082.12	138,653.23
21 Contractual Services	645,958.57	1,074,847.24	630,570.68	1,049,455.38
22 Supplies and Materials	90,359.79	40,576.15	48,095.09	28,703.12
23 Capital Outlay	138,989.14	60,067.94	65,563.27	200,667.27
24 Interest Expense	5.18	11.37	4.82	1.40
25 Total Operating Expenditures/Expenses	1,276,988.13	1,578,082.44	1,155,102.94	1,758,558.86
26				
27 Transfers In	-	-	-	5,000.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	5,000.00
30				
31 Net Change	253,260.57	(225,765.37)	32,900.86	(144,727.09)
32				
33 Beginning Fund Equity	211,997.65	465,258.22	239,492.85	272,393.71
34 Ending Equity	465,258.22	239,492.85	272,393.71	127,666.62

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	513,124.12	421,959.45	649,454.08	605,879.60
2 Total Assets	513,124.12	421,959.45	649,454.08	605,879.60
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	49,314.00	14,025.00	-	396,525.40
8 Unreserved Fund Balance	463,810.12	407,934.45	649,454.08	209,354.20
9 Total Fund Equity	513,124.12	421,959.45	649,454.08	605,879.60
10 Total Liabilities and Fund Equity	513,124.12	421,959.45	649,454.08	605,879.60
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,600,058.00	1,569,973.00	1,519,543.00	1,491,714.00
15 Total Operating Revenue	1,600,058.00	1,569,973.00	1,519,543.00	1,491,714.00
16				
17 Personal Services and Benefits	477,124.40	392,122.40	467,701.66	477,504.44
18 Travel	1,383.12	5,116.32	41,938.19	9,463.79
19 Contractual Services	732,745.01	1,104,821.70	436,107.59	976,424.34
20 Supplies and Materials	3,385.96	-	10,655.46	16,383.75
21 Capital Outlay	108,789.83	159,077.25	335,645.47	55,512.16
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	1,323,428.32	1,661,137.67	1,292,048.37	1,535,288.48
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	276,629.68	(91,164.67)	227,494.63	(43,574.48)
30				
31 Beginning Fund Equity	236,494.44	513,124.12	421,959.45	649,454.08
32 Ending Equity	513,124.12	421,959.45	649,454.08	605,879.60

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	3,938,108.11	2,840,727.80	3,361,325.02	2,473,468.70
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	502,916.67	78,493.26	1,559,632.21	871,184.92
9 Unreserved Fund Balance	3,435,191.44	2,762,234.54	1,801,692.81	1,602,283.78
10 Total Fund Equity	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>
11 Total Liabilities and Fund Equity	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>
12				
13				
14 Use of Money and Property	69,252.35	83,539.46	68,379.61	38,011.49
15 Sales and Services	20,399,124.92	17,584,937.90	19,654,931.35	22,076,879.83
16 Administering Programs	-	-	77,893.17	52,080.48
17 Other Revenue	21,272.96	13,321.57	25,104.62	-
18 Total Operating Revenue	<u>20,489,650.23</u>	<u>17,681,798.93</u>	<u>19,826,308.75</u>	<u>22,166,971.80</u>
19				
20 Personal Services and Benefits	13,343,709.20	12,655,787.47	13,352,633.57	15,008,627.70
21 Travel	32,124.76	43,478.47	93,413.15	103,806.21
22 Contractual Services	4,410,416.41	4,209,200.64	4,498,535.36	4,921,561.00
23 Supplies and Materials	166,551.31	127,492.22	135,419.16	101,922.50
24 Capital Outlay	1,314,615.88	1,694,860.91	1,188,383.56	2,879,643.39
25 Interest Expense	38,149.00	48,359.53	37,326.73	39,267.32
26 Total Operating Expenditures/Expenses	<u>19,305,566.56</u>	<u>18,779,179.24</u>	<u>19,305,711.53</u>	<u>23,054,828.12</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	1,184,083.67	(1,097,380.31)	520,597.22	(887,856.32)
33				
34 Beginning Fund Equity	<u>2,754,024.44</u>	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>
35 Ending Equity	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,372,031.93	1,563,531.45	2,004,323.28	2,473,182.62
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	321,073.75	77,150.25	155,573.89	272,143.81
9 Unreserved Fund Balance	1,050,958.18	1,486,381.20	1,848,749.39	2,201,038.81
10 Total Fund Equity	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>
11 Total Liabilities and Fund Equity	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>
12				
13				
14 Use of Money and Property	62,214.44	44,406.57	26,692.03	19,544.11
15 Sales and Services	13,526,132.80	12,992,150.17	13,752,641.09	14,287,160.00
16 Administering Programs	-	-	50,000.00	-
17 Other Revenue	9,951.30	109,068.11	22,729.00	2,830.19
18 Total Operating Revenue	<u>13,598,298.54</u>	<u>13,145,624.85</u>	<u>13,852,062.12</u>	<u>14,309,534.30</u>
19				
20 Personal Services and Benefits	4,501,970.78	4,485,002.77	4,731,711.17	4,964,472.67
21 Travel	114,581.98	111,099.35	121,052.19	117,438.26
22 Contractual Services	8,666,224.32	7,922,593.26	8,058,859.72	8,011,231.46
23 Supplies and Materials	98,013.57	76,743.09	66,797.60	70,477.55
24 Capital Outlay	595,301.41	348,925.69	427,526.10	676,265.30
25 Interest Expense	14,166.95	9,761.17	5,323.51	789.72
26 Total Operating Expenditures/Expenses	<u>13,990,259.01</u>	<u>12,954,125.33</u>	<u>13,411,270.29</u>	<u>13,840,674.96</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	(391,960.47)	191,499.52	440,791.83	468,859.34
33				
34 Beginning Fund Equity	<u>1,763,992.40</u>	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>
35 Ending Equity	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	696,201.70	459,346.47	509,470.31	466,314.75
2 Total Assets	696,201.70	459,346.47	509,470.31	466,314.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	104,632.00	161,830.00
8 Unreserved Fund Balance	696,201.70	459,346.47	404,838.31	304,484.75
9 Total Fund Equity	696,201.70	459,346.47	509,470.31	466,314.75
10 Total Liabilities and Fund Equity	696,201.70	459,346.47	509,470.31	466,314.75
11				
12				
13 Use of Money and Property	10,741.79	14,604.87	11,720.06	6,502.30
14 Sales and Services	712,073.10	470,551.06	677,667.74	772,798.26
15 Administering Programs	-	-	-	-
16 Other Revenue	255.00	-	-	-
17 Total Operating Revenue	723,069.89	485,155.93	689,387.80	779,300.56
18				
19 Personal Services and Benefits	311,217.98	322,011.02	340,216.75	374,192.14
20 Travel	6,489.81	4,227.69	12,111.40	13,293.94
21 Contractual Services	264,638.19	261,490.19	252,631.32	271,305.07
22 Supplies and Materials	5,370.84	27,158.64	7,380.45	6,419.98
23 Capital Outlay	15,668.87	107,123.62	26,924.04	157,244.99
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	603,385.69	722,011.16	639,263.96	822,456.12
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	119,684.20	(236,855.23)	50,123.84	(43,155.56)
32				
33 Beginning Fund Equity	576,517.50	696,201.70	459,346.47	509,470.31
34 Ending Equity	696,201.70	459,346.47	509,470.31	466,314.75

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	143,697.76	213,979.81	261,274.63	292,273.42
2 Total Assets	143,697.76	213,979.81	261,274.63	292,273.42
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	143,697.76	213,979.81	261,274.63	292,273.42
9 Total Fund Equity	143,697.76	213,979.81	261,274.63	292,273.42
10 Total Liabilities and Fund Equity	143,697.76	213,979.81	261,274.63	292,273.42
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	710,616.42	708,479.88	725,948.34	700,062.33
15 Administering Programs	-	-	12,580.00	82,000.00
16 Other Revenue	-	68.00	-	-
17 Total Operating Revenue	710,616.42	708,547.88	738,528.34	782,062.33
18				
19 Personal Services and Benefits	6,848.58	34.69	7,255.33	9,013.16
20 Travel	3,336.41	2,921.67	3,211.79	2,648.76
21 Contractual Services	689,637.72	634,965.51	665,411.16	626,647.17
22 Supplies and Materials	1,252.35	343.96	12,758.54	71.94
23 Capital Outlay	6,665.05	-	2,596.70	112,667.51
24 Interest Expense	1.00	-	-	15.00
25 Total Operating Expenditures/Expenses	707,741.11	638,265.83	691,233.52	751,063.54
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	2,875.31	70,282.05	47,294.82	30,998.79
32				
33 Beginning Fund Equity	140,822.45	143,697.76	213,979.81	261,274.63
34 Ending Equity	143,697.76	213,979.81	261,274.63	292,273.42

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	22,286,885.30	14,458,392.52	20,791,005.65	46,370,133.18
2 Deferred Charges and Other Assets	338,000.00	300,000.00	300,000.00	300,000.00
3 Total Assets	<u>22,624,885.30</u>	<u>14,758,392.52</u>	<u>21,091,005.65</u>	<u>46,670,133.18</u>
4				
5 Deferred Revenue	18,364.06	9,582.22	15,513.35	8,603.84
6 Total Liabilities	<u>18,364.06</u>	<u>9,582.22</u>	<u>15,513.35</u>	<u>8,603.84</u>
7				
8 Reserve for Encumbrances	2,225.35	3,185.62	1,485.57	-
9 Unreserved Fund Balance	22,604,295.89	14,745,624.68	21,074,006.73	46,661,529.34
10 Total Fund Equity	<u>22,606,521.24</u>	<u>14,748,810.30</u>	<u>21,075,492.30</u>	<u>46,661,529.34</u>
11 Total Liabilities and Fund Equity	<u>22,624,885.30</u>	<u>14,758,392.52</u>	<u>21,091,005.65</u>	<u>46,670,133.18</u>
12				
13				
14 Use of Money and Property	1,303,552.86	838,160.86	502,156.05	220,150.26
15 Sales and Services	114,068,701.38	113,397,483.70	139,093,413.00	158,448,635.00
16 Other Revenue	1,984,527.79	4,435,252.19	1,864,075.96	1,073,497.35
17 Total Operating Revenue	<u>117,356,782.03</u>	<u>118,670,896.75</u>	<u>141,459,645.01</u>	<u>159,742,282.61</u>
18				
19 Personal Services and Benefits	567,725.46	508,205.23	578,605.86	694,089.27
20 Travel	11,168.97	7,309.08	21,154.69	35,625.00
21 Contractual Services	8,034,430.88	8,260,988.55	17,960,224.90	21,790,477.60
22 Supplies and Materials	90,991.26	72,440.01	26,098.03	36,404.23
23 Capital Outlay	13,013.40	1,021.86	11,098.54	7,757.94
24 Other Expense	-	-	3,494.64	-
25 Interest Expense	-	-	-	550.85
26 Insurance Claims	108,515,082.04	117,679,467.78	116,532,286.35	111,601,245.49
27 Total Operating Expenditures/Expenses	<u>117,232,412.01</u>	<u>126,529,432.51</u>	<u>135,132,963.01</u>	<u>134,166,150.38</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	124,370.02	(7,858,535.76)	6,326,682.00	25,576,132.23
34				
35 Beginning Fund Equity	22,482,151.22	22,606,521.24	14,748,810.30	21,075,492.30
36 Prior Period Adjustment	-	824.82	-	9,904.81
37 Ending Equity	<u>22,606,521.24</u>	<u>14,748,810.30</u>	<u>21,075,492.30</u>	<u>46,661,529.34</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,998,792.50	7,078,042.57	5,741,181.71	4,490,927.06
2 Deferred Charges and Other Assets	-	38,000.00	38,000.00	38,000.00
3 Total Assets	<u>5,998,792.50</u>	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	5,998,792.50	7,116,042.57	5,779,181.71	4,528,927.06
10 Total Fund Equity	<u>5,998,792.50</u>	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>
11 Total Liabilities and Fund Equity	<u>5,998,792.50</u>	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>
12				
13				
14 Use of Money and Property	219,862.59	182,117.29	152,128.08	98,696.21
15 Sales and Services	4,490,105.37	4,483,903.96	2,460,044.51	2,550,827.09
16 Other Revenue	15,329.45	20,164.21	49,114.81	32,482.02
17 Total Operating Revenue	<u>4,725,297.41</u>	<u>4,686,185.46</u>	<u>2,661,287.40</u>	<u>2,682,005.32</u>
18				
19 Personal Services and Benefits	160,045.36	175,486.43	153,214.35	183,075.91
20 Travel	1,361.16	240.82	509.90	-
21 Contractual Services	110,620.15	159,031.29	262,253.70	205,733.28
22 Supplies and Materials	4,606.88	3,814.64	3,803.77	3,389.58
23 Capital Outlay	1,240.68	-	4,783.90	199.00
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Insurance Claims	2,694,050.15	3,230,376.11	3,573,582.64	3,539,769.50
27 Total Operating Expenditures/Expenses	<u>2,971,924.38</u>	<u>3,568,949.29</u>	<u>3,998,148.26</u>	<u>3,932,167.27</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	1,753,373.03	1,117,236.17	(1,336,860.86)	(1,250,161.95)
34				
35 Beginning Fund Equity	4,245,419.47	5,998,792.50	7,116,042.57	5,779,181.71
36 Prior Period Adjustment	-	13.90	-	(92.70)
37 Ending Equity	<u>5,998,792.50</u>	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>

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	FY2014
1 Cash Pooled with State Treasurer	312,521.96	299,696.58	278,157.80	233,455.34
2 Total Assets	312,521.96	299,696.58	278,157.80	233,455.34
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	233,455.34
9 Total Fund Equity	312,521.96	299,696.58	278,157.80	233,455.34
10 Total Liabilities and Fund Equity	312,521.96	299,696.58	278,157.80	233,455.34
11				
12				
13 Use of Money and Property	-	9,252.82	7,467.02	4,436.42
14 Sales and Services	-	-	-	-
15 Other Revenue	-	9,010.99	3,929.24	4,513.26
16 Total Operating Revenue	-	18,263.81	11,396.26	8,949.68
17				
18 Personal Services and Benefits	1,507.05	1,399.95	1,277.55	1,180.70
19 Travel	-	-	-	-
20 Contractual Services	2,400.00	2,200.00	2,600.00	2,400.00
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	50,071.44
26 Total Operating Expenditures/Expenses	37,478.04	31,089.19	32,935.04	53,652.14
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)	(44,702.46)
33				
34 Beginning Fund Equity	-	312,521.96	299,696.58	278,157.80
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	312,521.96	299,696.58	278,157.80	233,455.34

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	829,578.57	873,839.19	903,312.96	962,763.47
2 Total Assets	829,578.57	873,839.19	903,312.96	962,763.47
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	2,407.35	311.58	109.00
8 Unreserved Fund Balance	829,578.57	871,431.84	903,001.38	962,654.47
9 Total Fund Equity	829,578.57	873,839.19	903,312.96	962,763.47
10 Total Liabilities and Fund Equity	829,578.57	873,839.19	903,312.96	962,763.47
11				
12				
13 Use of Money and Property	42,526.65	30,212.26	21,106.61	13,020.93
14 Sales and Services	3,486,652.28	3,550,905.75	3,784,636.30	4,258,257.34
15 Other Revenue	-	-	-	165.00
16 Total Operating Revenue	3,529,178.93	3,581,118.01	3,805,742.91	4,271,443.27
17				
18 Personal Services and Benefits	2,859,168.58	2,883,991.63	2,988,972.12	3,124,984.86
19 Travel	46,802.61	53,242.87	71,581.64	50,138.14
20 Contractual Services	526,318.32	481,501.29	595,544.86	889,240.13
21 Supplies and Materials	80,943.72	97,268.46	82,095.06	83,743.58
22 Capital Outlay	79,380.71	20,853.14	38,008.18	63,833.77
23 Interest Expense	-	-	67.28	52.28
24 Total Operating Expenditures/Expenses	3,592,613.94	3,536,857.39	3,776,269.14	4,211,992.76
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(63,435.01)	44,260.62	29,473.77	59,450.51
31				
32 Beginning Fund Equity	893,013.58	829,578.57	873,839.19	903,312.96
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	829,578.57	873,839.19	903,312.96	962,763.47

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,374,908.29	6,780,196.87	7,107,024.78	6,270,035.18
2 Total Assets	<u>7,374,908.29</u>	<u>6,780,196.87</u>	<u>7,107,024.78</u>	<u>6,270,035.18</u>
3				
4 Deferred Revenue	25,855.86	24,427.00	14,094.00	-
5 Total Liabilities	<u>25,855.86</u>	<u>24,427.00</u>	<u>14,094.00</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,349,052.43	6,755,769.87	7,092,930.78	6,270,035.18
9 Total Fund Equity	<u>7,349,052.43</u>	<u>6,755,769.87</u>	<u>7,092,930.78</u>	<u>6,270,035.18</u>
10 Total Liabilities and Fund Equity	<u>7,374,908.29</u>	<u>6,780,196.87</u>	<u>7,107,024.78</u>	<u>6,270,035.18</u>
11				
12				
13 Use of Money and Property	366,234.42	255,010.55	168,725.68	101,719.32
14 Sales and Services	5,804,469.58	5,730,472.67	5,855,129.91	4,482,333.02
15 Other Revenue	93,470.41	205,489.52	193,340.11	78,198.14
16 Total Operating Revenue	<u>6,264,174.41</u>	<u>6,190,972.74</u>	<u>6,217,195.70</u>	<u>4,662,250.48</u>
17				
18 Personal Services and Benefits	1.38	-	93,897.03	71,413.54
19 Travel	3,208.13	-	-	-
20 Contractual Services	281,189.68	296,826.68	340,195.63	244,925.09
21 Supplies and Materials	3,966.90	1,763.07	901.20	803.51
22 Capital Outlay	560.93	-	-	-
23 Insurance Claims	6,195,484.40	6,485,665.55	5,445,040.93	5,161,744.62
24 Total Operating Expenditures/Expenses	<u>6,484,411.42</u>	<u>6,784,255.30</u>	<u>5,880,034.79</u>	<u>5,478,886.76</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	(220,237.01)	(593,282.56)	337,160.91	(816,636.28)
31				
32 Beginning Fund Equity	7,569,289.44	7,349,052.43	6,755,769.87	7,092,930.78
33 Prior Period Adjustment	-	-	-	(6,259.32)
34 Ending Equity	<u>7,349,052.43</u>	<u>6,755,769.87</u>	<u>7,092,930.78</u>	<u>6,270,035.18</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	6,195.32	6,957.55	7,259.05	248,062.72
2 Total Assets	6,195.32	6,957.55	7,259.05	248,062.72
3				
4 Escrow Payable	6,195.32	6,957.55	7,259.05	248,062.72
5 Total Liabilities	6,195.32	6,957.55	7,259.05	248,062.72

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	89,205.76	234,145.14	316,932.90	190,418.04
2 Total Assets	89,205.76	234,145.14	316,932.90	190,418.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	89,205.76	234,145.14	316,932.90	190,418.04
9 Total Fund Equity	89,205.76	234,145.14	316,932.90	190,418.04
10 Total Liabilities and Fund Equity	89,205.76	234,145.14	316,932.90	190,418.04
11				
12				
13 Use of Money and Property	6,984.26	2,532.60	3,012.32	3,547.15
14 Sales and Services	506,909.63	603,573.30	464,319.91	209,424.30
15 Total Operating Revenue	513,893.89	606,105.90	467,332.23	212,971.45
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	492,256.00	461,169.03	384,544.47	339,486.31
23 Total Operating Expenditures/Expenses	492,256.00	461,169.03	384,544.47	339,486.31
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	21,637.89	144,936.87	82,787.76	(126,514.86)
30				
31 Beginning Fund Equity	67,567.87	89,205.76	234,145.14	316,932.90
32 Prior Period Adjustment	-	2.51	-	-
33 Ending Equity	89,205.76	234,145.14	316,932.90	190,418.04

Company: 8301

Company Name: State Workers Unemployment Compensation

Fund Name: State Workers Unemployment Compensation

Fund Type: Special Revenue

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

Budget Information: Not included in the General Appropriations Bill.



Department of Revenue
State Accounting System - Other Fund Balances
Company 3033 - Property Tax Reduction Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	63,626,269.12	63,626,269.12	63,626,269.12	44,000,048.12
2 Total Assets	63,626,269.12	63,626,269.12	63,626,269.12	44,000,048.12
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	44,000,048.12
9 Total Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	44,000,048.12
10 Total Liabilities and Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	44,000,048.12
11				
12				
13 Taxes	7,036,174.48	15,158,959.96	15,851,649.10	14,916,748.49
14 Use of Money and Property	-	-	-	-
15 Sales and Services	95,805,501.78	87,282,782.53	91,409,517.03	91,612,447.99
16 Total Operating Revenue	102,841,676.26	102,441,742.49	107,261,166.13	106,529,196.48
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	7,538,585.93	-	-	-
27 Transfers Out	(110,380,262.19)	(102,441,742.49)	(107,261,166.13)	(126,155,417.48)
28 Net Transfers In (Out)	(102,841,676.26)	(102,441,742.49)	(107,261,166.13)	(126,155,417.48)
29				
30 Net Change	-	-	-	(19,626,221.00)
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	44,000,048.12

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	787,539.01	897,879.58	938,491.27	865,432.44
2 Total Assets	<u>787,539.01</u>	<u>897,879.58</u>	<u>938,491.27</u>	<u>865,432.44</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	43.10	-	455.00	-
8 Unreserved Fund Balance	787,495.91	897,879.58	938,036.27	865,432.44
9 Total Fund Equity	<u>787,539.01</u>	<u>897,879.58</u>	<u>938,491.27</u>	<u>865,432.44</u>
10 Total Liabilities and Fund Equity	<u>787,539.01</u>	<u>897,879.58</u>	<u>938,491.27</u>	<u>865,432.44</u>
11				
12				
13 Taxes	9,247,873.22	9,448,616.39	9,562,956.71	9,142,992.78
14 Licenses, Permits and Fees	7,178,768.88	7,598,265.48	7,518,043.71	7,004,505.29
15 Fines, Forfeits and Penalties	1,190.00	14,750.00	6,050.00	3,000.00
16 Use of Money and Property	100,776.10	67,389.58	45,806.84	28,849.11
17 Sales and Services	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	<u>16,528,608.20</u>	<u>17,129,021.45</u>	<u>17,132,857.26</u>	<u>16,179,347.18</u>
20				
21 Personal Services and Benefits	813,429.05	796,493.15	831,662.28	851,955.22
22 Travel	59,497.99	69,097.07	71,944.05	69,515.33
23 Contractual Services	308,840.28	320,097.76	351,809.41	334,293.99
24 Supplies and Materials	27,525.08	24,849.67	27,378.18	25,877.46
25 Grants and Subsidies	8,567,266.36	8,809,550.85	8,697,801.66	8,531,343.47
26 Capital Outlay	10,924.95	3,606.84	81,284.24	5,691.46
27 Other Expense	-	-	340.03	-
28 Total Operating Expenditures/Expenses	<u>9,787,483.71</u>	<u>10,023,695.34</u>	<u>10,062,219.85</u>	<u>9,818,676.93</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(6,807,923.82)	(6,994,985.54)	(7,030,025.72)	(6,433,729.08)
32 Net Transfers In (Out)	<u>(6,807,923.82)</u>	<u>(6,994,985.54)</u>	<u>(7,030,025.72)</u>	<u>(6,433,729.08)</u>
33				
34 Net Change	(66,799.33)	110,340.57	40,611.69	(73,058.83)
35				
36 Beginning Fund Equity	854,338.34	787,539.01	897,879.58	938,491.27
37 Ending Equity	<u>787,539.01</u>	<u>897,879.58</u>	<u>938,491.27</u>	<u>865,432.44</u>

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3037 - South Dakota Gaming Commission Fund

- 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	736,388.57	2,412,436.33	188,427.59	-
2 Total Assets	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	736,388.57	2,412,436.33	188,427.59	(0.00)
9 Total Fund Equity	736,388.57	2,412,436.33	188,427.59	(0.00)
10 Total Liabilities and Fund Equity	736,388.57	2,412,436.33	188,427.59	(0.00)
11				
12				
13 Taxes	1,393,956.61	1,640,529.22	1,878,172.49	2,125,764.12
14 Use of Money and Property	130,411.96	35,518.54	31,010.77	41,851.03
15 Total Operating Revenue	1,524,368.57	1,676,047.76	1,909,183.26	2,167,615.15
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(2,017,979.00)	-	(4,133,192.00)	(2,356,042.74)
26 Net Transfers In (Out)	(2,017,979.00)	-	(4,133,192.00)	(2,356,042.74)
27				
28 Net Change	(493,610.43)	1,676,047.76	(2,224,008.74)	(188,427.59)
29				
30 Beginning Fund Equity	1,229,999.00	736,388.57	2,412,436.33	188,427.59
31 Ending Equity	736,388.57	2,412,436.33	188,427.59	(0.00)

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, \$4,133,192 in FY2013, and \$2,356,042 in FY2014.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	28,187.43	42,841.51	35,520.84	810,914.78
2 Total Assets	28,187.43	42,841.51	35,520.84	810,914.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	28,187.43	42,841.51	35,520.84	810,914.78
9 Total Fund Equity	28,187.43	42,841.51	35,520.84	810,914.78
10 Total Liabilities and Fund Equity	28,187.43	42,841.51	35,520.84	810,914.78
11				
12				
13 Licenses, Permits and Fees	2,240,269.49	2,716,796.65	2,916,823.77	3,315,205.93
14 Use of Money and Property	167,983.97	69,980.23	32,878.88	16,666.11
15 Total Operating Revenue	2,408,253.46	2,786,776.88	2,949,702.65	3,331,872.04
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	467,121.10	472,330.10	488,165.69	511,049.23
20 Supplies and Materials	600,276.55	599,792.70	568,857.63	620,428.87
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	1,067,397.65	1,072,122.80	1,057,023.32	1,131,478.10
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	1,340,855.81	1,714,654.08	1,892,679.33	2,200,393.94
30				
31 Beginning Fund Equity	187,331.62	28,187.43	42,841.51	35,520.84
32 Prior Period Adjustment	(1,500,000.00)	(1,700,000.00)	(1,900,000.00)	(1,425,000.00)
33 Ending Equity	28,187.43	42,841.51	35,520.84	810,914.78

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.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3076 - Sales and Use Tax Collection Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	58,934.26	243,742.31	156,925.05	85,054.43
8 Unreserved Fund Balance	(58,934.26)	(243,742.31)	(156,925.05)	(85,054.43)
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	8,709,152.14	9,140,005.26	9,737,677.31	10,397,428.05
14 Use of Money and Property	-	-	-	-
15 Other Revenue	6,727.07	-	28.30	14,234.85
16 Total Operating Revenue	8,715,879.21	9,140,005.26	9,737,705.61	10,411,662.90
17				
18 Personal Services and Benefits	6,127,336.37	6,616,004.57	6,753,854.82	7,439,059.37
19 Travel	394,064.06	352,637.72	406,040.09	409,555.93
20 Contractual Services	918,315.96	1,045,419.11	1,189,516.13	1,194,136.26
21 Supplies and Materials	449,566.96	476,286.34	388,764.27	432,411.61
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	117,087.91	32,249.37	333,835.13	297,453.96
24 Total Operating Expenditures/Expenses	8,006,371.26	8,522,597.11	9,072,010.44	9,772,617.13
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(709,507.95)	(617,408.15)	(665,695.17)	(639,045.77)
28 Net Transfers In (Out)	(709,507.95)	(617,408.15)	(665,695.17)	(639,045.77)
29				
30 Net Change	0.00	-	0.00	-
31				
32 Beginning Fund Equity	-	-	-	0.00
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,792.00	41,792.70	38,008.18	38,450.83
2 Total Assets	7,792.00	41,792.70	38,008.18	38,450.83
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,792.00	41,792.70	38,008.18	38,450.83
9 Total Fund Equity	7,792.00	41,792.70	38,008.18	38,450.83
10 Total Liabilities and Fund Equity	7,792.00	41,792.70	38,008.18	38,450.83
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	34,276.54	34,000.70	33,322.48	26,401.80
15 Total Operating Revenue	34,276.54	34,000.70	33,322.48	26,401.80
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	55,800.00	-	37,107.00	25,959.15
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	55,800.00	-	37,107.00	25,959.15
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(21,523.46)	34,000.70	(3,784.52)	442.65
31				
32 Beginning Fund Equity	29,315.46	7,792.00	41,792.70	38,008.18
33 Ending Equity	7,792.00	41,792.70	38,008.18	38,450.83

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

	FY2011	FY2012	FY2013	FY2014
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	8,248,273.26	7,951,685.57	8,666,378.38	8,314,724.00
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	8,248,273.26	7,951,685.57	8,666,378.38	8,314,724.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	7,000,000.00	4,000,000.00	4,000,000.00	4,500,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	7,000,000.00	4,000,000.00	4,000,000.00	4,500,000.00
25				
26 Transfers In	3,502,083.70	3,596,282.92	3,926,775.93	3,849,525.58
27 Transfers Out	(4,750,356.96)	(7,547,968.49)	(8,593,154.31)	(7,664,249.58)
28 Net Transfers In (Out)	(1,248,273.26)	(3,951,685.57)	(4,666,378.38)	(3,814,724.00)
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

	FY2011	FY2012	FY2013	FY2014
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	0.00	0.00
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				
14 Wind energy tax receipts	1,593,484.56	3,917,966.66	4,233,858.44	-
15 Paid to companies	(448,958.50)	(1,491,715.90)	(1,695,126.10)	-
16 Paid to counties	(1,144,526.06)	(2,426,250.76)	(2,538,732.34)	-
17 Use of Money and Property	-	-	-	-
18 Total Operating Revenue	-	0.00	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	0.00	-
28				
29 Beginning Fund Equity	-	-	-	0.00
30 Ending Equity	-	0.00	0.00	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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15
2 Total Assets	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,210.00	91,882.83	154,716.55	128,472.76
8 Unreserved Fund Balance	934,407.99	1,862,962.30	2,174,904.01	2,352,212.39
9 Total Fund Equity	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15
10 Total Liabilities and Fund Equity	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15
11				
12				
13 Taxes	2,989,316.56	2,805,873.32	3,042,109.17	2,982,257.01
14 Licenses, Permits and Fees	3,997,444.97	4,426,477.13	4,578,653.48	4,891,509.18
15 Use of Money and Property	146,367.66	114,316.37	82,198.73	56,883.33
16 Sales and Services	-	-	-	-
17 Other Revenue	6,727.13	-	-	236,238.49
18 Total Operating Revenue	7,139,856.32	7,346,666.82	7,702,961.38	8,166,888.01
19				
20 Personal Services and Benefits	2,916,558.08	2,947,760.65	2,928,712.76	3,103,123.32
21 Travel	85,078.08	80,336.84	82,953.56	102,194.89
22 Contractual Services	2,509,280.39	1,314,547.43	1,526,111.79	1,684,253.18
23 Supplies and Materials	613,132.39	593,183.34	554,384.65	572,280.70
24 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
25 Capital Outlay	74,929.09	22,759.51	125,005.15	58,222.14
26 Total Operating Expenditures/Expenses	7,232,247.13	5,991,856.87	6,250,437.01	6,553,343.33
27				
28 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
29 Transfers Out	(719,107.29)	(195,787.00)	(1,095,547.23)	(1,596,444.98)
30 Net Transfers In (Out)	314,161.81	837,482.10	(62,278.13)	(563,175.88)
31				
32 Net Change	221,771.00	2,192,292.05	1,390,246.24	1,050,368.80
33				
34 Beginning Fund Equity	1,031,772.31	935,617.99	1,954,845.13	2,329,620.56
35 Prior Period Adjustment	(317,925.32)	(1,173,064.91)	(1,015,470.81)	(899,304.21)
36 Ending Equity	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	107,673.23	72,699.87	95,068.30	86,729.99
2 Total Assets	107,673.23	72,699.87	95,068.30	86,729.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	107,673.23	72,699.87	95,068.30	86,729.99
9 Total Fund Equity	107,673.23	72,699.87	95,068.30	86,729.99
10 Total Liabilities and Fund Equity	107,673.23	72,699.87	95,068.30	86,729.99
11				
12				
13 Use of Money and Property	4,882.08	3,824.46	3,076.67	2,025.39
14 Sales and Services	171,302.32	169,202.18	144,291.76	127,636.30
15 Total Operating Revenue	176,184.40	173,026.64	147,368.43	129,661.69
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	144,000.00	208,000.00	125,000.00	138,000.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	144,000.00	208,000.00	125,000.00	138,000.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	32,184.40	(34,973.36)	22,368.43	(8,338.31)
30				
31 Beginning Fund Equity	75,488.83	107,673.23	72,699.87	95,068.30
32 Ending Equity	107,673.23	72,699.87	95,068.30	86,729.99

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	371,346.48	349,411.95	252,212.62	231,932.82
2 Total Assets	<u>371,346.48</u>	<u>349,411.95</u>	<u>252,212.62</u>	<u>231,932.82</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	371,346.48	349,411.95	252,212.62	231,932.82
9 Total Fund Equity	<u>371,346.48</u>	<u>349,411.95</u>	<u>252,212.62</u>	<u>231,932.82</u>
10 Total Liabilities and Fund Equity	<u>371,346.48</u>	<u>349,411.95</u>	<u>252,212.62</u>	<u>231,932.82</u>
11				
12				
13 Use of Money and Property	10,893.81	10,884.99	10,396.67	6,157.25
14 Sales and Services	483,396.89	464,930.48	389,404.00	333,562.95
15 Total Operating Revenue	<u>494,290.70</u>	<u>475,815.47</u>	<u>399,800.67</u>	<u>339,720.20</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	314,000.00	497,750.00	497,000.00	360,000.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>314,000.00</u>	<u>497,750.00</u>	<u>497,000.00</u>	<u>360,000.00</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	180,290.70	(21,934.53)	(97,199.33)	(20,279.80)
30				
31 Beginning Fund Equity	202,859.28	371,346.48	349,411.95	252,212.62
32 Prior Period Adjustment	(11,803.50)	-	-	-
33 Ending Equity	<u>371,346.48</u>	<u>349,411.95</u>	<u>252,212.62</u>	<u>231,932.82</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,255,980.51	6,074,444.24	6,180,909.29	4,903,381.76
2 Cash and Cash Equivalents	12,894.67	15,667.54	8,655.33	15,325.06
3 Restricted Receivables	793,786.31	792,136.07	817,116.88	813,002.88
4 Accounts Receivable	8,724.06	12,496.93	14,475.63	567,337.45
5 Total Assets	<u>6,071,385.55</u>	<u>6,894,744.78</u>	<u>7,021,157.13</u>	<u>6,299,047.15</u>
6				
7 Accounts Payable	441,780.07	645,600.15	622,183.65	537,564.58
8 Due to Other Funds	1,295.00	1,286.00	1,254.36	1,599.80
9 Due to Other Governments	-	-	(2,500.00)	20,640.00
10 Total Liabilities	<u>443,075.07</u>	<u>646,886.15</u>	<u>620,938.01</u>	<u>559,804.38</u>
11				
12 Reserve for Encumbrances	7,634.95	10,277.55	3,002.20	-
13 Unreserved Fund Balance	5,620,675.53	6,237,581.08	6,397,216.92	5,739,242.77
14 Total Fund Equity	<u>5,628,310.48</u>	<u>6,247,858.63</u>	<u>6,400,219.12</u>	<u>5,739,242.77</u>
15 Total Liabilities and Fund Equity	<u>6,071,385.55</u>	<u>6,894,744.78</u>	<u>7,021,157.13</u>	<u>6,299,047.15</u>
16				
17				
18 Licenses, Permits and Fees	120,379.71	134,709.42	142,735.69	161,609.70
19 Use of Money and Property	493,133.02	369,633.65	270,863.49	184,596.41
20 Sales and Services	47,110,803.33	52,857,769.21	57,229,309.17	54,626,685.56
21 Other Revenue	14,669.18	20,490.66	110,065.30	15,363.62
22 Total Operating Revenue	<u>47,738,985.24</u>	<u>53,382,602.94</u>	<u>57,752,973.65</u>	<u>54,988,255.29</u>
23				
24 Personal Services and Benefits	987,843.99	1,039,910.57	1,063,974.58	1,207,655.03
25 Travel	121,589.40	117,533.01	127,068.51	123,775.53
26 Contractual Services	6,686,506.00	7,271,901.08	8,231,722.00	7,755,508.96
27 Supplies and Materials	552,603.37	672,157.09	837,916.63	661,432.41
28 Capital Outlay	42,769.71	23,850.84	25,995.82	38,289.99
29 Other Expense	70,930.00	69,569.00	76,919.00	68,085.00
30 Bad Debts Expense	14,150.15	-	-	-
31 Insurance Claims	322.95	233.75	259.00	99.00
32 Lottery Prizes	26,353,711.35	28,186,671.45	31,130,204.62	31,085,008.72
33 Total Operating Expenditures/Expenses	<u>34,830,426.92</u>	<u>37,381,826.79</u>	<u>41,494,060.16</u>	<u>40,939,854.64</u>
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(12,969,706.00)	(15,381,228.00)	(16,106,553.00)	(14,709,380.00)
37 Net Transfers In (Out)	<u>(12,969,706.00)</u>	<u>(15,381,228.00)</u>	<u>(16,106,553.00)</u>	<u>(14,709,380.00)</u>
38				
39 Net Change	(61,147.68)	619,548.15	152,360.49	(660,979.35)
40				
41 Beginning Fund Equity	5,689,458.16	5,628,310.48	6,247,858.63	6,400,219.12
42 Prior Period Adjustment	-	-	-	3.00
43 Ending Equity	<u>5,628,310.48</u>	<u>6,247,858.63</u>	<u>6,400,219.12</u>	<u>5,739,242.77</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,294,452.23	2,623,720.89	3,223,119.66	3,503,101.56
2 Accounts Receivable	12,106.25	20,043.53	44,195.71	65,064.12
3 Total Assets	<u>2,306,558.48</u>	<u>2,643,764.42</u>	<u>3,267,315.37</u>	<u>3,568,165.68</u>
4				
5 Accounts Payable	582.28	582.28	582.28	582.28
6 Due to Other Funds	-	-	-	-
7 Other Liabilities	16,700.00	16,981.66	21,581.66	24,181.66
8 Total Liabilities	<u>17,282.28</u>	<u>17,563.94</u>	<u>22,163.94</u>	<u>24,763.94</u>
9				
10 Reserve for Encumbrances	-	-	95,158.01	-
11 Unreserved Fund Balance	2,289,276.20	2,626,200.48	3,149,993.42	3,543,401.74
12 Total Fund Equity	<u>2,289,276.20</u>	<u>2,626,200.48</u>	<u>3,245,151.43</u>	<u>3,543,401.74</u>
13 Total Liabilities and Fund Equity	<u>2,306,558.48</u>	<u>2,643,764.42</u>	<u>3,267,315.37</u>	<u>3,568,165.68</u>
14				
15				
16 Licenses, Permits and Fees	1,198,625.00	1,406,000.00	1,328,850.00	1,310,110.00
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	181,928.15	85,307.76	68,277.64	50,411.78
19 Sales and Services	970,205.33	885,198.25	925,865.44	928,203.25
20 Other Revenue	-	-	478.30	6.76
21 Total Operating Revenue	<u>2,350,758.48</u>	<u>2,376,506.01</u>	<u>2,323,471.38</u>	<u>2,288,731.79</u>
22				
23 Personal Services and Benefits	440,748.34	446,427.36	506,284.56	582,711.00
24 Travel	5,497.55	8,776.84	10,489.75	11,883.34
25 Contractual Services	1,030,577.17	1,016,435.48	989,489.89	1,219,395.62
26 Supplies and Materials	15,878.28	16,747.18	11,406.93	15,942.36
27 Capital Outlay	24,381.40	432,077.65	12,710.80	7,896.20
28 Total Operating Expenditures/Expenses	<u>1,517,082.74</u>	<u>1,920,464.51</u>	<u>1,530,381.93</u>	<u>1,837,828.52</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(156,112.75)	(119,117.22)	(174,138.50)	(152,652.96)
32 Net Transfers In (Out)	<u>(156,112.75)</u>	<u>(119,117.22)</u>	<u>(174,138.50)</u>	<u>(152,652.96)</u>
33				
34 Net Change	677,562.99	336,924.28	618,950.95	298,250.31
35				
36 Beginning Fund Equity	1,611,713.21	2,289,276.20	2,626,200.48	3,245,151.43
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>2,289,276.20</u>	<u>2,626,200.48</u>	<u>3,245,151.43</u>	<u>3,543,401.74</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	123,840,713.26	119,481,493.36	119,413,253.77	87,700,501.29
2 Total Assets	123,840,713.26	119,481,493.36	119,413,253.77	87,700,501.29
3				
4 Accounts Payable	1,380,746.77	2,299.78	8,822.33	7,082.02
5 Due to Other Funds	19,811,703.13	27,780,923.77	32,643,947.05	29,241,603.61
6 Due to Other Governments	38,529,960.54	48,291,937.61	51,259,257.91	55,719,209.55
7 Other Liabilities	64,118,302.82	43,406,332.20	35,501,226.48	2,732,606.11
8 Total Liabilities	123,840,713.26	119,481,493.36	119,413,253.77	87,700,501.29

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. For FY2014, House Bill 1040 authorized the transfer of \$19,424,586 from the tax refund construction liability fund to the state General Fund.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	754,089.51	360,953.44	340,487.24	518,591.10
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>754,089.51</u>	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	754,089.51	360,953.44	340,487.24	518,591.10
10 Total Fund Equity	<u>754,089.51</u>	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>
11 Total Liabilities and Fund Equity	<u>754,089.51</u>	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>
12				
13				
14 Licenses, Permits and Fees	1,942,341.11	1,448,253.73	1,326,616.55	1,331,470.96
15 Use of Money and Property	53,976.80	30,701.18	16,210.33	7,548.85
16 Total Operating Revenue	<u>1,996,317.91</u>	<u>1,478,954.91</u>	<u>1,342,826.88</u>	<u>1,339,019.81</u>
17				
18 Personal Services and Benefits	189,145.29	207,590.98	226,293.08	185,915.95
19 Travel	44,418.25	-	-	-
20 Contractual Services	1,346,744.08	1,664,500.00	1,137,000.00	975,000.00
21 Supplies and Materials	6,078.47	-	-	-
22 Grants and Subsidies	179,851.65	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	208,407.55	-	-	-
25 Total Operating Expenditures/Expenses	<u>1,974,645.29</u>	<u>1,872,090.98</u>	<u>1,363,293.08</u>	<u>1,160,915.95</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	21,672.62	(393,136.07)	(20,466.20)	178,103.86
32				
33 Beginning Fund Equity	732,416.89	754,089.51	360,953.44	340,487.24
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>754,089.51</u>	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>

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.

Additional Information:

Effective for FY2015, SDCL 38-10-22 was revised to four tenths of one percent of the value of the net market price per bushel.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	86,226.62	80,999.69	80,696.99	73,719.07
2 Total Assets	86,226.62	80,999.69	80,696.99	73,719.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	86,226.62	80,999.69	80,696.99	73,719.07
9 Total Fund Equity	86,226.62	80,999.69	80,696.99	73,719.07
10 Total Liabilities and Fund Equity	86,226.62	80,999.69	80,696.99	73,719.07
11				
12				
13 Licenses, Permits and Fees	77,087.26	77,067.99	77,061.05	79,103.84
14 Use of Money and Property	4,450.58	2,705.87	1,808.34	1,074.61
15 Other Revenue	713.30	911.33	30.43	93.42
16 Total Operating Revenue	82,251.14	80,685.19	78,899.82	80,271.87
17				
18 Personal Services and Benefits	61,879.73	68,856.36	61,951.35	71,631.99
19 Travel	1,396.83	1,493.81	1,317.15	1,306.40
20 Contractual Services	13,377.73	12,877.05	13,989.13	11,230.79
21 Supplies and Materials	2,793.84	2,547.40	1,922.89	2,016.21
22 Capital Outlay	1,143.00	-	-	1,064.40
23 Other Expense	44.00	137.50	22.00	-
24 Total Operating Expenditures/Expenses	80,635.13	85,912.12	79,202.52	87,249.79
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	1,616.01	(5,226.93)	(302.70)	(6,977.92)
31				
32 Beginning Fund Equity	84,610.61	86,226.62	80,999.69	80,696.99
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	86,226.62	80,999.69	80,696.99	73,719.07

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	164,716.00	221,317.22	207,913.42	236,841.79
2 Total Assets	164,716.00	221,317.22	207,913.42	236,841.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	84.00
8 Unreserved Fund Balance	164,716.00	221,317.22	207,913.42	236,757.79
9 Total Fund Equity	164,716.00	221,317.22	207,913.42	236,841.79
10 Total Liabilities and Fund Equity	164,716.00	221,317.22	207,913.42	236,841.79
11				
12				
13 Licenses, Permits and Fees	334,343.35	295,853.25	282,468.77	302,990.55
14 Other Revenue	450.00	8,351.00	2,457.13	1,477.50
15 Total Operating Revenue	334,793.35	304,204.25	284,925.90	304,468.05
16				
17 Personal Services and Benefits	140,150.46	158,530.42	195,770.81	172,809.95
18 Travel	12,613.94	14,645.17	16,860.42	15,399.62
19 Contractual Services	64,371.34	70,373.82	79,837.34	81,572.05
20 Supplies and Materials	3,918.64	4,053.62	5,837.14	5,758.06
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	23.99	-
23 Total Operating Expenditures/Expenses	221,054.38	247,603.03	298,329.70	275,539.68
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	113,738.97	56,601.22	(13,403.80)	28,928.37
30				
31 Beginning Fund Equity	50,977.03	164,716.00	221,317.22	207,913.42
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	164,716.00	221,317.22	207,913.42	236,841.79

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	654,921.21	849,533.62	899,047.50	883,102.84
2 Total Assets	654,921.21	849,533.62	899,047.50	883,102.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	654,921.21	849,533.62	899,047.50	883,102.84
9 Total Fund Equity	654,921.21	849,533.62	899,047.50	883,102.84
10 Total Liabilities and Fund Equity	654,921.21	849,533.62	899,047.50	883,102.84
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	168,763.48	320,748.45	216,421.82	317,722.81
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	33,813.03	23,760.77	16,944.29	12,463.59
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	101.66	90.00	1,316.58	-
20 Total Operating Revenue	202,678.17	344,599.22	234,682.69	330,186.40
21				
22 Personal Services and Benefits	61,158.55	63,078.78	65,541.11	71,376.12
23 Travel	510.04	356.97	290.82	328.22
24 Contractual Services	206,606.31	83,192.26	114,560.25	267,410.86
25 Supplies and Materials	3,735.94	3,298.80	2,431.62	5,301.47
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	659.41	-	-	1,694.40
28 Other Expense	45.00	60.00	2,345.00	20.00
29 Interest Expense	-	-	0.01	-
30 Bad Debts Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	272,715.25	149,986.81	185,168.81	346,131.07
32				
33 Transfers In	-	-	-	0.01
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	-	-	-	0.01
36				
37 Net Change	(70,037.08)	194,612.41	49,513.88	(15,944.66)
38				
39 Beginning Fund Equity	724,958.29	654,921.21	849,533.62	899,047.50
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	654,921.21	849,533.62	899,047.50	883,102.84

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	172,580.46	335,302.85	490,570.10	560,696.70
2 Total Assets	172,580.46	335,302.85	490,570.10	560,696.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	172,580.46	335,302.85	490,570.10	560,696.70
9 Total Fund Equity	172,580.46	335,302.85	490,570.10	560,696.70
10 Total Liabilities and Fund Equity	172,580.46	335,302.85	490,570.10	560,696.70
11				
12				
13 Licenses, Permits and Fees	289,781.76	346,017.04	302,480.77	350,358.78
14 Use of Money and Property	4,956.26	4,136.49	4,706.88	5,115.52
15 Other Revenue	-	30.94	50,617.57	-
16 Total Operating Revenue	294,738.02	350,184.47	357,805.22	355,474.30
17				
18 Personal Services and Benefits	131,362.70	126,789.63	110,010.22	147,466.41
19 Travel	1,372.54	2,088.68	1,487.55	1,418.44
20 Contractual Services	91,956.83	56,158.23	88,722.34	131,743.58
21 Supplies and Materials	4,937.81	2,375.54	2,156.15	3,579.87
22 Grants and Subsidies	-	-	-	1,064.40
23 Capital Outlay	17,424.65	-	161.71	75.00
24 Other Expense	73.05	50.00	-	-
25 Total Operating Expenditures/Expenses	247,127.58	187,462.08	202,537.97	285,347.70
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	47,610.44	162,722.39	155,267.25	70,126.60
32				
33 Beginning Fund Equity	124,970.02	172,580.46	335,302.85	490,570.10
34 Ending Equity	172,580.46	335,302.85	490,570.10	560,696.70

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	6,798.72	6,783.59	6,478.32	6,764.94
2 Total Assets	6,798.72	6,783.59	6,478.32	6,764.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,798.72	6,783.59	6,478.32	6,764.94
9 Total Fund Equity	6,798.72	6,783.59	6,478.32	6,764.94
10 Total Liabilities and Fund Equity	6,798.72	6,783.59	6,478.32	6,764.94
11				
12				
13 Licenses, Permits and Fees	6,648.43	6,654.23	6,659.13	6,841.72
14 Use of Money and Property	162.68	201.58	93.92	50.78
15 Total Operating Revenue	6,811.11	6,855.81	6,753.05	6,892.50
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	7,363.05	6,870.94	7,058.32	6,605.88
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	6,605.88
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(551.94)	(15.13)	(305.27)	286.62
30				
31 Beginning Fund Equity	7,350.66	6,798.72	6,783.59	6,478.32
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	6,798.72	6,783.59	6,478.32	6,764.94

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	58,217.80	78,166.53	25,359.02	48,799.72
2 Total Assets	58,217.80	78,166.53	25,359.02	48,799.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	58,217.80	78,166.53	25,359.02	48,799.72
9 Total Fund Equity	58,217.80	78,166.53	25,359.02	48,799.72
10 Total Liabilities and Fund Equity	58,217.80	78,166.53	25,359.02	48,799.72
11				
12				
13 Licenses, Permits and Fees	17,590.00	89,025.00	21,765.00	84,641.90
14 Use of Money and Property	3,787.42	2,472.86	1,590.08	813.70
15 Other Revenue	15.00	-	650.00	-
16 Total Operating Revenue	21,392.42	91,497.86	24,005.08	85,455.60
17				
18 Personal Services and Benefits	53,674.82	60,369.66	62,729.84	51,261.44
19 Travel	456.40	1,078.82	957.47	1,023.39
20 Contractual Services	2,130.71	9,567.45	12,729.09	9,419.78
21 Supplies and Materials	170.78	533.20	396.19	310.29
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	56,432.71	71,549.13	76,812.59	62,014.90
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(35,040.29)	19,948.73	(52,807.51)	23,440.70
31				
32 Beginning Fund Equity	93,258.09	58,217.80	78,166.53	25,359.02
33 Ending Equity	58,217.80	78,166.53	25,359.02	48,799.72

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	558,398.92	516,250.77	511,364.43	475,567.61
2 Total Assets	558,398.92	516,250.77	511,364.43	475,567.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	15.68	-	-	-
8 Unreserved Fund Balance	558,383.24	516,250.77	511,364.43	475,567.61
9 Total Fund Equity	558,398.92	516,250.77	511,364.43	475,567.61
10 Total Liabilities and Fund Equity	558,398.92	516,250.77	511,364.43	475,567.61
11				
12				
13 Licenses, Permits and Fees	326,770.54	395,346.23	313,298.18	367,350.69
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	40,202.47	25,072.90	19,986.81	13,738.23
16 Other Revenue	3,198.32	7,122.34	21,271.32	-
17 Total Operating Revenue	370,171.33	427,541.47	354,556.31	381,088.92
18				
19 Personal Services and Benefits	227,974.73	280,388.97	269,074.68	271,379.76
20 Travel	4,733.80	3,474.47	2,479.11	2,943.51
21 Contractual Services	87,982.05	160,400.17	59,646.24	108,343.67
22 Supplies and Materials	7,722.05	16,422.56	10,729.56	12,875.40
23 Grants and Subsidies	85.52	-	-	-
24 Capital Outlay	11,588.37	294.18	238.31	2,302.39
25 Other Expense	2,280.00	1,645.00	9,265.00	12,078.56
26 Interest Expense	15,811.53	7,064.27	8,009.75	6,962.45
27 Total Operating Expenditures/Expenses	358,178.05	469,689.62	359,442.65	416,885.74
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	11,993.28	(42,148.15)	(4,886.34)	(35,796.82)
34				
35 Beginning Fund Equity	546,405.64	558,398.92	516,250.77	511,364.43
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	558,398.92	516,250.77	511,364.43	475,567.61

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	73,762.51	74,986.17	97,664.32	31,015.66
2 Total Assets	73,762.51	74,986.17	97,664.32	31,015.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	73,762.51	74,986.17	97,664.32	31,015.66
9 Total Fund Equity	73,762.51	74,986.17	97,664.32	31,015.66
10 Total Liabilities and Fund Equity	73,762.51	74,986.17	97,664.32	31,015.66
11				
12				
13 Licenses, Permits and Fees	114,100.00	46,475.00	120,050.00	47,800.00
14 Use of Money and Property	3,022.41	2,197.51	1,716.85	1,452.82
15 Other Revenue	-	-	400.00	-
16 Total Operating Revenue	117,122.41	48,672.51	122,166.85	49,252.82
17				
18 Personal Services and Benefits	49,023.84	21,609.63	73,595.19	81,455.19
19 Travel	966.85	1,297.45	875.55	849.13
20 Contractual Services	23,497.54	22,050.13	23,552.28	32,046.11
21 Supplies and Materials	2,349.87	2,491.64	1,465.68	1,551.05
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	75,838.10	47,448.85	99,488.70	115,901.48
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	41,284.31	1,223.66	22,678.15	(66,648.66)
33				
34 Beginning Fund Equity	32,478.20	73,762.51	74,986.17	97,664.32
35 Ending Equity	73,762.51	74,986.17	97,664.32	31,015.66

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
2 Total Assets	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
9 Total Fund Equity	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
10 Total Liabilities and Fund Equity	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
11				
12				
13 Licenses, Permits and Fees	440,913.19	496,295.60	411,585.83	425,819.39
14 Use of Money and Property	38,447.05	32,111.02	25,808.58	19,613.69
15 Other Revenue	355.63	-	200.00	-
16 Total Operating Revenue	479,715.87	528,406.62	437,594.41	445,433.08
17				
18 Personal Services and Benefits	9,830.25	11,674.41	16,478.37	15,741.04
19 Travel	4,510.64	3,379.57	3,603.94	4,425.30
20 Contractual Services	3,926.28	38,223.00	4,726.69	2,507.14
21 Supplies and Materials	123.50	419.10	129.21	163.31
22 Grants and Subsidies	331,539.36	333,310.72	347,487.92	554,175.63
23 Capital Outlay	-	-	-	-
24 Other Expense	1,147.50	1,215.00	10,125.00	22,220.00
25 Total Operating Expenditures/Expenses	351,077.53	388,221.80	382,551.13	599,232.42
26				
27 Transfers In	81,619.13	157,252.70	98,322.66	140,268.98
28 Transfers Out	-	-	-	(0.01)
29 Net Transfers In (Out)	81,619.13	157,252.70	98,322.66	140,268.97
30				
31 Net Change	210,257.47	297,437.52	153,365.94	(13,530.37)
32				
33 Beginning Fund Equity	858,999.67	1,069,257.14	1,366,694.66	1,520,060.60
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	4,973,295.78	5,351,431.63	4,846,953.12	4,054,926.09
2 Loans and Notes Receivable	3,086,229.70	2,304,249.69	2,331,560.38	4,240,939.57
3 Total Assets	<u>8,059,525.48</u>	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	7,826.95	7,638.63	9,984.00	-
9 Unreserved Fund Balance	8,051,698.53	7,648,042.69	7,168,529.50	8,295,865.66
10 Total Fund Equity	<u>8,059,525.48</u>	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>
11 Total Liabilities and Fund Equity	<u>8,059,525.48</u>	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>
12				
13				
14 Licenses, Permits and Fees	2,750.00	6,775.00	3,512.50	13,382.50
15 Use of Money and Property	422,164.02	308,823.27	231,434.74	259,295.45
16 Sales and Services	450.00	173.71	1,424.51	2,127.50
17 Other Revenue	200.00	2,245.00	12,293.39	135,375.00
18 Total Operating Revenue	<u>425,564.02</u>	<u>318,016.98</u>	<u>248,665.14</u>	<u>410,180.45</u>
19				
20 Personal Services and Benefits	336,122.97	399,036.86	298,646.59	257,551.79
21 Travel	40,458.48	61,308.84	64,712.72	22,449.87
22 Contractual Services	241,765.89	189,145.63	146,049.17	88,978.21
23 Supplies and Materials	16,285.43	33,975.78	23,731.62	23,025.78
24 Grants and Subsidies	38,964.01	52,573.59	30,287.78	88,150.00
25 Capital Outlay	13,886.42	426.36	8,184.20	2,788.07
26 Bad Debts Expense	-	-	151,998.14	-
27 Total Operating Expenditures/Expenses	<u>687,483.20</u>	<u>736,467.06</u>	<u>723,610.22</u>	<u>482,943.72</u>
28				
29 Transfers In	-	-	935.00	1,186,062.73
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>935.00</u>	<u>1,186,062.73</u>
32				
33 Net Change	(261,919.18)	(418,450.08)	(474,010.08)	1,113,299.46
34				
35 Beginning Fund Equity	8,321,444.66	8,059,525.48	7,655,681.32	7,178,513.50
36 Prior Period Adjustment	-	14,605.92	(3,157.74)	4,052.70
37 Ending Equity	<u>8,059,525.48</u>	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>

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.

SDCL 38-6-13 created the Value Added Agriculture Subfund. Source: 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.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3052 - Value Added Finance Authority

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	63,567.47	40,820.97	34,427.88	4,635.19
2 Total Assets	63,567.47	40,820.97	34,427.88	4,635.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	63,567.47	40,820.97	34,427.88	4,635.19
9 Total Fund Equity	63,567.47	40,820.97	34,427.88	4,635.19
10 Total Liabilities and Fund Equity	63,567.47	40,820.97	34,427.88	4,635.19
11				
12				
13 Licenses, Permits and Fees	88,881.13	28,170.50	23,769.50	22,332.73
14 Total Operating Revenue	88,881.13	28,170.50	23,769.50	22,332.73
15				
16 Personal Services and Benefits	29,756.93	11,218.92	14,930.58	21,694.15
17 Travel	-	2,629.55	2,951.34	2,001.91
18 Contractual Services	4,258.00	12,831.25	9,687.80	26,314.82
19 Supplies and Materials	76.32	134.97	353.62	200.41
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	6,450.00	-	-	-
22 Total Operating Expenditures/Expenses	40,541.25	26,814.69	27,923.34	50,211.29
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	(2,239.25)	(1,914.13)
26 Net Transfers In (Out)	-	-	(2,239.25)	(1,914.13)
27				
28 Net Change	48,339.88	1,355.81	(6,393.09)	(29,792.69)
29				
30 Beginning Fund Equity	15,227.59	63,567.47	40,820.97	34,427.88
31 Prior Period Adjustment	-	(24,102.31)	-	-
32 Ending Equity	63,567.47	40,820.97	34,427.88	4,635.19

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(14,821.52)	(19,476.19)	122,517.56	108,620.96
2 Total Assets	(14,821.52)	(19,476.19)	122,517.56	108,620.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(14,821.52)	(19,476.19)	122,517.56	108,620.96
9 Total Fund Equity	(14,821.52)	(19,476.19)	122,517.56	108,620.96
10 Total Liabilities and Fund Equity	(14,821.52)	(19,476.19)	122,517.56	108,620.96
11				
12				
13 Licenses, Permits and Fees	15,864.75	10,264.75	9,072.25	2,127.75
14 Administering Programs	-	-	171,474.00	-
15 Total Operating Revenue	15,864.75	10,264.75	180,546.25	2,127.75
16				
17 Personal Services and Benefits	-	2.07	28,244.55	10,735.88
18 Travel	-	2,972.24	1,323.63	-
19 Contractual Services	29,525.34	11,250.80	7,589.65	5,209.47
20 Supplies and Materials	578.89	694.31	1,328.01	79.00
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	66.66	-
23 Total Operating Expenditures/Expenses	30,104.23	14,919.42	38,552.50	16,024.35
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(14,239.48)	(4,654.67)	141,993.75	(13,896.60)
30				
31 Beginning Fund Equity	(582.04)	(14,821.52)	(19,476.19)	122,517.56
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	(14,821.52)	(19,476.19)	122,517.56	108,620.96

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	128,698.08	275,154.88	473,115.40	387,498.59
2 Total Assets	128,698.08	275,154.88	473,115.40	387,498.59
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	128,698.08	275,154.88	473,115.40	387,498.59
9 Total Fund Equity	128,698.08	275,154.88	473,115.40	387,498.59
10 Total Liabilities and Fund Equity	128,698.08	275,154.88	473,115.40	387,498.59
11				
12				
13 Licenses, Permits and Fees	1,837,046.98	1,934,251.01	1,938,062.91	2,047,033.34
14 Use of Money and Property	14,542.29	5,540.99	3,695.60	3,734.62
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Operating Revenue	1,851,614.27	1,939,817.00	1,941,783.51	2,050,792.96
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	1,958,729.98	1,793,324.52	1,743,788.50	2,136,376.02
21 Supplies and Materials	38.80	35.68	34.49	33.75
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	1,958,768.78	1,793,360.20	1,743,822.99	2,136,409.77
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(107,154.51)	146,456.80	197,960.52	(85,616.81)
31				
32 Beginning Fund Equity	235,852.59	128,698.08	275,154.88	473,115.40
33 Ending Equity	128,698.08	275,154.88	473,115.40	387,498.59

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	487,476.83	474,688.95	508,309.11	633,186.38
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>487,476.83</u>	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	487,476.83	474,688.95	508,309.11	633,186.38
10 Total Fund Equity	<u>487,476.83</u>	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>
11 Total Liabilities and Fund Equity	<u>487,476.83</u>	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>
12				
13				
14 Licenses, Permits and Fees	340,268.46	282,012.95	319,418.75	407,537.12
15 Use of Money and Property	16,831.12	12,753.85	9,128.43	6,197.34
16 Total Operating Revenue	<u>357,099.58</u>	<u>294,766.80</u>	<u>328,547.18</u>	<u>413,734.46</u>
17				
18 Personal Services and Benefits	581.31	839.67	582.69	581.31
19 Travel	932.05	1,332.05	858.36	731.12
20 Contractual Services	72,269.53	63,043.81	67,301.18	101,039.74
21 Supplies and Materials	657.58	318.45	158.05	270.09
22 Grants and Subsidies	195,597.00	242,020.70	226,026.74	186,234.93
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>270,037.47</u>	<u>307,554.68</u>	<u>294,927.02</u>	<u>288,857.19</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	87,062.11	(12,787.88)	33,620.16	124,877.27
32				
33 Beginning Fund Equity	400,414.72	487,476.83	474,688.95	508,309.11
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>487,476.83</u>	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	92,429.76	125,870.26	147,380.54	139,740.34
2 Total Assets	92,429.76	125,870.26	147,380.54	139,740.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	92,429.76	125,870.26	147,380.54	139,740.34
9 Total Fund Equity	92,429.76	125,870.26	147,380.54	139,740.34
10 Total Liabilities and Fund Equity	92,429.76	125,870.26	147,380.54	139,740.34
11				
12				
13 Licenses, Permits and Fees	31,227.56	42,552.42	29,755.06	15,361.34
14 Use of Money and Property	3,030.91	2,719.70	2,506.70	1,995.97
15 Total Operating Revenue	34,258.47	45,272.12	32,261.76	17,357.31
16				
17 Personal Services and Benefits	387.54	452.13	388.23	452.13
18 Travel	193.14	172.42	371.60	381.10
19 Contractual Services	740.05	2,218.07	2,342.65	4,015.28
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	9,066.00	8,989.00	7,649.00	20,149.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	10,386.73	11,831.62	10,751.48	24,997.51
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	23,871.74	33,440.50	21,510.28	(7,640.20)
30				
31 Beginning Fund Equity	68,558.02	92,429.76	125,870.26	147,380.54
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	92,429.76	125,870.26	147,380.54	139,740.34

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	8,013,704.53	8,125,363.24	8,237,496.92	10,443,274.73
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>8,013,704.53</u>	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	8,013,704.53	8,125,363.24	8,237,496.92	10,443,274.73
10 Total Fund Equity	<u>8,013,704.53</u>	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>
11 Total Liabilities and Fund Equity	<u>8,013,704.53</u>	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>
12				
13				
14 Licenses, Permits and Fees	8,101,784.22	8,636,188.55	9,562,108.29	12,713,300.08
15 Use of Money and Property	320,231.85	255,997.19	188,982.56	127,818.84
16 Total Operating Revenue	<u>8,422,016.07</u>	<u>8,892,185.74</u>	<u>9,751,090.85</u>	<u>12,841,118.92</u>
17				
18 Personal Services and Benefits	240,169.05	274,795.26	303,767.10	396,963.34
19 Travel	-	-	-	-
20 Contractual Services	4,198,177.57	8,505,578.11	9,335,190.07	10,238,377.77
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	<u>7,985,399.44</u>	<u>8,780,527.03</u>	<u>9,638,957.17</u>	<u>10,635,341.11</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	436,616.63	111,658.71	112,133.68	2,205,777.81
31				
32 Beginning Fund Equity	7,577,087.90	8,013,704.53	8,125,363.24	8,237,496.92
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>8,013,704.53</u>	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,477,524.33	2,461,885.18	3,517,272.60	4,028,321.62
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>2,477,524.33</u>	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	2,477,524.33	2,461,885.18	3,517,272.60	4,028,321.62
10 Total Fund Equity	<u>2,477,524.33</u>	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>
11 Total Liabilities and Fund Equity	<u>2,477,524.33</u>	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>
12				
13				
14 Licenses, Permits and Fees	5,495,039.65	5,074,881.69	4,812,690.46	5,497,541.77
15 Use of Money and Property	94,531.86	83,614.44	51,008.84	37,672.26
16 Total Operating Revenue	<u>5,589,571.51</u>	<u>5,158,496.13</u>	<u>4,863,699.30</u>	<u>5,535,214.03</u>
17				
18 Personal Services and Benefits	83,624.37	85,824.04	90,083.52	88,646.19
19 Travel	-	-	-	-
20 Contractual Services	5,013,434.64	5,088,311.24	3,718,228.36	4,935,518.82
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>5,097,059.01</u>	<u>5,174,135.28</u>	<u>3,808,311.88</u>	<u>5,024,165.01</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	492,512.50	(15,639.15)	1,055,387.42	511,049.02
32				
33 Beginning Fund Equity	1,985,011.83	2,477,524.33	2,461,885.18	3,517,272.60
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>2,477,524.33</u>	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	519,139.22	441,706.92	240,777.76	347,834.49
2 Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3 Total Assets	<u>528,400.64</u>	<u>450,968.34</u>	<u>250,039.18</u>	<u>357,095.91</u>
4				
5 Accounts Payable	-	50.00	530.00	530.00
6 Total Liabilities	<u>-</u>	<u>50.00</u>	<u>530.00</u>	<u>530.00</u>
7				
8 Reserve for Encumbrances	-	-	-	689.87
9 Unreserved Fund Balance	528,400.64	450,918.34	249,509.18	355,876.04
10 Total Fund Equity	<u>528,400.64</u>	<u>450,918.34</u>	<u>249,509.18</u>	<u>356,565.91</u>
11 Total Liabilities and Fund Equity	<u>528,400.64</u>	<u>450,968.34</u>	<u>250,039.18</u>	<u>357,095.91</u>
12				
13				
14 Taxes	-	75,000.00	75,000.00	75,000.00
15 Use of Money and Property	104,096.79	116,229.11	42,833.08	1,171.95
16 Sales and Services	69,226.88	94,797.42	220,074.28	103,038.79
17 Administering Programs	25,381.80	69,638.80	4,164.26	-
18 Other Revenue	943.63	42,747.32	18,801.18	149,704.15
19 Total Operating Revenue	<u>199,649.10</u>	<u>398,412.65</u>	<u>360,872.80</u>	<u>328,914.89</u>
20				
21 Personal Services and Benefits	38,215.05	90,443.31	201,087.49	3,048.18
22 Travel	6,832.42	3,484.00	21,667.56	4,868.37
23 Contractual Services	320,910.41	121,653.26	95,498.63	39,461.82
24 Supplies and Materials	97,858.78	76,629.57	138,396.48	89,228.75
25 Grants and Subsidies	16,544.94	183,684.81	86,634.06	75,000.00
26 Capital Outlay	-	-	5,225.96	10,249.00
27 Other Expense	10,000.00	-	-	-
28 Interest Expense	11.58	-	7.69	2.04
29 Total Operating Expenditures/Expenses	<u>490,373.18</u>	<u>475,894.95</u>	<u>548,517.87</u>	<u>221,858.16</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	(290,724.08)	(77,482.30)	(187,645.07)	107,056.73
36				
37 Beginning Fund Equity	815,364.67	528,400.64	450,918.34	249,509.18
38 Prior Period Adjustment	3,760.05	-	(13,764.09)	-
39 Ending Equity	<u>528,400.64</u>	<u>450,918.34</u>	<u>249,509.18</u>	<u>356,565.91</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,333,619.81	1,050,307.56	668,467.95	357,505.75
2 Total Assets	1,333,619.81	1,050,307.56	668,467.95	357,505.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,333,619.81	1,050,307.56	668,467.95	357,505.72
9 Total Fund Equity	1,333,619.81	1,050,307.56	668,467.95	357,505.72
10 Total Liabilities and Fund Equity	1,333,619.81	1,050,307.56	668,467.95	357,505.72
11				
12				
13 Licenses, Permits and Fees	83,761.00	52,404.00	34,424.00	28,540.00
14 Use of Money and Property	53,923.47	54,970.72	32,887.80	15,552.89
15 Sales and Services	5,820.00	2,001.00	928.00	888.00
16 Other Revenue	87.06	131.24	292.40	381.12
17 Total Operating Revenue	143,591.53	109,506.96	68,532.20	45,362.01
18				
19 Personal Services and Benefits	269,018.85	295,920.43	350,995.24	162,047.76
20 Travel	10,162.41	23,193.70	11,760.11	4,223.71
21 Contractual Services	62,330.77	63,333.64	73,453.49	185,909.29
22 Supplies and Materials	28,050.78	8,595.34	6,792.75	4,093.84
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	1,491.40	1,600.00	7,275.99	10.37
25 Other Expense	208.05	176.10	94.23	39.27
26 Total Operating Expenditures/Expenses	371,262.26	392,819.21	450,371.81	356,324.24
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(227,670.73)	(283,312.25)	(381,839.61)	(310,962.23)
33				
34 Beginning Fund Equity	1,561,290.54	1,333,619.81	1,050,307.56	668,467.95
35 Ending Equity	1,333,619.81	1,050,307.56	668,467.95	357,505.72

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	235,680.17	266,445.17	459,383.38	614,715.49
2 Total Assets	235,680.17	266,445.17	459,383.38	614,715.49
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	6,581.58	10,249.40	19,861.54	31,116.94
6 Total Liabilities	6,581.58	10,249.40	19,861.54	31,116.94
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	229,098.59	256,195.77	439,521.84	583,598.55
10 Total Fund Equity	229,098.59	256,195.77	439,521.84	583,598.55
11 Total Liabilities and Fund Equity	235,680.17	266,445.17	459,383.38	614,715.49
12				
13				
14 Licenses, Permits and Fees	1,270,155.57	1,318,439.08	1,654,287.91	1,573,702.77
15 Fines, Forfeits and Penalties	4,111.22	6,631.04	-	1,747.70
16 Use of Money and Property	-	-	3,526.78	3,492.69
17 Sales and Services	-	-	-	-
18 Other Revenue	1,388.00	1,138.10	753.27	893.00
19 Total Operating Revenue	1,275,654.79	1,326,208.22	1,658,567.96	1,579,836.16
20				
21 Personal Services and Benefits	1,088,633.86	1,105,471.16	1,250,349.18	1,205,738.85
22 Travel	119,661.80	111,861.25	129,923.77	115,355.03
23 Contractual Services	60,926.07	60,981.41	75,287.66	81,908.38
24 Supplies and Materials	19,886.33	20,797.22	16,278.28	26,840.60
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	6,127.39	-	3,403.00	5,916.59
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	1,295,235.45	1,299,111.04	1,475,241.89	1,435,759.45
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(19,580.66)	27,097.18	183,326.07	144,076.71
35				
36 Beginning Fund Equity	248,679.25	229,098.59	256,195.77	439,521.84
37 Ending Equity	229,098.59	256,195.77	439,521.84	583,598.55

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(1,167,786.56)	(2,127,002.72)	(2,942,038.46)	(2,067,335.05)
2 Total Assets	<u>(1,167,786.56)</u>	<u>(2,127,002.72)</u>	<u>(2,942,038.46)</u>	<u>(2,067,335.05)</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
6 Total Liabilities	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	(1,177,047.98)	(2,136,264.14)	(2,951,299.88)	(2,076,596.47)
10 Total Fund Equity	<u>(1,177,047.98)</u>	<u>(2,136,264.14)</u>	<u>(2,951,299.88)</u>	<u>(2,076,596.47)</u>
11 Total Liabilities and Fund Equity	<u>(1,167,786.56)</u>	<u>(2,127,002.72)</u>	<u>(2,942,038.46)</u>	<u>(2,067,335.05)</u>
12				
13				
14 Use of Money and Property	1,500.00	1,500.00	1,500.00	2,355.97
15 Sales and Services	578,160.65	1,675,447.32	3,456,423.06	4,393,445.70
16 Other Revenue	11,289.95	54.07	1,085.87	11,300.57
17 Total Operating Revenue	<u>590,950.60</u>	<u>1,677,001.39</u>	<u>3,459,008.93</u>	<u>4,407,102.24</u>
18				
19 Personal Services and Benefits	540,149.49	808,747.07	1,596,430.52	962,232.66
20 Travel	23,858.28	131,656.75	114,217.50	55,570.76
21 Contractual Services	938,189.28	2,867,213.65	6,504,327.57	2,489,615.37
22 Supplies and Materials	13,982.51	129,331.08	257,818.38	22,017.94
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	2,944.10
25 Other Expense	-	-	-	-
26 Interest Expense	132.16	-	1,250.70	18.00
27 Total Operating Expenditures/Expenses	<u>1,516,311.72</u>	<u>3,936,948.55</u>	<u>8,474,044.67</u>	<u>3,532,398.83</u>
28				
29 Transfers In	-	1,300,731.00	4,200,000.00	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>1,300,731.00</u>	<u>4,200,000.00</u>	<u>-</u>
32				
33 Net Change	(925,361.12)	(959,216.16)	(815,035.74)	874,703.41
34				
35 Beginning Fund Equity	(251,686.86)	(1,177,047.98)	(2,136,264.14)	(2,951,299.88)
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>(1,177,047.98)</u>	<u>(2,136,264.14)</u>	<u>(2,951,299.88)</u>	<u>(2,076,596.47)</u>

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	FY2014
1 Cash Pooled with State Treasurer	4,246,594.25	3,752,088.70	3,131,378.43
2 Total Assets	4,246,594.25	3,752,088.70	3,131,378.43
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	3,131,378.43
10 Total Fund Equity	4,238,482.25	3,752,088.70	3,131,378.43
11 Total Liabilities and Fund Equity	4,246,594.25	3,752,088.70	3,131,378.43
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	13,195.66
20 Travel	20,646.00	225.18	-
21 Contractual Services	1,090,250.32	1,547,169.34	1,422,078.15
22 Supplies and Materials	41,506.92	5,117.91	2,239.23
23 Grants and Subsidies	397,342.64	870,928.44	1,193,959.23
24 Capital Outlay	22,350.00	51,493.00	9,238.00
25 Other Expense	-	-	-
26 Interest Expense	-	-	-
27 Total Operating Expenditures/Expenses	1,908,163.75	2,488,580.55	2,640,710.27
28			
29 Transfers In	6,146,646.00	2,000,000.00	1,950,000.00
30 Transfers Out	-	-	-
31 Net Transfers In (Out)	6,146,646.00	2,000,000.00	1,950,000.00
32			
33 Net Change	4,238,482.25	(486,393.55)	(690,710.27)
34			
35 Beginning Fund Equity	-	4,238,482.25	3,752,088.70
36 Prior Period Adjustment	-	-	70,000.00
37 Ending Equity	4,238,482.25	3,752,088.70	3,131,378.43

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, \$2.0 million in FY2013, and \$1,950,000 in FY2014. 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	15,990.91	55,380.97	29,918.99	61,081.52
2 Loans and Notes Receivable	155,492.63	119,817.59	149,596.39	122,610.32
3 Total Assets	<u>171,483.54</u>	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	171,483.54	175,198.56	179,515.38	183,691.84
10 Total Fund Equity	<u>171,483.54</u>	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>
11 Total Liabilities and Fund Equity	<u>171,483.54</u>	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>
12				
13				
14 Use of Money and Property	4,026.50	3,715.02	4,316.82	4,176.46
15 Total Operating Revenue	<u>4,026.50</u>	<u>3,715.02</u>	<u>4,316.82</u>	<u>4,176.46</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	4,026.50	3,715.02	4,316.82	4,176.46
30				
31 Beginning Fund Equity	167,457.04	171,483.54	175,198.56	179,515.38
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>171,483.54</u>	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
2 Total Assets	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
9 Total Fund Equity	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
10 Total Liabilities and Fund Equity	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
11				
12				
13 Taxes	286,271.16	500,000.00	500,000.00	500,000.00
14 Licenses, Permits and Fees	106,102.28	-	-	-
15 Use of Money and Property	116,923.13	94,146.15	73,702.23	41,684.99
16 Other Revenue	60.00	-	-	-
17 Total Operating Revenue	509,356.57	594,146.15	573,702.23	541,684.99
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	316,786.57	495,694.26	868,452.17	1,000,147.79
24 Capital Outlay	-	-	-	-
25 Other Expense	1,020.00	-	-	-
26 Total Operating Expenditures/Expenses	317,806.57	495,694.26	868,452.17	1,000,147.79
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	191,550.00	98,451.89	(294,749.94)	(458,462.80)
33				
34 Beginning Fund Equity	2,384,411.34	2,575,961.34	2,663,603.68	2,368,853.74
35 Prior Period Adjustment	-	(10,809.55)	-	(15,821.51)
36 Ending Equity	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	336,390.73	395,745.84	417,165.71	452,089.91
2 Total Assets	336,390.73	395,745.84	417,165.71	452,089.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	336,390.73	395,745.84	417,165.71	452,089.91
9 Total Fund Equity	336,390.73	395,745.84	417,165.71	452,089.91
10 Total Liabilities and Fund Equity	336,390.73	395,745.84	417,165.71	452,089.91
11				
12				
13 Licenses, Permits and Fees	249,458.17	288,123.82	239,411.28	256,245.86
14 Use of Money and Property	-	-	-	5,151.55
15 Sales and Services	22,741.25	25,811.75	28,542.75	26,131.25
16 Other Revenue	40.00	-	-	-
17 Total Operating Revenue	272,239.42	313,935.57	267,954.03	287,528.66
18				
19 Personal Services and Benefits	93,461.24	97,248.42	102,214.29	106,508.66
20 Travel	4,437.01	3,976.02	3,404.42	3,374.15
21 Contractual Services	82,924.47	141,211.38	117,395.96	124,209.88
22 Supplies and Materials	23,072.64	22,434.19	15,686.49	25,588.28
23 Grants and Subsidies	-	-	-	665.00
24 Capital Outlay	5,200.00	-	1,833.00	8,080.00
25 Other Expense	600.00	520.00	6,000.00	-
26 Total Operating Expenditures/Expenses	209,695.36	265,390.01	246,534.16	268,425.97
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	62,544.06	48,545.56	21,419.87	19,102.69
33				
34 Beginning Fund Equity	273,846.67	336,390.73	395,745.84	417,165.71
35 Prior Period Adjustment	-	10,809.55	-	15,821.51
36 Ending Equity	336,390.73	395,745.84	417,165.71	452,089.91

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	95,250.48	81,893.34	148,342.16	119,812.64
2 Total Assets	95,250.48	81,893.34	148,342.16	119,812.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	95,250.48	81,893.34	148,342.16	119,812.64
9 Total Fund Equity	95,250.48	81,893.34	148,342.16	119,812.64
10 Total Liabilities and Fund Equity	95,250.48	81,893.34	148,342.16	119,812.64
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	14,080.14	12,967.96	160.52	3,799.08
20 Supplies and Materials	252.99	389.18	255.64	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	24,730.44
23 Total Operating Expenditures/Expenses	14,333.13	13,357.14	8,551.18	28,529.52
24				
25 Transfers In	-	-	75,000.00	-
26 Transfers Out	(292,861.00)	-	-	-
27 Net Transfers In (Out)	(292,861.00)	-	75,000.00	-
28				
29 Net Change	(307,194.13)	(13,357.14)	66,448.82	(28,529.52)
30				
31 Beginning Fund Equity	402,444.61	95,250.48	81,893.34	148,342.16
32 Ending Equity	95,250.48	81,893.34	148,342.16	119,812.64

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, John'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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
2 Total Assets	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
9 Total Fund Equity	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
10 Total Liabilities and Fund Equity	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
11				
12				
13 Licenses, Permits and Fees	222,433.88	112,515.42	129,504.49	213,758.87
14 Use of Money and Property	114,829.63	88,681.34	67,940.36	46,144.61
15 Total Operating Revenue	337,263.51	201,196.76	197,444.85	259,903.48
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	337,263.51	201,196.76	197,444.85	259,903.48
30				
31 Beginning Fund Equity	2,468,450.11	2,805,713.62	3,006,910.38	3,204,355.23
32 Ending Equity	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71

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.

Additional Information:

GOAC reviewed this fund on 10/22/13. Last time there was an outbreak that resulted in costs being incurred was FY2006 and prior to that in FY1996. Receives 10% of the vet inspection fees with 90% retained by veterinarian for their services. Also receives auction market license fee and payback of the veterinary medicine education tuition assistance as authorized by SDCL 13-49-20.10.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6503 - Board of Veterinary Medical Examiners

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	166,461.04	154,961.24	173,220.20	166,677.07
2 Total Assets	166,461.04	154,961.24	173,220.20	166,677.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	166,461.04	154,961.24	173,220.20	166,677.07
9 Total Fund Equity	166,461.04	154,961.24	173,220.20	166,677.07
10 Total Liabilities and Fund Equity	166,461.04	154,961.24	173,220.20	166,677.07
11				
12				
13 Licenses, Permits and Fees	69,345.00	21,287.68	66,105.00	30,120.00
14 Use of Money and Property	6,021.68	3,921.22	3,842.72	2,181.08
15 Sales and Services	2,200.00	3,000.00	2,500.00	2,800.00
16 Total Operating Revenue	77,566.68	28,208.90	72,447.72	35,101.08
17				
18 Personal Services and Benefits	710.49	775.08	775.08	775.08
19 Travel	2,043.48	2,217.37	2,627.65	2,196.00
20 Contractual Services	30,113.43	35,874.59	49,689.97	37,770.23
21 Supplies and Materials	935.88	841.66	1,096.06	902.90
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	33,803.28	39,708.70	54,188.76	41,644.21
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	43,763.40	(11,499.80)	18,258.96	(6,543.13)
31				
32 Beginning Fund Equity	122,697.64	166,461.04	154,961.24	173,220.20
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	166,461.04	154,961.24	173,220.20	166,677.07

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	98,473.38	109,313.23	90,574.41	98,374.91
2 Total Assets	98,473.38	109,313.23	90,574.41	98,374.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	98,473.38	109,313.23	90,574.41	98,374.91
9 Total Fund Equity	98,473.38	109,313.23	90,574.41	98,374.91
10 Total Liabilities and Fund Equity	98,473.38	109,313.23	90,574.41	98,374.91
11				
12				
13 Use of Money and Property	9,312.46	4,277.08	2,600.14	1,344.76
14 Sales and Services	29,996.35	40,615.90	72,658.63	54,993.34
15 Other Revenue	336.16	-	-	-
16 Total Operating Revenue	39,644.97	44,892.98	75,258.77	56,338.10
17				
18 Personal Services and Benefits	8,493.21	9,899.77	9,653.00	6,069.81
19 Travel	90.89	9.99	-	-
20 Contractual Services	38,957.26	9,072.66	11,801.94	9,174.20
21 Supplies and Materials	23,384.63	15,070.71	72,542.65	33,293.59
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	70,925.99	34,053.13	93,997.59	48,537.60
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(31,281.02)	10,839.85	(18,738.82)	7,800.50
31				
32 Beginning Fund Equity	129,754.40	98,473.38	109,313.23	90,574.41
33 Ending Equity	98,473.38	109,313.23	90,574.41	98,374.91

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	531,716.81	644,331.31	677,308.76	441,202.62
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	<u>556,681.81</u>	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	1,562.00	-	3,692.00	455.88
10 Unreserved Fund Balance	555,119.81	669,296.31	698,581.76	465,711.74
11 Total Fund Equity	<u>556,681.81</u>	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>
12 Total Liabilities and Fund Equity	<u>556,681.81</u>	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>
13				
14				
15 Licenses, Permits and Fees	1,016,320.50	1,050,312.46	1,167,179.77	1,143,333.11
16 Use of Money and Property	412,444.74	418,912.53	438,227.23	484,677.76
17 Sales and Services	442,669.93	513,007.69	576,407.43	585,664.57
18 Administering Programs	37,002.36	36,268.52	41,367.96	28,244.56
19 Other Revenue	295,939.93	241,894.71	271,827.27	248,966.08
20 Total Operating Revenue	<u>2,204,377.46</u>	<u>2,260,395.91</u>	<u>2,495,009.66</u>	<u>2,490,886.08</u>
21				
22 Personal Services and Benefits	659,540.03	664,924.27	680,782.79	802,970.12
23 Travel	7,005.30	6,738.33	4,039.83	4,858.77
24 Contractual Services	934,893.51	1,035,422.36	1,303,167.64	1,332,447.31
25 Supplies and Materials	290,033.58	282,543.91	408,438.32	436,084.78
26 Capital Outlay	36,322.61	102,058.87	9,611.05	96,573.80
27 Other Expense	33,814.89	56,093.67	55,767.99	54,057.44
28 Interest Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>1,961,609.92</u>	<u>2,147,781.41</u>	<u>2,461,807.62</u>	<u>2,726,992.22</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	242,767.54	112,614.50	33,202.04	(236,106.14)
36				
37 Beginning Fund Equity	311,036.57	556,681.81	669,296.31	702,273.76
38 Prior Period Adjustment	2,877.70	-	(224.59)	-
39 Ending Equity	<u>556,681.81</u>	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>

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

	FY2011	FY2012	FY2013	FY2014
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	584,517.82	1,322,588.00	1,097,343.04	997,647.00
2 Total Assets	584,517.82	1,322,588.00	1,097,343.04	997,647.00
3				
4 Accounts Payable	1,026.00	796.00	2,923.12	1,537.00
5 Total Liabilities	1,026.00	796.00	2,923.12	1,537.00
6				
7 Reserve for Encumbrances	1,849.29	695,635.67	8,961.00	19,606.00
8 Unreserved Fund Balance	581,642.53	626,156.33	1,085,458.92	976,504.00
9 Total Fund Equity	583,491.82	1,321,792.00	1,094,419.92	996,110.00
10 Total Liabilities and Fund Equity	584,517.82	1,322,588.00	1,097,343.04	997,647.00
11				
12				
13 Taxes	8,349,009.81	8,290,920.32	8,782,880.81	9,263,961.04
14 Use of Money and Property	78,993.42	60,047.83	54,907.03	39,315.03
15 Sales and Services	320,469.67	468,116.83	380,289.60	565,504.28
16 Administering Programs	-	-	-	-
17 Other Revenue	654.08	46.50	20,653.74	77,568.12
18 Total Operating Revenue	8,749,126.98	8,819,131.48	9,238,731.18	9,946,348.47
19				
20 Personal Services and Benefits	1,289,490.19	1,465,874.00	1,501,095.00	1,581,604.58
21 Travel	165,055.93	191,303.61	181,330.44	206,893.42
22 Contractual Services	9,545,813.87	8,775,366.30	10,227,446.56	10,540,350.71
23 Supplies and Materials	525,178.34	520,402.71	453,149.65	511,340.74
24 Grants and Subsidies	320,000.00	320,000.00	320,000.00	320,000.00
25 Capital Outlay	8,504.57	28,272.39	50,525.02	59,846.13
26 Total Operating Expenditures/Expenses	11,854,042.90	11,301,219.01	12,733,546.67	13,220,035.58
27				
28 Transfers In	3,224,025.64	3,220,387.71	3,298,850.45	3,175,377.19
29 Transfers Out	-	-	(31,407.04)	-
30 Net Transfers In (Out)	3,224,025.64	3,220,387.71	3,267,443.41	3,175,377.19
31				
32 Net Change	119,109.72	738,300.18	(227,372.08)	(98,309.92)
33				
34 Beginning Fund Equity	464,382.10	583,491.82	1,321,792.00	1,094,419.92
35 Ending Equity	583,491.82	1,321,792.00	1,094,419.92	996,110.00

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(27,234.01)	30,161.60	396,793.57	309,606.52
2 Total Assets	(27,234.01)	30,161.60	396,793.57	309,606.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	7,449.72	-	53.20	784.65
8 Unreserved Fund Balance	(34,683.73)	30,161.60	396,740.37	308,821.87
9 Total Fund Equity	(27,234.01)	30,161.60	396,793.57	309,606.52
10 Total Liabilities and Fund Equity	(27,234.01)	30,161.60	396,793.57	309,606.52
11				
12				
13 Taxes	335,278.91	517,554.97	548,497.36	578,542.46
14 Use of Money and Property	-	1,136.42	48.04	1,700.96
15 Sales and Services	578,689.10	731,409.23	1,039,423.49	709,618.91
16 Other Revenue	-	-	-	3,867.78
17 Total Operating Revenue	913,968.01	1,250,100.62	1,587,968.89	1,293,730.11
18				
19 Personal Services and Benefits	568,043.39	791,278.60	866,777.25	894,542.01
20 Travel	40,427.38	67,355.52	70,017.79	76,182.08
21 Contractual Services	283,008.88	335,357.74	313,514.88	398,331.90
22 Supplies and Materials	20,177.60	23,427.37	28,026.98	46,451.07
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	11,307.64	11,806.64	13,225.10	19,418.78
25 Interest Expense	482.87	314.27	3,685.57	847.91
26 Total Operating Expenditures/Expenses	923,447.76	1,229,540.14	1,295,247.57	1,435,773.75
27				
28 Transfers In	21,543.57	36,835.13	73,910.65	54,856.59
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	21,543.57	36,835.13	73,910.65	54,856.59
31				
32 Net Change	12,063.82	57,395.61	366,631.97	(87,187.05)
33				
34 Beginning Fund Equity	(39,297.83)	(27,234.01)	30,161.60	396,793.57
35 Ending Equity	(27,234.01)	30,161.60	396,793.57	309,606.52

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	229,147.23	182,041.50	165,412.24	162,024.05
2 Total Assets	229,147.23	182,041.50	165,412.24	162,024.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	5,749.00	-	-	-
8 Unreserved Fund Balance	223,398.23	182,041.50	165,412.24	162,024.05
9 Total Fund Equity	229,147.23	182,041.50	165,412.24	162,024.05
10 Total Liabilities and Fund Equity	229,147.23	182,041.50	165,412.24	162,024.05
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	276,803.90	155,739.41	163,658.25	206,212.89
15 Other Revenue	595.76	-	-	-
16 Total Operating Revenue	277,399.66	155,739.41	163,658.25	206,212.89
17				
18 Personal Services and Benefits	61,167.16	75,097.33	55,070.58	89,163.89
19 Travel	6,938.07	4,762.12	10,281.73	4,854.26
20 Contractual Services	164,428.97	63,199.06	78,706.28	76,257.67
21 Supplies and Materials	36,353.69	32,876.46	32,803.55	32,948.97
22 Grants and Subsidies	6,774.37	18,225.63	-	-
23 Capital Outlay	3,874.26	7,670.64	3,395.61	6,371.46
24 Other Expense	1,258.37	1,013.90	29.76	4.83
25 Total Operating Expenditures/Expenses	280,794.89	202,845.14	180,287.51	209,601.08
26				
27 Transfers In	25,000.00	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	25,000.00	-	-	-
30				
31 Net Change	21,604.77	(47,105.73)	(16,629.26)	(3,388.19)
32				
33 Beginning Fund Equity	207,542.46	229,147.23	182,041.50	165,412.24
34 Ending Equity	229,147.23	182,041.50	165,412.24	162,024.05

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	253,630.56	263,727.66	297,627.15	308,885.36
2 Total Assets	253,630.56	263,727.66	297,627.15	308,885.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,591.98	-	-	-
8 Unreserved Fund Balance	252,038.58	263,727.66	297,627.15	308,885.36
9 Total Fund Equity	253,630.56	263,727.66	297,627.15	308,885.36
10 Total Liabilities and Fund Equity	253,630.56	263,727.66	297,627.15	308,885.36
11				
12				
13 Taxes	699,618.20	660,788.42	700,294.13	738,654.27
14 Use of Money and Property	5,017.54	6,010.28	187.77	4,857.19
15 Other Revenue	50.00	50.00	50.00	1,050.00
16 Total Operating Revenue	704,685.74	666,848.70	700,531.90	744,561.46
17				
18 Personal Services and Benefits	176,979.22	187,494.17	198,436.50	215,612.16
19 Travel	12,320.02	11,628.62	11,966.09	15,090.46
20 Contractual Services	29,005.80	38,657.04	45,086.86	48,060.05
21 Supplies and Materials	6,269.50	7,187.84	35,121.38	10,666.22
22 Grants and Subsidies	273,515.65	394,293.33	390,363.79	436,295.41
23 Capital Outlay	-	17,490.60	17,064.83	-
24 Total Operating Expenditures/Expenses	498,090.19	656,751.60	698,039.45	725,724.30
25				
26 Transfers In	-	-	31,407.04	-
27 Transfers Out	-	-	-	(7,578.95)
28 Net Transfers In (Out)	-	-	31,407.04	(7,578.95)
29				
30 Net Change	206,595.55	10,097.10	33,899.49	11,258.21
31				
32 Beginning Fund Equity	47,035.01	253,630.56	263,727.66	297,627.15
33 Ending Equity	253,630.56	263,727.66	297,627.15	308,885.36

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. Included within this company would be the Art for State Buildings Fund established in SDCL 1-22-11 which would be funded from grants, gifts or other appropriations

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	419,659.09	384,585.86	373,909.17	365,979.01
2 Total Assets	419,659.09	384,585.86	373,909.17	365,979.01
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	419,659.09	384,585.86	373,909.17	365,979.01
9 Total Fund Equity	419,659.09	384,585.86	373,909.17	365,979.01
10 Total Liabilities and Fund Equity	419,659.09	384,585.86	373,909.17	365,979.01
11				
12				
13 Use of Money and Property	19,260.70	14,647.94	10,771.15	6,570.84
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	19,260.70	14,647.94	10,771.15	6,570.84
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	70,581.11	149,721.17	121,447.84	114,501.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	70,581.11	149,721.17	121,447.84	114,501.00
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	48,679.59	(35,073.23)	(10,676.69)	(7,930.16)
30				
31 Beginning Fund Equity	370,979.50	419,659.09	384,585.86	373,909.17
32 Ending Equity	419,659.09	384,585.86	373,909.17	365,979.01

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.



Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3121 - Game, Fish and Parks Administration

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	36,692.44	66,260.51	127,024.78	108,527.52
2 Total Assets	36,692.44	66,260.51	127,024.78	108,527.52
3				
4 Accounts Payable	12,992.22	4,416.01	7,766.01	12,586.01
5 Total Liabilities	12,992.22	4,416.01	7,766.01	12,586.01
6				
7 Reserve for Encumbrances	-	9,095.45	-	2,962.20
8 Unreserved Fund Equity	23,700.22	52,749.05	119,258.77	92,979.31
9 Total Fund Equity	23,700.22	61,844.50	119,258.77	95,941.51
10 Total Liabilities and Fund Equity	36,692.44	66,260.51	127,024.78	108,527.52
11				
12 Licenses, Permits and Fees	-	-	-	-
13 Sales and Services	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	9,655.01	180.05	43.00	-
17 Total Operating Revenue	9,655.01	180.05	43.00	-
18				
19 Personal Services and Benefits	1,563,299.61	1,539,513.47	1,511,017.89	1,599,757.84
20 Travel	51,900.30	54,829.76	69,834.05	69,725.76
21 Contractual Services	775,710.00	814,189.60	784,814.78	855,135.47
22 Supplies and Materials	292,492.24	294,692.77	276,686.09	226,680.43
23 Capital Outlay	42,500.94	28,588.26	37,908.82	9,688.30
24 Other Expense	-	-	7,185.00	2,998.00
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures	2,725,903.09	2,731,813.86	2,687,446.63	2,763,985.80
27				
28 Transfers In	2,543,476.39	3,093,608.00	3,206,804.33	3,305,004.00
29 Transfers Out	(375,037.00)	(323,829.91)	(461,986.43)	(525,255.38)
30 Net Transfers In (Out)	2,168,439.39	2,769,778.09	2,744,817.90	2,779,748.62
31				
32 Net Change	(547,808.69)	38,144.28	57,414.27	15,762.82
33				
33 Beginning Fund Balance	571,508.91	23,700.22	61,844.50	119,258.77
33 Prior Period Adjustment				(39,080.08)
33 Ending Fund Balance	23,700.22	61,844.50	119,258.77	95,941.51

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	11,609,840.00	9,599,052.59	6,397,732.43	8,297,719.71
2 Accounts Receivable	-	-	2,108.05	-
3 Total Assets	<u>11,609,840.00</u>	<u>9,599,052.59</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>
4				
5 Accounts Payable	-	99.25	-	-
6 Total Liabilities	<u>-</u>	<u>99.25</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,136,457.79	643,356.66	842,722.13	263,901.40
9 Unreserved Fund Equity	10,473,382.21	8,955,596.68	5,557,118.35	8,033,818.31
10 Total Fund Equity	<u>11,609,840.00</u>	<u>9,598,953.34</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>
11 Total Liabilities and Fund Equity	<u>11,609,840.00</u>	<u>9,599,052.59</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>
12				
13 Licenses, Permits and Fees	27,698,499.96	28,950,109.55	27,302,796.12	27,791,476.46
14 Fines, Forfeits and Penalties	-	-	2,788.00	-
15 Use of Money and Property	1,707,273.82	907,280.46	641,427.87	449,872.33
16 Sales and Services	282,736.11	205,905.30	123,141.71	243,822.73
17 Administering Programs	107,474.59	180,294.43	53,289.65	105,049.67
18 Other Revenue	249,073.63	281,906.62	587,045.73	820,366.38
19 Total Operating Revenue	<u>30,045,058.11</u>	<u>30,525,496.36</u>	<u>28,710,489.08</u>	<u>29,410,587.57</u>
20				
21 Personal Services and Benefits	11,503,829.08	11,923,595.25	12,569,468.67	12,292,656.65
22 Travel	397,741.80	469,666.80	489,637.28	491,002.40
23 Contractual Services	7,277,021.28	7,257,974.91	7,614,404.33	6,965,974.23
24 Supplies and Materials	2,752,803.86	2,517,807.91	2,510,945.66	1,848,460.58
25 Grants and Subsidies	423,611.03	426,084.14	370,458.25	260,259.25
26 Capital Outlay	9,369,584.08	5,327,908.47	3,480,156.75	1,604,535.69
27 Other Expense	14,635.15	10,922.32	22,209.81	8,064.78
28 Interest Expense	351.33	1,356.23	58.69	961.46
29 Insurance Claims	-	-	-	4,000.00
30 Total Operating Expenditures	<u>31,739,577.61</u>	<u>27,935,316.03</u>	<u>27,057,339.44</u>	<u>23,475,915.04</u>
31				
32 Transfers In	476,472.46	308,063.91	446,357.06	568,098.48
33 Transfers Out	(5,562,507.37)	(4,909,130.90)	(5,247,169.95)	(4,967,463.41)
34 Net Transfers In (Out)	<u>(5,086,034.91)</u>	<u>(4,601,066.99)</u>	<u>(4,800,812.89)</u>	<u>(4,399,364.93)</u>
35				
36 Net Change	(6,780,554.41)	(2,010,886.66)	(3,147,663.25)	1,535,307.60
37				
38 Beginning Fund Balance	18,390,394.41	11,609,840.00	9,598,953.34	6,399,840.48
39 Prior Period Adjustment	-	-	(51,449.61)	362,571.63
40 Ending Fund Balance	<u>11,609,840.00</u>	<u>9,598,953.34</u>	<u>6,399,840.48</u>	<u>8,297,719.71</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.

GOAC reviewed this fund on 9/24/13. The G,F&P Commission obligated and built up money for the outdoor campus in Rapid City. The Commission has recognized the volatility of the revenue and has established a policy to maintain a cash balance of \$10 million.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - HMC Natural Resources Restoration Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	258,817.14	267,439.19	273,640.72	277,697.27
2 Total Assets	258,817.14	267,439.19	273,640.72	277,697.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	258,817.14	267,439.19	273,640.72	277,697.27
9 Total Fund Equity	258,817.14	267,439.19	273,640.72	277,697.27
10 Total Liabilities and Fund Equity	258,817.14	267,439.19	273,640.72	277,697.27
11				
12 Use of Money and Property	12,112.39	8,622.05	6,201.53	4,056.55
13 Total Operating Revenue	12,112.39	8,622.05	6,201.53	4,056.55
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	12,112.39	8,622.05	6,201.53	4,056.55
28				
29 Beginning Fund Balance	246,704.75	258,817.14	267,439.19	273,640.72
30 Ending Fund Balance	258,817.14	267,439.19	273,640.72	277,697.27

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	242,242.80	168,957.47	39,912.41	122,995.80
2 Total Assets	242,242.80	168,957.47	39,912.41	122,995.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	10,000.00	-
8 Unreserved Fund Equity	242,242.80	168,957.47	29,912.41	122,995.80
9 Total Fund Equity	242,242.80	168,957.47	39,912.41	122,995.80
10 Total Liabilities and Fund Equity	242,242.80	168,957.47	39,912.41	122,995.80
11				
12 Licenses, Permits and Fees	302,146.07	302,759.23	309,846.80	295,628.73
13 Use of Money and Property	3,785.94	6,424.14	3,740.73	2,212.12
14 Sales and Services	1,028.00	4,915.00	8,135.50	3,737.00
15 Administering Programs	156,030.00	-	-	-
16 Other Revenue	29,975.95	800.50	10,500.00	-
17 Total Operating Revenue	492,965.96	314,898.87	332,223.03	301,577.85
18				
19 Personal Services and Benefits	611,254.11	616,644.71	640,599.14	713,396.83
20 Travel	22,645.82	23,121.07	27,648.19	21,601.24
21 Contractual Services	235,165.73	261,064.29	343,670.79	284,716.28
22 Supplies and Materials	65,898.01	35,646.30	54,064.51	42,606.16
23 Capital Outlay	30,247.03	3,560.97	9,227.99	2,253.30
24 Other Expense	-	-	430.00	2,034.25
25 Other Expense	-	-	-	-
26 Total Operating Expenditures	965,210.70	940,037.34	1,075,640.62	1,066,608.06
27				
28 Transfers In	609,413.80	584,292.14	650,702.46	895,321.60
29 Transfers Out	(32,801.00)	(32,439.00)	(36,329.93)	(47,208.00)
30 Net Transfers In (Out)	576,612.80	551,853.14	614,372.53	848,113.60
31				
32 Net Change	104,368.06	(73,285.33)	(129,045.06)	83,083.39
33				
34 Beginning Fund Balance	137,874.74	242,242.80	168,957.47	39,912.41
35 Ending Fund Balance	242,242.80	168,957.47	39,912.41	122,995.80

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	48,156.37	54,116.81	251,359.97	304,414.98
2 Total Assets	48,156.37	54,116.81	251,359.97	304,414.98
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	48,156.37	54,116.81	251,359.97	304,414.98
9 Total Fund Equity	48,156.37	54,116.81	251,359.97	304,414.98
10 Total Liabilities and Fund Equity	48,156.37	54,116.81	251,359.97	304,414.98
11				
12 Use of Money and Property	1,041.17	2,214.08	1,265.16	505.30
13 Other Revenue	207,086.10	500.00	272,450.00	420,180.00
14 Total Operating Revenue	208,127.27	2,714.08	273,715.16	420,685.30
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	1,000,215.07	1,114,557.64	1,166,915.00	772,123.69
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	1,439,316.19	-	125,000.00	309,400.00
22 Total Operating Expenditures	2,439,531.26	1,114,557.64	1,291,915.00	1,081,523.69
23				
24 Transfers In	2,250,000.00	1,150,000.00	1,250,000.00	752,121.40
25 Transfers Out	(26,470.00)	(32,196.00)	(34,557.00)	(38,228.00)
26 Net Transfers In (Out)	2,223,530.00	1,117,804.00	1,215,443.00	713,893.40
27				
28 Net Change	(7,873.99)	5,960.44	197,243.16	53,055.01
29				
30 Beginning Fund Balance	56,030.36	48,156.37	54,116.81	251,359.97
31 Ending Fund Balance	48,156.37	54,116.81	251,359.97	304,414.98

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,022,414.95	2,446,600.03	1,318,563.73	2,137,685.89
2 Total Assets	5,022,414.95	2,446,600.03	1,318,563.73	2,137,685.89
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	11,577.09	12,986.56	20,022.30	39,082.30
6 Total Liabilities	11,577.09	12,986.56	20,022.30	39,082.30
7				
8 Reserve for Encumbrances	155,397.52	100,880.52	266,765.13	2,117,151.52
9 Unreserved Fund Equity	4,855,440.34	2,332,732.95	1,031,776.30	(18,547.93)
10 Total Fund Equity	5,010,837.86	2,433,613.47	1,298,541.43	2,098,603.59
11 Total Liabilities and Fund Equity	5,022,414.95	2,446,600.03	1,318,563.73	2,137,685.89
12				
13 Taxes	1,538,529.55	1,526,919.74	1,636,221.80	1,498,081.20
14 Licenses, Permits and Fees	12,199,814.67	12,110,455.96	13,715,325.43	16,634,293.23
15 Use of Money and Property	548,470.22	438,785.30	805,298.14	336,524.05
16 Sales and Services	563,866.76	578,035.59	597,374.25	227.05
17 Administering Programs	81,428.66	71,375.11	133,506.37	323,842.18
18 Other Revenue	49,729.86	92,649.08	53,984.57	117,121.73
19 Total Operating Revenue	14,981,839.72	14,818,220.78	16,941,710.56	18,910,089.44
20				
21 Personal Services and Benefits	5,027,363.55	5,759,374.12	5,644,911.36	6,083,094.15
22 Travel	73,257.46	70,984.17	82,591.61	79,537.16
23 Contractual Services	4,511,517.32	4,606,193.20	5,004,297.19	5,086,524.53
24 Supplies and Materials	1,160,604.23	1,426,531.13	1,526,570.12	1,691,379.14
25 Grants and Subsidies	6,466.00	6,115.87	15,413.91	3,169.14
26 Capital Outlay	3,626,559.73	4,726,835.36	5,216,948.46	4,325,351.80
27 Other Expense	340,064.83	297,022.44	387,714.23	402,348.59
28 Interest Expense	78.05	3,621.08	495.54	566.88
29 Total Operating Expenditures	14,745,911.17	16,896,677.37	17,878,942.42	17,671,971.39
30				
31 Transfers In	127,803.98	160,000.00	330,000.00	257,886.73
32 Transfers Out	(1,313,129.91)	(658,767.80)	(527,840.18)	(660,979.20)
33 Net Transfers In (Out)	(1,185,325.93)	(498,767.80)	(197,840.18)	(403,092.47)
34				
35 Net Change	(949,397.38)	(2,577,224.39)	(1,135,072.04)	835,025.58
36				
37 Beginning Fund Balance	5,960,235.24	5,010,837.86	2,433,613.47	1,298,541.43
38 Prior Period Adjustment	-	-	-	(34,963.42)
39 Ending Fund Balance	5,010,837.86	2,433,613.47	1,298,541.43	2,098,603.59

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,224.92	510.67	17,643.68	121,277.02
2 Total Assets	1,224.92	510.67	17,643.68	121,277.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	1,224.92	510.67	17,643.68	121,277.02
9 Total Fund Equity	1,224.92	510.67	17,643.68	121,277.02
10 Total Liabilities and Fund Equity	1,224.92	510.67	17,643.68	121,277.02
11				
12 Use of Money and Property	1,188,688.65	1,222,797.03	1,220,353.57	1,260,336.23
13 Total Operating Revenue	1,188,688.65	1,222,797.03	1,220,353.57	1,260,336.23
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	319.50	149.10	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	183,125.45	15,490.00	-	-
21 Total Operating Expenditures	183,444.95	15,639.10	-	-
22				
23 Transfers In	-	223,000.00	-	50,000.00
24 Transfers Out	(1,232,313.44)	(1,430,872.18)	(1,203,220.56)	(1,247,891.11)
25 Net Transfers In (Out)	(1,232,313.44)	(1,207,872.18)	(1,203,220.56)	(1,197,891.11)
26				
27 Net Change	(227,069.74)	(714.25)	17,133.01	62,445.12
28				
29 Beginning Fund Balance	228,294.66	1,224.92	510.67	17,643.68
30 Prior Period Adjustment	-	-	-	41,188.22
31 Ending Fund Balance	1,224.92	510.67	17,643.68	121,277.02

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	712,144.18	676,131.28	662,640.42	642,693.89
2 Total Assets	712,144.18	676,131.28	662,640.42	642,693.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	712,144.18	676,131.28	662,640.42	642,693.89
9 Total Fund Equity	712,144.18	676,131.28	662,640.42	642,693.89
10 Total Liabilities and Fund Equity	712,144.18	676,131.28	662,640.42	642,693.89
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	33,673.45	23,987.10	16,509.14	10,053.47
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	33,673.45	23,987.10	16,509.14	10,053.47
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)	(30,000.00)
27 Net Transfers In (Out)	-	(60,000.00)	(30,000.00)	(30,000.00)
28				
29 Net Change	33,673.45	(36,012.90)	(13,490.86)	(19,946.53)
30				
31 Beginning Fund Balance	678,470.73	712,144.18	676,131.28	662,640.42
32 Ending Fund Balance	712,144.18	676,131.28	662,640.42	642,693.89

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,140,353.19	1,106,971.00	884,338.50	865,081.22
2 Total Assets	1,140,353.19	1,106,971.00	884,338.50	865,081.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	827.92	-	52,877.52
8 Unreserved Fund Equity	1,140,353.19	1,106,143.08	884,338.50	812,203.70
9 Total Fund Equity	1,140,353.19	1,106,971.00	884,338.50	865,081.22
10 Total Liabilities and Fund Equity	1,140,353.19	1,106,971.00	884,338.50	865,081.22
11				
12 Taxes	359,700.00	427,460.00	408,237.50	401,197.50
13 Licenses, Permits and Fees	521,004.99	487,311.55	478,814.27	474,943.39
14 Use of Money and Property	92,678.10	55,508.00	33,924.75	19,812.54
15 Sales and Services	21,735.00	6,382.50	11,364.00	25,865.92
16 Other Revenue	30,386.08	-	51,150.16	450.00
17 Total Operating Revenue	1,025,504.17	976,662.05	983,490.68	922,269.35
18				
19 Personal Services and Benefits	325,353.19	291,880.27	278,466.26	291,906.08
20 Travel	17,455.10	22,006.28	18,221.61	17,727.72
21 Contractual Services	152,921.48	113,822.13	122,974.78	112,045.35
22 Supplies and Materials	189,448.12	201,282.35	158,675.29	207,426.96
23 Grants and Subsidies	207,810.22	124,480.09	157,919.86	143,605.10
24 Capital Outlay	528,730.09	227,451.12	434,398.38	138,251.42
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures	1,421,718.20	980,922.24	1,170,656.18	910,962.63
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(36,835.00)	(29,122.00)	(35,467.00)	(30,564.00)
30 Net Transfers In (Out)	(36,835.00)	(29,122.00)	(35,467.00)	(30,564.00)
31				
32 Net Change	(433,049.03)	(33,382.19)	(222,632.50)	(19,257.28)
33				
34 Beginning Fund Balance	1,573,402.22	1,140,353.19	1,106,971.00	884,338.50
35 Ending Fund Balance	1,140,353.19	1,106,971.00	884,338.50	865,081.22

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 side of the state they are more grant and aid dollars to local snowmobile clubs who maintain the trails.



Tribal Relations

State Accounting System - Other Fund Balances

Company 3025 - Tribal Relations Other Fund

	FY2014
1 Cash Pooled with State Treasurer	<u>145,707.06</u>
2 Total Assets	<u>145,707.06</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>145,707.06</u>
9 Total Fund Equity	<u>145,707.06</u>
10 Total Liabilities and Fund Equity	<u>145,707.06</u>
11	
12	
13 Licenses, Permits and Fees	-
14 Use of Money and Property	-
15 Other Revenue	<u>145,400.00</u>
16 Total Operating Revenue	<u>145,400.00</u>
17	
18 Personal Services and Benefits	-
19 Travel	1,334.37
20 Contractual Services	180.00
21 Supplies and Materials	2,178.57
22 Grants and Subsidies	-
23 Capital Outlay	-
24 Total Operating Expenditures/Expenses	<u>3,692.94</u>
25	
26 Transfers In	4,000.00
27 Transfers Out	-
28 Net Transfers In (Out)	<u>4,000.00</u>
29	
30 Net Change	145,707.06
31	
32 Beginning Fund Equity	-
33 Ending Equity	<u>145,707.06</u>

Company: 3025

Company Name: Tribal Relations Other Fund

Fund Name: Tribal Relations Other Fund

Fund Type: Special Revenue

Purpose: Administratively created fund used by the Dept. of Tribal Relations.

Budget Information: Included in General Appropriations Bill.



Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - Crime Victims' Compensation Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,558.59	1,259.31	10,361.14	147,331.15
2 Total Assets	5,558.59	1,259.31	10,361.14	147,331.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,558.59	1,259.31	10,361.14	147,331.15
9 Total Fund Equity	5,558.59	1,259.31	10,361.14	147,331.15
10 Total Liabilities and Fund Equity	5,558.59	1,259.31	10,361.14	147,331.15
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	396,224.01	420,490.90	422,238.07	371,124.08
15 Use of Money and Property	16,349.68	2,027.15	-	-
16 Other Revenue	1,112.00	1,728.13	695.82	5,741.18
17 Total Operating Revenue	413,685.69	424,246.18	422,933.89	376,865.26
18				
19 Personal Services and Benefits	106,318.26	112,533.81	112,934.26	118,730.24
20 Travel	1,577.30	-	-	-
21 Contractual Services	12,422.39	11,324.18	9,817.73	11,758.95
22 Supplies and Materials	582.73	204.68	2,506.91	2,164.25
23 Grants and Subsidies	383,836.97	294,438.11	278,181.29	99,237.86
24 Capital Outlay	150.14	2,029.48	-	-
25 Interest Expense	-	-	2,656.98	655.75
26 Total Operating Expenditures/Expenses	504,887.79	420,530.26	406,097.17	232,547.05
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(8,659.94)	(8,015.20)	(7,734.89)	(7,348.20)
30 Net Transfers In (Out)	(8,659.94)	(8,015.20)	(7,734.89)	(7,348.20)
31				
32 Net Change	(99,862.04)	(4,299.28)	9,101.83	136,970.01
33				
34 Beginning Fund Equity	105,420.63	5,558.59	1,259.31	10,361.14
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	5,558.59	1,259.31	10,361.14	147,331.15

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	FY2014
1 Cash Pooled with State Treasurer	18,475.84	9,934.87	13,978.27
2 Total Assets	18,475.84	9,934.87	13,978.27
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	18,475.84	9,934.87	13,978.27
9 Total Fund Equity	18,475.84	9,934.87	13,978.27
10 Total Liabilities and Fund Equity	18,475.84	9,934.87	13,978.27
11			
12			
13 Administering Programs	160,943.09	92,459.03	128,043.40
14 Total Operating Revenue	160,943.09	92,459.03	128,043.40
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	124,000.00
21 Capital Outlay	-	-	-
22 Total Operating Expenditures/Expenses	174,000.00	101,000.00	124,000.00
23			
24 Transfers In	-	-	-
25 Transfers Out	-	-	-
26 Net Transfers In (Out)	-	-	-
27			
28 Net Change	(13,056.91)	(8,540.97)	4,043.40
29			
30 Beginning Fund Equity	-	-	9,934.87
31 Prior Period Adjustment	31,532.75	18,475.84	-
32 Ending Equity	18,475.84	9,934.87	13,978.27

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62
2 Total Assets	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,307.00	-	-	-
8 Unreserved Fund Balance	7,581,476.18	7,283,501.39	7,640,773.61	11,048,200.62
9 Total Fund Equity	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62
10 Total Liabilities and Fund Equity	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62
11				
12 Licenses, Permits and Fees	-	3,855.00	6,570.00	5,160.00
13 Fines, Forfeits and Penalties	-	270.75	-	-
14 Use of Money and Property	25,493.79	23,698.51	25,176.70	92,285.26
15 Sales and Services	-	90,289.18	44,584.00	52,479.45
16 Administering Programs	2,339,575.79	2,696,823.61	3,114,279.55	3,089,901.50
17 Other Revenue	777,763.92	1,981,889.80	2,234,781.63	2,275,745.84
18 Total Operating Revenue	3,142,833.50	4,796,826.85	5,425,391.88	5,515,572.05
19				
20 Personal Services and Benefits	1,408,152.38	2,211,580.44	2,623,814.84	2,725,931.28
21 Travel	2,369.79	23,910.25	26,400.91	69,212.53
22 Contractual Services	986,896.46	1,390,312.04	1,643,591.15	798,001.67
23 Supplies and Materials	48,278.78	46,053.46	7,487.64	8,259.56
24 Grants and Subsidies	1,898,653.01	1,653,245.61	910,698.98	732,774.07
25 Capital Outlay	520.54	158,928.27	45,363.30	88,675.61
26 Other Expense	-	2,154.73	-	-
27 Interest Expense	-	-	0.70	-
28 Total Operating Expenditures/Expenses	4,344,870.96	5,486,184.80	5,257,357.52	4,422,854.72
29				
30 Transfers In	-	124,762.58	189,237.86	2,253,668.80
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	124,762.58	189,237.86	2,253,668.80
33				
34 Net Change	(1,202,037.46)	(564,595.37)	357,272.22	3,346,386.13
35				
36 Beginning Fund Equity	8,798,433.01	7,584,783.18	7,283,501.39	7,640,773.61
37 Prior Period Adjustment	(11,612.37)	263,313.58	-	61,040.88
38 Ending Equity	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	106,316.05	75,981.56	52,763.87	43,172.16
2 Total Assets	106,316.05	75,981.56	52,763.87	43,172.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	106,316.05	75,981.56	52,763.87	43,172.16
9 Total Fund Equity	106,316.05	75,981.56	52,763.87	43,172.16
10 Total Liabilities and Fund Equity	106,316.05	75,981.56	52,763.87	43,172.16
11				
12				
13 Licenses, Permits and Fees	108,127.00	109,364.00	123,550.50	135,907.00
14 Use of Money and Property	6,951.49	4,084.86	2,242.01	992.07
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	115,078.49	113,448.86	125,792.51	136,899.07
17				
18 Personal Services and Benefits	73,883.94	78,223.79	81,956.18	89,763.71
19 Travel	6,980.04	9,043.94	9,106.19	5,795.01
20 Contractual Services	50,838.81	53,264.69	53,499.65	43,555.19
21 Supplies and Materials	4,666.73	3,250.93	3,783.68	7,249.48
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	664.50	127.39
24 Other Expense	75.00	-	-	-
25 Interest Expense	47.04	-	-	-
26 Total Operating Expenditures/Expenses	136,491.56	143,783.35	149,010.20	146,490.78
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(21,413.07)	(30,334.49)	(23,217.69)	(9,591.71)
33				
34 Beginning Fund Equity	127,729.12	106,316.05	75,981.56	52,763.87
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	106,316.05	75,981.56	52,763.87	43,172.16

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	83,864.21	84,139.51	87,640.90	88,057.32
2 Total Assets	83,864.21	84,139.51	87,640.90	88,057.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	83,864.21	84,139.51	87,640.90	88,057.32
9 Total Fund Equity	83,864.21	84,139.51	87,640.90	88,057.32
10 Total Liabilities and Fund Equity	83,864.21	84,139.51	87,640.90	88,057.32
11				
12				
13 Licenses, Permits and Fees	71,220.00	74,635.00	78,970.00	79,400.00
14 Use of Money and Property	4,516.13	3,132.06	2,142.22	1,381.44
15 Other Revenue	3,760.00	3,665.00	3,615.00	3,842.00
16 Total Operating Revenue	79,496.13	81,432.06	84,727.22	84,623.44
17				
18 Personal Services and Benefits	2,979.72	2,527.43	1,751.13	1,360.29
19 Travel	17,389.91	9,923.84	7,636.12	5,634.36
20 Contractual Services	58,641.13	65,984.97	71,814.98	75,736.10
21 Supplies and Materials	2,594.84	2,720.52	23.60	1,219.47
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	256.80
24 Total Operating Expenditures/Expenses	81,605.60	81,156.76	81,225.83	84,207.02
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(2,109.47)	275.30	3,501.39	416.42
31				
32 Beginning Fund Equity	85,973.68	83,864.21	84,139.51	87,640.90
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	83,864.21	84,139.51	87,640.90	88,057.32

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	56,113.24	46,758.47	35,669.63	50,544.49
2 Total Assets	56,113.24	46,758.47	35,669.63	50,544.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	56,113.24	46,758.47	35,669.63	50,544.49
9 Total Fund Equity	56,113.24	46,758.47	35,669.63	50,544.49
10 Total Liabilities and Fund Equity	56,113.24	46,758.47	35,669.63	50,544.49
11				
12				
13 Licenses, Permits and Fees	41,750.00	42,383.96	41,650.00	62,960.00
14 Use of Money and Property	3,249.15	1,688.71	925.36	446.98
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	44,999.15	44,072.67	42,575.36	63,406.98
17				
18 Personal Services and Benefits	1,357.08	1,163.31	969.54	1,033.44
19 Travel	6,508.80	5,453.93	3,417.19	2,539.86
20 Contractual Services	51,419.20	45,131.78	48,595.05	44,196.67
21 Supplies and Materials	1,213.88	1,670.26	682.42	762.15
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	8.16	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	60,498.96	53,427.44	53,664.20	48,532.12
26				
27 Transfers In	4,230.00	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	4,230.00	-	-	-
30				
31 Net Change	(11,269.81)	(9,354.77)	(11,088.84)	14,874.86
32				
33 Beginning Fund Equity	67,383.05	56,113.24	46,758.47	35,669.63
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	56,113.24	46,758.47	35,669.63	50,544.49

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	95,246.78	108,042.45	109,933.03	128,014.94
2 Total Assets	95,246.78	108,042.45	109,933.03	128,014.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	95,246.78	108,042.45	109,933.03	128,014.94
9 Total Fund Equity	95,246.78	108,042.45	109,933.03	128,014.94
10 Total Liabilities and Fund Equity	95,246.78	108,042.45	109,933.03	128,014.94
11				
12				
13 Licenses, Permits and Fees	95,595.00	98,258.28	69,835.00	89,190.00
14 Use of Money and Property	3,699.32	2,968.05	2,382.61	1,629.89
15 Total Operating Revenue	99,294.32	101,226.33	72,217.61	90,819.89
16				
17 Personal Services and Benefits	-	452.82	-	1,034.82
18 Travel	3,167.37	5,136.98	2,796.95	1,451.18
19 Contractual Services	80,446.53	78,592.66	65,772.87	67,832.93
20 Supplies and Materials	4,252.00	4,248.20	1,757.21	2,419.05
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	150.27	-	-	-
23 Other Expense	200.00	-	-	-
24 Total Operating Expenditures/Expenses	88,216.17	88,430.66	70,327.03	72,737.98
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(4,230.00)	-	-	-
28 Net Transfers In (Out)	(4,230.00)	-	-	-
29				
30 Net Change	6,848.15	12,795.67	1,890.58	18,081.91
31				
32 Beginning Fund Equity	88,398.63	95,246.78	108,042.45	109,933.03
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	95,246.78	108,042.45	109,933.03	128,014.94

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	8,034,639.94	4,120,400.67	6,000,037.89	7,958,464.89
2 Total Assets	8,034,639.94	4,120,400.67	6,000,037.89	7,958,464.89
3				
4 Accrued Liabilities	38,918.17	-	-	-
5 Other Liabilities	7,995,721.77	4,120,400.67	6,000,037.89	7,958,464.89
6 Total Liabilities	8,034,639.94	4,120,400.67	6,000,037.89	7,958,464.89

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	92,228.22	100,278.67	121,447.89	131,454.48
2 Total Assets	92,228.22	100,278.67	121,447.89	131,454.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	92,228.22	100,278.67	121,447.89	131,454.48
9 Total Fund Equity	92,228.22	100,278.67	121,447.89	131,454.48
10 Total Liabilities and Fund Equity	92,228.22	100,278.67	121,447.89	131,454.48
11				
12				
13 Use of Money and Property	6,073.82	4,958.22	1,848.20	1,629.89
14 Sales and Services	15,292.24	22,369.71	27,008.66	25,508.00
15 Administering Programs	-	-	-	-
16 Other Revenue	105.10	121.00	4,986.92	-
17 Total Operating Revenue	21,471.16	27,448.93	33,843.78	27,137.89
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	389.00	186.00	216.00	1,316.00
21 Contractual Services	5,514.99	5,112.70	4,450.60	5,152.26
22 Supplies and Materials	4,689.77	13,070.40	7,967.96	8,930.10
23 Grants and Subsidies	177.77	220.75	40.00	210.00
24 Capital Outlay	-	808.63	-	4,524.98
25 Total Operating Expenditures/Expenses	10,771.53	19,398.48	12,674.56	20,133.34
26				
27 Transfers In	2,082.50	-	-	2,578.95
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	2,082.50	-	-	2,578.95
30				
31 Net Change	12,782.13	8,050.45	21,169.22	9,583.50
32				
33 Beginning Fund Equity	79,446.09	92,228.22	100,278.67	121,447.89
34 Prior Period Adjustment	-	-	-	423.09
35 Ending Equity	92,228.22	100,278.67	121,447.89	131,454.48

Company: 8311

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	FY2014
1 Cash Pooled with State Treasurer	2,703.54	423.09	145.70
2 Total Assets	2,703.54	423.09	145.70
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	2,703.54	423.09	145.70
9 Total Fund Equity	2,703.54	423.09	145.70
10 Total Liabilities and Fund Equity	2,703.54	423.09	145.70
11			
12			
13 Use of Money and Property	-	-	-
14 Sales and Services	-	-	-
15 Other Revenue	2,703.54	423.09	160.20
16 Total Operating Revenue	2,703.54	423.09	160.20
17			
18 Personal Services and Benefits	-	-	-
19 Travel	-	-	-
20 Contractual Services	-	-	-
21 Supplies and Materials	-	-	-
22 Grants and Subsidies	-	-	14.50
23 Capital Outlay	-	-	-
24 Other Expense	-	2,703.54	-
25 Total Operating Expenditures/Expenses	-	2,703.54	14.50
26			
27 Transfers In	-	-	-
28 Transfers Out	-	-	-
29 Net Transfers In (Out)	-	-	-
30			
31 Net Change	2,703.54	(2,280.45)	145.70
32			
33 Beginning Fund Equity	-	2,703.54	423.09
34 Prior Period Adjustment	-	-	(423.09)
35 Ending Equity	2,703.54	423.09	145.70

Company: 8311

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	133,508.81	181,603.03	172,839.70	115,056.58
2 Total Assets	133,508.81	181,603.03	172,839.70	115,056.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,086.00	-	-	-
8 Unreserved Fund Balance	131,422.81	181,603.03	172,839.70	115,056.58
9 Total Fund Equity	133,508.81	181,603.03	172,839.70	115,056.58
10 Total Liabilities and Fund Equity	133,508.81	181,603.03	172,839.70	115,056.58
11				
12				
13 Use of Money and Property	5,343.52	4,656.90	4,054.76	2,505.06
14 Other Revenue	755,677.30	843,663.54	729,858.47	785,590.89
15 Total Operating Revenue	761,020.82	848,320.44	733,913.23	788,095.95
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	211.37	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	698,112.47	759,734.70	738,887.40	833,055.64
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	698,323.84	759,734.70	738,887.40	833,055.64
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	62,696.98	88,585.74	(4,974.17)	(44,959.69)
30				
31 Beginning Fund Equity	111,345.18	133,508.81	181,603.03	172,839.70
32 Prior Period Adjustment	(40,533.35)	(40,491.52)	(3,789.16)	(12,823.43)
33 Ending Equity	133,508.81	181,603.03	172,839.70	115,056.58

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	317,099.10	362,611.13	400,502.98	418,820.65
2 Total Assets	317,099.10	362,611.13	400,502.98	418,820.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	317,099.10	362,611.13	400,502.98	418,820.65
9 Total Fund Equity	317,099.10	362,611.13	400,502.98	418,820.65
10 Total Liabilities and Fund Equity	317,099.10	362,611.13	400,502.98	418,820.65
11				
12				
13 Licenses, Permits and Fees	140,249.00	124,205.00	112,959.67	89,734.00
14 Use of Money and Property	15,417.34	10,954.60	8,185.06	5,709.51
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	155,666.34	135,159.60	121,144.73	95,443.51
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	1,100.00	-
20 Contractual Services	16,887.95	29,475.63	17,387.30	24,310.18
21 Supplies and Materials	4,276.80	-	1,050.00	135.00
22 Grants and Subsidies	127,559.46	84,353.94	85,931.58	73,750.66
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	100.00	-
25 Total Operating Expenditures/Expenses	148,724.21	113,829.57	105,568.88	98,195.84
26				
27 Transfers In	23,928.00	24,182.00	22,316.00	21,070.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	23,928.00	24,182.00	22,316.00	21,070.00
30				
31 Net Change	30,870.13	45,512.03	37,891.85	18,317.67
32				
33 Beginning Fund Equity	286,228.97	317,099.10	362,611.13	400,502.98
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	317,099.10	362,611.13	400,502.98	418,820.65

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	3,353,487.95	3,861,080.61	4,556,130.64	4,511,617.74
2 Cash and Cash Equivalents	1,220.00	1,220.00	196,311.04	1,220.00
3 Total Assets	<u>3,354,707.95</u>	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	235,153.72	18,297.64	-	-
9 Unreserved Fund Balance	3,119,554.23	3,844,002.97	4,752,441.68	4,512,837.74
10 Total Fund Equity	<u>3,354,707.95</u>	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>
11 Total Liabilities and Fund Equity	<u>3,354,707.95</u>	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>
12				
13				
14 Taxes	-	14,772.30	8,646.63	2,623.50
15 Licenses, Permits and Fees	7,566,351.32	8,125,357.47	8,560,969.82	9,123,176.10
16 Fines, Forfeits and Penalties	-	125.00	500.00	750.00
17 Use of Money and Property	-	-	-	-
18 Sales and Services	-	10.50	658.28	35,078.10
19 Administering Programs	14,340,493.71	14,443,829.44	15,543,004.00	19,454,337.11
20 Other Revenue	877,153.71	971,745.00	1,497,078.01	1,511,011.97
21 Total Operating Revenue	<u>22,783,998.74</u>	<u>23,555,839.71</u>	<u>25,610,856.74</u>	<u>30,126,976.78</u>
22				
23 Personal Services and Benefits	6,232,092.30	6,537,897.37	7,051,232.20	7,613,973.31
24 Travel	91,201.77	133,192.88	109,564.82	97,296.39
25 Contractual Services	2,053,344.02	2,039,255.36	2,722,977.90	3,519,818.56
26 Supplies and Materials	872,852.47	922,626.13	1,068,152.06	1,064,526.24
27 Grants and Subsidies	11,742,288.84	12,524,966.74	12,764,255.32	17,041,908.16
28 Capital Outlay	404,357.52	207,001.71	120,324.21	166,523.73
29 Other Expense	-	-	-	7,650.00
30 Interest Expense	-	10.74	-	20.86
31 Total Operating Expenditures/Expenses	<u>21,396,136.92</u>	<u>22,364,950.93</u>	<u>23,836,506.51</u>	<u>29,511,717.25</u>
32				
33 Transfers In	448.23	36,426.93	19,940.51	14,317.66
34 Transfers Out	(1,284,939.29)	(719,723.05)	(904,149.67)	(869,181.13)
35 Net Transfers In (Out)	<u>(1,284,491.06)</u>	<u>(683,296.12)</u>	<u>(884,209.16)</u>	<u>(854,863.47)</u>
36				
37 Net Change	103,370.76	507,592.66	890,141.07	(239,603.94)
38				
39 Beginning Fund Equity	3,251,337.19	3,354,707.95	3,862,300.61	4,752,441.68
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	<u>3,354,707.95</u>	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01
2 Total Assets	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	965,913.63	517,454.60	150,000.00	465,569.25
9 Unreserved Fund Balance	66,767.90	112,526.97	1,106,982.10	1,220,951.76
10 Total Fund Equity	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01
11 Total Liabilities and Fund Equity	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01
12				
13				
14 Taxes	27,844,199.79	5,000,000.00	5,000,000.00	5,000,000.00
15 Use of Money and Property	84,065.47	36,359.16	26,164.03	12,941.65
16 Other Revenue	-	219.00	-	543.86
17 Total Operating Revenue	27,928,265.26	5,036,578.16	5,026,164.03	5,013,485.51
18				
19 Personal Services and Benefits	74,094.82	75,549.48	53,229.04	35,155.96
20 Travel	4,353.01	1,099.80	852.98	2,714.63
21 Contractual Services	2,854,316.55	3,183,897.59	3,820,061.93	3,792,240.29
22 Supplies and Materials	490,434.65	547,606.29	205,788.54	180,860.20
23 Grants and Subsidies	140,905.00	583,210.00	286,400.00	555,410.00
24 Capital Outlay	1,155.43	3,610.60	-	3,364.59
25 Total Operating Expenditures/Expenses	3,565,259.46	4,394,973.76	4,366,332.49	4,569,745.67
26				
27 Transfers In	-	-	1,000,000.00	-
28 Transfers Out	(24,380,949.76)	(1,044,304.36)	(1,032,831.01)	(14,200.93)
29 Net Transfers In (Out)	(24,380,949.76)	(1,044,304.36)	(32,831.01)	(14,200.93)
30				
31 Net Change	(17,943.96)	(402,699.96)	627,000.53	429,538.91
32				
33 Beginning Fund Equity	1,050,625.49	1,032,681.53	629,981.57	1,256,982.10
34 Ending Equity	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	836,942.66	1,133,759.92	1,105,530.82	778,267.00
2 Total Assets	836,942.66	1,133,759.92	1,105,530.82	778,267.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	836,942.66	1,133,759.92	1,105,530.82	778,267.00
9 Total Fund Equity	836,942.66	1,133,759.92	1,105,530.82	778,267.00
10 Total Liabilities and Fund Equity	836,942.66	1,133,759.92	1,105,530.82	778,267.00
11				
12				
13 Licenses, Permits and Fees	2,814,548.86	3,151,677.59	2,998,208.90	2,828,290.33
14 Use of Money and Property	46,696.65	32,949.17	20,575.27	13,743.64
15 Other Revenue	1,359.00	-	-	2,641.82
16 Total Operating Revenue	2,862,604.51	3,184,626.76	3,018,784.17	2,844,675.79
17				
18 Personal Services and Benefits	1,089,211.41	1,129,096.17	1,161,269.48	1,268,983.42
19 Travel	12,781.93	9,373.59	10,785.43	14,140.76
20 Contractual Services	830,497.51	797,683.56	876,673.20	830,286.55
21 Supplies and Materials	1,021,045.93	933,808.50	996,786.83	1,047,550.32
22 Grants and Subsidies	-	21.00	76.47	637.50
23 Capital Outlay	51,052.27	15,639.68	368.16	8,321.58
24 Other Expense	-	2,187.00	1,053.70	2,005.68
25 Interest Expense	20.07	-	-	13.80
26 Total Operating Expenditures/Expenses	3,004,609.12	2,887,809.50	3,047,013.27	3,171,939.61
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(142,004.61)	296,817.26	(28,229.10)	(327,263.82)
33				
34 Beginning Fund Equity	974,391.03	836,942.66	1,133,759.92	1,105,530.82
35 Prior Period Adjustment	4,556.24	-	-	-
36 Ending Equity	836,942.66	1,133,759.92	1,105,530.82	778,267.00

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	346,527.72	318,460.71	566,457.73	637,042.78
2 Cash and Cash Equivalents	81,008.64	212,827.19	23,052.40	5,675.78
3 Accounts Receivable	-	(3,934.27)	-	-
4 Total Assets	<u>427,536.36</u>	<u>527,353.63</u>	<u>589,510.13</u>	<u>642,718.56</u>
5				
6 Accounts Payable	-	20,769.81	-	-
7 Total Liabilities	<u>-</u>	<u>20,769.81</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	427,536.36	506,583.82	589,510.13	642,718.56
11 Total Fund Equity	<u>427,536.36</u>	<u>506,583.82</u>	<u>589,510.13</u>	<u>642,718.56</u>
12 Total Liabilities and Fund Equity	<u>427,536.36</u>	<u>527,353.63</u>	<u>589,510.13</u>	<u>642,718.56</u>
13				
14				
15 Licenses, Permits and Fees	127,945.30	252,762.14	293,270.00	271,525.00
16 Use of Money and Property	23,944.19	14,060.02	8,826.32	6,497.93
17 Total Operating Revenue	<u>151,889.49</u>	<u>266,822.16</u>	<u>302,096.32</u>	<u>278,022.93</u>
18				
19 Personal Services and Benefits	3,681.63	3,294.09	2,260.65	1,614.75
20 Travel	20,032.71	24,822.56	16,575.62	15,183.14
21 Contractual Services	151,766.41	140,644.87	181,236.73	190,555.91
22 Supplies and Materials	12,876.37	11,500.18	12,169.51	10,519.20
23 Grants and Subsidies	-	7,000.00	6,500.00	6,500.00
24 Capital Outlay	-	-	-	-
25 Other Expense	-	513.00	427.50	441.50
26 Insurance Claims	73.02	-	-	-
27 Total Operating Expenditures/Expenses	<u>188,430.14</u>	<u>187,774.70</u>	<u>219,170.01</u>	<u>224,814.50</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	(36,540.65)	79,047.46	82,926.31	53,208.43
34				
35 Beginning Fund Equity	464,077.01	427,536.36	506,583.82	589,510.13
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>427,536.36</u>	<u>506,583.82</u>	<u>589,510.13</u>	<u>642,718.56</u>

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	FY2014
1 Cash Pooled with State Treasurer	(25,323.47)	72,799.85
2 Accounts Receivable	-	-
3 Total Assets	<u>(25,323.47)</u>	<u>72,799.85</u>
4		
5 Accounts Payable	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>
7		
8 Reserve for Encumbrances	-	-
9 Unreserved Fund Balance	(25,323.47)	72,799.85
10 Total Fund Equity	<u>(25,323.47)</u>	<u>72,799.85</u>
11 Total Liabilities and Fund Equity	<u>(25,323.47)</u>	<u>72,799.85</u>
12		
13		
14 Licenses, Permits and Fees	-	131,240.00
15 Sales and Services	-	50.00
16 Total Operating Revenue	<u>-</u>	<u>131,290.00</u>
17		
18 Personal Services and Benefits	453.20	0.69
19 Travel	2,696.94	1,261.67
20 Contractual Services	21,919.72	29,737.12
21 Supplies and Materials	253.61	1,855.34
22 Grants and Subsidies	-	-
23 Capital Outlay	-	189.59
24 Interest Expense	-	122.27
25 Total Operating Expenditures/Expenses	<u>25,323.47</u>	<u>33,166.68</u>
26		
27 Transfers In	-	-
28 Transfers Out	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>
30		
31 Net Change	(25,323.47)	98,123.32
32		
33 Beginning Fund Equity	-	(25,323.47)
34 Prior Period Adjustment	-	-
35 Ending Equity	<u>(25,323.47)</u>	<u>72,799.85</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	59,488.99	58,737.53	66,434.91	70,797.36
2 Total Assets	59,488.99	58,737.53	66,434.91	70,797.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	59,488.99	58,737.53	66,434.91	70,797.36
9 Total Fund Equity	59,488.99	58,737.53	66,434.91	70,797.36
10 Total Liabilities and Fund Equity	59,488.99	58,737.53	66,434.91	70,797.36
11				
12				
13 Licenses, Permits and Fees	27,700.00	20,150.00	28,100.00	26,560.00
14 Use of Money and Property	2,371.07	1,717.25	1,289.17	882.20
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	30,071.07	21,867.25	29,389.17	27,442.20
17				
18 Personal Services and Benefits	258.36	582.00	129.18	711.87
19 Travel	743.22	2,094.01	255.85	1,166.10
20 Contractual Services	18,741.16	19,619.62	20,781.34	20,554.08
21 Supplies and Materials	274.75	323.08	305.75	647.70
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	219.67	-
24 Interest Expense	0.03	-	-	-
25 Total Operating Expenditures/Expenses	20,017.52	22,618.71	21,691.79	23,079.75
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	10,053.55	(751.46)	7,697.38	4,362.45
32				
33 Beginning Fund Equity	49,435.44	59,488.99	58,737.53	66,434.91
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	59,488.99	58,737.53	66,434.91	70,797.36

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	161,661.31	177,562.98	191,221.23	116,845.96
2 Total Assets	161,661.31	177,562.98	191,221.23	116,845.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	161,661.31	177,562.98	191,221.23	116,845.96
9 Total Fund Equity	161,661.31	177,562.98	191,221.23	116,845.96
10 Total Liabilities and Fund Equity	161,661.31	177,562.98	191,221.23	116,845.96
11				
12				
13 Licenses, Permits and Fees	60,870.00	68,490.28	67,110.00	12,970.00
14 Fines, Forfeits and Penalties	-	-	3,295.00	75.00
15 Use of Money and Property	6,032.48	4,993.35	3,945.87	2,704.78
16 Sales and Services	-	-	175.00	650.00
17 Total Operating Revenue	66,902.48	73,483.63	74,525.87	16,399.78
18				
19 Personal Services and Benefits	1,293.87	2,458.56	974.37	1,164.00
20 Travel	1,777.71	4,828.53	2,176.20	3,012.98
21 Contractual Services	36,842.64	49,810.37	55,371.64	84,015.17
22 Supplies and Materials	68.94	34.50	2,036.74	2,582.90
23 Capital Outlay	-	-	308.67	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	39,983.16	57,131.96	60,867.62	90,775.05
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(450.00)	-	-
29 Net Transfers In (Out)	-	(450.00)	-	-
30				
31 Net Change	26,919.32	15,901.67	13,658.25	(74,375.27)
32				
33 Beginning Fund Equity	134,741.99	161,661.31	177,562.98	191,221.23
34 Ending Equity	161,661.31	177,562.98	191,221.23	116,845.96

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	811,908.00	826,600.54	865,447.42	864,472.61
2 Cash and Cash Equivalents	3,559.31	3,894.90	4,306.48	4,407.66
3 Total Assets	<u>815,467.31</u>	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	358.00	-	143.16	-
9 Unreserved Fund Balance	815,109.31	830,495.44	869,610.74	868,880.27
10 Total Fund Equity	<u>815,467.31</u>	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>
11 Total Liabilities and Fund Equity	<u>815,467.31</u>	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>
12				
13				
14 Licenses, Permits and Fees	873,255.76	904,632.17	945,447.52	1,039,187.70
15 Fines, Forfeits and Penalties	8,550.00	7,950.00	7,650.00	10,450.00
16 Use of Money and Property	36,414.83	26,288.24	19,323.52	12,275.48
17 Sales and Services	8,158.95	17,668.85	12,676.99	12,934.93
18 Administering Programs	123,196.81	100,063.99	81,843.63	75,038.44
19 Other Revenue	74,661.25	149,322.50	74,661.25	-
20 Total Operating Revenue	<u>1,124,237.60</u>	<u>1,205,925.75</u>	<u>1,141,602.91</u>	<u>1,149,886.55</u>
21				
22 Personal Services and Benefits	542,076.22	572,979.70	572,534.90	593,990.01
23 Travel	16,524.45	29,195.96	24,811.04	21,865.61
24 Contractual Services	359,832.02	483,993.07	430,402.69	474,073.58
25 Supplies and Materials	36,960.51	41,581.44	42,875.87	41,188.15
26 Grants and Subsidies	150,628.75	42,173.00	26,280.00	-
27 Capital Outlay	14,527.01	20,974.45	5,439.95	19,642.83
28 Other Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>1,120,548.96</u>	<u>1,190,897.62</u>	<u>1,102,344.45</u>	<u>1,150,760.18</u>
30				
31 Transfers In	26.90	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>26.90</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	3,715.54	15,028.13	39,258.46	(873.63)
36				
37 Beginning Fund Equity	811,751.77	815,467.31	830,495.44	869,753.90
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>815,467.31</u>	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	87,779.44	60,699.41	57,821.47	21,894.12
2 Total Assets	87,779.44	60,699.41	57,821.47	21,894.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	87,779.44	60,699.41	57,821.47	21,894.12
9 Total Fund Equity	87,779.44	60,699.41	57,821.47	21,894.12
10 Total Liabilities and Fund Equity	87,779.44	60,699.41	57,821.47	21,894.12
11				
12				
13 Licenses, Permits and Fees	37,700.00	5,800.00	39,225.00	5,900.00
14 Use of Money and Property	4,670.91	3,036.19	1,845.40	964.59
15 Sales and Services	-	-	-	-
16 Other Revenue	124.80	25.00	1,325.00	575.00
17 Total Operating Revenue	42,495.71	8,861.19	42,395.40	7,439.59
18				
19 Personal Services and Benefits	1,681.79	1,423.96	2,136.99	1,877.25
20 Travel	2,256.36	796.99	1,354.60	2,383.91
21 Contractual Services	30,881.18	33,720.27	40,401.45	38,588.92
22 Supplies and Materials	10.62	-	1,380.30	516.86
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	34,829.95	35,941.22	45,273.34	43,366.94
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(26.90)	-	-	-
29 Net Transfers In (Out)	(26.90)	-	-	-
30				
31 Net Change	7,638.86	(27,080.03)	(2,877.94)	(35,927.35)
32				
33 Beginning Fund Equity	80,140.58	87,779.44	60,699.41	57,821.47
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	87,779.44	60,699.41	57,821.47	21,894.12

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
2 Total Assets	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
9 Total Fund Equity	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
10 Total Liabilities and Fund Equity	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
11				
12				
13 Licenses, Permits and Fees	595,586.00	687,902.00	681,973.00	735,815.00
14 Fines, Forfeits and Penalties	960.00	1,150.00	1,425.00	675.00
15 Use of Money and Property	44,404.03	34,140.10	26,855.31	18,716.42
16 Sales and Services	-	2,700.00	15,300.00	-
17 Other Revenue	-	300.00	7.80	-
18 Total Operating Revenue	640,950.03	726,192.10	725,561.11	755,206.42
19				
20 Personal Services and Benefits	259,951.62	318,165.36	356,327.64	360,690.06
21 Travel	18,171.60	20,682.39	19,046.32	17,513.86
22 Contractual Services	229,702.73	234,325.89	250,128.04	336,100.42
23 Supplies and Materials	6,970.48	10,264.61	10,014.34	10,392.56
24 Grants and Subsidies	-	400.00	-	-
25 Capital Outlay	5,638.93	4,771.00	325.16	3,338.50
26 Total Operating Expenditures/Expenses	520,435.36	588,609.25	635,841.50	728,035.40
27				
28 Transfers In	-	-	-	1,650.00
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	1,650.00
31				
32 Net Change	120,514.67	137,582.85	89,719.61	28,821.02
33				
34 Beginning Fund Equity	930,667.63	1,051,182.30	1,188,765.15	1,278,484.76
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	177,217.50	212,745.65	234,971.61	251,667.22
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	177,217.50	212,745.65	234,971.61	251,667.22
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	177,217.50	212,745.65	234,971.61	251,667.22
10 Total Fund Equity	177,217.50	212,745.65	234,971.61	251,667.22
11 Total Liabilities and Fund Equity	177,217.50	212,745.65	234,971.61	251,667.22
12				
13				
14 Licenses, Permits and Fees	92,550.00	97,650.00	99,500.00	100,325.00
15 Use of Money and Property	7,782.17	5,951.81	4,658.48	3,342.26
16 Sales and Services	4,419.00	2,565.00	3,803.00	2,985.00
17 Total Operating Revenue	104,751.17	106,166.81	107,961.48	106,652.26
18				
19 Personal Services and Benefits	49,842.02	51,751.77	53,561.62	58,740.66
20 Travel	11,483.58	9,164.97	7,604.74	11,586.85
21 Contractual Services	27,952.67	7,178.44	21,953.21	15,174.04
22 Supplies and Materials	1,839.94	2,432.53	2,611.27	2,328.72
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	110.95	-	2,126.38
25 Interest Expense	-	-	4.68	-
26 Total Operating Expenditures/Expenses	91,118.21	70,638.66	85,735.52	89,956.65
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	13,632.96	35,528.15	22,225.96	16,695.61
33				
34 Beginning Fund Equity	163,584.54	177,217.50	212,745.65	234,971.61
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	177,217.50	212,745.65	234,971.61	251,667.22

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	43,520.95	60,182.45	71,955.48	85,509.33
2 Total Assets	43,520.95	60,182.45	71,955.48	85,509.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	43,520.95	60,182.45	71,955.48	85,509.33
9 Total Fund Equity	43,520.95	60,182.45	71,955.48	85,509.33
10 Total Liabilities and Fund Equity	43,520.95	60,182.45	71,955.48	85,509.33
11				
12				
13 Licenses, Permits and Fees	69,665.00	70,220.00	70,272.00	71,035.00
14 Use of Money and Property	1,085.49	1,273.53	1,238.93	1,012.15
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	70,750.49	71,493.53	71,510.93	72,047.15
17				
18 Personal Services and Benefits	7,341.90	6,065.19	8,344.21	5,876.76
19 Travel	3,728.00	4,141.02	4,676.49	4,589.11
20 Contractual Services	40,294.28	43,913.27	45,559.22	46,206.84
21 Supplies and Materials	740.07	712.55	938.31	1,275.10
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	219.67	545.49
24 Total Operating Expenditures/Expenses	52,104.25	54,832.03	59,737.90	58,493.30
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	18,646.24	16,661.50	11,773.03	13,553.85
31				
32 Beginning Fund Equity	24,874.71	43,520.95	60,182.45	71,955.48
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	43,520.95	60,182.45	71,955.48	85,509.33

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,446,266.58	1,883,933.80	2,379,527.30	2,653,139.40
2 Cash and Cash Equivalents	4,811.50	4,322.91	3,029.68	3,698.47
3 Total Assets	<u>1,451,078.08</u>	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	350.91	10,739.00
9 Unreserved Fund Balance	1,451,078.08	1,888,256.71	2,382,206.07	2,646,098.87
10 Total Fund Equity	<u>1,451,078.08</u>	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>
11 Total Liabilities and Fund Equity	<u>1,451,078.08</u>	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>
12				
13				
14 Licenses, Permits and Fees	944,581.00	990,830.00	1,049,814.00	1,054,695.00
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	62,758.13	43,776.21	37,093.75	30,177.73
17 Sales and Services	141,876.74	144,166.96	159,791.00	171,643.87
18 Total Operating Revenue	<u>1,149,215.87</u>	<u>1,178,773.17</u>	<u>1,246,698.75</u>	<u>1,256,516.60</u>
19				
20 Personal Services and Benefits	367,999.80	326,468.93	358,030.18	422,906.56
21 Travel	25,811.07	19,291.97	15,466.90	23,915.29
22 Contractual Services	391,470.03	362,981.20	343,361.75	394,346.43
23 Supplies and Materials	25,785.12	24,606.34	29,593.77	15,625.12
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	19,462.60	7,790.11	5,575.34	125,225.64
26 Other Expense	21,400.00	-	-	-
27 Interest Expense	82.83	455.99	370.54	274.74
28 Total Operating Expenditures/Expenses	<u>852,011.45</u>	<u>741,594.54</u>	<u>752,398.48</u>	<u>982,293.78</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	297,204.42	437,178.63	494,300.27	274,222.82
35				
36 Beginning Fund Equity	1,153,873.66	1,451,078.08	1,888,256.71	2,382,556.98
37 Prior Period Adjustment	-	-	-	58.07
38 Ending Equity	<u>1,451,078.08</u>	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	52,176.16	63,977.43	47,283.03	38,025.23
2 Total Assets	52,176.16	63,977.43	47,283.03	38,025.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	329.85
8 Unreserved Fund Balance	52,176.16	63,977.43	47,283.03	37,695.38
9 Total Fund Equity	52,176.16	63,977.43	47,283.03	38,025.23
10 Total Liabilities and Fund Equity	52,176.16	63,977.43	47,283.03	38,025.23
11				
12				
13 Licenses, Permits and Fees	48,153.51	51,021.45	50,972.25	51,321.90
14 Use of Money and Property	2,670.71	2,083.32	1,688.33	1,055.44
15 Sales and Services	-	-	-	1,732.06
16 Total Operating Revenue	50,824.22	53,104.77	52,660.58	54,109.40
17				
18 Personal Services and Benefits	520.83	1,035.51	775.77	775.08
19 Travel	825.93	1,003.73	1,268.00	996.35
20 Contractual Services	36,815.07	38,405.07	67,311.21	61,112.57
21 Supplies and Materials	95.99	9.39	-	483.20
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	849.80	-	-
24 Total Operating Expenditures/Expenses	38,257.82	41,303.50	69,354.98	63,367.20
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	12,566.40	11,801.27	(16,694.40)	(9,257.80)
31				
32 Beginning Fund Equity	39,609.76	52,176.16	63,977.43	47,283.03
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	52,176.16	63,977.43	47,283.03	38,025.23

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	37,727.32	39,314.18	38,055.05	38,343.45
2 Total Assets	37,727.32	39,314.18	38,055.05	38,343.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	37,727.32	39,314.18	38,055.05	38,343.45
9 Total Fund Equity	37,727.32	39,314.18	38,055.05	38,343.45
10 Total Liabilities and Fund Equity	37,727.32	39,314.18	38,055.05	38,343.45
11				
12				
13 Licenses, Permits and Fees	8,090.00	13,680.00	11,470.00	13,580.00
14 Use of Money and Property	1,943.02	1,263.32	842.12	537.15
15 Total Operating Revenue	10,033.02	14,943.32	12,312.12	14,117.15
16				
17 Personal Services and Benefits	195.15	-	-	-
18 Travel	331.14	-	-	-
19 Contractual Services	11,853.78	13,774.04	13,188.67	13,631.79
20 Supplies and Materials	112.85	32.42	162.92	196.96
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	219.66	-
23 Total Operating Expenditures/Expenses	12,492.92	13,806.46	13,571.25	13,828.75
24				
25 Transfers In	-	450.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	450.00	-	-
28				
29 Net Change	(2,459.90)	1,586.86	(1,259.13)	288.40
30				
31 Beginning Fund Equity	40,187.22	37,727.32	39,314.18	38,055.05
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	37,727.32	39,314.18	38,055.05	38,343.45

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Podiatry Examiners

Fund Type: Enterprise

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

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



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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
2 Total Assets	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
9 Total Fund Equity	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
10 Total Liabilities and Fund Equity	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
11				
12				
13 Fines, Forfeits and Penalties	1,259,263.61	1,843,681.91	1,745,209.68	1,394,459.38
14 Use of Money and Property	15,363.07	17,024.61	17,696.36	12,490.80
15 Total Operating Revenue	1,274,626.68	1,860,706.52	1,762,906.04	1,406,950.18
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	623,078.37	1,124,265.08	1,770,858.96	1,165,490.03
23 Total Operating Expenditures/Expenses	623,078.37	1,124,265.08	1,770,858.96	1,165,490.03
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(470,175.38)	(386,650.64)	-	(512,591.42)
27 Net Transfers In (Out)	(470,175.38)	(386,650.64)	-	(512,591.42)
28				
29 Net Change	181,372.93	349,790.80	(7,952.92)	(271,131.27)
30				
31 Beginning Fund Equity	885,579.70	1,066,952.63	1,416,743.43	1,408,790.51
32 Ending Equity	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,857.05	56,678.40	7,500.00	40,869.19
2 Total Assets	2,857.05	56,678.40	7,500.00	40,869.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,857.05	56,678.40	7,500.00	40,869.19
9 Total Fund Equity	2,857.05	56,678.40	7,500.00	40,869.19
10 Total Liabilities and Fund Equity	2,857.05	56,678.40	7,500.00	40,869.19
11				
12				
13 Licenses, Permits and Fees	13,700.15	63,982.00	16,404.02	47,474.05
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	13,700.15	63,982.00	16,404.02	47,474.05
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,043.24	3,282.80	1,732.23	3,621.78
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	1,428.00	28,333.00	3,478.00
24 Total Operating Expenditures/Expenses	1,043.24	4,710.80	30,065.23	7,099.78
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(10,544.11)	(5,449.85)	(35,517.19)	(7,005.08)
28 Net Transfers In (Out)	(10,544.11)	(5,449.85)	(35,517.19)	(7,005.08)
29				
30 Net Change	2,112.80	53,821.35	(49,178.40)	33,369.19
31				
32 Beginning Fund Equity	744.25	2,857.05	56,678.40	7,500.00
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	2,857.05	56,678.40	7,500.00	40,869.19

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

	FY2011	FY2012	FY2013	FY2014
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	2,078.03	-	-	82,701.66
8 Unreserved Fund Balance	172,921.97	175,000.00	175,000.00	92,298.34
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	8,166,982.00	9,309,032.70	8,774,219.62	9,995,073.74
14 Use of Money and Property	46,645.66	34,290.29	34,332.26	16,979.62
15 Sales and Services	-	-	-	-
16 Other Revenue	-	327.00	690.41	-
17 Total Operating Revenue	8,213,627.66	9,343,649.99	8,809,242.29	10,012,053.36
18				
19 Personal Services and Benefits	1,465,055.96	1,403,456.34	1,543,640.68	1,564,092.79
20 Travel	7,376.23	8,751.90	12,701.72	17,159.48
21 Contractual Services	199,710.17	251,458.31	216,619.00	273,428.96
22 Supplies and Materials	36,273.71	36,382.58	31,885.79	16,316.89
23 Capital Outlay	23,327.90	13,768.17	8,365.56	11,754.88
24 Other Expense	-	-	450.00	-
25 Total Operating Expenditures/Expenses	1,731,743.97	1,713,817.30	1,813,662.75	1,882,753.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(6,481,883.69)	(7,629,832.69)	(6,995,579.54)	(8,129,300.36)
29 Net Transfers In (Out)	(6,481,883.69)	(7,629,832.69)	(6,995,579.54)	(8,129,300.36)
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	193.38	39.72	(29.98)	30.40
2 Total Assets	193.38	39.72	(29.98)	30.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	193.38	39.72	(29.98)	30.40
9 Total Fund Equity	193.38	39.72	(29.98)	30.40
10 Total Liabilities and Fund Equity	193.38	39.72	(29.98)	30.40
11				
12				
13 Use of Money and Property	-	489.51	256.08	192.63
14 Other Revenue	31,027.69	30,300.00	30,000.00	30,000.00
15 Total Operating Revenue	31,027.69	30,789.51	30,256.08	30,192.63
16				
17 Personal Services and Benefits	-	1.38	3.13	-
18 Travel	651.11	699.84	518.36	115.20
19 Contractual Services	350.00	300.00	-	-
20 Supplies and Materials	4,826.58	4,666.89	4,529.15	4,742.05
21 Grants and Subsidies	25,200.00	25,275.00	25,275.00	25,275.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	31,027.69	30,943.11	30,325.64	30,132.25
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(0.06)	(0.14)	-
27 Net Transfers In (Out)	-	(0.06)	(0.14)	-
28				
29 Net Change	-	(153.66)	(69.70)	60.38
30				
31 Beginning Fund Equity	193.38	193.38	39.72	(29.98)
32 Ending Equity	193.38	39.72	(29.98)	30.40

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	48,867.11	41,302.84	75,192.24	69,309.68
2 Total Assets	48,867.11	41,302.84	75,192.24	69,309.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	48,867.11	41,302.84	75,192.24	69,309.68
9 Total Fund Equity	48,867.11	41,302.84	75,192.24	69,309.68
10 Total Liabilities and Fund Equity	48,867.11	41,302.84	75,192.24	69,309.68
11				
12				
13 Licenses, Permits and Fees	325.00	31,428.00	73,180.00	35,275.00
14 Use of Money and Property	1,185.95	1,621.28	829.99	946.28
15 Total Operating Revenue	1,510.95	33,049.28	74,009.99	36,221.28
16				
17 Personal Services and Benefits	39,679.50	38,309.56	38,370.88	40,472.77
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	39,679.50	38,843.63	38,370.88	40,472.77
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(1,769.92)	(1,749.71)	(1,631.07)
27 Net Transfers In (Out)	-	(1,769.92)	(1,749.71)	(1,631.07)
28				
29 Net Change	(38,168.55)	(7,564.27)	33,889.40	(5,882.56)
30				
31 Beginning Fund Equity	87,035.66	48,867.11	41,302.84	75,192.24
32 Ending Equity	48,867.11	41,302.84	75,192.24	69,309.68

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	191,994.71	173,189.93	132,065.77	101,678.30
2 Total Assets	191,994.71	173,189.93	132,065.77	101,678.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,304.72	-	-	748.00
8 Unreserved Fund Balance	190,689.99	173,189.93	132,065.77	100,930.30
9 Total Fund Equity	191,994.71	173,189.93	132,065.77	101,678.30
10 Total Liabilities and Fund Equity	191,994.71	173,189.93	132,065.77	101,678.30
11				
12				
13 Licenses, Permits and Fees	111,660.00	117,625.00	120,620.00	125,845.00
14 Fines, Forfeits and Penalties	6,425.00	5,475.00	2,700.00	10,130.00
15 Use of Money and Property	10,760.29	7,875.36	9,175.29	6,811.97
16 Sales and Services	7,300.00	6,250.00	4,850.00	7,350.00
17 Other Revenue	-	-	629.98	-
18 Total Operating Revenue	136,145.29	137,225.36	137,975.27	150,136.97
19				
20 Personal Services and Benefits	98,277.67	108,292.20	115,916.08	106,978.63
21 Travel	6,140.72	6,192.27	9,509.95	6,312.61
22 Contractual Services	18,954.16	27,891.19	39,314.96	54,131.65
23 Supplies and Materials	4,083.24	7,185.39	8,865.98	6,469.77
24 Capital Outlay	3,416.02	1,466.00	206.69	2,150.91
25 Total Operating Expenditures/Expenses	130,871.81	151,027.05	173,813.66	176,043.57
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(5,003.09)	(5,285.77)	(4,480.87)
29 Net Transfers In (Out)	-	(5,003.09)	(5,285.77)	(4,480.87)
30				
31 Net Change	5,273.48	(18,804.78)	(41,124.16)	(30,387.47)
32				
33 Beginning Fund Equity	186,721.23	191,994.71	173,189.93	132,065.77
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	191,994.71	173,189.93	132,065.77	101,678.30

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	FY2014
1 Cash Pooled with State Treasurer	87,000.00	165,134.02	220,712.17
2 Total Assets	87,000.00	165,134.02	220,712.17
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	87,000.00	165,134.02	220,712.17
9 Total Fund Equity	87,000.00	165,134.02	220,712.17
10 Total Liabilities and Fund Equity	87,000.00	165,134.02	220,712.17
11			
12			
13 Licenses, Permits and Fees	87,000.00	86,000.00	79,750.00
14 Fines, Forfeits and Penalties	-	50.00	-
15 Use of Money and Property	-	1,283.73	1,923.87
16 Total Operating Revenue	87,000.00	87,333.73	81,673.87
17			
18 Personal Services and Benefits	-	8,798.50	25,084.81
19 Travel	-	-	-
20 Contractual Services	-	-	-
21 Supplies and Materials	-	-	-
22 Capital Outlay	-	-	-
23 Insurance Claims	-	-	-
24 Total Operating Expenditures/Expenses	-	8,798.50	25,084.81
25			
26 Transfers In	-	-	-
27 Transfers Out	-	(401.21)	(1,010.91)
28 Net Transfers In (Out)	-	(401.21)	(1,010.91)
29			
30 Net Change	87,000.00	78,134.02	55,578.15
31			
32 Beginning Fund Equity	-	87,000.00	165,134.02
33 Ending Equity	87,000.00	165,134.02	220,712.17

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

	FY2011	FY2012	FY2013	FY2014
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	626.98	-	-	-
8 Unreserved Fund Balance	14,373.02	15,000.00	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	18,607,000.00	19,390,750.00	20,266,550.00	21,400,475.00
14 Licenses, Permits and Fees	12,485,950.00	12,740,337.50	12,675,650.00	13,748,500.25
15 Fines, Forfeits and Penalties	23,700.00	466,621.90	33,116.19	121,168.10
16 Use of Money and Property	140,549.19	160,725.47	78,897.42	77,650.35
17 Sales and Services	10,220.00	8,560.00	1,180.00	670.00
18 Other Revenue	-	589.90	30.18	-
19 Total Operating Revenue	31,267,419.19	32,767,584.77	33,055,423.79	35,348,463.70
20				
21 Personal Services and Benefits	298,118.22	372,591.40	379,139.97	368,957.88
22 Travel	4,658.30	1,868.08	1,605.66	2,391.63
23 Contractual Services	32,665.68	43,658.46	57,686.55	51,875.33
24 Supplies and Materials	14,269.98	5,031.16	5,124.00	2,641.93
25 Capital Outlay	4,740.81	4,148.59	2,565.60	1,100.22
26 Other Expense	-	-	1,900.00	1,900.00
27 Total Operating Expenditures/Expenses	354,452.99	427,297.69	448,021.78	428,866.99
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(30,912,966.20)	(32,340,287.08)	(32,607,402.01)	(34,919,596.71)
31 Net Transfers In (Out)	(30,912,966.20)	(32,340,287.08)	(32,607,402.01)	(34,919,596.71)
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	89,886.47	123,448.20	157,613.09	207,740.38
2 Total Assets	89,886.47	123,448.20	157,613.09	207,740.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	89,886.47	123,448.20	157,613.09	207,740.38
9 Total Fund Equity	89,886.47	123,448.20	157,613.09	207,740.38
10 Total Liabilities and Fund Equity	89,886.47	123,448.20	157,613.09	207,740.38
11				
12				
13 Licenses, Permits and Fees	53,000.00	54,021.50	57,004.34	68,720.72
14 Use of Money and Property	2,338.15	2,709.60	2,750.52	2,317.81
15 Sales and Services	-	635.00	880.00	2,430.00
16 Total Operating Revenue	55,338.15	57,366.10	60,634.86	73,468.53
17				
18 Personal Services and Benefits	13,759.05	15,567.57	17,119.55	15,943.62
19 Travel	1,765.00	2,907.48	3,138.78	1,945.41
20 Contractual Services	3,282.61	3,307.02	4,224.96	3,178.94
21 Supplies and Materials	647.07	1,395.58	1,169.55	1,598.15
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	19,453.73	23,177.65	25,652.84	22,666.12
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(626.72)	(817.13)	(675.12)
29 Net Transfers In (Out)	-	(626.72)	(817.13)	(675.12)
30				
31 Net Change	35,884.42	33,561.73	34,164.89	50,127.29
32				
33 Beginning Fund Equity	54,002.05	89,886.47	123,448.20	157,613.09
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	89,886.47	123,448.20	157,613.09	207,740.38

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	290,410.50	296,407.55	269,319.65	329,205.62
2 Total Assets	290,410.50	296,407.55	269,319.65	329,205.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	290,410.50	296,407.55	269,319.65	329,205.62
9 Total Fund Equity	290,410.50	296,407.55	269,319.65	329,205.62
10 Total Liabilities and Fund Equity	290,410.50	296,407.55	269,319.65	329,205.62
11				
12				
13 Licenses, Permits and Fees	270,532.10	269,002.88	247,095.80	306,648.40
14 Use of Money and Property	16,547.72	11,505.78	8,344.35	5,207.41
15 Other Revenue	707.43	2,355.00	700.00	1,488.63
16 Total Operating Revenue	287,787.25	282,863.66	256,140.15	313,344.44
17				
18 Personal Services and Benefits	117,284.36	123,500.11	120,089.61	111,247.94
19 Travel	15,158.61	13,093.88	16,766.47	13,216.10
20 Contractual Services	127,515.35	131,691.88	132,466.53	121,775.50
21 Supplies and Materials	6,345.67	2,762.78	5,868.62	2,736.15
22 Capital Outlay	5,447.17	-	2,325.17	-
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	271,751.16	271,048.65	277,516.40	248,975.69
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(5,796.09)	(5,817.96)	(5,711.65)	(4,482.78)
28 Net Transfers In (Out)	(5,796.09)	(5,817.96)	(5,711.65)	(4,482.78)
29				
30 Net Change	10,240.00	5,997.05	(27,087.90)	59,885.97
31				
32 Beginning Fund Equity	280,170.50	290,410.50	296,407.55	269,319.65
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	290,410.50	296,407.55	269,319.65	329,205.62

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	48,234.47	49,961.07	56,187.37	54,895.29
2 Total Assets	48,234.47	49,961.07	56,187.37	54,895.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	48,234.47	49,961.07	56,187.37	54,895.29
9 Total Fund Equity	48,234.47	49,961.07	56,187.37	54,895.29
10 Total Liabilities and Fund Equity	48,234.47	49,961.07	56,187.37	54,895.29
11				
12				
13 Licenses, Permits and Fees	29,258.00	22,912.00	27,331.00	21,780.00
14 Use of Money and Property	1,560.19	1,297.91	1,055.02	739.21
15 Total Operating Revenue	30,818.19	24,209.91	28,386.02	22,519.21
16				
17 Personal Services and Benefits	715.32	1,115.13	1,237.47	1,626.46
18 Travel	1,551.18	1,902.52	2,210.14	2,478.33
19 Contractual Services	17,800.62	19,426.11	18,655.66	19,631.77
20 Supplies and Materials	14.21	-	-	-
21 Capital Outlay	-	-	-	-
22 Other Expense	140.00	-	-	-
23 Total Operating Expenditures/Expenses	20,221.33	22,443.76	22,103.27	23,736.56
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(38.70)	(39.55)	(56.45)	(74.73)
27 Net Transfers In (Out)	(38.70)	(39.55)	(56.45)	(74.73)
28				
29 Net Change	10,558.16	1,726.60	6,226.30	(1,292.08)
30				
31 Beginning Fund Equity	37,676.31	48,234.47	49,961.07	56,187.37
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	48,234.47	49,961.07	56,187.37	54,895.29

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	FY2014
1 Cash Pooled with State Treasurer	95,000.00	56,764.70
2 Total Assets	<u>95,000.00</u>	<u>56,764.70</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	95,000.00	56,764.70
9 Total Fund Equity	<u>95,000.00</u>	<u>56,764.70</u>
10 Total Liabilities and Fund Equity	<u>95,000.00</u>	<u>56,764.70</u>
11		
12		
13 Licenses, Permits and Fees	-	-
14 Use of Money and Property	-	14.92
15 Total Operating Revenue	<u>-</u>	<u>14.92</u>
16		
17 Personal Services and Benefits	-	5,288.93
18 Travel	-	1,508.28
19 Contractual Services	-	31,222.94
20 Supplies and Materials	-	24.77
21 Capital Outlay	-	-
22 Other Expense	-	-
23 Total Operating Expenditures/Expenses	<u>-</u>	<u>38,044.92</u>
24		
25 Transfers In	95,000.00	-
26 Transfers Out	-	(205.30)
27 Net Transfers In (Out)	<u>95,000.00</u>	<u>(205.30)</u>
28		
29 Net Change	95,000.00	(38,235.30)
30		
31 Beginning Fund Equity	-	95,000.00
32 Ending Equity	<u>95,000.00</u>	<u>56,764.70</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	211,413.65	297,109.87	365,230.05	299,901.26
2 Total Assets	211,413.65	297,109.87	365,230.05	299,901.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	211,413.65	297,109.87	365,230.05	299,901.26
9 Total Fund Equity	211,413.65	297,109.87	365,230.05	299,901.26
10 Total Liabilities and Fund Equity	211,413.65	297,109.87	365,230.05	299,901.26
11				
12				
13 Licenses, Permits and Fees	216,049.00	221,446.00	224,333.00	228,473.00
14 Fines, Forfeits and Penalties	38,070.00	42,423.00	34,820.00	38,570.00
15 Use of Money and Property	5,100.65	5,383.99	5,444.46	4,617.99
16 Other Revenue	21,705.00	25,623.81	24,369.75	21,216.00
17 Total Operating Revenue	280,924.65	294,876.80	288,967.21	292,876.99
18				
19 Personal Services and Benefits	115,343.98	120,154.61	128,576.66	140,194.10
20 Travel	34,444.12	32,304.35	33,685.16	33,652.73
21 Contractual Services	37,685.59	41,003.55	39,955.95	167,309.85
22 Supplies and Materials	9,591.76	10,026.25	12,591.06	11,425.78
23 Capital Outlay	4,416.75	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	201,482.20	203,488.76	214,808.83	352,582.46
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,681.64)	(5,691.82)	(6,038.20)	(5,623.32)
29 Net Transfers In (Out)	(5,681.64)	(5,691.82)	(6,038.20)	(5,623.32)
30				
31 Net Change	73,760.81	85,696.22	68,120.18	(65,328.79)
32				
33 Beginning Fund Equity	137,652.84	211,413.65	297,109.87	365,230.05
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	211,413.65	297,109.87	365,230.05	299,901.26

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	761,163.37	879,914.73	967,212.90	1,178,257.32
2 Total Assets	761,163.37	879,914.73	967,212.90	1,178,257.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	761,163.37	879,914.73	967,212.90	1,178,257.32
9 Total Fund Equity	761,163.37	879,914.73	967,212.90	1,178,257.32
10 Total Liabilities and Fund Equity	761,163.37	879,914.73	967,212.90	1,178,257.32
11				
12				
13 Licenses, Permits and Fees	1,002,730.70	1,423,447.60	1,436,292.40	1,586,707.50
14 Fines, Forfeits and Penalties	21,350.00	9,000.00	33,440.00	20,378.00
15 Use of Money and Property	46,671.31	30,299.05	19,350.59	14,671.00
16 Sales and Services	2,251.87	349.82	360.01	484.62
17 Other Revenue	120.00	40.00	40.00	-
18 Total Operating Revenue	1,073,123.88	1,463,136.47	1,489,483.00	1,622,241.12
19				
20 Personal Services and Benefits	778,238.76	879,951.02	907,800.23	965,637.11
21 Travel	230,272.78	245,900.37	274,433.12	252,538.25
22 Contractual Services	145,492.29	142,686.50	140,348.35	114,333.36
23 Supplies and Materials	19,210.91	25,724.94	18,503.91	24,985.66
24 Capital Outlay	442.19	9,042.92	17,931.89	13,534.36
25 Other Expense	1,161.00	247.00	100.00	965.00
26 Total Operating Expenditures/Expenses	1,174,817.93	1,303,552.75	1,359,117.50	1,371,993.74
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(38,449.16)	(40,832.36)	(43,067.33)	(39,202.96)
30 Net Transfers In (Out)	(38,449.16)	(40,832.36)	(43,067.33)	(39,202.96)
31				
32 Net Change	(140,143.21)	118,751.36	87,298.17	211,044.42
33				
34 Beginning Fund Equity	901,306.58	761,163.37	879,914.73	967,212.90
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	761,163.37	879,914.73	967,212.90	1,178,257.32

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	139,290.22	128,159.06	107,458.95	94,413.57
2 Total Assets	139,290.22	128,159.06	107,458.95	94,413.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	5,726.00	-	-	-
8 Unreserved Fund Balance	133,564.22	128,159.06	107,458.95	94,413.57
9 Total Fund Equity	139,290.22	128,159.06	107,458.95	94,413.57
10 Total Liabilities and Fund Equity	139,290.22	128,159.06	107,458.95	94,413.57
11				
12				
13 Licenses, Permits and Fees	440,638.00	485,477.00	479,032.00	501,645.00
14 Use of Money and Property	9,299.72	4,935.11	3,413.19	2,044.26
15 Sales and Services	94,565.00	16,395.00	12,875.00	15,835.00
16 Other Revenue	26,183.80	894.00	240.00	159.00
17 Total Operating Revenue	570,686.52	507,701.11	495,560.19	519,683.26
18				
19 Personal Services and Benefits	328,332.73	348,601.73	351,890.99	378,484.41
20 Travel	75,352.64	77,382.94	82,787.82	75,079.93
21 Contractual Services	39,033.68	45,985.23	39,205.91	35,421.72
22 Supplies and Materials	91,628.38	21,349.57	22,794.39	25,522.02
23 Capital Outlay	2,871.90	8,366.00	1,917.48	1,517.00
24 Other Expense	4,869.60	816.30	1,025.25	1,381.30
25 Total Operating Expenditures/Expenses	542,088.93	502,501.77	499,621.84	517,406.38
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(16,255.72)	(16,330.50)	(16,638.46)	(15,322.26)
29 Net Transfers In (Out)	(16,255.72)	(16,330.50)	(16,638.46)	(15,322.26)
30				
31 Net Change	12,341.87	(11,131.16)	(20,700.11)	(13,045.38)
32				
33 Beginning Fund Equity	126,948.35	139,290.22	128,159.06	107,458.95
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	139,290.22	128,159.06	107,458.95	94,413.57

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	439,069.78	487,380.40	632,153.60	616,975.64
2 Total Assets	439,069.78	487,380.40	632,153.60	616,975.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	7,330.25
8 Unreserved Fund Balance	439,069.78	487,380.40	632,153.60	609,645.39
9 Total Fund Equity	439,069.78	487,380.40	632,153.60	616,975.64
10 Total Liabilities and Fund Equity	439,069.78	487,380.40	632,153.60	616,975.64
11				
12				
13 Licenses, Permits and Fees	344,483.00	266,207.00	362,790.00	275,059.00
14 Fines, Forfeits and Penalties	15,100.00	12,500.00	16,300.00	10,200.00
15 Use of Money and Property	15,230.90	12,516.09	10,452.78	8,019.40
16 Other Revenue	-	-	21,000.00	-
17 Total Operating Revenue	374,813.90	291,223.09	410,542.78	293,278.40
18				
19 Personal Services and Benefits	130,701.04	118,780.81	133,099.76	152,519.90
20 Travel	19,099.43	26,700.25	24,637.26	17,117.66
21 Contractual Services	78,196.78	83,302.95	81,988.45	125,217.08
22 Supplies and Materials	14,090.81	8,145.72	13,754.00	6,927.87
23 Capital Outlay	8,237.45	249.85	5,660.97	33.81
24 Other Expense	-	100.00	360.00	493.00
25 Total Operating Expenditures/Expenses	250,325.51	237,279.58	259,500.44	302,309.32
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(6,430.13)	(5,632.89)	(6,269.14)	(6,147.04)
29 Net Transfers In (Out)	(6,430.13)	(5,632.89)	(6,269.14)	(6,147.04)
30				
31 Net Change	118,058.26	48,310.62	144,773.20	(15,177.96)
32				
33 Beginning Fund Equity	321,011.52	439,069.78	487,380.40	632,153.60
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	439,069.78	487,380.40	632,153.60	616,975.64

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	517,917.42	470,788.37	405,863.03	399,226.95
2 Total Assets	517,917.42	470,788.37	405,863.03	399,226.95
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	23,635.00	-	-	203.92
9 Unreserved Fund Balance	494,282.42	470,788.37	405,863.03	399,023.03
10 Total Fund Equity	517,917.42	470,788.37	405,863.03	399,226.95
11 Total Liabilities and Fund Equity	517,917.42	470,788.37	405,863.03	399,226.95
12				
13				
14 Licenses, Permits and Fees	286,819.50	361,990.34	310,923.33	383,140.17
15 Fines, Forfeits and Penalties	5,100.00	14,200.00	16,350.00	12,350.00
16 Use of Money and Property	38,746.85	24,275.43	15,238.89	8,678.04
17 Sales and Services	9,188.00	9,103.00	12,695.00	12,571.00
18 Other Revenue	99,996.93	89,327.08	61,366.73	71,446.94
19 Total Operating Revenue	439,851.28	498,895.85	416,573.95	488,186.15
20				
21 Personal Services and Benefits	299,463.58	278,663.97	286,540.90	303,369.88
22 Travel	26,414.26	36,011.84	23,663.29	21,127.23
23 Contractual Services	193,526.73	179,645.39	136,792.30	131,578.47
24 Supplies and Materials	19,948.58	38,302.22	13,856.06	25,010.19
25 Capital Outlay	14,389.38	1,617.00	7,071.50	1,458.98
26 Total Operating Expenditures/Expenses	553,742.53	534,240.42	467,924.05	482,544.75
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(11,784.48)	(13,575.24)	(12,277.48)
30 Net Transfers In (Out)	-	(11,784.48)	(13,575.24)	(12,277.48)
31				
32 Net Change	(113,891.25)	(47,129.05)	(64,925.34)	(6,636.08)
33				
34 Beginning Fund Equity	631,808.67	517,917.42	470,788.37	405,863.03
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	517,917.42	470,788.37	405,863.03	399,226.95

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
2 Total Assets	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
9 Total Fund Equity	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
10 Total Liabilities and Fund Equity	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
11				
12				
13 Taxes	3,317,643.78	3,171,539.61	77,915.64	2,783,474.48
14 Use of Money and Property	95,528.98	38,832.55	48,052.35	36,633.77
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	3,413,172.76	3,210,372.16	125,967.99	2,820,108.25
17				
18 Personal Services and Benefits	16,181.51	19,125.47	23,641.10	21,439.68
19 Travel	-	-	-	-
20 Contractual Services	604.89	176.90	17.26	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	1,332,633.13	3,046,066.82	1,703,788.95	1,278,088.99
25 Total Operating Expenditures/Expenses	1,349,419.53	3,065,369.19	1,727,447.31	1,299,528.67
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(883.59)	(1,078.04)	(864.02)
29 Net Transfers In (Out)	-	(883.59)	(1,078.04)	(864.02)
30				
31 Net Change	2,063,753.23	144,119.38	(1,602,557.36)	1,519,715.56
32				
33 Beginning Fund Equity	736,949.88	2,800,703.11	2,944,822.49	1,342,265.13
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27
2 Total Assets	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	308.05	399.98	-	25,066.30
8 Unreserved Fund Balance	871,146.85	1,437,830.75	2,941,048.73	3,605,509.97
9 Total Fund Equity	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27
10 Total Liabilities and Fund Equity	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27
11				
12				
13 Licenses, Permits and Fees	2,154,378.20	2,245,822.70	2,604,689.19	2,831,352.60
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	14,348.20	21,146.35	26,554.24	38,387.68
16 Sales and Services	149,375.61	171,847.79	182,971.69	235,489.60
17 Other Revenue	-	5,502.20	1,001,635.60	15,109.73
18 Total Operating Revenue	2,318,102.01	2,444,319.04	3,815,850.72	3,120,339.61
19				
20 Personal Services and Benefits	1,430,264.57	1,435,639.48	1,684,798.68	1,855,943.04
21 Travel	153,422.42	141,769.09	180,283.48	165,997.31
22 Contractual Services	223,567.22	214,641.39	351,240.92	296,742.98
23 Supplies and Materials	17,131.22	20,250.02	21,591.37	17,758.65
24 Capital Outlay	47,602.64	4,366.54	33,008.64	26,580.67
25 Other Expense	-	-	800.00	-
26 Total Operating Expenditures/Expenses	1,871,988.07	1,816,666.52	2,271,723.09	2,363,022.65
27				
28 Transfers In	10,544.11	5,449.85	35,517.19	7,005.08
29 Transfers Out	-	(66,326.54)	(76,826.82)	(74,794.50)
30 Net Transfers In (Out)	10,544.11	(60,876.69)	(41,309.63)	(67,789.42)
31				
32 Net Change	456,658.05	566,775.83	1,502,818.00	689,527.54
33				
34 Beginning Fund Equity	414,796.85	871,454.90	1,438,230.73	2,941,048.73
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61
2 Total Assets	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61
9 Total Fund Equity	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61
10 Total Liabilities and Fund Equity	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61
11				
12				
13 Licenses, Permits and Fees	835,067.52	1,638,331.00	1,510,333.10	1,583,432.92
14 Use of Money and Property	7,213.69	3,728.72	582.68	0.31
15 Total Operating Revenue	842,281.21	1,642,059.72	1,510,915.78	1,583,433.23
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	670,889.47	707,819.42	575,179.93	774,390.66
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	670,889.47	707,819.42	575,179.93	774,390.66
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	171,391.74	934,240.30	935,735.85	809,042.57
30				
31 Beginning Fund Equity	55,670.15	227,061.89	1,161,302.19	2,097,038.04
32 Ending Equity	227,061.89	1,161,302.19	2,097,038.04	2,906,080.61

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	FY2014
1 Cash Pooled with State Treasurer	600.00	655.00	985.00
2 Total Assets	600.00	655.00	985.00
3			
4 Due to Other Governments	575.00	655.00	960.00
5 Other Liabilities	25.00	-	25.00
6 Total Liabilities	600.00	655.00	985.00

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,174,757.39	1,245,969.41	1,292,968.22	1,246,287.63
2 Total Assets	1,174,757.39	1,245,969.41	1,292,968.22	1,246,287.63
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	489,410.01	413,758.29	348,936.08	285,191.14
6 Other Liabilities	-	-	-	-
7 Total Liabilities	489,410.01	413,758.29	348,936.08	285,191.14
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	685,347.38	832,211.12	944,032.14	961,096.49
11 Total Fund Equity	685,347.38	832,211.12	944,032.14	961,096.49
12 Total Liabilities and Fund Equity	1,174,757.39	1,245,969.41	1,292,968.22	1,246,287.63
13				
14				
15 Licenses, Permits and Fees	-	-	500.00	2,250.00
16 Fines, Forfeits and Penalties	30,600.00	49,500.00	42,100.00	43,000.00
17 Use of Money and Property	54,667.89	38,602.55	28,057.11	18,486.74
18 Other Revenue	110,477.31	107,651.72	88,822.21	91,744.94
19 Total Operating Revenue	195,745.20	195,754.27	159,479.32	155,481.68
20				
21 Personal Services and Benefits	100,953.03	137,702.16	147,389.16	151,289.92
22 Travel	1,141.87	1,351.70	1,309.04	1,182.20
23 Contractual Services	163,715.12	100,401.61	82,566.59	163,591.71
24 Supplies and Materials	1,472.82	2,608.86	4,221.93	9,048.65
25 Grants and Subsidies	10,600.15	5,153.47	4,172.16	3,627.66
26 Capital Outlay	3,820.20	-	5,250.00	3,774.00
27 Other Expense	-	20.00	-	-
28 Insurance Claims	51,640.84	67,991.50	58,616.30	58,164.78
29 Total Operating Expenditures/Expenses	333,344.03	315,229.30	303,525.18	390,678.92
30				
31 Transfers In	276,425.00	272,615.00	262,878.00	266,998.00
32 Transfers Out	(16,319.80)	(6,276.23)	(7,011.12)	(14,736.41)
33 Net Transfers In (Out)	260,105.20	266,338.77	255,866.88	252,261.59
34				
35 Net Change	122,506.37	146,863.74	111,821.02	17,064.35
36				
37 Beginning Fund Equity	562,841.01	685,347.38	832,211.12	944,032.14
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	685,347.38	832,211.12	944,032.14	961,096.49

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

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	28,409,935.00	41,848,423.00	55,928,814.00	-
2 Accounts Receivable	2,009,148.00	1,970,756.00	1,529,962.00	-
3 Due From Other Funds	89,491.00	68,624.00	92,154.00	-
4 Due From Other Governments	480,554.00	377,804.00	212,057.00	-
5 Total Assets	30,989,128.00	44,265,607.00	57,762,987.00	-
6				
7 Accounts Payable	-	-	-	-
8 Due to Other Funds	845,585.00	433,944.00	169,685.00	-
9 Total Liabilities	845,585.00	433,944.00	169,685.00	-
10				
11 Restricted for Unemployment Compensation	30,143,543.00	43,831,663.00	57,593,302.00	-
12 Total Fund Equity	30,143,543.00	43,831,663.00	57,593,302.00	-
13 Total Liabilities and Fund Equity	30,989,128.00	44,265,607.00	57,762,987.00	-
14				
15				
Employer Contributions and Federal				
16 Assistance Payments	74,452,973.00	59,840,050.00	49,752,259.00	-
17 Total Operating Revenue	74,452,973.00	59,840,050.00	49,752,259.00	-
18				
19 Contractual Services	-	-	-	-
20 Unemployment Insurance Benefits	63,618,471.00	46,998,816.00	37,900,732.00	-
21 Total Operating Expenses	63,618,471.00	46,998,816.00	37,900,732.00	-
22				
23 Operating Income (Loss)	10,834,502.00	12,841,234.00	11,851,527.00	-
24				
25 Nonoperating Revenue:				
26 Investment Income	2,303,550.00	1,451,246.00	1,868,632.00	-
27				
28 Income (Loss) Before Transfers	13,138,052.00	14,292,480.00	13,720,159.00	-
29				
30 Transfers In	623,078.00	1,124,265.00	1,770,859.00	-
31 Transfers Out	(1,432,707.00)	(1,728,625.00)	(1,729,379.00)	-
32 Net Transfers In (Out)	(809,629.00)	(604,360.00)	41,480.00	-
33				
34 Net Change	12,328,423.00	13,688,120.00	13,761,639.00	-
35				
36 Beginning Fund Equity	17,815,120.00	30,143,543.00	43,831,663.00	-
37 Ending Equity	30,143,543.00	43,831,663.00	57,593,302.00	-

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 FY2014 are not yet available.

2010 Senate Bill 186 changed the unemployment insurance wage base and contribution rates.



South Dakota Retirement System
State Accounting System - Other Fund Balances
Company 3090 - SD Supplemental Retirement Admin

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	184,589.11	191,331.26	197,247.82	201,468.37
2 Total Assets	184,589.11	191,331.26	197,247.82	201,468.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	184,589.11	191,331.26	197,247.82	201,468.37
9 Total Fund Equity	184,589.11	191,331.26	197,247.82	201,468.37
10 Total Liabilities and Fund Equity	184,589.11	191,331.26	197,247.82	201,468.37
11				
12				
13 Use of Money and Property	8,868.24	6,742.15	5,916.56	4,220.55
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	8,868.24	6,742.15	5,916.56	4,220.55
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	8,868.24	6,742.15	5,916.56	4,220.55
29				
30 Beginning Fund Equity	175,720.87	184,589.11	191,331.26	197,247.82
31 Ending Equity	184,589.11	191,331.26	197,247.82	201,468.37

Company: 3090

Company Name: SD Supplemental Retirement Admin

Fund Name: SD Supplemental Retirement Admin

Fund Type: Special Revenue (participant investments are not reported in CAFR)

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	64,709.24	129,096.12	69,850.41	168,060.78
2 Total Assets	64,709.24	129,096.12	69,850.41	168,060.78
3				
4 Accounts Payable	64,709.24	129,096.12	69,850.41	168,060.78
5 Total Liabilities	64,709.24	129,096.12	69,850.41	168,060.78

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	6,682,591.54	4,089,702.50	6,354,371.58	2,526,538.61
2 Investments	6,985,779,674.40	7,257,950,761.03	7,541,479,568.80	8,049,304,505.11
3 Total Assets	<u>6,992,462,265.94</u>	<u>7,262,040,463.53</u>	<u>7,547,833,940.38</u>	<u>8,051,831,043.72</u>
4				
5 Accounts Payable	17,537.85	18,913.23	17,576.02	8,257.49
6 Total Liabilities	<u>17,537.85</u>	<u>18,913.23</u>	<u>17,576.02</u>	<u>8,257.49</u>
7				
8 Reserve for Encumbrances	148,447.83	200,103.78	198,489.66	513,297.72
9 Unreserved Fund Balance	6,992,296,280.26	7,261,821,446.52	7,547,617,874.70	8,051,309,488.51
10 Total Fund Equity	<u>6,992,444,728.09</u>	<u>7,262,021,550.30</u>	<u>7,547,816,364.36</u>	<u>8,051,822,786.23</u>
11 Total Liabilities and Fund Equity	<u>6,992,462,265.94</u>	<u>7,262,040,463.53</u>	<u>7,547,833,940.38</u>	<u>8,051,831,043.72</u>
12				
13				
14 Use of Money and Property	573,105,725.95	579,541,347.15	736,291,701.63	869,697,275.06
15 Sales and Services	-	808.39	-	-
16 Retirement Trust Revenue	197,734,369.56	199,900,941.94	202,139,302.87	211,590,872.90
17 Other Revenue	-	-	5,438.98	5,758.08
18 Total Operating Revenue	<u>770,840,095.51</u>	<u>779,443,097.48</u>	<u>938,436,443.48</u>	<u>1,081,293,906.04</u>
19				
20 Personal Services and Benefits	1,865,778.35	1,911,384.51	1,952,314.81	2,160,441.99
21 Travel	60,094.57	52,310.98	53,663.94	64,371.79
22 Contractual Services	41,868,365.43	48,053,831.27	34,846,969.22	34,254,968.41
23 Supplies and Materials	270,370.59	193,719.15	341,302.06	298,108.11
24 Capital Outlay	48,033.51	13,237.23	13,279.63	339,486.42
25 Other Expense	9,249.67	521.94	2,611.09	45,939.76
26 Retirement Payments	371,802,324.72	398,011,520.88	422,509,907.90	450,408,980.24
27 Loss on Investment Principal	117,088,434.63	61,629,749.31	192,921,580.77	142,841,707.44
28 Total Operating Expenditures/Expenses	<u>533,012,651.47</u>	<u>509,866,275.27</u>	<u>652,641,629.42</u>	<u>630,414,004.16</u>
29				
30 Transfers In	-	-	-	7,598,495.00
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,598,495.00</u>
33				
34 Net Change	237,827,444.04	269,576,822.21	285,794,814.06	458,478,396.88
35				
36 Beginning Fund Equity	6,754,617,284.05	6,992,444,728.09	7,262,021,550.30	7,547,816,364.36
37 Prior Period Adjustment	-	-	-	45,528,024.99
38 Ending Equity	<u>6,992,444,728.09</u>	<u>7,262,021,550.30</u>	<u>7,547,816,364.36</u>	<u>8,051,822,786.23</u>

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.

In FY2014 the Cement Plant Retirement Fund was merged into the SDRS Pension Fund. This is reflected in the \$45.5 million prior period adjustment. Additionally, \$7.6 million was received from the General Fund and shown as a transfer in.

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	44,324,881.36	44,036,720.80	45,528,024.99	-
2 Total Assets	44,324,881.36	44,036,720.80	45,528,024.99	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	44,324,881.36	44,036,720.80	45,528,024.99	-
8 Total Fund Equity	44,324,881.36	44,036,720.80	45,528,024.99	-
9 Total Liabilities and Fund Equity	44,324,881.36	44,036,720.80	45,528,024.99	-
10				
11				
12 Use of Money and Property	3,670,795.27	3,037,728.00	4,680,424.30	-
13 Total Operating Revenue	3,670,795.27	3,037,728.00	4,680,424.30	-
14				
15 Contractual Services	261,323.44	224,704.26	229,860.40	-
16 Retirement Payments	3,571,422.26	3,727,787.81	3,856,473.17	-
17 Loss on Investment Principal	718,573.96	408,288.30	1,102,786.54	-
18 Total Operating Expenditures/Expenses	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	3,167,826.65	(288,160.56)	1,491,304.19	-
25				
26 Beginning Fund Equity	41,157,054.71	44,324,881.36	44,036,720.80	45,528,024.99
27 Prior Period Adjustment	-	-	-	(45,528,024.99)
28 Ending Equity	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. Effective 4/1/14, the Cement Plant Retirement Fund was consolidated with the South Dakota Retirement system. This is reflected in the \$45.5 million prior period adjustment.

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. The last report was issued for FY2013.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	98,779,807.73	83,747,166.47	69,491,802.65	66,909,353.25
2 Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3 Accounts Receivable	1,699,401.46	2,826,133.70	2,797,563.55	597,850.56
4 Due From Other Funds	459.02	115,738.33	-	-
5 Loans and Notes Receivable	115,738.33	-	-	-
6 Total Assets	<u>100,596,256.54</u>	<u>86,689,888.50</u>	<u>72,290,216.20</u>	<u>67,508,053.81</u>
7				
8 Accounts Payable	50,144.38	264,957.03	111,431.27	10,360.50
9 Due to Other Funds	230.13	47.05	80.59	12.19
10 Deferred Revenue	-	2,016,814.80	2,016,814.80	2,016,814.80
11 Other Liabilities	675.00	675.00	675.00	675.00
12 Total Liabilities	<u>51,049.51</u>	<u>2,282,493.88</u>	<u>2,129,001.66</u>	<u>2,027,862.49</u>
13				
14 Reserve for Encumbrances	18,619,409.47	11,411,022.64	16,722,925.73	13,630,634.57
15 Unreserved Fund Balance	81,925,797.56	72,996,371.98	53,438,288.81	51,849,556.75
16 Total Fund Equity	<u>100,545,207.03</u>	<u>84,407,394.62</u>	<u>70,161,214.54</u>	<u>65,480,191.32</u>
17 Total Liabilities and Fund Equity	<u>100,596,256.54</u>	<u>86,689,888.50</u>	<u>72,290,216.20</u>	<u>67,508,053.81</u>
18				
19 Taxes	192,661,485.16	190,902,509.57	205,443,161.11	208,497,703.01
20 Licenses, Permits and Fees	4,887,524.25	5,367,933.88	5,113,625.52	5,050,206.20
21 Use of Money and Property	3,276,656.40	3,245,641.40	2,471,482.30	1,471,371.44
22 Sales and Services	2,271,333.53	528,623.50	419,948.53	508,079.04
23 Administering Programs	5,434,376.25	9,326,909.86	9,307,808.81	5,961,898.46
24 Other Revenue	2,855,996.40	3,073,313.46	3,192,160.49	4,868,375.82
25 Total Operating Revenue	<u>211,387,371.99</u>	<u>212,444,931.67</u>	<u>225,948,186.76</u>	<u>226,357,633.97</u>
26				
27 Personal Services and Benefits	57,221,470.50	55,337,341.40	58,449,816.98	62,636,697.32
28 Travel	1,574,598.52	1,741,714.74	1,749,564.10	1,762,385.22
29 Contractual Services	96,871,261.11	129,376,719.27	142,985,916.43	117,361,134.39
30 Supplies and Materials	23,468,441.96	23,606,712.43	22,422,868.97	24,852,246.15
31 Grants and Subsidies	966,913.48	974,796.55	1,024,502.36	917,229.68
32 Capital Outlay	18,719,621.70	22,816,716.97	21,144,822.94	29,356,028.86
33 Other Expense	-	-	-	-
34 Interest Expense	12,669.64	1,418.74	1,311.92	12,337.20
35 Insurance Claims	-	57,992.39	-	-
36 Total Operating Expenditures/Expenses	<u>198,834,976.91</u>	<u>233,913,412.49</u>	<u>247,778,803.70</u>	<u>236,898,058.82</u>
37				
38 Transfers In	9,436,398.08	8,933,323.51	11,591,463.95	9,968,833.06
39 Transfers Out	(3,704,921.34)	(3,602,655.10)	(4,007,027.09)	(4,088,625.10)
40 Net Transfers In (Out)	<u>5,731,476.74</u>	<u>5,330,668.41</u>	<u>7,584,436.86</u>	<u>5,880,207.96</u>
41				
42 Net Change	18,283,871.82	(16,137,812.41)	(14,246,180.08)	(4,660,216.89)
43				
44 Beginning Fund Equity	82,260,880.99	100,545,207.03	84,407,394.62	70,161,214.54
45 Prior Period Adjustment	454.22	-	-	(20,806.33)
46 Ending Fund Balance	<u>100,545,207.03</u>	<u>84,407,394.62</u>	<u>70,161,214.54</u>	<u>65,480,191.32</u>

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

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,988,203.32	6,622,762.62	5,002,623.36	4,647,548.14
2 Accounts Receivable	35,276.42	44,425.86	63,217.68	63,217.68
3 Advances to Other Funds	-	-	-	-
4 Total Assets	<u>6,023,479.74</u>	<u>6,667,188.48</u>	<u>5,065,841.04</u>	<u>4,710,765.82</u>
5				
6 Accounts Payable	1,399,952.62	1,883,510.31	561,039.70	21,807.40
7 Total Liabilities	<u>1,399,952.62</u>	<u>1,883,510.31</u>	<u>561,039.70</u>	<u>21,807.40</u>
8				
9 Reserve for Encumbrances	-	100,125.00	50,000.00	144,041.20
10 Unreserved Fund Balance	4,623,527.12	4,683,553.17	4,454,801.34	4,544,917.22
11 Total Fund Equity	<u>4,623,527.12</u>	<u>4,783,678.17</u>	<u>4,504,801.34</u>	<u>4,688,958.42</u>
12 Total Liabilities and Fund Equity	<u>6,023,479.74</u>	<u>6,667,188.48</u>	<u>5,065,841.04</u>	<u>4,710,765.82</u>
13				
14 Taxes	2,361,547.18	1,542,629.47	2,368,390.52	1,734,935.81
15 Licenses, Permits and Fees	48,806.60	55,448.31	52,751.00	59,778.75
16 Fines, Forfeits and Penalties	-	-	110.00	593.75
17 Use of Money and Property	416,922.53	217,431.09	137,827.49	70,712.90
18 Sales and Services	259.26	190.76	123.56	530.25
19 Administering Programs	-	31,300.16	19,580.90	-
20 Other Revenue	5,500.00	29,860.10	4,550.00	18,850.00
21 Total Operating Revenue	<u>2,833,035.57</u>	<u>1,876,859.89</u>	<u>2,583,333.47</u>	<u>1,885,401.46</u>
22				
23 Personal Services and Benefits	243,570.00	281,978.13	213,512.72	295,140.88
24 Travel	12,627.89	20,808.28	17,101.43	21,961.53
25 Contractual Services	1,677,852.71	1,395,301.24	2,590,277.19	1,840,560.59
26 Supplies and Materials	26,196.22	18,607.63	41,137.46	17,342.88
27 Grants and Subsidies	818.96	-	-	-
28 Capital Outlay	3,893.43	-	181.50	26,238.50
29 Other Expense	-	-	-	-
30 Interest Expense	-	13.56	-	-
31 Total Operating Expenditures/Expenses	<u>1,964,959.21</u>	<u>1,716,708.84</u>	<u>2,862,210.30</u>	<u>2,201,244.38</u>
32				
33 Transfers In	-	-	-	500,000.00
34 Transfers Out	<u>(1,500,000.00)</u>	-	-	-
35 Net Transfers In (Out)	<u>(1,500,000.00)</u>	-	-	<u>500,000.00</u>
36				
37 Net Change	(631,923.64)	160,151.05	(278,876.83)	184,157.08
38				
39 Beginning Fund Equity	5,235,807.12	4,623,527.12	4,783,678.17	4,504,801.34
40 Prior Period Adjustment	19,643.64	-	-	-
41 Ending Fund Balance	<u>4,623,527.12</u>	<u>4,783,678.17</u>	<u>4,504,801.34</u>	<u>4,688,958.42</u>

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 based upon the amount of aircraft fuel tax collected on retail sales of aircraft fuel sold at each eligible airport 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 \$2,033,581 to the state General Fund.

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

2014 Senate Bill 53 authorized the transfer of \$500,000 from the state General Fund to the State Aeronautics Fund.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3042 - Railroad Administration Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,985,913.12	2,069,551.54	1,671,220.90	1,120,079.43
2 Accounts Receivable	-	7,590.00	3,247.00	7,349.00
3 Total Assets	<u>2,985,913.12</u>	<u>2,077,141.54</u>	<u>1,674,467.90</u>	<u>1,127,428.43</u>
4				
5 Accounts Payable	-	-	-	-
6 Deferred Revenue	-	-	386,857.03	331,918.87
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>386,857.03</u>	<u>331,918.87</u>
8				
9 Reserve for Encumbrances	567,988.75	275,292.95	96,272.15	98,572.15
10 Unreserved Fund Balance	2,417,924.37	1,801,848.59	1,191,338.72	696,937.41
11 Total Fund Equity	<u>2,985,913.12</u>	<u>2,077,141.54</u>	<u>1,287,610.87</u>	<u>795,509.56</u>
12 Total Liabilities and Fund Equity	<u>2,985,913.12</u>	<u>2,077,141.54</u>	<u>1,674,467.90</u>	<u>1,127,428.43</u>
13				
14 Licenses, Permits and Fees	11,507.64	10,584.64	14,636.14	35,139.72
15 Use of Money and Property	275,246.26	220,812.46	187,442.71	131,304.29
16 Other Revenue	1,109.00	-	-	-
17 Total Operating Revenue	<u>287,862.90</u>	<u>231,397.10</u>	<u>202,078.85</u>	<u>166,444.01</u>
18				
19 Personal Services and Benefits	128,209.70	179,810.09	158,660.41	149,634.61
20 Travel	5,752.35	14,012.46	9,963.83	7,912.56
21 Contractual Services	278,184.81	942,166.80	433,446.08	654,747.13
22 Supplies and Materials	1,163.11	2,938.23	2,379.01	912.90
23 Capital Outlay	2,091.20	1,241.10	303.16	119.80
24 Total Operating Expenditures/Expenses	<u>415,401.17</u>	<u>1,140,168.68</u>	<u>604,752.49</u>	<u>813,327.00</u>
25				
26 Transfers In	-	-	-	127,312.60
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,312.60</u>
29				
30 Net Change	(127,538.27)	(908,771.58)	(402,673.64)	(519,570.39)
31				
32 Beginning Fund Equity	3,113,451.39	2,985,913.12	2,077,141.54	1,287,610.87
33 Prior Period Adjustment	-	-	(386,857.03)	27,469.08
34 Ending Fund Balance	<u>2,985,913.12</u>	<u>2,077,141.54</u>	<u>1,287,610.87</u>	<u>795,509.56</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	183,765.36	257,860.89	282,793.40	270,187.88
2 Total Assets	183,765.36	257,860.89	282,793.40	270,187.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	183,765.36	257,860.89	282,793.40	270,187.88
9 Total Fund Equity	183,765.36	257,860.89	282,793.40	270,187.88
10 Total Liabilities and Fund Equity	183,765.36	257,860.89	282,793.40	270,187.88
11				
12 Licenses, Permits and Fees	192,208.79	242,786.37	269,250.89	297,335.61
13 Use of Money and Property	10,005.45	5,782.29	5,154.81	3,811.91
14 Total Operating Revenue	202,214.24	248,568.66	274,405.70	301,147.52
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	344,808.21	314,473.13	391,473.18	463,753.04
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	344,808.21	314,473.13	391,473.18	463,753.04
23				
24 Transfers In	140,000.00	140,000.00	141,999.99	150,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	140,000.00	140,000.00	141,999.99	150,000.00
27				
28 Net Change	(2,593.97)	74,095.53	24,932.51	(12,605.52)
29				
30 Beginning Fund Equity	186,359.33	183,765.36	257,860.89	282,793.40
31 Prior Period Adjustment	-	-	-	-
32 Ending Fund Balance	183,765.36	257,860.89	282,793.40	270,187.88

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,625,437.86	8,291,776.52	6,835,204.80	16,958,777.04
2 Loans and Notes Receivable	27,323,922.04	27,974,387.90	29,681,040.14	28,533,520.37
3 Total Assets	<u>32,949,359.90</u>	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	3,500,000.00	-	157,528.00	-
9 Unreserved Fund Balance	29,449,359.90	36,266,164.42	36,358,716.94	45,492,297.41
10 Total Fund Equity	<u>32,949,359.90</u>	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>
11 Total Liabilities and Fund Equity	<u>32,949,359.90</u>	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>
12				
13 Use of Money and Property	1,211,807.37	1,025,488.78	836,989.62	803,926.37
14 Other Revenue	18,724.00	2,332,524.42	279,775.58	134,187.87
15 Total Operating Revenue	<u>1,230,531.37</u>	<u>3,358,013.20</u>	<u>1,116,765.20</u>	<u>938,114.24</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	208.66	-	-
19 Contractual Services	28.99	4,813,922.91	1,045,921.14	2,809.77
20 Supplies and Materials	-	-	12,106.05	159,252.00
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>28.99</u>	<u>4,814,131.57</u>	<u>1,058,027.19</u>	<u>162,061.77</u>
24				
25 Transfers In	-	4,772,922.89	-	8,200,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>4,772,922.89</u>	<u>-</u>	<u>8,200,000.00</u>
28				
29 Net Change	1,230,502.38	3,316,804.52	58,738.01	8,976,052.47
30				
31 Beginning Fund Equity	31,718,857.52	32,949,359.90	36,266,164.42	36,516,244.94
32 Prior Period Adjustment	-	-	191,342.51	-
33 Ending Fund Balance	<u>32,949,359.90</u>	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>

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.

In FY2012, \$4 million was transferred to the fund from the state General Fund and \$772,923 from the Railroad Authority Fund. In FY2014, \$8.2 million was transferred from the state General Fund.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	354,919.36	750,087.92	881,722.62	774,988.58
2 Accounts Receivable	14,891.82	6,947.17	5,082.05	15,006.67
3 Total Assets	<u>369,811.18</u>	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>
4				
5 Accounts Payable	71.73	-	-	-
6 Total Liabilities	<u>71.73</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	846.67	-	1,051.00	-
9 Unreserved Fund Balance	368,892.78	757,035.09	885,753.67	789,995.25
10 Total Fund Equity	<u>369,739.45</u>	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>
11 Total Liabilities and Fund Equity	<u>369,811.18</u>	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>
12				
13 Use of Money and Property	19,077.48	25,033.84	23,519.75	23,428.86
14 Sales and Services	799,952.76	1,197,618.90	1,262,633.19	915,703.13
15 Other Revenue	25,288.26	5,205.74	21,918.58	1,364.45
16 Total Operating Revenue	<u>844,318.50</u>	<u>1,227,858.48</u>	<u>1,308,071.52</u>	<u>940,496.44</u>
17				
18 Personal Services and Benefits	9,470.02	104,566.03	64,181.08	13,416.42
19 Travel	25,734.39	33,392.76	93,811.67	19,537.69
20 Contractual Services	54,874.05	69,096.27	66,992.64	106,107.90
21 Supplies and Materials	395,133.41	545,105.43	577,788.39	556,088.26
22 Capital Outlay	861,140.94	87,342.62	259,735.09	341,875.05
23 Interest Expense	-	1,059.73	54.74	280.54
24 Total Operating Expenditures/Expenses	<u>1,346,352.81</u>	<u>840,562.84</u>	<u>1,062,563.61</u>	<u>1,037,305.86</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	(115,738.33)	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(115,738.33)</u>	<u>-</u>
29				
30 Net Change	(502,034.31)	387,295.64	129,769.58	(96,809.42)
31				
32 Beginning Fund Equity	871,773.76	369,739.45	757,035.09	886,804.67
33 Prior Period Adjustment	-	-	-	-
34 Ending Fund Balance	<u>369,739.45</u>	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>

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 set by the State Board of Finance, to fully defray the cost and expenses of rendering the 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	772,994.36	26,103.09	31,625.61	34,212.90
2 Total Assets	772,994.36	26,103.09	31,625.61	34,212.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	772,994.36	26,103.09	31,625.61	34,212.90
9 Total Fund Equity	772,994.36	26,103.09	31,625.61	34,212.90
10 Total Liabilities and Fund Equity	772,994.36	26,103.09	31,625.61	34,212.90
11				
12 Use of Money and Property	36,467.74	26,037.34	15,733.00	2,593.04
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	36,467.74	26,037.34	15,733.00	2,593.04
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	5.26	5.72	10,210.48	5.75
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	5.26	5.72	10,210.48	5.75
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	(772,922.89)	-	-
26 Net Transfers In (Out)	-	(772,922.89)	-	-
27				
28 Net Change	36,462.48	(746,891.27)	5,522.52	2,587.29
29				
30 Beginning Fund Equity	736,531.88	772,994.36	26,103.09	31,625.61
31 Ending Fund Balance	772,994.36	26,103.09	31,625.61	34,212.90

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 and is comprised of the members of the South Dakota State Railroad Board. 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 be held 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.



Department of Education
State Accounting System - Other Fund Balances
Company 3019 - Education Enhancement Tobacco Tax Fund

	FY2011	FY2012	FY2013	FY2014
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	-	7,421,805.61	7,756,702.53	8,060,561.05
14 Use of Money and Property	83,689.79	11,800.68	310.30	-
15 Total Operating Revenue	83,689.79	7,433,606.29	7,757,012.83	8,060,561.05
16				
17 Contractual Services	-	-	-	-
18 Grants and Subsidies	364,376.37	-	-	-
19 Total Operating Expenditures/Expenses	364,376.37	-	-	-
20				
21 Transfers In	7,538,585.93	-	-	-
22 Transfers Out	(7,387,367.35)	(7,433,606.29)	(7,757,012.83)	(8,060,561.05)
23 Net Transfers In (Out)	151,218.58	(7,433,606.29)	(7,757,012.83)	(8,060,561.05)
24				
25 Net Change	(129,468.00)	-	-	-
26				
27 Beginning Fund Equity	129,468.00	-	-	-
28 Prior Period Adjustment	-	-	-	-
29 Ending Equity	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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	902,018.94	906,901.07	898,288.93	881,265.78
2 Total Assets	902,018.94	906,901.07	898,288.93	881,265.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	902,018.94	906,901.07	898,288.93	881,265.78
9 Total Fund Equity	902,018.94	906,901.07	898,288.93	881,265.78
10 Total Liabilities and Fund Equity	902,018.94	906,901.07	898,288.93	881,265.78
11				
12 Use of Money and Property	44,071.01	30,632.13	21,387.86	13,476.85
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	44,071.01	30,632.13	21,387.86	13,476.85
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	24,250.00	25,750.00	30,000.00	30,500.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	24,250.00	25,750.00	30,000.00	30,500.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	19,821.01	4,882.13	(8,612.14)	(17,023.15)
29				
30 Beginning Fund Balance	882,197.93	902,018.94	906,901.07	898,288.93
31 Ending Fund Balance	902,018.94	906,901.07	898,288.93	881,265.78

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	32,783.43	31,898.43	29,630.46	33,122.46
2 Total Assets	32,783.43	31,898.43	29,630.46	33,122.46
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	32,783.43	31,898.43	29,630.46	33,122.46
9 Total Fund Equity	32,783.43	31,898.43	29,630.46	33,122.46
10 Total Liabilities and Fund Equity	32,783.43	31,898.43	29,630.46	33,122.46
11				
12 Licenses, Permits and Fees	2,075.00	1,725.00	2,772.50	3,492.00
13 Total Operating Revenue	2,075.00	1,725.00	2,772.50	3,492.00
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	3,320.00	2,610.00	5,040.47	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	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	(1,245.00)	(885.00)	(2,267.97)	3,492.00
28				
29 Beginning Fund Balance	34,028.43	32,783.43	31,898.43	29,630.46
30 Ending Fund Balance	32,783.43	31,898.43	29,630.46	33,122.46

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	364,720.93	358,729.91	304,528.15	293,738.85
2 Total Assets	364,720.93	358,729.91	304,528.15	293,738.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	364,720.93	358,729.91	304,528.15	293,738.85
9 Total Fund Equity	364,720.93	358,729.91	304,528.15	293,738.85
10 Total Liabilities and Fund Equity	364,720.93	358,729.91	304,528.15	293,738.85
11				
12 Licenses, Permits and Fees	130,259.42	164,027.00	160,981.00	169,957.00
13 Total Operating Revenue	130,259.42	164,027.00	160,981.00	169,957.00
14				
15 Personal Services and Benefits	71,038.60	83,399.39	71,806.75	62,755.53
16 Travel	1,912.02	1,835.63	1,926.07	1,222.58
17 Contractual Services	104,141.62	45,303.27	67,583.16	75,162.97
18 Supplies and Materials	7,247.70	7,739.92	6,605.25	597.15
19 Grants and Subsidies	-	-	-	1,400.00
20 Capital Outlay	10,836.00	43.10	2,338.33	-
21 Total Operating Expenditures	195,175.94	138,321.31	150,259.56	141,138.23
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(62,703.25)	(31,696.71)	(64,923.20)	(39,608.07)
25 Net Transfers In (Out)	(62,703.25)	(31,696.71)	(64,923.20)	(39,608.07)
26				
27 Net Change	(127,619.77)	(5,991.02)	(54,201.76)	(10,789.30)
28				
29 Beginning Fund Balance	492,340.70	364,720.93	358,729.91	304,528.15
30 Ending Fund Balance	364,720.93	358,729.91	304,528.15	293,738.85

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	54,666.23	44,428.12	67,712.93	66,922.87
2 Total Assets	54,666.23	44,428.12	67,712.93	66,922.87
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	54,666.23	44,428.12	67,712.93	66,922.87
9 Total Fund Equity	54,666.23	44,428.12	67,712.93	66,922.87
10 Total Liabilities and Fund Equity	54,666.23	44,428.12	67,712.93	66,922.87
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	19,716.50	17,573.69	12,206.34	10,067.24
17 Travel	2,228.23	2,725.06	3,763.18	2,633.74
18 Contractual Services	16,903.91	21,024.41	25,141.72	26,949.08
19 Supplies and Materials	99.17	611.66	527.15	748.07
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	132.63	-	-	-
22 Total Operating Expenditures	39,080.44	41,934.82	41,638.39	40,398.13
23				
24 Transfers In	62,703.25	31,696.71	64,923.20	39,608.07
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	62,703.25	31,696.71	64,923.20	39,608.07
27				
28 Net Change	23,622.81	(10,238.11)	23,284.81	(790.06)
29				
30 Beginning Fund Balance	31,043.42	54,666.23	44,428.12	67,712.93
31 Ending Fund Balance	54,666.23	44,428.12	67,712.93	66,922.87

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,377,908.00	2,736,385.22	2,878,664.25	2,072,009.30
2 Total Assets	2,377,908.00	2,736,385.22	2,878,664.25	2,072,009.30
3				
4 Accounts Payable	145.25	-	-	-
5 Total Liabilities	145.25	-	-	-
6				
7 Reserve for Encumbrances	-	354,119.06	2,474.80	154,973.00
8 Unreserved Fund Balance	2,377,762.75	2,382,266.16	2,876,189.45	1,917,036.30
9 Total Fund Equity	2,377,762.75	2,736,385.22	2,878,664.25	2,072,009.30
10 Total Liabilities and Fund Equity	2,377,908.00	2,736,385.22	2,878,664.25	2,072,009.30
11				
12 Licenses, Permits and Fees	732,023.90	737,275.08	854,356.24	189,612.35
13 Use of Money and Property	6,859.65	21,431.58	30,694.79	9,601.73
14 Sales and Services	4,201.40	28,412.92	13,241.01	43,001.67
15 Administering Programs	270,250.00	558,805.72	218,176.55	25,056.66
16 Other Revenue	1,825,716.71	1,115,638.12	2,007,556.21	1,647,797.73
17 Total Operating Revenue	2,839,051.66	2,461,563.42	3,124,024.80	1,915,070.14
18				
19 Personal Services and Benefits	19,284.22	13,648.79	23,219.86	-
20 Travel	17,348.98	100.90	1,130.23	6,535.53
21 Contractual Services	1,200,077.90	1,767,266.66	2,123,116.62	1,127,172.60
22 Supplies and Materials	2,471.31	49.06	408.25	405.00
23 Grants and Subsidies	275,137.69	135,974.00	444,645.77	719,123.89
24 Capital Outlay	636,706.44	186,076.79	389,225.04	79,615.76
25 Other Expense	-	-	-	788,872.31
26 Total Operating Expenditures	2,151,026.54	2,103,116.20	2,981,745.77	2,721,725.09
27				
28 Transfers In	71,237.68	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	71,237.68	-	-	-
31				
32 Net Change	759,262.80	358,447.22	142,279.03	(806,654.95)
33				
34 Beginning Fund Balance	1,612,679.36	2,377,762.75	2,736,385.22	2,878,664.25
35 Prior Period Adjustment	5,820.59	175.25	-	-
36 Ending Fund Balance	2,377,762.75	2,736,385.22	2,878,664.25	2,072,009.30

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	70,254.90	35,236.88	33,125.81	14,010.54
2 Total Assets	70,254.90	35,236.88	33,125.81	14,010.54
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	70,254.90	35,236.88	33,125.81	14,010.54
9 Total Fund Equity	70,254.90	35,236.88	33,125.81	14,010.54
10 Total Liabilities and Fund Equity	70,254.90	35,236.88	33,125.81	14,010.54
11				
12 Fines, Forfeits and Penalties	155.44	45.00	255.50	715.40
13 Sales and Services	53,124.75	84.85	81.80	122.60
14 Administering Programs	-	2,259.30	-	-
15 Other Revenue	3,209.55	1,650.83	-	2,163.96
16 Total Operating Revenue	56,489.74	4,039.98	337.30	3,001.96
17				
18 Personal Services and Benefits	2,088.03	706.31	-	-
19 Travel	-	-	-	-
20 Contractual Services	2,259.30	295.26	-	-
21 Supplies and Materials	1,325.30	4,043.56	0.37	587.68
22 Grants and Subsidies	40,300.00	5,200.00	-	-
23 Capital Outlay	14,842.70	28,782.87	2,448.00	21,234.85
24 Other Expense	-	-	-	294.70
25 Total Operating Expenditures	60,815.33	39,028.00	2,448.37	22,117.23
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(4,325.59)	(34,988.02)	(2,111.07)	(19,115.27)
32				
33 Beginning Fund Balance	74,580.49	70,254.90	35,236.88	33,125.81
34 Prior Period Adjustment	-	(30.00)	-	-
35 Ending Fund Balance	70,254.90	35,236.88	33,125.81	14,010.54

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	FY2014
1 Cash Pooled with State Treasurer	2,100,000.00	6,796.17
2 Total Assets	<u>2,100,000.00</u>	<u>6,796.17</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Unreserved Fund Balance	2,100,000.00	6,796.17
8 Total Fund Equity	<u>2,100,000.00</u>	<u>6,796.17</u>
9 Total Liabilities and Fund Equity	<u>2,100,000.00</u>	<u>6,796.17</u>
10		
11 Use of Money and Property	-	4,024.91
12 Total Operating Revenue	<u>-</u>	<u>4,024.91</u>
13		
14 Personal Services and Benefits	-	-
15 Travel	-	-
16 Contractual Services	-	-
17 Supplies and Materials	-	-
18 Grants and Subsidies	-	2,100,000.00
19 Capital Outlay	-	-
20 Other Expense	-	-
21 Total Operating Expenditures	<u>-</u>	<u>2,100,000.00</u>
22		
23 Transfers In	2,100,000.00	2,771.26
24 Transfers Out	-	-
25 Net Transfers In (Out)	<u>2,100,000.00</u>	<u>2,771.26</u>
26		
27 Net Change	2,100,000.00	(2,093,203.83)
28		
29 Beginning Fund Balance	-	2,100,000.00
30 Ending Fund Balance	<u>2,100,000.00</u>	<u>6,796.17</u>

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	FY2014
1 Cash Pooled with State Treasurer	100,229.72	85,520.67
2 Due From Other Governments	-	14,709.05
3 Total Assets	<u>100,229.72</u>	<u>100,229.72</u>
4		
5 Due to Other Governments	100,229.72	100,229.72
6 Other Liabilities	-	-
7 Total Liabilities	<u>100,229.72</u>	<u>100,229.72</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	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	-
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	-
9 Total Fund Equity	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	-
11				
12 Use of Money and Property	76,297.62	51,608.36	35,765.41	22,525.84
13 Total Operating Revenue	76,297.62	51,608.36	35,765.41	22,525.84
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	76,297.62	51,608.36	35,765.41	22,525.84
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	76,297.62	51,608.36	35,765.41	22,525.84
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	(1,500,000.00)
25 Net Transfers In (Out)	-	-	-	(1,500,000.00)
26				
27 Net Change	-	-	-	(1,500,000.00)
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	-

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 million General Fund Appropriation and interest earnings which may be transferred to the Tuition Subaccount created in 13-39-70. SDCL 13-39-70 created Tuition Sub-Account to be used for lease and other expenses of lease-purchase agreements. The Tuition Subaccount is administered in a local bank account.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

HB 1142, section 7, of the 2014 Legislative session authorized the transfer of \$1.5 million from the Postsecondary Technical Institutes Facilities Fund to the Postsecondary Technical Institute Equipment Fund provided the collateral requirements associated with the Postsecondary Technical Institutes Facilities Fund have been released or satisfied. This was effective in FY2014.

Department of Education
State Accounting System - Other Fund Balances
Company 8501 - Postsecondary Technical Institute Equipment Fund

	FY2014
1 Cash Pooled with State Treasurer	<u>1,500,000.00</u>
2 Total Assets	<u><u>1,500,000.00</u></u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>1,500,000.00</u>
9 Total Fund Equity	<u>1,500,000.00</u>
10 Total Liabilities and Fund Equity	<u><u>1,500,000.00</u></u>
11	
12 Use of Money and Property	<u>-</u>
13 Total Operating Revenue	<u>-</u>
14	
15 Personal Services and Benefits	-
16 Travel	-
17 Contractual Services	-
18 Supplies and Materials	-
19 Grants and Subsidies	-
20 Capital Outlay	<u>-</u>
21 Total Operating Expenditures	<u>-</u>
22	
23 Transfers In	1,500,000.00
24 Transfers Out	<u>-</u>
25 Net Transfers In (Out)	<u>1,500,000.00</u>
26	
27 Net Change	1,500,000.00
28	
29 Beginning Fund Balance	-
30 Ending Fund Balance	<u><u>1,500,000.00</u></u>

Company: 8501

Company Name: Voc. Education Facilities Fund

Fund Name: Postsecondary Technical Institute Equipment Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-39-70.1 created the Postsecondary Technical Institute Equipment Fund. Source: Funded from \$1.5 million transferred from the Postsecondary Technical Institutes Facilities Fund as authorized by chapter 93, section 7 of the 2014 Legislative session. Use: Per SDCL 13-39-70.2 any money in the Postsecondary Technical Institute Equipment Fund is continuously appropriated for distribution as provided in this section. The secretary of education shall grant the money to the postsecondary technical institutes to purchase equipment. Equipment purchases shall be based upon priorities established by each postsecondary technical institute, approved by each postsecondary technical institute's governing body and approved by the South Dakota Board of Education.

Budget Information: Not included in the General Appropriations Bill.



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

	FY2011	FY2012	FY2013	FY2014
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	442,365.09	564,317.61	771,755.92	602,114.22
10 Unreserved Fund Balance	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
11 Total Fund Equity	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
12 Total Liabilities and Fund Equity	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
13				
14				
15 Use of Money and Property	2,875.00	3,000.00	3,000.00	3,000.00
16 Sales and Services	22,798.49	40,547.56	27,086.54	27,367.46
17 Other Revenue	132,907.26	349,504.11	35,631.91	118,231.54
18 Total Operating Revenue	158,580.75	393,051.67	65,718.45	148,599.00
19				
20 Personal Services and Benefits	13,134,711.94	10,876,349.98	11,369,551.21	12,355,245.25
21 Travel	383,523.23	541,175.38	586,103.46	597,637.72
22 Contractual Services	310,694.45	1,045,988.16	1,179,218.64	1,306,249.58
23 Supplies and Materials	409,668.66	1,723,138.82	1,848,348.25	1,956,273.93
24 Capital Outlay	732,847.89	956,637.39	1,711,204.67	1,699,349.57
25 Total Operating Expenditures/Expenses	14,971,446.17	15,143,289.73	16,694,426.23	17,914,756.05
26				
27 Transfers In	290,895.20	104,307.17	-	26,442.89
28 Transfers Out	(20.00)	-	-	-
29 Net Transfers In (Out)	290,875.20	104,307.17	-	26,442.89
30				
31 Net Change	(14,521,990.22)	(14,645,930.89)	(16,628,707.78)	(17,739,714.16)
32				
33 Beginning Fund Equity	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
34 Prior Period Adjustment	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
35 Ending Equity	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	39,819.73	40,000.00	40,000.00	32,084.74
2 Total Assets	39,819.73	40,000.00	40,000.00	32,084.74
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	39,819.73	40,000.00	40,000.00	32,084.74
9 Total Fund Equity	39,819.73	40,000.00	40,000.00	32,084.74
10 Total Liabilities and Fund Equity	39,819.73	40,000.00	40,000.00	32,084.74
11				
12				
13 Licenses, Permits and Fees	175,473.44	197,543.24	195,688.16	177,515.00
14 Total Operating Revenue	175,473.44	197,543.24	195,688.16	177,515.00
15				
16 Personal Services and Benefits	6,211.59	25,085.12	16,211.53	15,412.11
17 Contractual Services	161,177.56	161,968.10	162,066.54	160,801.50
18 Supplies and Materials	112.77	-	-	-
19 Capital Outlay	-	1,670.00	-	2,767.34
20 Total Operating Expenditures/Expenses	167,501.92	188,723.22	178,278.07	178,980.95
21				
22 Transfers In	244.39	-	-	-
23 Transfers Out	(7,183.84)	(8,639.75)	(17,410.09)	(6,449.31)
24 Net Transfers In (Out)	(6,939.45)	(8,639.75)	(17,410.09)	(6,449.31)
25				
26 Net Change	1,032.07	180.27	-	(7,915.26)
27				
28 Beginning Fund Equity	38,787.66	39,819.73	40,000.00	40,000.00
29 Ending Equity	39,819.73	40,000.00	40,000.00	32,084.74

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

	FY2011	FY2012	FY2013	FY2014
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 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	17,810.59	21,383.41	24,819.04	22,151.68
17 Travel	-	-	-	1,512.82
18 Contractual Services	1,643.95	1,815.94	2,181.92	1,543.45
19 Supplies and Materials	-	-	4.16	1,031.49
20 Grants and Subsidies	-	-	-	-
21 Total Operating Expenditures/Expenses	19,454.54	23,199.35	27,005.12	26,239.44
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(19,454.54)	(23,199.35)	(27,005.12)	(26,239.44)
28				
29 Beginning Fund Equity				
30 Prior Period Adjustment				
31 Ending 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.

This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	448,465.01	557,216.89	3,225,986.97	6,491,546.06
2 Total Assets	448,465.01	557,216.89	3,225,986.97	6,491,546.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	771.00	-	-
8 Unreserved Fund Balance	448,465.01	556,445.89	3,225,986.97	6,491,546.06
9 Total Fund Equity	448,465.01	557,216.89	3,225,986.97	6,491,546.06
10 Total Liabilities and Fund Equity	448,465.01	557,216.89	3,225,986.97	6,491,546.06
11				
12				
13 Licenses, Permits and Fees	230,110.98	178,721.97	2,870,861.48	3,637,414.53
14 Use of Money and Property	8,261.11	11,002.39	11,665.77	22,882.29
15 Other Revenue	-	-	93.00	-
16 Total Operating Revenue	238,372.09	189,724.36	2,882,620.25	3,660,296.82
17				
18 Personal Services and Benefits	29,304.27	16,908.25	69,945.03	79,664.95
19 Travel	3,247.91	2,361.66	10,269.83	14,391.77
20 Contractual Services	27,842.43	55,177.07	86,538.58	286,900.90
21 Supplies and Materials	80.71	849.73	4,605.87	579.35
22 Grants and Subsidies	-	3,000.00	32,274.06	-
23 Capital Outlay	2,911.88	2,112.86	1,779.27	1,292.00
24 Other Expense	-	-	-	-
25 Interest Expense	0.58	-	-	-
26 Total Operating Expenditures/Expenses	63,387.78	80,409.57	205,412.64	382,828.97
27				
28 Transfers In	41.46	1,731.53	-	-
29 Transfers Out	(4,371.85)	(2,294.44)	(8,437.53)	(11,908.76)
30 Net Transfers In (Out)	(4,330.39)	(562.91)	(8,437.53)	(11,908.76)
31				
32 Net Change	170,653.92	108,751.88	2,668,770.08	3,265,559.09
33				
34 Beginning Fund Equity	277,811.09	448,465.01	557,216.89	3,225,986.97
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	448,465.01	557,216.89	3,225,986.97	6,491,546.06

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(20,213,014.41)	3,346,566.54	1,860,226.96	(3,606,311.35)
2 Loans and Notes Receivable	5,983,401.71	4,481,298.96	3,743,029.65	1,111,013.75
3 Total Assets	<u>(14,229,612.70)</u>	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	10,362.05	-
9 Unreserved Fund Balance	(14,229,612.70)	7,827,865.50	5,592,894.56	(2,495,297.60)
10 Total Fund Equity	<u>(14,229,612.70)</u>	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>
11 Total Liabilities and Fund Equity	<u>(14,229,612.70)</u>	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>
12				
13				
14 Use of Money and Property	-	-	73,831.53	79,703.06
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	994,898.10	800,686.13	60,802.19	98,172.12
18 Total Operating Revenue	<u>994,898.10</u>	<u>800,686.13</u>	<u>134,633.72</u>	<u>177,875.18</u>
19				
20 Personal Services and Benefits	3,583,224.14	4,255,550.95	377,938.18	588,048.21
21 Travel	555,635.05	1,517,534.37	24,858.74	105,615.48
22 Contractual Services	6,809,076.45	1,774,567.49	357,893.60	223,859.85
23 Supplies and Materials	872,149.39	989,708.32	8,393.15	86,638.68
24 Grants and Subsidies	5,804,091.70	4,579,155.19	2,855,083.50	7,336,623.28
25 Capital Outlay	289,441.57	440,384.14	368,174.04	1,112,126.95
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>17,913,618.30</u>	<u>13,556,900.46</u>	<u>3,992,341.21</u>	<u>9,452,912.45</u>
28				
29 Transfers In	5,619,416.03	34,813,692.53	1,646,521.18	1,176,483.06
30 Transfers Out	(12,417.38)	-	(13,396.22)	-
31 Net Transfers In (Out)	<u>5,606,998.65</u>	<u>34,813,692.53</u>	<u>1,633,124.96</u>	<u>1,176,483.06</u>
32				
33 Net Change	(11,311,721.55)	22,057,478.20	(2,224,582.53)	(8,098,554.21)
34				
35 Beginning Fund Equity	(2,917,891.15)	(14,229,612.70)	7,827,865.50	5,603,256.61
36 Prior Period Adjustment	-	-	(26.36)	-
37 Ending Equity	<u>(14,229,612.70)</u>	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash on Hand	1,090.00	1,090.00	1,090.00	1,090.00
2 Cash Pooled with State Treasurer	2,471,714.05	2,128,980.11	1,617,586.89	713,737.26
3 Total Assets	<u>2,472,804.05</u>	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	201,243.16	117,166.52	823,726.84	216,060.96
9 Unreserved Fund Balance	2,271,560.89	2,012,903.59	794,950.05	498,766.30
10 Total Fund Equity	<u>2,472,804.05</u>	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>
11 Total Liabilities and Fund Equity	<u>2,472,804.05</u>	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>
12				
13				
14 Licenses, Permits and Fees	5,717,481.55	5,877,251.84	5,831,419.17	4,918,780.94
15 Use of Money and Property	1,311.96	2,458.93	1,351.21	2,681.06
16 Sales and Services	2,626,037.24	2,549,182.25	2,343,354.94	2,220,784.74
17 Other Revenue	6,117.71	6,219.39	4,876.11	5,062.02
18 Total Operating Revenue	<u>8,350,948.46</u>	<u>8,435,112.41</u>	<u>8,181,001.43</u>	<u>7,147,308.76</u>
19				
20 Personal Services and Benefits	2,530,327.92	4,604,092.93	4,778,729.54	5,019,615.73
21 Travel	309,672.02	148,039.30	146,255.96	154,216.95
22 Contractual Services	2,479,943.56	1,894,831.04	1,904,101.04	1,822,520.66
23 Supplies and Materials	1,135,113.34	166,629.87	216,307.06	213,187.88
24 Grants and Subsidies	-	-	0.12	-
25 Capital Outlay	47,237.14	224,388.39	158,767.09	568,100.86
26 Total Operating Expenditures/Expenses	<u>6,502,293.98</u>	<u>7,037,981.53</u>	<u>7,204,160.81</u>	<u>7,777,642.08</u>
27				
28 Transfers In	6,350.99	2.83	842.57	2,582.22
29 Transfers Out	(247,745.31)	(1,274,496.02)	(286,091.53)	(276,098.53)
30 Net Transfers In (Out)	<u>(241,394.32)</u>	<u>(1,274,493.19)</u>	<u>(285,248.96)</u>	<u>(273,516.31)</u>
31				
32 Net Change	1,607,260.16	122,637.69	691,591.66	(903,849.63)
33				
34 Beginning Fund Equity	2,505,749.43	2,472,804.05	2,130,070.11	1,618,676.89
35 Prior Period Adjustment	(1,640,205.54)	(465,371.63)	(1,202,984.88)	-
36 Ending Equity	<u>2,472,804.05</u>	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>

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	FY2014
1 Cash Pooled with State Treasurer	141,496.58	137,814.55	106,196.48	197,164.29
2 Total Assets	141,496.58	137,814.55	106,196.48	197,164.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	7,430.00
8 Unreserved Fund Balance	141,498.11	137,814.55	106,196.48	189,734.29
9 Total Fund Equity	141,498.11	137,814.55	106,196.48	197,164.29
10 Total Liabilities and Fund Equity	141,498.11	137,814.55	106,196.48	197,164.29
11				
12				
13 Licenses, Permits and Fees	150,000.00	7,500.00	3,050.90	126,000.00
14 Use of Money and Property	-	-	-	1,837.21
15 Total Operating Revenue	150,000.00	7,500.00	3,050.90	127,837.21
16				
17 Personal Services and Benefits	8,078.00	10,495.69	6,192.23	1,228.40
18 Travel	-	-	-	1,296.04
19 Contractual Services	408.02	686.59	1,113.59	1,825.32
20 Supplies and Materials	15.87	1.28	7,686.63	23,956.64
21 Grants and Subsidies	-	-	9,000.00	4,500.00
22 Capital Outlay	-	-	10,676.52	3,593.95
23 Total Operating Expenditures/Expenses	8,501.89	11,183.56	34,668.97	36,400.35
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	(469.05)
27 Net Transfers In (Out)	-	-	-	(469.05)
28				
29 Net Change	141,498.11	(3,683.56)	(31,618.07)	90,967.81
30				
31 Beginning Fund Equity	-	141,498.11	137,814.55	106,196.48
32 Ending Equity	141,498.11	137,814.55	106,196.48	197,164.29

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	765,937.36	879,648.99	868,412.88	785,160.98
2 Total Assets	<u>765,937.36</u>	<u>879,648.99</u>	<u>868,412.88</u>	<u>785,160.98</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	2,502.49	-	-
8 Unreserved Fund Balance	765,937.36	877,146.50	868,412.88	785,160.98
9 Total Fund Equity	<u>765,937.36</u>	<u>879,648.99</u>	<u>868,412.88</u>	<u>785,160.98</u>
10 Total Liabilities and Fund Equity	<u>765,937.36</u>	<u>879,648.99</u>	<u>868,412.88</u>	<u>785,160.98</u>
11				
12				
13 Licenses, Permits and Fees	510,157.00	563,850.00	560,938.00	600,782.00
14 Use of Money and Property	25,143.55	31,814.45	21,163.36	15,250.54
15 Total Operating Revenue	<u>535,300.55</u>	<u>595,664.45</u>	<u>582,101.36</u>	<u>616,032.54</u>
16				
17 Personal Services and Benefits	-	38,120.24	51,018.45	-
18 Travel	-	2,529.91	2,729.88	-
19 Contractual Services	305,030.03	388,641.73	433,178.03	589,519.28
20 Supplies and Materials	877.20	3,800.94	11,846.12	92,773.59
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	55,840.00	48,860.00	94,564.99	-
23 Total Operating Expenditures/Expenses	<u>361,747.23</u>	<u>481,952.82</u>	<u>593,337.47</u>	<u>682,292.87</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	(16,991.57)
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,991.57)</u>
28				
29 Net Change	173,553.32	113,711.63	(11,236.11)	(83,251.90)
30				
31 Beginning Fund Equity	<u>592,384.04</u>	<u>765,937.36</u>	<u>879,648.99</u>	<u>868,412.88</u>
32 Ending Equity	<u>765,937.36</u>	<u>879,648.99</u>	<u>868,412.88</u>	<u>785,160.98</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	232,460.32	244,523.63	121,159.96	160,282.09
2 Total Assets	232,460.32	244,523.63	121,159.96	160,282.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	30,153.17	2,192.46	2,301.30
8 Unreserved Fund Balance	232,460.32	214,370.46	118,967.50	157,980.89
9 Total Fund Equity	232,460.32	244,523.63	121,159.96	160,282.19
10 Total Liabilities and Fund Equity	232,460.32	244,523.63	121,159.96	160,282.19
11				
12				
13 Use of Money and Property	-	-	4,282.89	2,398.50
14 Sales and Services	226,035.56	237,725.79	230,760.56	268,693.05
15 Other Revenue	-	-	10.25	111.78
16 Total Operating Revenue	226,035.56	237,725.79	235,053.70	271,203.33
17				
18 Personal Services and Benefits	501,415.50	550,916.95	677,741.44	614,316.32
19 Travel	643.13	2,886.11	2,281.22	4,253.25
20 Contractual Services	58,015.62	85,473.23	81,458.00	85,707.25
21 Supplies and Materials	6,608.45	11,952.90	12,177.92	15,616.59
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	12,514.21	1,611.33	40,183.57	3,356.83
24 Total Operating Expenditures/Expenses	579,196.91	652,840.52	813,842.15	723,250.24
25				
26 Transfers In	434,658.27	428,909.57	455,424.78	493,857.69
27 Transfers Out	(8,930.22)	(1,731.53)	-	(2,688.55)
28 Net Transfers In (Out)	425,728.05	427,178.04	455,424.78	491,169.14
29				
30 Net Change	72,566.70	12,063.31	(123,363.67)	39,122.23
31				
32 Beginning Fund Equity	159,893.62	232,460.32	244,523.63	121,159.96
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	232,460.32	244,523.63	121,159.96	160,282.19

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	285,787.53	272,096.44	210,952.14	265,604.02
2 Total Assets	285,787.53	272,096.44	210,952.14	265,604.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	4,683.00	-	-
8 Unreserved Fund Balance	285,787.53	267,413.44	210,952.14	265,604.02
9 Total Fund Equity	285,787.53	272,096.44	210,952.14	265,604.02
10 Total Liabilities and Fund Equity	285,787.53	272,096.44	210,952.14	265,604.02
11				
12				
13 Use of Money and Property	14,533.08	8,903.87	6,889.34	3,724.77
14 Sales and Services	1,524,861.38	1,475,747.05	1,490,672.68	1,677,811.17
15 Other Revenue	188.00	-	192.00	-
16 Total Operating Revenue	1,539,582.46	1,484,650.92	1,497,754.02	1,681,535.94
17				
18 Personal Services and Benefits	1,141,123.73	1,114,911.36	1,160,084.39	1,177,593.67
19 Travel	203,054.93	220,258.20	247,236.93	248,779.65
20 Contractual Services	100,184.18	96,248.77	95,707.40	114,615.77
21 Supplies and Materials	9,611.40	15,211.68	17,121.98	20,880.54
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	340.00	184.25	5,519.03	7,513.04
24 Total Operating Expenditures/Expenses	1,454,314.24	1,446,814.26	1,525,669.73	1,569,382.67
25				
26 Transfers In	1,533.85	-	-	-
27 Transfers Out	(31,485.95)	(51,527.75)	(33,228.59)	(57,501.39)
28 Net Transfers In (Out)	(29,952.10)	(51,527.75)	(33,228.59)	(57,501.39)
29				
30 Net Change	55,316.12	(13,691.09)	(61,144.30)	54,651.88
31				
32 Beginning Fund Equity	230,471.41	285,787.53	272,096.44	210,952.14
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	285,787.53	272,096.44	210,952.14	265,604.02

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	166,277.79	193,201.75	1,227,555.13	1,219,065.54
2 Total Assets	166,277.79	193,201.75	1,227,555.13	1,219,065.54
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	-	-	1,035,436.61	1,014,734.91
6 Other Liabilities	166,277.79	193,201.75	192,118.52	204,330.63
7 Total Liabilities	166,277.79	193,201.75	1,227,555.13	1,219,065.54

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	153,299.35	150,019.71	150,081.40	148,491.39
2 Total Assets	153,299.35	150,019.71	150,081.40	148,491.39
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	153,299.35	150,019.71	150,081.40	148,491.39
9 Total Fund Equity	153,299.35	150,019.71	150,081.40	148,491.39
10 Total Liabilities and Fund Equity	153,299.35	150,019.71	150,081.40	148,491.39
11				
12				
13 Use of Money and Property	7,311.02	5,161.30	3,634.39	2,286.38
14 Administering Programs	-	-	-	-
15 Other Revenue	2,580.03	-	-	14.44
16 Total Operating Revenue	9,891.05	5,161.30	3,634.39	2,300.82
17				
18 Personal Services and Benefits	-	8,073.25	-	-
19 Travel	926.57	-	-	-
20 Contractual Services	-	233.98	2,709.34	3,661.87
21 Supplies and Materials	208.02	133.71	863.36	228.96
22 Capital Outlay	438.62	-	-	-
23 Total Operating Expenditures/Expenses	1,573.21	8,440.94	3,572.70	3,890.83
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	8,317.84	(3,279.64)	61.69	(1,590.01)
30				
31 Beginning Fund Equity	144,981.51	153,299.35	150,019.71	150,081.40
32 Ending Equity	153,299.35	150,019.71	150,081.40	148,491.39

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	268,755.67	297,043.19	314,968.65	405,377.51
2 Total Assets	268,755.67	297,043.19	314,968.65	405,377.51
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	95.98
9 Unreserved Fund Balance	268,755.67	297,043.19	314,968.65	405,281.53
10 Total Fund Equity	268,755.67	297,043.19	314,968.65	405,377.51
11 Total Liabilities and Fund Equity	268,755.67	297,043.19	314,968.65	405,377.51
12				
13				
14 Use of Money and Property	50,866.00	55,845.22	64,120.72	62,089.27
15 Sales and Services	-	937.66	6,642.25	1,078.87
16 Administering Programs	858.17	97,255.23	171,438.23	134,885.98
17 Other Revenue	25,454.97	32,576.79	7,761.17	73,535.32
18 Total Operating Revenue	77,179.14	186,614.90	249,962.37	271,589.44
19				
20 Personal Services and Benefits	-	77,481.30	110,698.85	117,071.81
21 Travel	-	-	203.00	522.50
22 Contractual Services	100,317.10	35,992.47	90,173.69	30,328.94
23 Supplies and Materials	6,475.99	844.71	15,717.41	949.83
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	44,008.90	15,243.96	31,723.50
26 Total Operating Expenditures/Expenses	106,793.09	158,327.38	232,036.91	180,596.58
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(29,613.95)	28,287.52	17,925.46	90,992.86
33				
34 Beginning Fund Equity	298,369.62	268,755.67	297,043.19	314,968.65
35 Prior Period Adjustment	-	-	-	(584.00)
36 Ending Equity	268,755.67	297,043.19	314,968.65	405,377.51

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,906.34	7,631.25	7,302.10	-
2 Total Assets	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	7,906.34	7,631.25	7,302.10	-
9 Total Fund Equity	7,906.34	7,631.25	7,302.10	-
10 Total Liabilities and Fund Equity	7,906.34	7,631.25	7,302.10	-
11				
12				
13 Use of Money and Property	383.26	293.92	184.43	-
14 Administering Programs	600.00	-	600.00	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	983.26	293.92	784.43	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	650.79	569.01	1,113.58	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	650.79	569.01	1,113.58	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	(7,302.10)
27 Net Transfers In (Out)	-	-	-	(7,302.10)
28				
29 Net Change	332.47	(275.09)	(329.15)	(7,302.10)
30				
31 Beginning Fund Equity	7,573.87	7,906.34	7,631.25	7,302.10
32 Ending Equity	7,906.34	7,631.25	7,302.10	-

Company: 3149

Company Name: 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.

The balance in this fund was moved to the Department of Veterans Affairs, Veterans Affairs Division Special Revenue Fund in FY2014

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.



Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - State Veterans' Home Operating Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,107,163.14	2,047,718.88	2,839,736.32	3,931,197.52
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>1,107,163.14</u>	<u>2,047,718.88</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>
4				
5 Accounts Payable	-	-	-	-
6 Advances From Other Funds	50,107.08	50,107.08	-	-
7 Total Liabilities	<u>50,107.08</u>	<u>50,107.08</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	16,967.72	303.16	51,345.52
10 Unreserved Fund Balance	1,057,056.06	1,980,644.08	2,839,433.16	3,879,852.00
11 Total Fund Equity	<u>1,057,056.06</u>	<u>1,997,611.80</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>
12 Total Liabilities and Fund Equity	<u>1,107,163.14</u>	<u>2,047,718.88</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>
13				
14				
15 Use of Money and Property	27,815.28	32,514.06	37,941.14	40,745.29
16 Sales and Services	4,040,917.13	4,444,613.11	4,501,203.37	4,774,384.76
17 Administering Programs	-	-	10,342.48	-
18 Other Revenue	95,165.02	70,233.56	68,782.89	91,445.29
19 Total Operating Revenue	<u>4,163,897.43</u>	<u>4,547,360.73</u>	<u>4,618,269.88</u>	<u>4,906,575.34</u>
20				
21 Personal Services and Benefits	2,107,944.35	1,949,875.58	1,521,906.25	1,682,073.92
22 Travel	25,103.14	39,777.25	63,407.64	164,406.66
23 Contractual Services	825,485.79	1,103,692.11	1,483,211.72	1,041,886.61
24 Supplies and Materials	616,109.45	640,076.35	615,896.18	676,741.78
25 Grants and Subsidies	-	100.70	-	-
26 Capital Outlay	61,060.82	52,414.66	141,830.65	213,747.85
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>3,635,703.55</u>	<u>3,785,936.65</u>	<u>3,826,252.44</u>	<u>3,778,856.82</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	528,193.88	761,424.08	792,017.44	1,127,718.52
35				
36 Beginning Fund Equity	535,276.48	1,057,056.06	1,997,611.80	2,839,736.32
37 Prior Period Adjustment	(6,414.30)	179,131.66	50,107.08	(36,257.32)
38 Ending Equity	<u>1,057,056.06</u>	<u>1,997,611.80</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	378,512.47	493,128.48	709,170.46	781,813.35
2 Total Assets	<u>378,512.47</u>	<u>493,128.48</u>	<u>709,170.46</u>	<u>781,813.35</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	7,530.00	-
8 Unreserved Fund Balance	378,512.47	493,128.48	701,640.46	781,813.35
9 Total Fund Equity	<u>378,512.47</u>	<u>493,128.48</u>	<u>709,170.46</u>	<u>781,813.35</u>
10 Total Liabilities and Fund Equity	<u>378,512.47</u>	<u>493,128.48</u>	<u>709,170.46</u>	<u>781,813.35</u>
11				
12				
13 Use of Money and Property	12,680.48	12,360.00	12,340.00	12,120.00
14 Sales and Services	-	-	-	-
15 Other Revenue	207,218.66	260,449.26	239,886.78	143,954.96
16 Total Operating Revenue	<u>219,899.14</u>	<u>272,809.26</u>	<u>252,226.78</u>	<u>156,074.96</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	100,978.52	10,315.28	1,790.23	14,028.46
21 Supplies and Materials	13,524.02	17,132.49	15,517.60	33,775.68
22 Capital Outlay	82,401.52	130,745.48	18,876.97	35,627.93
23 Total Operating Expenditures/Expenses	<u>196,904.06</u>	<u>158,193.25</u>	<u>36,184.80</u>	<u>83,432.07</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	22,995.08	114,616.01	216,041.98	72,642.89
30				
31 Beginning Fund Equity	<u>355,517.39</u>	<u>378,512.47</u>	<u>493,128.48</u>	<u>709,170.46</u>
32 Ending Equity	<u>378,512.47</u>	<u>493,128.48</u>	<u>709,170.46</u>	<u>781,813.35</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	86,851.78	89,542.78	86,938.11	89,061.42
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>86,851.78</u>	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	86,851.78	89,542.78	86,938.11	89,061.42
10 Total Fund Equity	<u>86,851.78</u>	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>
11 Total Liabilities and Fund Equity	<u>86,851.78</u>	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>
12				
13				
14 Use of Money and Property	7,991.31	3,416.00	1,799.68	1,360.14
15 Administering Programs	-	-	-	600.00
16 Other Revenue	100.00	-	-	100.00
17 Total Operating Revenue	<u>8,091.31</u>	<u>3,416.00</u>	<u>1,799.68</u>	<u>2,060.14</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	1,403.86
23 Grants and Subsidies	15,850.00	725.00	4,404.35	5,835.07
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>15,850.00</u>	<u>725.00</u>	<u>4,404.35</u>	<u>7,238.93</u>
26				
27 Transfers In	-	-	-	7,302.10
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,302.10</u>
30				
31 Net Change	(7,758.69)	2,691.00	(2,604.67)	2,123.31
32				
33 Beginning Fund Equity	94,610.47	86,851.78	89,542.78	86,938.11
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>86,851.78</u>	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>

Company: 3149

Company Name: 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	207,532.23	202,502.04	248,296.87	168,232.64
2 Total Assets	207,532.23	202,502.04	248,296.87	168,232.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	207,532.23	202,502.04	248,296.87	168,232.64
9 Total Fund Equity	207,532.23	202,502.04	248,296.87	168,232.64
10 Total Liabilities and Fund Equity	207,532.23	202,502.04	248,296.87	168,232.64
11				
12				
13 Use of Money and Property	8,798.10	6,130.15	4,764.83	3,067.52
14 Other Revenue	53,000.00	-	50,000.00	-
15 Total Operating Revenue	61,798.10	6,130.15	54,764.83	3,067.52
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	11,160.34	6,975.00	1,407.43
21 Grants and Subsidies	-	-	-	68,600.00
22 Capital Outlay	-	-	1,995.00	13,124.32
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	-	11,160.34	8,970.00	83,131.75
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	61,798.10	(5,030.19)	45,794.83	(80,064.23)
31				
32 Beginning Fund Equity	145,734.13	207,532.23	202,502.04	248,296.87
33 Ending Equity	207,532.23	202,502.04	248,296.87	168,232.64

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

	FY2011	FY2012	FY2013	FY2014
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				
10 Total 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.			
11 Total Liabilities and 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.			
12				
13				
14 Licenses, Permits and Fees	-	-	-	-
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	-	-	-	-
17 Sales and Services	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	-	-	-	-
20				
21 Personal Services and Benefits	135,897.00	135,897.00	-	-
22 Travel	844.50	540.70	-	-
23 Contractual Services	100.00	905.00	-	-
24 Supplies and Materials	6,233.50	5,175.45	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	556.85	-	-
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	143,075.00	143,075.00	-	-
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(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	This is a fund of the Office of Attorney General, the Department of Corrections only has spending authority and does not administer the fund.			
38 Ending 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.			

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 were moved to the General Fund prior to year-end in FY2013 and to DOC's company 3023 in FY2014.

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	919,821.02	590,397.04	791,422.18	679,495.26
2 Total Assets	919,821.02	590,397.04	791,422.18	679,495.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	919,821.02	590,397.04	791,422.18	679,495.26
9 Total Fund Equity	919,821.02	590,397.04	791,422.18	679,495.26
10 Total Liabilities and Fund Equity	919,821.02	590,397.04	791,422.18	679,495.26
11				
12 Fines, Forfeits and Penalties	-	-	-	-
13 Use of Money and Property	42,788.85	25,613.63	21,184.56	10,575.77
14 Sales and Services	328,597.72	317,884.01	376,897.99	339,901.49
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	23.85	-
17 Total Operating Revenue	371,386.57	343,497.64	398,106.40	350,477.26
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	757.31	100.00	-	753.10
21 Contractual Services	121,153.46	361,493.25	188,551.55	398,737.59
22 Supplies and Materials	15,011.24	17,693.37	3,584.22	18,182.00
23 Grants and Subsidies	-	-	-	405.00
24 Capital Outlay	614.97	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	14.00	-
27 Total Operating Expenditures/Expenses	137,536.98	379,286.62	192,149.77	418,077.69
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(161,217.00)	(293,635.00)	(4,931.49)	(44,326.49)
31 Net Transfers In (Out)	(161,217.00)	(293,635.00)	(4,931.49)	(44,326.49)
32				
33 Net Change	72,632.59	(329,423.98)	201,025.14	(111,926.92)
34				
35 Beginning Fund Equity	847,188.43	919,821.02	590,397.04	791,422.18
36 Ending Equity	919,821.02	590,397.04	791,422.18	679,495.26

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68
2 Total Assets	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,328,192.24	2,692,235.88	1,453,199.69	1,679,353.43
8 Unreserved Fund Balance	5,699,555.58	4,509,960.31	4,464,240.86	3,595,106.25
9 Total Fund Equity	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68
10 Total Liabilities and Fund Equity	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68
11				
12				
13 Taxes	7,352.20	18,461.56	19,789.11	21,971.37
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	239,401.52	282,114.08	213,800.51	204,747.24
16 Sales and Services	1,935,852.62	2,794,200.53	1,913,850.40	1,941,194.42
17 Administering Programs	50,000.00	50,000.00	52,099.60	13,120.73
18 Other Revenue	1,720,703.42	2,009,192.24	2,386,653.89	2,242,712.47
19 Total Operating Revenue	3,953,309.76	5,153,968.41	4,586,193.51	4,423,746.23
20				
21 Personal Services and Benefits	355,670.74	1,243,097.97	1,383,321.43	1,567,861.32
22 Travel	66,968.79	81,405.14	66,315.45	75,223.29
23 Contractual Services	510,479.41	1,658,423.55	2,778,487.69	2,291,670.32
24 Supplies and Materials	758,354.39	1,152,282.20	1,019,518.20	832,545.58
25 Grants and Subsidies	9,391.18	23,107.11	28,458.97	440.07
26 Capital Outlay	410,014.08	4,437,739.52	2,499,227.71	459,891.20
27 Other Expense	5,651.18	18,947.67	20,042.15	88,339.84
28 Interest Expense	-	-	20.00	-
29 Total Operating Expenditures/Expenses	2,116,529.77	8,615,003.16	7,795,391.60	5,315,971.62
30				
31 Transfers In	268,420.75	1,635,483.12	1,924,442.45	249,244.52
32 Transfers Out	(650,000.00)	-	-	-
33 Net Transfers In (Out)	(381,579.25)	1,635,483.12	1,924,442.45	249,244.52
34				
35 Net Change	1,455,200.74	(1,825,551.63)	(1,284,755.64)	(642,980.87)
36				
37 Beginning Fund Equity	7,572,547.08	9,027,747.82	7,202,196.19	5,917,440.55
38 Ending Equity	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	69,824.15	76,869.12	70,204.86	74,848.94
2 Total Assets	69,824.15	76,869.12	70,204.86	74,848.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	69,824.15	76,869.12	70,204.86	74,848.94
9 Total Fund Equity	69,824.15	76,869.12	70,204.86	74,848.94
10 Total Liabilities and Fund Equity	69,824.15	76,869.12	70,204.86	74,848.94
11				
12				
13 Use of Money and Property	3,104.38	2,350.98	1,796.97	1,106.75
14 Other Revenue	10,000.00	10,000.00	-	10,000.00
15 Total Operating Revenue	13,104.38	12,350.98	1,796.97	11,106.75
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	6,046.05	1,667.06	7,704.52	6,462.67
20 Supplies and Materials	200.00	3,638.95	756.71	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	6,246.05	5,306.01	8,461.23	6,462.67
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	6,858.33	7,044.97	(6,664.26)	4,644.08
30				
31 Beginning Fund Equity	62,965.82	69,824.15	76,869.12	70,204.86
32 Ending Equity	69,824.15	76,869.12	70,204.86	74,848.94

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	3,593,569.23	2,692,922.39	2,134,089.62	2,313,858.16
2 Cash and Cash Equivalents	200.00	200.00	200.00	200.00
3 Total Assets	<u>3,593,769.23</u>	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>
4				
5 Accounts Payable	(22.47)	-	-	-
6 Total Liabilities	<u>(22.47)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	200.00	5,560.19	-	3,700.00
9 Unreserved Fund Balance	3,593,591.70	2,687,562.20	2,134,289.62	2,310,358.16
10 Total Fund Equity	<u>3,593,791.70</u>	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>
11 Total Liabilities and Fund Equity	<u>3,593,769.23</u>	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>
12				
13				
14 Use of Money and Property	103,373.73	107,360.95	86,919.04	44,482.76
15 Sales and Services	2,600,646.14	2,662,527.87	2,497,006.69	2,688,749.80
16 Other Revenue	4,535.44	13,319.89	6,803.40	5,700.46
17 Total Operating Revenue	<u>2,708,555.31</u>	<u>2,783,208.71</u>	<u>2,590,729.13</u>	<u>2,738,933.02</u>
18				
19 Personal Services and Benefits	604,643.17	706,328.98	649,870.32	718,155.71
20 Travel	8,745.79	10,046.19	9,928.04	15,093.58
21 Contractual Services	511,955.82	471,676.37	384,089.76	389,311.14
22 Supplies and Materials	1,156,539.86	1,133,065.35	1,175,394.49	1,231,646.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	13,369.41	20,853.00	10,758.00	-
25 Other Expense	-	-	-	-
26 Interest Expense	5.59	60.01	10.33	40.02
27 Total Operating Expenditures/Expenses	<u>2,295,259.64</u>	<u>2,342,029.90</u>	<u>2,230,050.94</u>	<u>2,354,246.45</u>
28				
29 Transfers In	4,996.00	-	-	-
30 Transfers Out	(107,203.75)	(1,341,848.12)	(919,510.96)	(204,918.03)
31 Net Transfers In (Out)	<u>(102,207.75)</u>	<u>(1,341,848.12)</u>	<u>(919,510.96)</u>	<u>(204,918.03)</u>
32				
33 Net Change	311,087.92	(900,669.31)	(558,832.77)	179,768.54
34				
35 Beginning Fund Equity	3,282,703.78	3,593,791.70	2,693,122.39	2,134,289.62
36 Ending Equity	<u>3,593,791.70</u>	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	1,945,006.78	2,245,619.22	1,891,228.11	-
2 Due From Other Funds	101,215.27	86,769.65	110,806.68	-
3 Total Assets	2,046,222.05	2,332,388.87	2,002,034.79	-
4				
5 Due to Other Funds	138,826.15	200,570.16	152,959.67	-
6 Total Liabilities	138,826.15	200,570.16	152,959.67	-
7				
8 Net Assets Held in Trust for Other Purposes	1,907,395.90	2,131,818.71	1,849,075.12	-
9 Total Fund Equity	1,907,395.90	2,131,818.71	1,849,075.12	-
10 Total Liabilities and Fund Equity	2,046,222.05	2,332,388.87	2,002,034.79	-
11				
12				
13 Contributions:				
14 From Inmates	6,504,139.02	6,960,181.36	6,987,695.90	-
15				
16 Deductions:				
17 Payments made for Trust Purposes	6,598,548.09	6,735,758.55	7,270,439.49	-
18				
19 Beginning Net Assets	2,001,804.97	1,907,395.90	2,131,818.71	-
20 Ending Net Assets	1,907,395.90	2,131,818.71	1,849,075.12	-

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 FY2014 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	10,208.63	9,688.09	4,927.16	6,098.17
2 Total Assets	10,208.63	9,688.09	4,927.16	6,098.17
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	10,208.63	9,688.09	4,927.16	6,098.17
9 Total Fund Equity	10,208.63	9,688.09	4,927.16	6,098.17
10 Total Liabilities and Fund Equity	10,208.63	9,688.09	4,927.16	6,098.17
11				
12				
13 Licenses, Permits and Fees	5,245.00	3,654.22	5,362.91	4,715.00
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	5,245.00	3,654.22	5,362.91	4,715.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	1,730.58	-	173.84	227.81
20 Contractual Services	11,442.33	4,174.76	9,950.00	2,506.18
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	234.00	-	-	810.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	13,406.91	4,174.76	10,123.84	3,543.99
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(8,161.91)	(520.54)	(4,760.93)	1,171.01
31				
32 Beginning Fund Equity	18,370.54	10,208.63	9,688.09	4,927.16
33 Ending Equity	10,208.63	9,688.09	4,927.16	6,098.17

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83
2 Total Assets	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	-	2,028.95	599.95
10 Unreserved Fund Balance	1,784,161.70	1,449,120.02	1,423,387.84	1,733,934.88
11 Total Fund Equity	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83
12 Total Liabilities and Fund Equity	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83
13				
14				
15 Licenses, Permits and Fees	5,310.00	-	-	-
16 Fines, Forfeits and Penalties	395.00	-	-	-
17 Use of Money and Property	142,621.02	170,049.30	238,312.90	186,512.25
18 Sales and Services	929,062.89	670,329.25	998,523.52	1,402,854.42
19 Administering Programs	275,000.00	-	-	-
20 Other Revenue	1,195,993.28	5,271.04	32,207.20	53,862.24
21 Total Operating Revenue	2,548,382.19	845,649.59	1,269,043.62	1,643,228.91
22				
23 Personal Services and Benefits	921,562.24	137,871.00	138,155.89	141,506.54
24 Travel	17,689.24	1,906.65	126.00	1,545.14
25 Contractual Services	499,920.06	55,801.19	192,258.93	237,805.70
26 Supplies and Materials	70,948.91	12,589.96	4,362.27	2,507.76
27 Grants and Subsidies	922,777.66	706,908.90	928,112.76	857,131.63
28 Capital Outlay	873,365.63	2,300.00	29,731.00	30,095.22
29 Other Expense	3,486.29	-	-	2,478.00
30 Total Operating Expenditures/Expenses	3,309,750.03	917,377.70	1,292,746.85	1,273,069.99
31				
32 Transfers In	186,112.75	0.01	-	-
33 Transfers Out	(3,695.00)	-	-	-
34 Net Transfers In (Out)	182,417.75	0.01	-	-
35				
36 Net Change	(578,950.09)	(71,728.10)	(23,703.23)	370,158.92
37				
38 Beginning Fund Equity	2,352,682.99	1,784,161.70	1,449,120.02	1,425,416.79
39 Prior Period Adjustment	10,428.80	(263,313.58)	-	(61,040.88)
40 Ending Equity	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	125,864.73	265,132.74	420,515.96	570,629.37
2 Total Assets	125,864.73	265,132.74	420,515.96	570,629.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	125,864.73	265,132.74	420,515.96	570,629.37
9 Total Fund Equity	125,864.73	265,132.74	420,515.96	570,629.37
10 Total Liabilities and Fund Equity	125,864.73	265,132.74	420,515.96	570,629.37
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	765,800.71	535,810.86	287,910.49	351,953.43
15 Other Revenue	153.07	-	-	-
16 Total Operating Revenue	765,953.78	535,810.86	287,910.49	351,953.43
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	609.04	644.69	833.51	654.38
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	688,242.18	359,335.40	131,693.76	201,185.64
23 Capital Outlay	280,132.28	5,030.01	-	-
24 Other Revenue	-	-	-	-
25 Total Operating Expenditures/Expenses	968,983.50	365,010.10	132,527.27	201,840.02
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(203,029.72)	170,800.76	155,383.22	150,113.41
32				
33 Beginning Fund Equity	328,894.45	125,864.73	265,132.74	420,515.96
34 Prior Period Adjustment	-	(31,532.75)	-	-
35 Ending Equity	125,864.73	265,132.74	420,515.96	570,629.37

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	104,949.23	195,842.70	225,832.33	318,837.84
2 Total Assets	104,949.23	195,842.70	225,832.33	318,837.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	2,933.05	3,203.85	7,187.25
8 Unreserved Fund Balance	104,949.23	192,909.65	222,628.48	311,650.59
9 Total Fund Equity	104,949.23	195,842.70	225,832.33	318,837.84
10 Total Liabilities and Fund Equity	104,949.23	195,842.70	225,832.33	318,837.84
11				
12				
13 Taxes	164,200.84	160,586.96	159,406.20	154,621.51
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	164,200.84	160,586.96	159,406.20	154,621.51
16				
17 Grants and Subsidies	108,775.26	22,023.34	64,521.27	14,325.90
18 Capital Outlay	16,653.75	47,670.15	64,895.30	47,290.10
19 Total Operating Expenditures/Expenses	125,429.01	69,693.49	129,416.57	61,616.00
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(25,714.41)	-	-	-
23 Net Transfers In (Out)	(25,714.41)	-	-	-
24				
25 Net Change	13,057.42	90,893.47	29,989.63	93,005.51
26				
27 Beginning Fund Equity	91,891.81	104,949.23	195,842.70	225,832.33
28 Prior Period Adjustment	-	-	-	-
29 Ending Equity	104,949.23	195,842.70	225,832.33	318,837.84

Company: 3091

Company Name: Telecommunication 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,625,568.97	2,066,701.13	2,523,707.64	2,877,661.32
2 Total Assets	<u>1,625,568.97</u>	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	1,496.00	21,598.36	-
8 Unreserved Fund Balance	1,625,568.97	2,065,205.13	2,502,109.28	2,877,661.32
9 Total Fund Equity	<u>1,625,568.97</u>	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>
10 Total Liabilities and Fund Equity	<u>1,625,568.97</u>	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>
11				
12				
13 Taxes	1,477,071.30	1,445,282.53	1,434,656.24	1,391,593.56
15 Other Revenue	-	-	-	5,868.62
16 Total Operating Revenue	<u>1,477,071.30</u>	<u>1,445,282.53</u>	<u>1,434,656.24</u>	<u>1,397,462.18</u>
17				
18 Travel	1,059.78	993.60	-	1,160.00
19 Contractual Services	623,387.47	644,116.10	616,105.84	587,140.25
20 Supplies and Materials	179.39	247.77	176.58	105.68
21 Grants and Subsidies	272,377.69	316,308.05	320,323.23	401,126.18
22 Capital Outlay	36,024.66	42,484.85	41,044.08	53,976.39
23 Other Expense	651.00	-	-	-
24 Total Operating Expenditures/Expenses	<u>933,679.99</u>	<u>1,004,150.37</u>	<u>977,649.73</u>	<u>1,043,508.50</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(474,285.59)	-	-	-
28 Net Transfers In (Out)	<u>(474,285.59)</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	69,105.72	441,132.16	457,006.51	353,953.68
31				
32 Beginning Fund Equity	1,556,463.25	1,625,568.97	2,066,701.13	2,523,707.64
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>1,625,568.97</u>	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>

Company: 3091

Company Name: Telecommunication 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	FY2014
1 Cash Pooled with State Treasurer	(20,627.84)	(28,900.35)
2 Total Assets	<u>(20,627.84)</u>	<u>(28,900.35)</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	(20,627.84)	(28,900.35)
9 Total Fund Equity	<u>(20,627.84)</u>	<u>(28,900.35)</u>
10 Total Liabilities and Fund Equity	<u>(20,627.84)</u>	<u>(28,900.35)</u>
11		
12		
13 Administering Programs	-	62,429.03
14 Other Revenue	-	-
15 Total Operating Revenue	<u>-</u>	<u>62,429.03</u>
16		
17 Personal Services and Benefits	-	-
18 Travel	-	-
19 Contractual Services	-	-
20 Supplies and Materials	283.91	-
21 Grants and Subsidies	20,343.93	70,701.54
22 Capital Outlay	-	-
23 Total Operating Expenditures/Expenses	<u>20,627.84</u>	<u>70,701.54</u>
24		
25 Transfers In	-	-
26 Transfers Out	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>
28		
29 Net Change	(20,627.84)	(8,272.51)
30		
31 Beginning Fund Equity	-	(20,627.84)
32 Ending Equity	<u>(20,627.84)</u>	<u>(28,900.35)</u>

Company: 3091

Company Name: Telecommunication 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	77,478.27	80,312.01	79,873.97	285,571.59
2 Total Assets	77,478.27	80,312.01	79,873.97	285,571.59
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	77,478.27	80,312.01	79,873.97	285,571.59
9 Total Fund Equity	77,478.27	80,312.01	79,873.97	285,571.59
10 Total Liabilities and Fund Equity	77,478.27	80,312.01	79,873.97	285,571.59
11				
12				
13 Use of Money and Property	-	-	2,174.20	1,170.51
14 Sales and Services	-	-	-	-
15 Administering Programs	44,579.91	17,631.25	33,394.68	19,443.61
16 Other Revenue	-	56.76	488.45	226,832.17
17 Total Operating Revenue	44,579.91	17,688.01	36,057.33	247,446.29
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,990.83	1,205.26	1,874.00	1,936.27
21 Contractual Services	2,680.97	2,990.14	959.46	1,467.47
22 Supplies and Materials	9,887.40	10,658.87	16,651.14	38,344.93
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	2,610.91	-	17,010.77	-
25 Total Operating Expenditures/Expenses	17,170.11	14,854.27	36,495.37	41,748.67
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	27,409.80	2,833.74	(438.04)	205,697.62
32				
33 Beginning Fund Equity	50,068.47	77,478.27	80,312.01	79,873.97
34 Ending Equity	77,478.27	80,312.01	79,873.97	285,571.59

Company: 5016

Company Name: Resident Investment Funds

Fund Name: 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	74,864.65	76,663.24	77,887.74	77,663.25
2 Total Assets	74,864.65	76,663.24	77,887.74	77,663.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	74,864.65	76,663.24	77,887.74	77,663.25
9 Total Fund Equity	74,864.65	76,663.24	77,887.74	77,663.25
10 Total Liabilities and Fund Equity	74,864.65	76,663.24	77,887.74	77,663.25
11				
12				
13 Use of Money and Property	3,736.62	2,558.40	1,804.33	1,159.51
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	3,736.62	2,558.40	1,804.33	1,159.51
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	1,330.23	759.81	579.83	772.18
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	594.00	-	-	611.82
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	1,924.23	759.81	579.83	1,384.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	1,812.39	1,798.59	1,224.50	(224.49)
32				
33 Beginning Fund Equity	73,052.26	74,864.65	76,663.24	77,887.74
34 Ending Equity	74,864.65	76,663.24	77,887.74	77,663.25

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	96,119.64	123,468.44	118,572.67	132,889.89
2 Total Assets	96,119.64	123,468.44	118,572.67	132,889.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	96,119.64	123,468.44	118,572.67	132,889.89
9 Total Fund Equity	96,119.64	123,468.44	118,572.67	132,889.89
10 Total Liabilities and Fund Equity	96,119.64	123,468.44	118,572.67	132,889.89
11				
12				
13 Licenses, Permits and Fees	83,809.27	79,220.70	73,257.82	100,344.57
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	3,953.72	3,217.38	2,671.88	1,835.29
16 Administering Programs	1,786.87	2,212.89	4,128.50	2,847.15
17 Other Revenue	144.97	-	3,364.49	-
18 Total Operating Revenue	89,694.83	84,650.97	83,422.69	105,027.01
19				
20 Personal Services and Benefits	3,549.24	4,803.42	5,351.43	6,693.48
21 Travel	178.54	38.73	192.04	68.44
22 Contractual Services	57,918.44	41,825.69	60,894.63	43,298.06
23 Supplies and Materials	4,624.86	6,874.08	8,010.16	19,518.40
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	6,380.47	3,713.18	13,663.50	20,743.34
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	72,651.55	57,255.10	88,111.76	90,321.72
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(166.26)	(47.07)	(206.70)	(388.07)
31 Net Transfers In (Out)	(166.26)	(47.07)	(206.70)	(388.07)
32				
33 Net Change	16,877.02	27,348.80	(4,895.77)	14,317.22
34				
35 Beginning Fund Equity	79,242.62	96,119.64	123,468.44	118,572.67
36 Ending Equity	96,119.64	123,468.44	118,572.67	132,889.89

Company: 8314

Company Name: DHS/SBVI Business Enterprise Program

Fund Name: DHS/SBVI Business Enterprise Program

Fund Type: Special Revenue

Purpose: Administratively created fund. Source: Percentage of profits from blind vendors operating in various public buildings. Use: Payment of sick and vacation leave, replacement of equipment and other approved costs.

Budget Information: Not included in the General Appropriations Bill.



Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3036 - Petroleum Release Compensation Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	3,276,560.97	3,782,550.53	5,413,465.88	4,033,414.97
2 Total Assets	<u>3,276,560.97</u>	<u>3,782,550.53</u>	<u>5,413,465.88</u>	<u>4,033,414.97</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,276,560.97	3,782,550.53	5,413,465.88	4,033,414.97
9 Total Fund Equity	<u>3,276,560.97</u>	<u>3,782,550.53</u>	<u>5,413,465.88</u>	<u>4,033,414.97</u>
10 Total Liabilities and Fund Equity	<u>3,276,560.97</u>	<u>3,782,550.53</u>	<u>5,413,465.88</u>	<u>4,033,414.97</u>
11				
12				
13 Taxes	1,756,882.20	1,693,709.04	1,845,938.58	1,771,036.20
14 Use of Money and Property	239,720.07	135,013.31	88,860.34	69,769.53
15 Other Revenue	4,856.98	61.00	703,125.00	1,358.09
16 Total Operating Revenue	<u>2,001,459.25</u>	<u>1,828,783.35</u>	<u>2,637,923.92</u>	<u>1,842,163.82</u>
17				
18 Personal Services and Benefits	324,049.51	324,294.44	338,482.22	363,149.53
19 Travel	11,390.41	8,125.92	14,982.18	13,563.17
20 Contractual Services	75,473.98	666,455.39	466,737.27	675,724.50
21 Supplies and Materials	4,222.69	2,406.14	4,575.24	2,280.10
22 Grants and Subsidies	425,301.60	318,828.10	177,821.76	177,262.39
23 Capital Outlay	8,078.01	2,683.80	4,409.90	235.04
24 Total Operating Expenditures/Expenses	<u>848,516.20</u>	<u>1,322,793.79</u>	<u>1,007,008.57</u>	<u>1,232,214.73</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(3,000,000.00)	-	-	(1,990,000.00)
28 Net Transfers In (Out)	<u>(3,000,000.00)</u>	<u>-</u>	<u>-</u>	<u>(1,990,000.00)</u>
29				
30 Net Change	(1,847,056.95)	505,989.56	1,630,915.35	(1,380,050.91)
31				
32 Beginning Fund Equity	<u>5,123,617.92</u>	<u>3,276,560.97</u>	<u>3,782,550.53</u>	<u>5,413,465.88</u>
33 Ending Equity	<u>3,276,560.97</u>	<u>3,782,550.53</u>	<u>5,413,465.88</u>	<u>4,033,414.97</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96
2 Total Assets	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	31,296.44	55,824.00	40,979.50	21,025.69
8 Unreserved Fund Balance	2,179,413.77	1,864,673.18	2,694,733.48	2,396,400.27
9 Total Fund Equity	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96
10 Total Liabilities and Fund Equity	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96
11				
12				
13 Taxes	281,439.69	353,831.71	333,368.71	376,167.11
14 Licenses, Permits and Fees	2,313,518.79	2,136,876.50	2,586,088.11	2,137,523.20
15 Fines, Forfeits and Penalties	311.31	1,072.23	1,330.78	1,055.00
16 Use of Money and Property	-	-	54,476.50	38,966.30
17 Sales and Services	2,858.96	2,164.09	2,462.76	1,349.11
18 Administering Programs	-	-	-	-
19 Other Revenue	-	110.38	15.12	108.04
20 Total Operating Revenue	2,598,128.75	2,494,054.91	2,977,741.98	2,555,168.76
21				
22 Personal Services and Benefits	2,032,858.14	2,394,023.65	2,247,931.77	2,525,511.32
23 Travel	85,335.61	88,609.76	80,399.21	99,527.21
24 Contractual Services	376,246.11	428,555.86	388,367.63	468,364.85
25 Supplies and Materials	22,466.09	26,833.03	51,130.44	25,480.74
26 Grants and Subsidies	78,290.53	119,553.62	78,951.67	88,416.37
27 Capital Outlay	24,610.97	27,061.82	43,788.91	55,180.45
28 Other Expense	-	350.00	-	30.78
29 Total Operating Expenditures/Expenses	2,619,807.45	3,084,987.74	2,890,569.63	3,262,511.72
30				
31 Transfers In	591,058.46	568,078.36	758,303.27	387,595.85
32 Transfers Out	(2,979.76)	(267,358.56)	(300,675.08)	-
33 Net Transfers In (Out)	588,078.70	300,719.80	457,628.19	387,595.85
34				
35 Net Change	566,400.00	(290,213.03)	544,800.54	(319,747.11)
36				
37 Beginning Fund Equity	1,644,310.21	2,210,710.21	1,920,497.18	2,735,712.98
38 Prior Period Adjustment	-	-	270,415.26	1,460.09
39 Ending Equity	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96

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.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3072 - Environment and Natural Resources Fee Fund

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 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	8,551,198.43	15,793,870.32	21,321,611.23	22,349,317.27
2 Loans and Notes Receivable	25,503,143.14	25,700,976.96	26,063,337.57	27,342,585.32
3 Total Assets	<u>34,054,341.57</u>	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	1,000.00	-
9 Unreserved Fund Balance	34,054,341.57	41,494,847.28	47,383,948.80	49,691,902.59
10 Total Fund Equity	<u>34,054,341.57</u>	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>
11 Total Liabilities and Fund Equity	<u>34,054,341.57</u>	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>
12				
13				
14 Taxes	2,022,938.75	1,377,662.02	347,515.22	259,455.14
15 Licenses, Permits and Fees	1,621,785.67	1,657,846.50	1,645,658.56	1,667,421.71
16 Use of Money and Property	757,152.09	465,714.67	381,032.78	378,712.47
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	48,836.00	-
19 Total Operating Revenue	<u>4,401,876.51</u>	<u>3,501,223.19</u>	<u>2,423,042.56</u>	<u>2,305,589.32</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	7,523.52	360.00	1,260.00	735.00
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	22,122,799.08	5,646,620.38	6,946,496.41	10,425,584.06
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>22,130,322.60</u>	<u>5,646,980.38</u>	<u>6,947,756.41</u>	<u>10,426,319.06</u>
29				
30 Transfers In	9,541,781.58	10,086,449.73	11,043,639.17	10,796,716.31
31 Transfers Out	(504,312.50)	(500,000.00)	(462,514.83)	(381,032.78)
32 Net Transfers In (Out)	<u>9,037,469.08</u>	<u>9,586,449.73</u>	<u>10,581,124.34</u>	<u>10,415,683.53</u>
33				
34 Net Change	(8,690,977.01)	7,440,692.54	6,056,410.49	2,294,953.79
35				
36 Beginning Fund Equity	42,745,318.58	34,054,341.57	41,494,847.28	47,384,948.80
37 Prior Period Adjustment	-	(186.83)	(166,308.97)	12,000.00
38 Ending Equity	<u>34,054,341.57</u>	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>

Company: 3073

Company Name: Water and Environment Fund

Fund Name: Water and Environment Fund

Fund Type: Special Revenue

Purpose: SDCL 46A-1-60 established the Water and Environment Fund. This fund shall consist of all moneys from all lawful public and private sources, including Legislative Appropriations, federal grants for capitalization of either a State Water Pollution Control Revolving Fund or a State Drinking Water Revolving Fund or both, interest on investments, and principal and interest on loans made from the fund received by the district that are available for water facilities as provided by this chapter. The Water and Environment Fund need not include any funds which are not required to be deposited therein as provided in § 46A-1-48. SDCL 5-27-6 authorized the transfer of 71.8% of the monthly State Capital Construction Fund revenues to the Water and Environment Fund. 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 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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

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.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Board of Certification Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	32,245.04	25,946.94	17,017.54	2,817.82
2 Total Assets	32,245.04	25,946.94	17,017.54	2,817.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	32,245.04	25,946.94	17,017.54	2,817.82
9 Total Fund Equity	32,245.04	25,946.94	17,017.54	2,817.82
10 Total Liabilities and Fund Equity	32,245.04	25,946.94	17,017.54	2,817.82
11				
12				
13 Licenses, Permits and Fees	16,402.00	17,892.00	18,640.00	18,412.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	16,402.00	17,892.00	18,640.00	18,412.00
16				
17 Personal Services and Benefits	7,475.00	9,068.69	9,753.50	9,074.21
18 Travel	3,312.12	3,356.53	4,298.91	3,088.45
19 Contractual Services	9,096.26	11,751.01	13,516.99	20,276.86
20 Supplies and Materials	-	-	-	172.20
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	13.87	-	-
23 Total Operating Expenditures/Expenses	19,883.38	24,190.10	27,569.40	32,611.72
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(3,481.38)	(6,298.10)	(8,929.40)	(14,199.72)
30				
31 Beginning Fund Equity	35,726.42	32,245.04	25,946.94	17,017.54
32 Ending Equity	32,245.04	25,946.94	17,017.54	2,817.82

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)
2 Total Assets	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	152.85	-	-
8 Unreserved Fund Balance	(21,308.15)	168,660.27	(133,173.81)	(78,129.71)
9 Total Fund Equity	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)
10 Total Liabilities and Fund Equity	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,219,295.00	999,248.00	2,796,246.00	1,406,405.00
15 Total Operating Revenue	1,219,295.00	999,248.00	2,796,246.00	1,406,405.00
16				
17 Personal Services and Benefits	-	26,870.97	43,172.07	50,129.51
18 Travel	-	757.79	1,591.84	3,861.32
19 Contractual Services	328,664.10	576,661.58	711,306.02	480,997.71
20 Supplies and Materials	351.77	224.07	115.93	-
21 Grants and Subsidies	707,737.04	471,952.66	2,055,575.05	811,045.06
22 Capital Outlay	-	18.22	235.70	-
23 Total Operating Expenditures/Expenses	1,036,752.91	1,076,485.29	2,811,996.61	1,346,033.60
24				
25 Transfers In	2,979.76	267,358.56	-	-
26 Transfers Out	-	-	(15,821.06)	(5,327.30)
27 Net Transfers In (Out)	2,979.76	267,358.56	(15,821.06)	(5,327.30)
28				
29 Net Change	185,521.85	190,121.27	(31,571.67)	55,044.10
30				
31 Beginning Fund Equity	(206,830.00)	(21,308.15)	168,813.12	(133,173.81)
32 Prior Period Adjustment	-	-	(270,415.26)	-
33 Ending Equity	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,128,438.01	1,167,480.45	1,205,099.76	1,250,297.65
2 Total Assets	<u>1,128,438.01</u>	<u>1,167,480.45</u>	<u>1,205,099.76</u>	<u>1,250,297.65</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,128,438.01	1,167,480.45	1,205,099.76	1,250,297.65
9 Total Fund Equity	<u>1,128,438.01</u>	<u>1,167,480.45</u>	<u>1,205,099.76</u>	<u>1,250,297.65</u>
10 Total Liabilities and Fund Equity	<u><u>1,128,438.01</u></u>	<u><u>1,167,480.45</u></u>	<u><u>1,205,099.76</u></u>	<u><u>1,250,297.65</u></u>
11				
12				
13 Licenses, Permits and Fees	3,200.00	6,726.71	10,808.50	27,556.00
14 Fines, Forfeits and Penalties	-	22,431.94	26,810.81	17,641.89
15 Total Operating Revenue	<u>3,200.00</u>	<u>29,158.65</u>	<u>37,619.31</u>	<u>45,197.89</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	43,393.36	28,321.00	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>43,393.36</u>	<u>28,321.00</u>	<u>-</u>	<u>-</u>
24				
25 Transfers In	55,110.75	38,204.79	-	-
26 Transfers Out	(6,020.00)	-	-	-
27 Net Transfers In (Out)	<u>49,090.75</u>	<u>38,204.79</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	8,897.39	39,042.44	37,619.31	45,197.89
30				
31 Beginning Fund Equity	1,119,540.62	1,128,438.01	1,167,480.45	1,205,099.76
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u><u>1,128,438.01</u></u>	<u><u>1,167,480.45</u></u>	<u><u>1,205,099.76</u></u>	<u><u>1,250,297.65</u></u>

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	FY2014
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	974.49
16 Total Operating Revenue	100,000.00	-	2,027.35	974.49
17				
18 Personal Services and Benefits	-	18,457.89	60,520.72	10,901.46
19 Travel	-	189.70	-	317.56
20 Contractual Services	-	77.82	980.54	2,122.24
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	-	18,725.41	61,501.26	13,341.26
25				
26 Transfers In	-	1,353.98	-	-
27 Transfers Out	-	-	(9,552.12)	(1,235.77)
28 Net Transfers In (Out)	-	1,353.98	(9,552.12)	(1,235.77)
29				
30 Net Change	100,000.00	(17,371.43)	(69,026.03)	(13,602.54)
31				
32 Beginning Fund Equity	-	100,000.00	82,628.57	13,602.54
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
2 Total Assets	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
9 Total Fund Equity	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
10 Total Liabilities and Fund Equity	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	39,867.00
15 Use of Money and Property	-	-	177,411.51	185,261.45
16 Other Revenue	6,491.51	-	8,440,368.42	-
17 Total Operating Revenue	6,491.51	-	8,617,779.93	225,128.45
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	6,000.00
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	-	6,000.00
26				
27 Transfers In	345,677.11	245,907.03	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	345,677.11	245,907.03	-	-
30				
31 Net Change	352,168.62	245,907.03	8,617,779.93	219,128.45
32				
33 Beginning Fund Equity	7,073,141.42	7,425,310.04	7,671,217.07	16,288,997.00
34 Ending Equity	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45

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.

Additional Information:

GOAC reviewed this fund on 10/22/13. 99% of this fund is related to clean-up of the Brohm mine superfund site. The EPA estimates that they have \$90 million in work left to do.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - Regulated Substance Response Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,962,255.59	2,934,703.65	2,929,939.82	4,743,170.41
2 Total Assets	<u>2,962,255.59</u>	<u>2,934,703.65</u>	<u>2,929,939.82</u>	<u>4,743,170.41</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	41,398.00	143,605.42	168,961.60
8 Unreserved Fund Balance	2,962,255.59	2,893,305.65	2,786,334.40	4,574,208.81
9 Total Fund Equity	<u>2,962,255.59</u>	<u>2,934,703.65</u>	<u>2,929,939.82</u>	<u>4,743,170.41</u>
10 Total Liabilities and Fund Equity	<u>2,962,255.59</u>	<u>2,934,703.65</u>	<u>2,929,939.82</u>	<u>4,743,170.41</u>
11				
12				
13 Fines, Forfeits and Penalties	82,244.40	57,331.00	62,580.13	39,970.75
14 Use of Money and Property	640,119.29	900,614.12	75,653.60	47,466.93
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	<u>722,363.69</u>	<u>957,945.12</u>	<u>138,233.73</u>	<u>87,437.68</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	77,500.67	98,898.92	54,492.70	84,818.60
21 Supplies and Materials	54,565.43	31,856.95	43,271.79	14,145.14
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	68,291.00	60,375.77	45,233.07	163,783.26
24 Total Operating Expenditures/Expenses	<u>200,357.10</u>	<u>191,131.64</u>	<u>142,997.56</u>	<u>262,747.00</u>
25				
26 Transfers In	-	-	-	1,990,000.00
27 Transfers Out	(487,554.81)	(794,365.42)	-	-
28 Net Transfers In (Out)	<u>(487,554.81)</u>	<u>(794,365.42)</u>	<u>-</u>	<u>1,990,000.00</u>
29				
30 Net Change	34,451.78	(27,551.94)	(4,763.83)	1,814,690.68
31				
32 Beginning Fund Equity	2,927,803.81	2,962,255.59	2,934,703.65	2,929,939.82
33 Prior Period Adjustment	-	-	-	(1,460.09)
34 Ending Equity	<u>2,962,255.59</u>	<u>2,934,703.65</u>	<u>2,929,939.82</u>	<u>4,743,170.41</u>

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 from 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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	6,470.40	6,644.66	6,797.62	6,897.90
2 Total Assets	6,470.40	6,644.66	6,797.62	6,897.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,470.40	6,644.66	6,797.62	6,897.90
9 Total Fund Equity	6,470.40	6,644.66	6,797.62	6,897.90
10 Total Liabilities and Fund Equity	6,470.40	6,644.66	6,797.62	6,897.90
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	152.96	100.28
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	152.96	100.28
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	6,040.99	174.26	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	6,040.99	174.26	-	-
27				
28 Net Change	6,040.99	174.26	152.96	100.28
29				
30 Beginning Fund Equity	429.41	6,470.40	6,644.66	6,797.62
31 Ending Equity	6,470.40	6,644.66	6,797.62	6,897.90

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

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	27,253,947.34	84,701,277.89	55,148,069.45	-
2 Restricted Cash	335,026.06	3,011.66	2,978.47	-
3 Restricted Investments	374,421.62	95,770.84	95,770.84	-
4 Investments	-	715,823.81	-	-
5 Long Term Investments	79,849,645.87	59,608,265.57	70,231,397.32	-
6 Accounts Receivable	-	-	-	-
7 Interest and Dividends Receivable	2,379,117.71	2,080,222.52	2,360,428.30	-
8 Loans and Notes Receivable	22,969,684.30	14,831,981.83	17,193,453.80	-
9 Long Term Loans and Notes Receivable	166,938,327.02	186,933,749.17	196,436,743.31	-
10 Advances to Component Units	-	-	3,325,568.00	-
11 Due From Other Governments	377,919.46	356,693.43	367,140.12	-
12 Deferred Charges and Other Assets	48,143.87	51,683.49	51,839.91	-
13 Deferred Charges - Long Term	636,595.87	866,112.62	821,331.22	-
14 Total Assets	<u>301,162,829.12</u>	<u>350,244,592.83</u>	<u>346,034,720.74</u>	-
15				
16 Accounts Payable	222,538.30	554,122.03	294,144.26	-
17 Due to Other Governments	-	88,077.09	679,618.82	-
18 Due to Other Funds	-	196,621.67	-	-
19 Accrued Liabilities	15,497.84	15,757.95	16,433.74	-
20 Compensated Absences Payable	33,007.30	33,387.78	40,106.18	-
21 Accrued Interest Payable	2,185,927.27	1,408,225.40	2,292,386.45	-
22 Compensated Absences Payable - LT	29,400.15	29,253.46	35,055.33	-
23 Bonds and Notes Payable	4,341,832.83	6,283,973.87	7,588,973.88	-
24 Bonds and Notes Payable - LT	97,741,571.72	147,791,546.62	140,386,635.24	-
25 Total Liabilities	<u>104,569,775.41</u>	<u>156,400,965.87</u>	<u>151,333,353.90</u>	-
26				
27 Restricted for Debt Service	709,447.68	98,782.50	98,749.31	-
28 Unrestricted Net Assets	195,883,606.03	193,744,844.46	194,602,617.53	-
29 Total Fund Equity	<u>196,593,053.71</u>	<u>193,843,626.96</u>	<u>194,701,366.84</u>	-
30 Total Liabilities and Fund Equity	<u>301,162,829.12</u>	<u>350,244,592.83</u>	<u>346,034,720.74</u>	-
31				
32				
33 Use of Money and Property	4,152,911.86	3,927,396.01	4,039,335.53	-
34 Sales and Services	1,320,246.72	1,242,848.62	1,237,680.25	-
35 Administering Programs	15,274,974.29	4,288,793.05	-	-
36 Other Revenue	541,305.50	-	-	-
37 Total Operating Revenue	<u>21,289,438.37</u>	<u>9,459,037.68</u>	<u>5,277,015.78</u>	-
38				
39 Personal Services and Benefits	238,398.69	244,707.64	268,037.41	-
40 Travel	11,629.47	8,061.07	12,813.30	-
41 Contractual Services	436,612.69	533,134.95	642,422.84	-
42 Supplies and Materials	872.25	1,598.14	1,002.66	-
43 Grants and Subsidies	5,946,327.67	11,484,629.50	3,711,428.79	-
44 Capital Outlay	1,223.43	737.76	1,705.40	-
45 Other Expense	228,497.30	90,168.87	775,604.24	-
46 Interest Expense	4,206,436.66	3,990,386.80	5,404,345.70	-
47 Depreciation/Amortization	38,980.33	51,600.78	51,856.20	-
48 Total Operating Expenses	<u>11,108,978.49</u>	<u>16,405,025.51</u>	<u>10,869,216.54</u>	-
49				
50 Net Income (Loss)	10,180,459.88	(6,945,987.83)	(5,592,200.76)	-
51				
52 Nonoperating Revenue (Expense):				
53 Interest Income	3,258,673.12	3,493,582.34	3,429,427.81	-
54 Grant and Other Income	-	504,472.83	3,078,402.25	-
55 Other Expense	-	-	(27,858.48)	-
56 Net Nonoperating Revenue (Expense):	<u>3,258,673.12</u>	<u>3,998,055.17</u>	<u>6,479,971.58</u>	-
57				
58 Income (Loss) Before Transfers	13,439,133.00	(2,947,932.66)	887,770.82	-
59				
60 Transfers In	10,000,000.00	-	-	-
61 Transfers Out	(30,194.90)	(31,393.42)	(30,030.94)	-
62 Net Transfers In (Out)	<u>9,969,805.10</u>	<u>(31,393.42)</u>	<u>(30,030.94)</u>	-
63				
64 Net Change	23,408,938.10	(2,979,326.08)	857,739.88	-
65				
66 Beginning Net Assets	173,184,115.61	196,593,053.71	193,843,626.96	-
67 Prior Period Adjustment	-	229,899.33	-	-
68 Ending Net Assets	<u>196,593,053.71</u>	<u>193,843,626.96</u>	<u>194,701,366.84</u>	-

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 FY2014 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	FY2014
1 Cash Pooled with State Treasurer	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
2 Total Assets	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
9 Total Fund Equity	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
10 Total Liabilities and Fund Equity	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	340,706.61	512,354.85
15 Other Revenue	14,179,000.00	19,367,632.67	28,575,000.00	4,450,000.00
16 Total Operating Revenue	14,179,000.00	19,367,632.67	28,915,706.61	4,962,354.85
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	34,124,582.46
23 Total Operating Expenditures/Expenses	-	3,833,132.67	23,556,500.00	34,124,582.46
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	(29,162,227.61)
30				
31 Beginning Fund Equity	-	14,179,000.00	29,866,093.77	35,225,300.38
32 Ending Equity	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77

Department of Environment and Natural Resources

Other Fund Balances

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

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	25,434,361.61	25,109,306.43	15,917,576.75	-
2 Restricted Cash	10,647.56	-	-	-
3 Restricted Investments	419,250.00	-	-	-
4 Long Term Investments	38,070,440.16	50,366,910.29	53,485,499.31	-
5 Accounts Receivable	-	-	-	-
6 Interest and Dividends Receivable	1,706,087.21	1,563,239.08	1,875,044.11	-
7 Loans and Notes Receivable	13,075,530.44	9,667,421.06	10,334,138.25	-
8 Long Term Loans and Notes Receivable	139,095,942.65	130,848,838.93	138,413,161.89	-
9 Due From Other Governments	506,918.42	446,271.71	416,226.02	-
10 Deferred Charges and Other Assets	37,013.57	28,213.11	28,216.73	-
11 Deferred Charges - Long Term	510,176.82	451,336.99	415,885.35	-
12 Total Assets	<u>218,866,368.44</u>	<u>218,481,537.60</u>	<u>220,885,748.41</u>	-
13				
14 Accounts Payable	253,749.77	259,731.58	166,078.00	-
15 Due to Other Governments	-	-	113,867.83	-
16 Accrued Liabilities	11,709.60	14,078.71	11,815.42	-
17 Compensated Absences Payable	22,255.61	28,743.58	24,390.02	-
18 Accrued Interest Payable	1,545,309.59	773,690.17	936,264.02	-
19 Compensated Absences Payable - LT	19,823.44	25,184.34	21,318.42	-
20 Bonds and Notes Payable	2,965,454.12	3,798,212.02	4,228,402.70	-
21 Bonds and Notes Payable - LT	69,166,164.92	64,831,214.20	60,506,840.36	-
22 Total Liabilities	<u>73,984,467.05</u>	<u>69,730,854.60</u>	<u>66,008,976.77</u>	-
23				
24 Restricted for Debt Service	429,897.56	-	-	-
25 Unrestricted Net Assets	144,452,003.83	148,750,683.00	154,876,771.64	-
26 Total Fund Equity	<u>144,881,901.39</u>	<u>148,750,683.00</u>	<u>154,876,771.64</u>	-
27 Total Liabilities and Fund Equity	<u>218,866,368.44</u>	<u>218,481,537.60</u>	<u>220,885,748.41</u>	-
28				
29				
30 Use of Money and Property	3,509,799.74	3,610,606.06	3,392,330.22	-
31 Sales and Services	1,034,033.81	1,064,542.48	929,188.85	-
32 Administering Programs	27,045,607.63	7,125,214.43	-	-
33 Other Revenue	263,321.80	-	-	-
34 Total Operating Revenue	<u>31,852,762.98</u>	<u>11,800,362.97</u>	<u>4,321,519.07</u>	-
35				
36 Personal Services and Benefits	194,994.97	232,572.43	209,111.17	-
37 Travel	9,268.42	10,812.37	10,875.06	-
38 Contractual Services	750,527.19	377,599.01	559,992.81	-
39 Supplies and Materials	903.98	1,598.17	1,002.67	-
40 Grants and Subsidies	8,036,481.00	7,771,750.59	6,967,486.41	-
41 Capital Outlay	1,697.63	698.72	1,705.41	-
42 Interest Expense	2,911,456.91	2,495,704.80	2,435,826.20	-
43 Other Expense	26,394.25	4,145.67	118,087.37	-
44 Depreciation/Amortization	30,989.07	38,686.02	28,217.10	-
45 Total Operating Expenses	<u>11,962,713.42</u>	<u>10,933,567.78</u>	<u>10,332,304.20</u>	-
46				
47 Net Income (Loss)	19,890,049.56	866,795.19	(6,010,785.13)	-
48				
49 Nonoperating Revenue (Expense):				
50 Interest Income	1,987,079.45	2,350,617.86	2,562,871.92	-
51 Grant and Other Income	-	245,443.96	9,605,085.54	-
52 Other Expense	-	-	(5,245.84)	-
53 Net Nonoperating Revenue (Expense):	<u>1,987,079.45</u>	<u>2,596,061.82</u>	<u>12,162,711.62</u>	-
54				
55 Income (Loss) Before Transfers	21,877,129.01	3,462,857.01	6,151,926.49	-
56				
57 Transfers In	-	-	-	-
58 Transfers Out	(10,027,174.32)	(28,060.14)	(25,837.85)	-
59 Net Transfers In (Out)	<u>(10,027,174.32)</u>	<u>(28,060.14)</u>	<u>(25,837.85)</u>	-
60				
61 Net Change	11,849,954.69	3,434,796.87	6,126,088.64	-
62				
63 Beginning Net Assets	133,031,946.70	144,881,901.39	148,750,683.00	-
64 Prior Period Adjustment	-	433,984.74	-	-
65 Ending Net Assets	<u>144,881,901.39</u>	<u>148,750,683.00</u>	<u>154,876,771.64</u>	-

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 FY2014 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	FY2014
1 Cash Pooled with State Treasurer	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91
2 Total Assets	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91
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	5,533,836.91
9 Total Fund Equity	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91
10 Total Liabilities and Fund Equity	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	316,249.50	134,799.54
15 Other Revenue	25,568,000.00	1,716,164.22	1,800,000.00	3,760,000.00
16 Total Operating Revenue	25,568,000.00	1,716,164.22	2,116,249.50	3,894,799.54
17				
18 Grants and Subsidies	5,500,000.00	11,068,664.22	7,190,670.56	4,290,094.80
19 Total Operating Expenditures/Expenses	5,500,000.00	11,068,664.22	7,190,670.56	4,290,094.80
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)	(395,295.26)
26				
27 Beginning Fund Equity	-	20,068,000.00	11,003,553.23	5,929,132.17
28 Ending Equity	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3014 - Telephone Solicitation Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	269,204.86	286,728.17	327,587.50	345,331.71
2 Total Assets	269,204.86	286,728.17	327,587.50	345,331.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	269,204.86	286,728.17	327,587.50	345,331.71
8 Total Fund Equity	269,204.86	286,728.17	327,587.50	345,331.71
9 Total Liabilities and Fund Equity	269,204.86	286,728.17	327,587.50	345,331.71
10				
11				
12 Licenses, Permits and Fees	43,950.00	48,750.00	50,200.00	51,700.00
13 Fines, Forfeits and Penalties	-	1,500.00	500.00	-
14 Use of Money and Property	12,175.06	9,086.84	6,609.74	4,664.07
15 Total Operating Revenue	56,125.06	59,336.84	57,309.74	56,364.07
16				
17 Personal Services and Benefits	19,392.15	19,694.62	11,418.92	27,280.23
18 Travel	54.25	1,573.88	1,936.51	1,876.27
19 Contractual Services	17,858.53	20,251.29	3,041.04	3,139.44
20 Supplies and Materials	9,287.22	196.84	53.94	6,623.92
21 Capital Outlay	-	96.90	-	-
22 Total Operating Expenditures/Expenses	46,592.15	41,813.53	16,450.41	38,919.86
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	9,532.91	17,523.31	40,859.33	17,444.21
29				
30 Beginning Fund Equity	259,671.95	269,204.86	286,728.17	327,587.50
31 Prior Period Adjustment	-	-	-	300.00
32 Ending Equity	269,204.86	286,728.17	327,587.50	345,331.71

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	228,857.05	206,986.44	180,466.23	151,242.04
2 Total Assets	228,857.05	206,986.44	180,466.23	151,242.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,591.98	-	-	-
8 Unreserved Fund Balance	227,265.07	206,986.44	180,466.23	151,242.04
9 Total Fund Equity	228,857.05	206,986.44	180,466.23	151,242.04
10 Total Liabilities and Fund Equity	228,857.05	206,986.44	180,466.23	151,242.04
11				
12				
13 Licenses, Permits and Fees	98,683.00	91,955.00	102,132.00	97,020.00
14 Fines, Forfeits and Penalties	2,000.00	-	-	-
15 Use of Money and Property	11,708.80	6,634.49	4,498.59	2,474.38
16 Total Operating Revenue	112,391.80	98,589.49	106,630.59	99,494.38
17				
18 Personal Services and Benefits	107,636.26	115,511.55	126,877.38	126,891.16
19 Travel	322.44	1,768.10	2,476.54	540.46
20 Contractual Services	2,682.79	1,588.47	3,069.91	951.11
21 Supplies and Materials	68.15	-	385.37	35.84
22 Capital Outlay	2,000.00	1,591.98	341.60	-
23 Total Operating Expenditures/Expenses	112,709.64	120,460.10	133,150.80	128,418.57
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(317.84)	(21,870.61)	(26,520.21)	(28,924.19)
30				
30 Beginning Fund Equity	229,174.89	228,857.05	206,986.44	180,466.23
30 Prior Period Adjustment	-	-	-	(300.00)
30 Ending Equity	228,857.05	206,986.44	180,466.23	151,242.04

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	2,010,450.32	2,452,480.71	2,765,803.47	3,172,684.40
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,010,450.32</u>	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	19,385.11	7,833.55	7,634.00	10,114.76
9 Unreserved Fund Balance	1,991,065.21	2,444,647.16	2,758,169.47	3,162,569.64
10 Total Fund Equity	<u>2,010,450.32</u>	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>
11 Total Liabilities and Fund Equity	<u>2,010,450.32</u>	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>
12				
13				
14 Taxes	1,729,533.78	2,072,311.63	1,966,592.97	2,115,605.71
15 Licenses, Permits and Fees	2,620.27	2,625.00	55,011.57	7,771.53
16 Use of Money and Property	130,851.94	97,020.08	68,032.61	44,884.54
17 Other Revenue	1,089.30	-	207.00	495.00
18 Total Operating Revenue	<u>1,864,095.29</u>	<u>2,171,956.71</u>	<u>2,089,844.15</u>	<u>2,168,756.78</u>
19				
20 Personal Services and Benefits	1,433,776.00	1,397,764.79	1,506,338.97	1,508,193.96
21 Travel	71,393.98	53,162.68	49,968.38	55,645.32
22 Contractual Services	283,115.40	240,528.15	186,636.82	177,802.01
23 Supplies and Materials	11,960.39	9,297.53	9,197.14	7,057.83
24 Capital Outlay	11,318.16	24,286.13	26,213.47	13,347.45
25 Other Expense	6.51	-	-	-
26 Total Operating Expenditures/Expenses	<u>1,811,570.44</u>	<u>1,725,039.28</u>	<u>1,778,354.78</u>	<u>1,762,046.57</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	(1,687.59)
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,687.59)</u>
31				
32 Net Change	52,524.85	446,917.43	311,489.37	405,022.62
33				
34 Beginning Fund Equity	2,036,914.92	2,010,450.32	2,452,480.71	2,765,803.47
35 Prior Period Adjustment	(78,989.45)	(4,887.04)	1,833.39	1,858.31
36 Ending Equity	<u>2,010,450.32</u>	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	359,664.22	572,670.70	610,635.06	762,034.66
2 Accounts Receivable	-	6,350.00	16,350.00	2,000.00
3 Total Assets	<u>359,664.22</u>	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	359,664.22	579,020.70	626,985.06	764,034.66
9 Total Fund Equity	<u>359,664.22</u>	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>
10 Total Liabilities and Fund Equity	<u>359,664.22</u>	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>
11				
12				
13 Licenses, Permits and Fees	550,111.33	811,795.40	730,265.90	870,365.82
14 Fines, Forfeits and Penalties	-	-	-	20,250.00
15 Use of Money and Property	3,400.00	3,900.00	6,250.00	9,017.66
16 Other Revenue	15,056.47	10,380.49	11,443.46	8,648.57
17 Total Operating Revenue	<u>568,567.80</u>	<u>826,075.89</u>	<u>747,959.36</u>	<u>908,282.05</u>
18				
19 Personal Services and Benefits	16,107.10	8,505.92	8,537.54	14,380.15
20 Travel	21,925.89	6,616.28	15,054.70	22,354.79
21 Contractual Services	437,920.34	608,480.61	665,318.38	715,794.01
22 Supplies and Materials	18,784.16	11,294.69	23,319.92	13,846.98
23 Capital Outlay	-	-	-	-
24 Other Expense	2,994.11	-	-	-
25 Total Operating Expenditures/Expenses	<u>497,731.60</u>	<u>634,897.50</u>	<u>712,230.54</u>	<u>766,375.93</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	70,836.20	191,178.39	35,728.82	141,906.12
32				
33 Beginning Fund Equity	290,829.38	359,664.22	579,020.70	626,985.06
34 Prior Period Adjustment	(2,001.36)	28,178.09	12,235.54	(4,856.52)
35 Ending Equity	<u>359,664.22</u>	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(82,977.97)	50,047.26	136,557.01	108,092.95
2 Total Assets	(82,977.97)	50,047.26	136,557.01	108,092.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	604.95	-	-	563.20
8 Unreserved Fund Balance	(83,582.92)	50,047.26	136,557.01	107,529.75
9 Total Fund Equity	(82,977.97)	50,047.26	136,557.01	108,092.95
10 Total Liabilities and Fund Equity	(82,977.97)	50,047.26	136,557.01	108,092.95
11				
12				
13 Licenses, Permits and Fees	86,312.88	90,475.00	160,618.44	8,827.66
14 Fines, Forfeits and Penalties	-	2,800.00	750.00	-
15 Use of Money and Property	-	-	662.57	1,482.80
16 Other Revenue	-	722.50	-	-
17 Total Operating Revenue	86,312.88	93,997.50	162,031.01	10,310.46
18				
19 Personal Services and Benefits	89,650.26	95,401.11	79,887.46	46,292.85
20 Travel	16,603.64	13,128.77	14,383.43	10,058.08
21 Contractual Services	9,233.64	6,665.31	7,367.33	445.52
22 Supplies and Materials	1,698.26	4,949.63	1,813.17	370.67
23 Capital Outlay	479.80	604.95	-	-
24 Interest Expense	-	601.16	1,546.22	-
25 Total Operating Expenditures/Expenses	117,665.60	121,350.93	104,997.61	57,167.12
26				
27 Transfers In	-	128,334.87	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	128,334.87	-	-
30				
31 Net Change	(31,352.72)	100,981.44	57,033.40	(46,856.66)
32				
33 Beginning Fund Equity	(38,037.25)	(82,977.97)	50,047.26	136,557.01
34 Prior Period Adjustment	(13,588.00)	32,043.79	29,476.35	18,392.60
35 Ending Equity	(82,977.97)	50,047.26	136,557.01	108,092.95

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)
2 Total Assets	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)
9 Total Fund Equity	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)
10 Total Liabilities and Fund Equity	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)
11				
12				
13 Licenses, Permits and Fees	153,712.77	320,824.51	248,905.88	363,688.11
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	4.10	22,550.00
16 Total Operating Revenue	153,712.77	320,824.51	248,909.98	386,238.11
17				
18 Personal Services and Benefits	131,131.53	162,541.33	115,801.34	142,804.49
19 Travel	508.30	204.51	-	1,652.06
20 Contractual Services	70,061.48	141,821.09	172,959.37	213,027.92
21 Supplies and Materials	7.61	13.85	608.31	281.21
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	5,740.86	3,658.28	1,103.69	561.95
25 Total Operating Expenditures/Expenses	207,449.78	308,239.06	290,472.71	358,327.63
26				
27 Transfers In	-	-	-	1,687.59
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	1,687.59
30				
31 Net Change	(53,737.01)	12,585.45	(41,562.73)	29,598.07
32				
33 Beginning Fund Equity	(98,603.38)	(36,604.54)	(24,588.55)	(66,142.28)
34 Prior Period Adjustment	78,989.45	(569.46)	9.00	(22,550.00)
35 Ending Equity	(73,350.94)	(24,588.55)	(66,142.28)	(59,094.21)

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	FY2014
1 Cash Pooled with State Treasurer	(6,595.93)	(2,339.27)	(18.46)
2 Total Assets	(6,595.93)	(2,339.27)	(18.46)
3			
4 Accounts Payable	-	-	-
5 Due to Other Funds	-	-	-
6 Total Liabilities	-	-	-
7			
8 Unreserved Fund Balance	(6,595.93)	(2,339.27)	(18.46)
9 Total Fund Equity	(6,595.93)	(2,339.27)	(18.46)
10 Total Liabilities and Fund Equity	(6,595.93)	(2,339.27)	(18.46)
11			
12			
13 Licenses, Permits and Fees	44,689.60	10,395.97	5,804.69
14 Use of Money and Property	-	-	-
15 Other Revenue	-	-	-
16 Total Operating Revenue	44,689.60	10,395.97	5,804.69
17			
18 Personal Services and Benefits	3,222.16	2,102.87	656.80
19 Travel	-	-	-
20 Contractual Services	15,436.41	4,027.44	2,827.08
21 Supplies and Materials	-	-	-
22 Capital Outlay	-	-	-
23 Other Expense	-	-	-
24 Interest Expense	-	-	-
25 Total Operating Expenditures/Expenses	18,658.57	6,130.31	3,483.88
26			
27 Transfers In	-	-	-
28 Transfers Out	-	-	-
29 Net Transfers In (Out)	-	-	-
30			
31 Net Change	26,031.03	4,265.66	2,320.81
32			
33 Beginning Fund Equity	(36,746.40)	(6,595.93)	(2,339.27)
34 Prior Period Adjustment	4,119.44	(9.00)	-
35 Ending Equity	(6,595.93)	(2,339.27)	(18.46)

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.



Unified Judicial System
State Accounting System - Other Fund Balances
Company 3010 - Law Enforcement Officers Training Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	-	-	-	-
2 Accounts Receivable	-	-	-	-
3 Total Assets	-	-	-	-
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	38,627.00	1,320.00	-	-
9 Unreserved Fund Balance	This is a fund of the Office of Attorney General, the Unified Judicial System 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	-	450.00	-	-
18 Other Revenue	279.00	461.90	-	-
19 Total Operating Revenue	279.00	911.90	-	-
20				
21 Personal Services and Benefits	228.30	76,401.59	-	-
22 Travel	217,718.22	244,319.33	-	-
23 Contractual Services	137,869.80	107,463.09	-	-
24 Supplies and Materials	20,913.68	10,376.81	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	360.97	-	-	-
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	377,090.97	438,560.82	-	-
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(376,811.97)	(437,648.92)	-	-
35				
36 Beginning Fund Equity	This is a fund of the Office of Attorney General, the Unified Judicial System 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 Unified Judicial System were moved to the General Fund prior to year-end in FY2013 and to the General Fund and the Court

Unified Judicial System
State Accounting System - Other Fund Balances
Company 3012 - Board of Bar Examiners

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	87,157.88	95,801.55	82,014.29	82,790.09
2 Total Assets	87,157.88	95,801.55	82,014.29	82,790.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	87,157.88	95,801.55	82,014.29	82,790.09
9 Total Fund Equity	87,157.88	95,801.55	82,014.29	82,790.09
10 Total Liabilities and Fund Equity	87,157.88	95,801.55	82,014.29	82,790.09
11				
12				
13 Licenses, Permits and Fees	47,850.00	56,925.00	52,725.00	59,100.00
14 Use of Money and Property	4,083.36	2,566.29	1,824.40	1,165.54
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	51,933.36	59,491.29	54,549.40	60,265.54
17				
18 Personal Services and Benefits	33,578.01	30,593.08	34,729.20	35,944.14
19 Travel	1,625.28	2,358.54	5,789.20	2,952.07
20 Contractual Services	8,660.43	6,838.56	11,921.34	6,743.87
21 Supplies and Materials	9,813.72	11,057.44	12,446.92	13,849.66
22 Capital Outlay	510.80	-	-	-
23 Total Operating Expenditures/Expenses	54,188.24	50,847.62	64,886.66	59,489.74
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(2,254.88)	8,643.67	(10,337.26)	775.80
30				
31 Beginning Fund Equity	89,412.76	87,157.88	95,801.55	82,014.29
32 Prior Period Adjustment	-	-	(3,450.00)	-
33 Ending Equity	87,157.88	95,801.55	82,014.29	82,790.09

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	11,015.42	21,940.67	20,951.30	26,458.06
2 Total Assets	11,015.42	21,940.67	20,951.30	26,458.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	11,015.42	21,940.67	20,951.30	26,458.06
9 Total Fund Equity	11,015.42	21,940.67	20,951.30	26,458.06
10 Total Liabilities and Fund Equity	11,015.42	21,940.67	20,951.30	26,458.06
11				
12				
13 Fines, Forfeits and Penalties	215,303.00	207,980.98	197,103.81	194,853.91
14 Use of Money and Property	6,233.61	4,013.06	2,480.04	1,572.56
15 Total Operating Revenue	221,536.61	211,994.04	199,583.85	196,426.47
16				
17 Personal Services and Benefits	-	-	64.59	65.66
18 Travel	327.23	483.79	226.63	404.05
19 Contractual Services	-	585.00	282.00	450.00
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	245,000.00	200,000.00	200,000.00	190,000.00
22 Total Operating Expenditures/Expenses	245,327.23	201,068.79	200,573.22	190,919.71
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(23,790.62)	10,925.25	(989.37)	5,506.76
29				
30 Beginning Fund Equity	34,806.04	11,015.42	21,940.67	20,951.30
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	11,015.42	21,940.67	20,951.30	26,458.06

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,442,577.57	6,618,300.63	4,993,796.20	5,498,425.76
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>5,442,577.57</u>	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	77,182.06	73,659.84	98,482.42	98,943.64
9 Unreserved Fund Balance	5,365,395.51	6,544,640.79	4,895,313.78	5,399,482.12
10 Total Fund Equity	<u>5,442,577.57</u>	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>
11 Total Liabilities and Fund Equity	<u>5,442,577.57</u>	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>
12				
13				
14 Licenses, Permits and Fees	2,239,363.42	2,788,563.66	3,072,874.28	3,849,363.69
15 Fines, Forfeits and Penalties	3,773,903.13	3,716,557.60	3,569,965.64	3,409,571.76
16 Use of Money and Property	169,098.03	165,654.81	138,226.74	89,765.11
17 Other Revenue	-	105.00	4,297.78	2,426.56
18 Total Operating Revenue	<u>6,182,364.58</u>	<u>6,670,881.07</u>	<u>6,785,364.44</u>	<u>7,351,127.12</u>
19				
20 Personal Services and Benefits	1,175,308.71	1,244,447.13	1,984,166.40	2,399,041.65
21 Travel	32,403.77	60,012.62	106,994.22	39,878.48
22 Contractual Services	3,242,544.56	3,475,924.23	5,301,306.03	3,588,178.10
23 Supplies and Materials	28,224.20	60,086.90	78,976.87	72,754.59
24 Grants and Subsidies	-	3,596.84	5,434.12	618.75
25 Capital Outlay	629,525.07	659,105.49	940,726.12	753,302.25
26 Total Operating Expenditures/Expenses	<u>5,108,006.31</u>	<u>5,503,173.21</u>	<u>8,417,603.76</u>	<u>6,853,773.82</u>
27				
28 Transfers In	8,659.94	8,015.20	7,734.89	7,348.20
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>8,659.94</u>	<u>8,015.20</u>	<u>7,734.89</u>	<u>7,348.20</u>
31				
32 Net Change	1,083,018.21	1,175,723.06	(1,624,504.43)	504,701.50
33				
34 Beginning Fund Equity	4,359,559.36	5,442,577.57	6,618,300.63	4,993,796.20
35 Prior Period Adjustment	-	-	-	(71.94)
36 Ending Equity	<u>5,442,577.57</u>	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>

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

	FY2011	FY2012	FY2013	FY2014
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	698,347.23	658,081.40	618,794.96	494,563.61
15 Total Operating Revenue	698,347.23	658,081.40	618,794.96	494,563.61
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	698,347.23	658,081.40	618,794.96	494,563.61
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	698,347.23	658,081.40	618,794.96	494,563.61
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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	10,909.93	7,756.68	7,057.89	4,317.35
2 Total Assets	10,909.93	7,756.68	7,057.89	4,317.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	10,909.93	7,756.68	7,057.89	4,317.35
9 Total Fund Equity	10,909.93	7,756.68	7,057.89	4,317.35
10 Total Liabilities and Fund Equity	10,909.93	7,756.68	7,057.89	4,317.35
11				
12				
13 Use of Money and Property	565.10	416.20	243.06	120.61
14 Sales and Services	22,835.00	23,939.87	16,200.63	12,665.55
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	23,400.10	24,356.07	16,443.69	12,786.16
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	11,365.84	16,887.48	12,723.99	13,780.37
21 Supplies and Materials	11,714.90	10,621.84	4,418.49	1,746.33
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	23,080.74	27,509.32	17,142.48	15,526.70
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	319.36	(3,153.25)	(698.79)	(2,740.54)
31				
32 Beginning Fund Equity	10,590.57	10,909.93	7,756.68	7,057.89
33 Ending Equity	10,909.93	7,756.68	7,057.89	4,317.35

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,825.54	15,973.43	11,372.56	60,502.51
2 Total Assets	7,825.54	15,973.43	11,372.56	60,502.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,825.54	15,973.43	11,372.56	60,502.51
9 Total Fund Equity	7,825.54	15,973.43	11,372.56	60,502.51
10 Total Liabilities and Fund Equity	7,825.54	15,973.43	11,372.56	60,502.51
11				
12				
13 Use of Money and Property	97.27	92.43	141.97	185.68
14 Administering Programs	-	-	-	102,573.00
15 Other Revenue	1,000.00	14,300.00	3,325.00	14,050.00
16 Total Operating Revenue	1,097.27	14,392.43	3,466.97	116,808.68
17				
18 Personal Services and Benefits	-	-	-	35,567.21
19 Travel	40.50	-	657.50	22,384.69
20 Contractual Services	7,062.25	4,450.00	173.14	810.03
21 Supplies and Materials	544.49	1,794.54	6,771.45	8,916.80
22 Grants and Subsidies	-	-	465.75	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	7,647.24	6,244.54	8,067.84	67,678.73
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(6,549.97)	8,147.89	(4,600.87)	49,129.95
31				
32 Beginning Fund Equity	14,375.51	7,825.54	15,973.43	11,372.56
33 Ending Equity	7,825.54	15,973.43	11,372.56	60,502.51

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.



Legislative Research Council
State Accounting System - Other Fund Balances
Company 3024 - Legislative Capitol Renovation Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	234,418.91	221,533.86	221,533.86	38,369.07
2 Total Assets	234,418.91	221,533.86	221,533.86	38,369.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	221,534.00	38,343.96
8 Unreserved Fund Balance	234,418.91	221,533.86	(0.14)	25.11
9 Total Fund Equity	234,418.91	221,533.86	221,533.86	38,369.07
10 Total Liabilities and Fund Equity	234,418.91	221,533.86	221,533.86	38,369.07
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Contractual Services	-	-	-	14,977.50
17 Supplies and Materials	-	-	-	4,583.91
18 Capital Outlay	-	12,885.05	-	163,603.38
19 Total Operating Expenditures/Expenses	-	12,885.05	-	183,164.79
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	-	(12,885.05)	-	(183,164.79)
26				
27 Beginning Fund Equity	234,418.91	234,418.91	221,533.86	221,533.86
28 Ending Equity	234,418.91	221,533.86	221,533.86	38,369.07

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	-	(0.00)	(0.00)
8 Total Fund Equity	-	-	(0.00)	(0.00)
9 Total Liabilities and Fund Equity	-	-	(0.00)	(0.00)
10				
11				
12 Sales and Services:				
13 Documents RM Receipts	4,540.00	4,242.00	5,641.28	3,270.00
14 Meeting RM Charges	-	-	-	-
15 Copy Charges	1,403.41	895.92	-	675.77
16 Total Operating Revenue	5,943.41	5,137.92	5,641.28	3,945.77
17				
18 Contractual Services:				
19 Computer Services-State	-	-	-	-
20 Equipment Rental	531.92	-	340.00	-
21 Equipment Service and Maintenance	-	5,056.52	1,758.68	1,297.72
22 Supplies and Materials:				
23 Printing-State	-	-	-	-
24 Printing-Commercial	5,411.49	81.40	3,542.60	2,648.05
25 Postage	-	-	-	-
26 Total Operating Expenditures/Expenses	5,943.41	5,137.92	5,641.28	3,945.77
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	-	-	(0.00)	(0.00)
33				
34 Beginning Fund Equity	-	-	-	(0.00)
35 Ending Equity	-	-	(0.00)	(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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	4,327,334.80	5,211,380.55	8,946,716.83	6,197,708.08
2 Total Assets	<u>4,327,334.80</u>	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	28,054.98	-	306,199.24	254,251.00
8 Unreserved Fund Balance	<u>4,299,279.82</u>	<u>5,211,380.55</u>	<u>8,640,517.59</u>	<u>5,943,457.08</u>
9 Total Fund Equity	<u>4,327,334.80</u>	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>
10 Total Liabilities and Fund Equity	<u>4,327,334.80</u>	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>
11				
12				
13 Fines, Forfeits and Penalties	1,668,462.72	1,736,235.41	4,596,781.48	474,549.25
14 Use of Money and Property	145,197.04	112,078.21	102,760.11	108,471.26
15 Sales and Services	549,147.66	740,267.69	999,580.42	981,040.63
16 Administering Programs	160,218.50	155,485.09	204,949.74	200,492.66
17 Other Revenue	<u>8,571.68</u>	<u>158,225.90</u>	<u>156,527.50</u>	<u>176,458.40</u>
18 Total Operating Revenue	<u>2,531,597.60</u>	<u>2,902,292.30</u>	<u>6,060,599.25</u>	<u>1,941,012.20</u>
19				
20 Personal Services and Benefits	955,081.19	1,427,848.93	1,661,742.97	1,872,341.77
21 Travel	15,794.58	51,021.09	89,996.34	54,594.41
22 Contractual Services	127,075.60	385,277.38	334,380.52	433,271.43
23 Supplies and Materials	32,412.15	74,923.00	164,572.77	67,345.80
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	54,752.32	81,788.70	73,859.10	28,391.68
26 Other Expense	-	-	-	14.00
27 Total Operating Expenditures/Expenses	<u>1,185,115.84</u>	<u>2,020,859.10</u>	<u>2,324,551.70</u>	<u>2,455,959.09</u>
28				
29 Transfers In	29,530.64	2,612.55	-	3,355.37
30 Transfers Out	-	-	-	(2,242,502.14)
31 Net Transfers In (Out)	<u>29,530.64</u>	<u>2,612.55</u>	<u>-</u>	<u>(2,239,146.77)</u>
32				
33 Net Change	1,376,012.40	884,045.75	3,736,047.55	(2,754,093.66)
34				
35 Beginning Fund Equity	2,951,322.40	4,327,334.80	5,211,380.55	8,946,716.83
36 Prior Period Adjustment	-	-	(711.27)	5,084.91
37 Ending Equity	<u>4,327,334.80</u>	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	489,470.27	495,787.03	515,932.67	471,252.73
2 Total Assets	489,470.27	495,787.03	515,932.67	471,252.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	36,000.00	-	-	-
8 Unreserved Fund Balance	453,470.27	495,787.03	515,932.67	471,252.73
9 Total Fund Equity	489,470.27	495,787.03	515,932.67	471,252.73
10 Total Liabilities and Fund Equity	489,470.27	495,787.03	515,932.67	471,252.73
11				
12				
13 Fines, Forfeits and Penalties	784,174.08	1,086,551.50	1,264,220.54	1,299,960.94
14 Use of Money and Property	7,607.43	13,585.60	11,105.38	7,382.26
15 Sales and Services	2,160.00	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	1,250.00	-	77.00	-
18 Total Operating Revenue	795,191.51	1,100,137.10	1,275,402.92	1,307,343.20
19				
20 Personal Services and Benefits	15,253.74	56,204.73	61,870.65	73,746.64
21 Travel	4,159.19	9,126.90	10,694.06	5,361.16
22 Contractual Services	483,603.58	604,673.62	684,711.80	711,536.53
23 Supplies and Materials	803.71	4,791.39	2,683.30	2,403.81
24 Grants and Subsidies	61,078.00	285,763.00	495,297.47	538,975.00
25 Capital Outlay	49,181.91	133,260.70	-	20,000.00
26 Total Operating Expenditures/Expenses	614,080.13	1,093,820.34	1,255,257.28	1,352,023.14
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	181,111.38	6,316.76	20,145.64	(44,679.94)
33				
34 Beginning Fund Equity	308,358.89	489,470.27	495,787.03	515,932.67
35 Ending Equity	489,470.27	495,787.03	515,932.67	471,252.73

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	135,580.42	47,270.07	387,870.48	(8,703.10)
2 Total Assets	135,580.42	47,270.07	387,870.48	(8,703.10)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	1,516.00	-
8 Unreserved Fund Balance	135,580.42	47,270.07	386,354.48	(8,703.10)
9 Total Fund Equity	135,580.42	47,270.07	387,870.48	(8,703.10)
10 Total Liabilities and Fund Equity	135,580.42	47,270.07	387,870.48	(8,703.10)
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	1,200.68	807.25	770.32	6,580.32
15 Sales and Services	-	-	-	-
16 Administering Programs	670,000.00	675,000.00	1,823,634.12	1,113,352.20
17 Other Revenue	-	78.80	181.19	41.70
18 Total Operating Revenue	671,200.68	675,886.05	1,824,585.63	1,119,974.22
19				
20 Personal Services and Benefits	164,276.25	367,191.08	371,466.48	454,311.73
21 Travel	83,860.44	39,912.96	118,729.27	84,796.60
22 Contractual Services	198,471.84	114,067.50	356,660.95	214,851.53
23 Supplies and Materials	33,303.20	39,177.33	80,758.65	29,910.92
24 Grants and Subsidies	68,401.92	200,784.42	542,328.31	709,507.19
25 Capital Outlay	1,248.75	450.56	14,041.56	12,468.44
26 Total Operating Expenditures/Expenses	549,562.40	761,583.85	1,483,985.22	1,505,846.41
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(1,220.37)	(2,612.55)	-	(3,355.37)
30 Net Transfers In (Out)	(1,220.37)	(2,612.55)	-	(3,355.37)
31				
32 Net Change	120,417.91	(88,310.35)	340,600.41	(389,227.56)
33				
34 Beginning Fund Equity	15,162.51	135,580.42	47,270.07	387,870.48
35 Prior Period Adjustment	-	-	-	(7,346.02)
36 Ending Equity	135,580.42	47,270.07	387,870.48	(8,703.10)

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)

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash in Local Bank Accounts	273,085.59	399,191.43	348,869.52	244,531.53
3 Total Assets	273,085.59	399,191.43	348,869.52	244,531.53
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	273,085.59	399,191.43	348,869.52	244,531.53
10 Total Fund Equity	273,085.59	399,191.43	348,869.52	244,531.53
11 Total Liabilities and Fund Equity	273,085.59	399,191.43	348,869.52	244,531.53
12				
13				
14 Fines, Forfeits and Penalties	339,232.79	271,122.82	392,525.84	219,395.24
15 Use of Money and Property	6,260.27	8,762.12	6,295.63	4,389.92
16 Sales and Services	237,886.54	72,981.89	213,124.71	76,913.37
17 Other Revenue	4,429.53	22,610.42	29,598.57	102,163.45
18 Total Operating Revenue	587,809.13	375,477.25	641,544.75	402,861.98
19				
20 Travel	-	-	-	-
21 Contractual Services	724,718.93	249,371.41	691,866.66	507,199.97
22 Supplies and Materials	-	-	-	-
23 Total Operating Expenditures/Expenses	724,718.93	249,371.41	691,866.66	507,199.97
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(136,909.80)	126,105.84	(50,321.91)	(104,337.99)
30				
31 Beginning Fund Equity	409,995.39	273,085.59	399,191.43	348,869.52
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	273,085.59	399,191.43	348,869.52	244,531.53

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,803.01	(93,197.04)	(170,989.36)	(290,257.43)
2 Total Assets	<u>1,803.01</u>	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,803.01	(93,197.04)	(170,989.36)	(290,257.43)
9 Total Fund Equity	<u>1,803.01</u>	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>
10 Total Liabilities and Fund Equity	<u>1,803.01</u>	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>
11				
12				
13 Fines, Forfeits and Penalties	107,652.82	103,996.06	98,595.97	97,460.93
14 Use of Money and Property	-	-	-	-
15 Other Revenue	14.00	-	10,026.48	43.00
16 Total Operating Revenue	<u>107,666.82</u>	<u>103,996.06</u>	<u>108,622.45</u>	<u>97,503.93</u>
17				
18 Personal Services and Benefits	71,535.86	101,881.04	88,851.77	119,090.00
19 Travel	7,313.63	27,796.96	10,361.25	8,332.77
20 Contractual Services	39,539.40	65,672.26	73,288.12	77,409.46
21 Supplies and Materials	3,602.71	3,447.85	5,813.63	11,939.77
22 Capital Outlay	-	198.00	8,100.00	-
23 Total Operating Expenditures/Expenses	<u>121,991.60</u>	<u>198,996.11</u>	<u>186,414.77</u>	<u>216,772.00</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	(14,324.78)	(95,000.05)	(77,792.32)	(119,268.07)
30				
31 Beginning Fund Equity	16,127.79	1,803.01	(93,197.04)	(170,989.36)
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>1,803.01</u>	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	57,630.23	(324,033.65)	(257,236.13)	(549,355.64)
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>57,630.23</u>	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	76,536.41	1,320.00	36,483.97	73,233.00
9 Unreserved Fund Balance	(18,906.18)	(325,353.65)	(293,720.10)	(622,588.64)
10 Total Fund Equity	<u>57,630.23</u>	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>
11 Total Liabilities and Fund Equity	<u>57,630.23</u>	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>
12				
13				
14 Licenses, Permits and Fees	275.00	525.00	2,200.00	750.00
15 Fines, Forfeits and Penalties	3,229,539.87	3,118,901.93	2,956,367.20	2,922,079.46
16 Use of Money and Property	11,197.09	7,254.13	-	3,689.04
17 Sales and Services	17,500.00	450.00	-	-
18 Other Revenue	1,027.40	25,235.48	12,229.28	15,606.99
19 Total Operating Revenue	<u>3,259,539.36</u>	<u>3,152,366.54</u>	<u>2,970,796.48</u>	<u>2,942,125.49</u>
20				
21 Personal Services and Benefits	1,521,055.36	1,631,446.59	1,443,443.99	1,782,662.00
22 Travel	397,431.23	384,625.82	167,669.66	114,128.75
23 Contractual Services	1,113,813.65	1,063,273.61	991,739.24	1,008,063.14
24 Supplies and Materials	325,972.05	255,194.28	235,563.65	239,150.86
25 Grants and Subsidies	55,080.00	31,500.00	20,777.22	88,166.77
26 Capital Outlay	34,986.91	167,990.12	47,194.26	2,073.48
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>3,448,339.20</u>	<u>3,534,030.42</u>	<u>2,906,388.02</u>	<u>3,234,245.00</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	(188,799.84)	(381,663.88)	64,408.46	(292,119.51)
35				
36 Beginning Fund Equity	246,430.07	57,630.23	(324,033.65)	(257,236.13)
37 Prior Period Adjustment	-	-	2,389.06	-
38 Ending Equity	<u>57,630.23</u>	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>

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 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: Per SDCL 23-3-55, the funds shall be used to pay necessary costs of law enforcement, law enforcement training, and judicial training and to pay expenses for the operation of the Law Enforcement Officers Standards Commission. The funds shall be allocated for: law enforcement training programs conducted by the Office of the Attorney General through the Law Enforcement Officers Standards Commission; highway safety law enforcement training; the operation of a statewide drug enforcement unit; state law enforcement equipment; the State Forensic Laboratory; the training of prosecutors and Unified Judicial System personnel; and other law enforcement and training purposes.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09 and there were several meetings regarding the fund in 2014.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 6503 - Insurance Fraud Prevention Unit Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	232,156.80	409,376.47	220,747.92	289,018.48
2 Total Assets	232,156.80	409,376.47	220,747.92	289,018.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	232,156.80	409,376.47	220,747.92	289,018.48
9 Total Fund Equity	232,156.80	409,376.47	220,747.92	289,018.48
10 Total Liabilities and Fund Equity	232,156.80	409,376.47	220,747.92	289,018.48
11				
12				
13 Licenses, Permits and Fees	347,750.00	-	-	-
14 Fines, Forfeits and Penalties	-	525.00	400.00	-
15 Use of Money and Property	11,077.40	10,243.25	4,845.65	4,378.28
16 Other Revenue	-	337,500.00	9,750.00	343,000.00
17 Total Operating Revenue	358,827.40	348,268.25	14,995.65	347,378.28
18				
19 Personal Services and Benefits	155,651.18	152,088.54	169,293.55	224,785.02
20 Travel	7,964.69	15,620.38	11,800.23	10,780.91
21 Contractual Services	41,126.39	3,073.88	21,987.02	34,683.56
22 Supplies and Materials	13,112.53	265.78	94.40	2,291.85
23 Capital Outlay	8,932.17	-	449.00	6,566.38
24 Total Operating Expenditures/Expenses	226,786.96	171,048.58	203,624.20	279,107.72
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	132,040.44	177,219.67	(188,628.55)	68,270.56
31				
32 Beginning Fund Equity	100,116.36	232,156.80	409,376.47	220,747.92
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	232,156.80	409,376.47	220,747.92	289,018.48

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	508,748.06	543,241.51	575,266.62	575,988.55
2 Total Assets	508,748.06	543,241.51	575,266.62	575,988.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	508,748.06	543,241.51	575,266.62	575,988.55
9 Total Fund Equity	508,748.06	543,241.51	575,266.62	575,988.55
10 Total Liabilities and Fund Equity	508,748.06	543,241.51	575,266.62	575,988.55
11				
12				
13 Fines, Forfeits and Penalties	-	40,977.73	40,461.00	-
14 Use of Money and Property	25,090.76	17,362.66	12,251.11	8,087.93
15 Total Operating Revenue	25,090.76	58,340.39	52,712.11	8,087.93
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	4,234.00	4,611.00	19,683.00	-
20 Supplies and Materials	750.00	-	1,004.00	7,366.00
21 Grants and Subsidies	-	19,235.94	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	4,984.00	23,846.94	20,687.00	7,366.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	20,106.76	34,493.45	32,025.11	721.93
30				
31 Beginning Fund Equity	488,641.30	508,748.06	543,241.51	575,266.62
32 Ending Equity	508,748.06	543,241.51	575,266.62	575,988.55

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	303,910.00	300,000.00	300,000.00	300,000.00
2 Total Assets	303,910.00	300,000.00	300,000.00	300,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	303,910.00	300,000.00	300,000.00	300,000.00
8 Total Fund Equity	303,910.00	300,000.00	300,000.00	300,000.00
9 Total Liabilities and Fund Equity	303,910.00	300,000.00	300,000.00	300,000.00
10				
11				
12 Licenses, Permits and Fees	284,776.84	316,218.14	260,447.39	298,857.73
13 Use of Money and Property	12,312.82	9,677.18	7,156.59	4,128.60
14 Administering Programs	-	-	-	-
15 Other Revenue	42.50	-	-	-
16 Total Operating Revenue	297,132.16	325,895.32	267,603.98	302,986.33
17				
18 Travel	-	-	-	2,323.55
19 Contractual Services	120,120.80	117,864.50	104,643.40	112,729.07
20 Supplies and Materials	90,802.23	54,560.62	58,262.92	47,664.73
21 Other Expense	680.00	127.50	6,375.00	-
22 Total Operating Expenditures/Expenses	211,603.03	172,552.62	169,281.32	162,717.35
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(81,619.13)	(157,252.70)	(98,322.66)	(140,268.98)
26 Net Transfers In (Out)	(81,619.13)	(157,252.70)	(98,322.66)	(140,268.98)
27				
28 Net Change	3,910.00	(3,910.00)	-	-
29				
30 Beginning Fund Equity	300,000.00	303,910.00	300,000.00	300,000.00
31 Ending Equity	303,910.00	300,000.00	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

	FY2011	FY2012	FY2013	FY2014
1 Investments	321,024.57	377,589.60	131,065.54	187,675.68
2 Total Assets	321,024.57	377,589.60	131,065.54	187,675.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	321,024.57	377,589.60	131,065.54	187,675.68
8 Total Fund Equity	321,024.57	377,589.60	131,065.54	187,675.68
9 Total Liabilities and Fund Equity	321,024.57	377,589.60	131,065.54	187,675.68
10				
11				
12 Use of Money and Property	49,280.75	56,565.03	53,475.94	56,610.14
13 Total Operating Revenue	49,280.75	56,565.03	53,475.94	56,610.14
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	49,280.75	56,565.03	(246,524.06)	56,610.14
26				
27 Beginning Fund Equity	271,743.82	321,024.57	377,589.60	131,065.54
28 Ending Equity	321,024.57	377,589.60	131,065.54	187,675.68

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.

Additional Information: In FY2008 \$1,348,000 was transferred to the Legislative Capital Renovation Fund as authorized by Senate Bill 176. In FY2013 \$300,000 was transferred to the Bureau of Administration's Statewide M&R Fund as authorized by House Bill 1017.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3108 - Escheated Personal Property Fund

	FY2011	FY2012	FY2013	FY2014
1 Investments	613,627.74	608,177.93	499,980.30	506,514.59
2 Total Assets	613,627.74	608,177.93	499,980.30	506,514.59
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	241,386.28	228,646.02	113,698.62	116,890.87
6 Total Liabilities	241,386.28	228,646.02	113,698.62	116,890.87
7				
8 Unreserved Fund Balance	372,241.46	379,531.91	386,281.68	389,623.72
9 Total Fund Equity	372,241.46	379,531.91	386,281.68	389,623.72
10 Total Liabilities and Fund Equity	613,627.74	608,177.93	499,980.30	506,514.59
11				
12				
13 Use of Money and Property	4,128.17	7,290.45	6,749.77	3,342.04
14 Total Operating Revenue	4,128.17	7,290.45	6,749.77	3,342.04
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	4,128.17	7,290.45	6,749.77	3,342.04
27				
28 Beginning Fund Equity	368,113.29	372,241.46	379,531.91	386,281.68
29 Ending Equity	372,241.46	379,531.91	386,281.68	389,623.72

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	420,174.92	583,199.73	2,550,658.38	2,561,027.57
2 Total Assets	420,174.92	583,199.73	2,550,658.38	2,561,027.57
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	420,174.92	583,199.73	2,550,658.38	2,561,027.57
9 Total Fund Equity	420,174.92	583,199.73	2,550,658.38	2,561,027.57
10 Total Liabilities and Fund Equity	420,174.92	583,199.73	2,550,658.38	2,561,027.57
11				
12				
13 Use of Money and Property	-	163,024.81	8,081.15	10,369.19
14 Other Revenue	-	-	1,959,377.50	-
15 Total Operating Revenue	-	163,024.81	1,967,458.65	10,369.19
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	10,369.19
28				
29 Beginning Fund Equity	420,174.92	420,174.92	583,199.73	2,550,658.38
30 Ending Equity	420,174.92	583,199.73	2,550,658.38	2,561,027.57

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. Article VIII, section 7 of the constitution states that all lands, money, or other property donated, granted, or received from the United States or any other source for a university, agricultural college, normal schools, or other educational or charitable institution or purpose, and the proceeds of all such lands and other property so received from any source, shall be and remain perpetual funds.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands
State Accounting System - Other Fund Balances
Company 5018 - Permanent Fund

	FY2011	FY2012	FY2013	FY2014
1 Investments	27,431,159.59	28,809,639.66	29,599,113.96	30,423,009.83
2 Loans and Notes Receivable	-	-	-	-
3 Total Assets	<u>27,431,159.59</u>	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	<u>27,431,159.59</u>	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>
9 Total Fund Equity	<u>27,431,159.59</u>	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>
10 Total Liabilities and Fund Equity	<u>27,431,159.59</u>	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>
11				
12				
13 Use of Money and Property	206,061.16	1,239,536.07	789,474.30	823,895.87
14 Other Revenue	-	138,944.00	-	-
15 Total Operating Revenue	<u>206,061.16</u>	<u>1,378,480.07</u>	<u>789,474.30</u>	<u>823,895.87</u>
16				
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26				
27 Net Change	206,061.16	1,378,480.07	789,474.30	823,895.87
28				
29 Beginning Fund Equity	27,225,098.43	27,431,159.59	28,809,639.66	29,599,113.96
30 Prior Period Adjustment	-	-	-	-
31 Ending Equity	<u>27,431,159.59</u>	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>

Company: 5018

Company Name: SPL Permanent Fund

Fund Name: Permanent Fund

Fund Type: Permanent Fund

Purpose: Created in the constitution by Article VIII, section 7. 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

	FY2011	FY2012	FY2013	FY2014
1 Investments	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
2 Total Assets	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
8 Total Fund Equity	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
9 Total Liabilities and Fund Equity	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
10				
11				
12 Use of Money and Property	-	52,423.11	29,656.62	28,348.18
13 Total Operating Revenue	-	52,423.11	29,656.62	28,348.18
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	28,348.18
26				
27 Beginning Fund Equity	1,541,978.76	1,541,978.76	1,594,401.87	1,624,058.49
28 Ending Equity	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67

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

	FY2011	FY2012	FY2013	FY2014
1 Cash and Cash Equivalents	-	-	-	-
2 Investments	8,412,159.28	5,683,383.24	7,323,637.47	14,103,191.95
3 Due from Other Funds	-	-	-	-
4 Total Assets	<u>8,412,159.28</u>	<u>5,683,383.24</u>	<u>7,323,637.47</u>	<u>14,103,191.95</u>
5				
6 Due to Other Funds	8,412,159.28	5,683,383.24	7,323,637.47	14,103,191.95
7 Total Liabilities	<u>8,412,159.28</u>	<u>5,683,383.24</u>	<u>7,323,637.47</u>	<u>14,103,191.95</u>

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.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

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

	FY2011	FY2012	FY2013	FY2014
1 Investments	137,513,930.10	143,769,318.10	148,359,641.94	152,891,930.22
2 Loans and Notes Receivable	-	-	-	-
3 Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4 Total Assets	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Unreserved Fund Balance	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22
10 Total Fund Equity	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22
11 Total Liabilities and Fund Equity	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22
12				
13				
14 Use of Money and Property	1,144,303.16	6,254,634.85	4,467,226.44	4,518,459.05
15 Other Revenue	104,026.42	753.15	123,097.40	13,829.23
16 Total Operating Revenue	1,248,329.58	6,255,388.00	4,590,323.84	4,532,288.28
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	1,248,329.58	6,255,388.00	4,590,323.84	4,532,288.28
29				
30 Beginning Fund Equity	136,649,385.52	137,964,705.10	144,220,093.10	148,810,416.94
31 Prior Period Adjustment	66,990.00	-	-	-
32 Ending Equity	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22

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.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

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

	FY2011	FY2012	FY2013	FY2013
1 Investments	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
2 Total Assets	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
8 Total Fund Equity	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
9 Total Liabilities and Fund Equity	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
10				
11				
12 Use of Money and Property	6,481,328.18	9,361,197.85	9,762,706.68	10,008,902.64
13 Total Operating Revenue	6,481,328.18	9,361,197.85	9,762,706.68	10,008,902.64
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	8,273,934.59	7,433,191.37	7,422,431.58	8,773,821.56
19 Total Operating Expenditures/Expenses	8,273,934.59	7,433,191.37	7,422,431.58	8,773,821.56
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	(1,792,606.41)	1,928,006.48	2,340,275.10	1,235,081.08
26				
27 Beginning Fund Equity	5,880,562.59	4,087,956.18	6,015,962.66	8,356,237.76
28 Ending Equity	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84

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.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: Not included in the General Appropriations Bill.



Secretary of State**State Accounting System - Other Fund Balances****Company 3013 - Financing Statement and Annual Report Filing Fee Fund**

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	25,000.00	18,702.13	15,397.36	23,945.29
2 Total Assets	25,000.00	18,702.13	15,397.36	23,945.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	1,128.00	-
8 Unreserved Fund Balance	25,000.00	18,702.13	14,269.36	23,945.29
9 Total Fund Equity	25,000.00	18,702.13	15,397.36	23,945.29
10 Total Liabilities and Fund Equity	25,000.00	18,702.13	15,397.36	23,945.29
11				
12				
13 Licenses, Permits and Fees	380,095.00	299,654.00	284,591.00	301,094.00
14 Total Operating Revenue	380,095.00	299,654.00	284,591.00	301,094.00
15				
16 Personal Services and Benefits	137,493.37	149,526.11	150,902.69	145,598.59
17 Travel	-	4,663.09	5,133.62	95.00
18 Contractual Services	76,684.83	76,444.14	94,587.78	95,511.13
19 Supplies and Materials	12,858.87	28,021.19	33,068.04	33,189.93
20 Capital Outlay	147,798.76	47,297.34	4,203.64	18,151.42
21 Total Operating Expenditures/Expenses	374,835.83	305,951.87	287,895.77	292,546.07
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(5,259.17)	-	-	-
25 Net Transfers In (Out)	(5,259.17)	-	-	-
26				
27 Net Change	(0.00)	(6,297.87)	(3,304.77)	8,547.93
28				
29 Beginning Fund Equity	25,000.00	25,000.00	18,702.13	15,397.36
30 Ending Equity	25,000.00	18,702.13	15,397.36	23,945.29

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 Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	7,280.11	7,576.00	102,752.54	34,359.11
2 Total Assets	7,280.11	7,576.00	102,752.54	34,359.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,280.11	7,576.00	102,752.54	34,359.11
9 Total Fund Equity	7,280.11	7,576.00	102,752.54	34,359.11
10 Total Liabilities and Fund Equity	7,280.11	7,576.00	102,752.54	34,359.11
11				
12				
13 Use of Money and Property	1,109.92	295.89	176.54	1,606.57
14 Total Operating Revenue	1,109.92	295.89	176.54	1,606.57
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	55,000.00	70,000.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	-	-	55,000.00	70,000.00
23				
24 Transfers In	-	-	150,000.00	-
25 Net Transfers In (Out)	-	-	150,000.00	-
26				
27 Net Change	1,109.92	295.89	95,176.54	(68,393.43)
28				
29 Beginning Fund Equity	6,170.19	7,280.11	7,576.00	102,752.54
30 Ending Equity	7,280.11	7,576.00	102,752.54	34,359.11

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**

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	785,841.93	730,300.62	690,878.90	682,959.18
2 Total Assets	785,841.93	730,300.62	690,878.90	682,959.18
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	785,841.93	727,968.88	690,208.35	682,522.57
6 Other Liabilities	-	2,331.74	670.55	436.61
7 Total Liabilities	785,841.93	730,300.62	690,878.90	682,959.18

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**

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	50,000.00	50,000.00	597.74	49,862.56
2 Total Assets	50,000.00	50,000.00	597.74	49,862.56
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	9,835.74	-	-	980.04
8 Unreserved Fund Balance	40,164.26	50,000.00	597.74	48,882.52
9 Total Fund Equity	50,000.00	50,000.00	597.74	49,862.56
10 Total Liabilities and Fund Equity	50,000.00	50,000.00	597.74	49,862.56
11				
12				
13 Other Revenue				
14 Unclaimed Property	2,733,312.02	3,868,340.97	3,948,260.91	10,838,304.94
15 Refund of Prior Year Expenditures	-	268,476.00	2,573.73	13,958.56
16 Total Operating Revenue	2,733,312.02	4,136,816.97	3,950,834.64	10,852,263.50
17				
18 Personal Services and Benefits	263,408.79	244,058.95	247,652.94	265,703.92
19 Travel	11,598.68	10,217.60	11,284.87	8,191.10
20 Contractual Services	341,693.79	186,644.68	469,489.80	405,762.20
21 Supplies and Materials	6,411.59	10,823.86	10,560.05	20,002.90
22 Capital Outlay	8,697.99	15,866.87	3,263.05	4,448.29
23 Other Expense				
24 Unclaimed Property Payments	2,101,501.18	3,669,205.01	3,257,986.19	10,098,890.27
25 Total Operating Expenditures	2,733,312.02	4,136,816.97	4,000,236.90	10,802,998.68
26				
27 Transfers In	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	-	0.00	(49,402.26)	49,264.82
31				
32 Beginning Fund Equity	50,000.00	50,000.00	50,000.00	597.74
33 Ending Equity	50,000.00	50,000.00	597.74	49,862.56

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 Investment Council
State Accounting System - Other Fund Balances
Company 3017 - Investment Council Expense Fund

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
2 Total Assets	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
8 Total Fund Equity	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
9 Total Liabilities and Fund Equity	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
10				
11				
12 Sales and Services	6,464,975.77	6,749,931.72	7,255,504.55	9,231,137.29
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	6,464,975.77	6,749,931.72	7,255,504.55	9,231,137.29
15				
16 Personal Services and Benefits	5,677,151.15	5,878,965.79	6,422,861.47	7,673,524.98
17 Travel	46,276.65	60,739.25	57,085.87	70,870.91
18 Contractual Services	1,211,444.42	1,207,608.19	1,221,329.21	1,228,596.41
19 Supplies and Materials	10,925.63	9,150.41	12,130.93	8,566.85
20 Capital Outlay	22,727.87	13,010.91	27,969.81	46,338.47
21 Total Operating Expenditures/Expenses	6,968,525.72	7,169,474.55	7,741,377.29	9,027,897.62
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(503,549.95)	(419,542.83)	(485,872.74)	203,239.67
28				
29 Beginning Fund Equity	2,452,906.23	1,949,356.28	1,529,813.45	1,043,940.71
30 Ending Equity	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	23,375,100.74	17,198,664.53	11,736,137.11	8,621,677.15
2 Total Assets	23,375,100.74	17,198,664.53	11,736,137.11	8,621,677.15
3				
4 Due to Other Funds	23,375,100.74	17,198,664.53	11,736,137.11	8,621,677.15
5 Total Liabilities	23,375,100.74	17,198,664.53	11,736,137.11	8,621,677.15

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**

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	35,575.00	6,315.03	19,523.81	30,671.34
2 Total Assets	35,575.00	6,315.03	19,523.81	30,671.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	35,575.00	6,315.03	19,523.81	30,671.34
9 Total Fund Equity	35,575.00	6,315.03	19,523.81	30,671.34
10 Total Liabilities and Fund Equity	35,575.00	6,315.03	19,523.81	30,671.34
11				
12				
13 Licenses, Permits and Fees	68,375.00	68,875.00	59,223.81	57,217.31
14 Use of Money and Property	1,140.64	865.03	892.75	430.22
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	69,515.64	69,740.03	60,116.56	57,647.53
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	42,647.92	99,000.00	46,907.78	46,500.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	42,647.92	99,000.00	46,907.78	46,500.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	26,867.72	(29,259.97)	13,208.78	11,147.53
31				
32 Beginning Fund Equity	8,707.28	35,575.00	6,315.03	19,523.81
33 Ending Equity	35,575.00	6,315.03	19,523.81	30,671.34

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

	FY2011	FY2012	FY2013	FY2014
1 Cash Pooled with State Treasurer	5,269,013.67	5,643,284.54	7,084,864.36	7,278,642.49
2 Total Assets	5,269,013.67	5,643,284.54	7,084,864.36	7,278,642.49
3				
4 Accounts Payable	28,427.98	28,452.98	(66,871.50)	29,955.13
5 Due to Other Governments	5,240,585.69	5,614,831.56	7,151,735.86	7,248,687.36
6 Total Liabilities	5,269,013.67	5,643,284.54	7,084,864.36	7,278,642.49

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.

**Board of Regents Cash Balances
FY11 - FY14**

	Grants & Federal Appropriations	Agency Funds	Auxiliary System	HEFF	Other Restricted	Total Restricted	Clearing Funds	Plant Funds	Designated Fees	Total Committed	Assigned	Tuition	Sales & Service	Total Unassigned	Total All Funds
Beginning Cash Balance 07/01/2011	(16,697,242.97)	2,516,366.39	24,671,485.27	16,247,829.68	6,269,110.16	33,007,548.53	4,747,665.36	3,253,482.90	22,672,297.73	30,673,445.99	3,371,419.64	20,521,044.55	36,003,713.79	56,524,758.34	123,577,172.50
Cash Receipts	195,537,218.31	5,066,512.11	73,881,187.48	23,518,495.70	2,176,700.98	300,180,114.58	-	69,631,606.38	94,464,506.73	164,096,113.11	13,303,698.29	122,539,415.96	60,328,320.64	182,867,736.60	660,447,662.58
Cash Disbursements	(189,329,143.16)	(4,040,280.54)	(64,060,481.08)	(20,067,947.92)	(1,315,839.68)	(278,813,692.38)	-	(28,609,426.42)	(85,617,931.05)	(114,227,357.47)	(12,269,819.10)	(110,759,102.39)	(63,412,341.70)	(174,171,444.09)	(579,482,313.04)
Transfers In/(Out)	69,208.25	(935,322.83)	(4,124,031.10)	(191,000.00)	(396,801.37)	(5,577,947.05)	925,293.06	19,245,159.80	(8,055,231.06)	12,115,221.80	(1,331,206.64)	(12,130,085.45)	1,781,067.16	(10,349,018.29)	(5,142,950.18)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	(2,655,055.58)	-	-	(2,655,055.58)	-	-	-	-	(2,655,055.58)
Ending Cash Balance 06/30/2012	(10,419,959.57)	2,607,275.13	30,368,160.57	19,507,377.46	6,733,170.09	48,796,023.68	3,017,902.84	63,520,822.66	23,463,642.35	90,002,367.85	3,074,092.19	20,171,272.67	34,700,759.89	54,872,032.56	196,744,516.28
Beginning Cash Balance 07/01/2012	(10,419,959.57)	2,607,275.13	30,368,160.57	19,507,377.46	6,733,170.09	48,796,023.68	3,017,902.84	63,520,822.66	23,463,642.35	90,002,367.85	3,074,092.19	20,171,272.67	34,700,759.89	54,872,032.56	196,744,516.28
Cash Receipts	177,307,556.04	4,345,443.11	64,878,406.63	28,336,018.14	2,219,788.90	277,087,212.82	-	16,556,625.68	96,729,685.65	113,286,311.33	13,933,426.37	131,540,387.71	60,891,089.72	192,431,477.43	596,738,427.95
Cash Disbursements	(177,594,158.48)	(4,317,816.34)	(63,802,069.83)	(22,263,110.40)	(1,948,754.84)	(269,925,909.89)	-	(59,854,307.08)	(85,740,328.48)	(145,594,635.56)	(11,922,643.99)	(120,307,318.30)	(65,848,385.98)	(186,155,704.28)	(613,598,893.72)
Transfers In/(Out)	(647,259.74)	(8,884.16)	(2,071,683.62)	(146,391.91)	(637,581.00)	(3,511,800.43)	774,812.83	15,949,972.71	(7,910,733.51)	8,814,052.03	(1,451,515.95)	(5,974,888.67)	(2,566,023.59)	(8,540,912.26)	(4,690,176.61)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	7,528,674.96	-	-	7,528,674.96	-	-	-	-	7,528,674.96
Ending Cash Balance 06/30/2013	(11,353,821.75)	2,626,017.74	29,372,813.75	25,433,893.29	6,366,623.15	52,445,526.18	11,321,390.63	36,173,113.97	26,542,266.01	74,036,770.61	3,633,358.62	25,429,453.41	27,177,440.04	52,606,893.45	182,722,548.86
Beginning Cash Balance 07/01/2013	(11,353,821.75)	2,626,017.74	29,372,813.75	25,433,893.29	6,366,623.15	52,445,526.18	11,321,390.63	36,173,113.97	26,542,266.01	74,036,770.61	3,633,358.62	25,429,453.41	27,177,440.04	52,606,893.45	182,722,548.86
Cash Receipts	168,641,283.89	4,675,585.11	80,052,708.09	26,671,776.20	3,080,494.29	283,121,847.58	3,041,192.89	42,858,130.39	100,801,284.22	146,700,607.50	13,954,633.25	139,487,871.92	54,853,563.50	194,341,435.42	638,118,523.75
Cash Disbursements	(162,828,277.20)	(4,499,377.28)	(67,680,783.31)	(25,267,409.19)	(3,662,567.53)	(263,938,414.51)	(3,578,863.25)	(49,795,279.94)	(91,407,477.72)	(144,781,620.91)	(12,287,355.09)	(131,541,825.83)	(62,124,930.74)	(193,666,756.57)	(614,674,147.08)
Transfers In/(Out)	(1,736,614.55)	(27,948.26)	(10,902,604.29)	(1,684,774.89)	(212,479.42)	(14,564,421.41)	73,817.42	11,890,056.70	(8,974,688.46)	2,989,185.66	(1,541,833.07)	(4,636,812.91)	8,159,722.07	3,522,909.16	(9,594,159.66)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	1,972,721.80	-	-	1,972,721.80	-	-	-	-	1,972,721.80
Ending Cash Balance 06/30/2014	(7,277,429.61)	2,774,277.31	30,842,134.24	25,153,485.41	5,572,070.49	57,064,537.84	12,830,259.49	41,126,021.12	26,961,384.05	80,917,664.66	3,758,803.71	28,738,686.59	28,065,794.87	56,804,481.46	198,545,487.67

Definitions per GASB 54:

Restricted Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. There are five major categories of Restricted Funds:

- * **Grants and Federal Appropriations:** These funds typically run negative as most dollars are received on a reimbursement basis.
- * **Agency Funds:** These are dollars that actually belong to entities outside the campus system, but the dollars are held in the State's coffers. Examples would be clubs, sororities and fraternities.
- * **Auxiliary System:** These are facilities whose revenues and cash balances are legally restricted by bond covenants that helped finance the construction and maintenance of these facilities. Includes such things as housing, wellness facilities, food service, student unions, and parking.
- * **HEFF:** SDCL 13-53-15.3 specifies that 20% of tuition & fees collected shall be deposited in the higher education facilities fund (HEFF) and specifies what the proceeds may be used for - maintenance & repair of existing facilities, payments to the Build payments for educational facilities.
- * **Other Restricted:** Includes such things as the funds for the Veterinary Program, School & Public Lands Funds, and Loan Funds.

Committed Amounts that can be used only for the specific purposes determined by a formal action by decision-making authority.

- * **Clearing Funds:** These represent our payroll, insurance, and tax liabilities where we've incurred an obligation to pay an outside entity, but the due date hasn't occurred yet.
- * **Plant Funds:** These are funds for projects already in progress and approved - can be in the form of unexpended bond proceeds, maintenance & repair dollars, or other funds identified in legislative process.
- * **Designated Fees:** (BOR policy 5:5.4) Includes fees identified in BOR policy such as the Science Lab M&R Fee, University Support Fee, Technology Fee, General Activity Fee, program fees, laboratory fees, delivery fees, and international student fees.

Assigned Intended to be used for a specific purpose but does not meet the criteria to be classified as restricted or committed.

- * The majority of Assigned Funds are the result of charges to students that are designed for a specific purpose and will continue to be used to fund those types of activities. Includes things like charges to students for study abroad, student insurance, be remitted on to another entity for a service or will be reinvested in the same programs going forward.

Unassigned The residual classification for funds and includes all spendable amounts not contained in the other classifications. These funds are used to support the general operations of the campuses. Due to the cyclical nature of these revenue collections, the balance obligations through many months with little to no revenue. The main categories of Unassigned Funds are:

- * **Tuition:** These are the dollars collected for all types of tuition, including face-to-face classes, internet courses, and courses at the centers.
- * **Sales & Service:** Consists of other designated fees and funds for such fee-for-service based programs as testing services (crop, pesticide, diagnostics, medical testing), grants overhead, athletics, clinics, the Center for Disabilities, and camps.



Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
GENERAL BILL APPROPRIATIONS													
0101	Office of the Governor	2,173,267.00	2,172,347.00	920.00	0.00	268,114.00	-	-	268,114.00	-	-	-	-
0102	Governor's Contingency Fund	75,000.00	75,000.00	-	0.00	-	-	-	-	-	-	-	-
01051	Gov Office of Economic Development	2,446,461.00	2,446,461.00	-	(0.00)	11,683,058.00	4,476,113.49	-	7,206,944.51	21,259,395.00	4,921,474.98	8,493,772.00	7,844,148.02
01051	Gov Office of Economic Development (ARRA)	-	-	-	-	2,525.00	2,523.90	-	1.10	-	-	-	-
01052	Office of Research Commerce	3,861,023.00	3,860,719.84	303.16	0.00	-	-	-	-	500,000.00	69,000.00	-	431,000.00
01053	SD Housing Development Authority - Informational	-	-	-	-	2,188,840.00	-	-	2,188,840.00	8,069,902.00	-	-	8,069,902.00
01054	SD Science and Tech Authority - Informational	-	-	-	-	-	-	-	-	4,309,438.00	9,705,240.00	-	(5,395,802.00)
01055	SD Energy Infrastructure Authority- Informational	-	-	-	-	-	-	-	-	58,269.00	-	-	58,269.00
01056	SD Ellsworth Development Authority- Informational	-	-	-	-	180,073.00	-	-	180,073.00	206,507.00	-	-	206,507.00
010571	REDI Grants	-	-	-	-	-	-	-	-	350,000.00	23,502.23	-	326,497.77
010572	Local Infrastructure Improvement - Informational	-	-	-	-	-	-	-	-	1,750,000.00	227,527.00	-	1,522,473.00
010573	Economic Development Partnership - Informational	-	-	-	-	-	-	-	-	1,050,000.00	173,450.36	-	876,549.64
010574	Housing Opportunity Fund - Informational	-	-	-	-	-	-	-	-	1,750,000.00	-	-	1,750,000.00
0108	Lt. Governor	33,480.00	33,480.00	-	0.00	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	858,681.00	820,498.74	33,490.00	4,692.26	-	-	-	-	5,220,493.00	4,346,047.90	771,127.67	103,317.43
0112	Sale/Leaseback (BFM)	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-	-	-
0114	Conservation Rsv Enhancement Prg - Informational	-	-	-	-	-	-	-	-	17,337.00	-	-	17,337.00
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	749,490.00	12,358,130.63	-	(11,608,640.63)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	741,282.00	-	-	741,282.00
0117	State Government Energy Program	32,711.00	-	-	32,711.00	190,766.00	-	-	190,766.00	464,725.00	-	-	464,725.00
0119	Educ. Enhancement Funding Corp - Informational	-	-	-	-	-	-	-	-	164,553.00	-	-	164,553.00
0121	Administrative Services	660,020.00	659,336.45	-	683.55	-	-	-	-	471,677.00	311,394.15	-	160,282.85
0122	Sale Leaseback (BFM/BOA)	395,369.00	395,368.55	-	0.45	-	-	-	-	-	-	-	-
0123	Central Services	385,241.00	385,226.30	-	14.70	-	-	-	-	21,855,976.00	19,702,051.57	53,942.00	2,099,982.43
0124	State Engineer	-	-	-	-	-	-	-	-	1,218,432.00	1,029,899.40	-	188,532.60
0125	Statewide Maintenance and Repair	5,208,958.00	487,943.97	4,721,014.03	-	500,000.00	235.31	499,764.69	-	3,211,041.00	491,323.94	2,719,717.06	-
0126	Office of Hearing Examiners	316,479.00	303,487.19	-	12,991.81	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	2,214,739.00	1,712,854.58	-	501,884.42
0129	PEPL Fund Claims - Informational	-	-	-	-	-	-	-	-	1,300,000.00	1,757,521.91	-	(457,521.91)
0131	Data Centers	-	-	-	-	-	-	-	-	8,568,451.00	8,081,861.12	345,259.67	141,330.21
0132	Development	-	-	-	-	102,113.00	100,267.84	-	1,845.16	11,900,569.00	11,737,613.42	122,820.54	40,135.04
0133	Telecommunications Services	-	-	-	-	44,014.00	-	-	44,014.00	15,663,270.00	14,935,961.98	433,973.81	293,334.21
0133	Telecommunications Services (ARRA)	-	-	-	-	2,017,963.00	1,239,624.05	149,943.82	628,395.13	-	-	-	-
0134	South Dakota Public Broadcasting	3,792,728.00	3,792,728.00	-	(0.00)	39,386.00	31,663.78	-	7,722.22	3,778,161.00	3,293,847.34	400,024.40	84,289.26
0135	BIT Administration	-	-	-	-	1,186.00	-	-	1,186.00	1,702,181.00	1,621,121.80	9,622.71	71,436.49
0135	BIT Administration (ARRA)	-	-	-	-	2,820.00	-	-	2,820.00	-	-	-	-
0136	State Radio Engineering	2,780,101.00	2,760,892.32	19,141.34	67.34	113,289.00	5,873.56	-	107,415.44	784,242.00	751,063.54	-	33,178.46
0141	Personnel Management/Employee Benefits	259,281.00	259,240.41	-	40.59	-	-	-	-	5,903,192.00	5,551,959.71	109.00	351,123.29
0143	South Dakota Risk Pool	-	-	-	-	1,265,725.00	1,230,818.72	-	34,906.28	7,394,429.00	5,478,886.76	-	1,915,542.24
0144	South Dakota Risk Pool Reserve	-	-	-	-	-	-	-	-	1,500,000.00	-	-	1,500,000.00
Total Department 01		28,278,800.00	23,452,729.77	4,774,868.53	51,201.70	18,599,872.00	7,087,120.65	649,708.51	10,863,042.84	134,127,751.00	108,281,734.32	13,350,368.86	12,495,647.82
0210	Secretariat	-	-	-	-	-	-	-	-	3,383,894.00	3,096,502.08	77,612.63	209,779.29
0210	Secretariat - Informational	-	-	-	-	-	-	-	-	35,637.00	33,133.20	-	2,503.80
0220	Business Tax	-	-	-	-	-	-	-	-	4,220,743.00	3,925,098.28	14,983.58	280,661.14
0230	Motor Vehicles	-	-	-	-	-	-	-	-	5,314,113.00	5,076,687.42	119,846.16	117,579.42
0240	Property and Special Taxes	1,183,993.00	1,017,765.82	145,595.93	20,631.25	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	4,249,572.00	4,114,976.38	1,084.82	133,510.80
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	38,229,929.00	40,936,852.44	-	(2,706,923.44)
0282	Video Lottery	-	-	-	-	-	-	-	-	2,567,942.00	1,895,323.47	-	672,618.53
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,583,879.00	10,283,088.73	-	300,790.27
Total Department 02		1,183,993.00	1,017,765.82	145,595.93	20,631.25	153,143.00	153,142.38	-	0.62	68,585,709.00	69,361,662.00	213,527.19	(989,480.19)
030	Secretary	820,934.00	819,878.00	1,056.00	0.00	102,797.00	58,007.08	-	44,789.92	122,382.00	88,466.28	-	33,915.72
031	Agricultural Services & Assistance	1,799,067.00	1,754,857.65	44,209.35	(0.00)	3,810,396.00	3,356,865.63	9,542.70	443,987.67	2,897,833.00	2,372,766.97	84.00	524,982.03
031	Agricultural Services & Assistance (ARRA)	-	-	-	-	429,840.00	-	-	429,840.00	-	-	-	-
032	Agricultural Development & Promotion	1,306,522.00	1,277,197.88	29,324.12	(0.00)	1,682,457.00	1,237,793.33	53,849.87	390,813.80	1,384,404.00	553,250.53	689.87	830,463.60
033	Animal Industry Board	1,878,718.00	1,876,206.25	2,511.75	(0.00)	1,838,655.00	1,144,012.14	837.25	693,805.61	269,903.00	28,529.52	-	241,373.48
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,936,388.00	2,136,409.77	-	(200,021.77)
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	1,510,522.00	1,160,915.95	-	349,606.05
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	305,351.00	288,857.19	-	16,493.81
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	10,837,605.00	10,635,341.11	-	202,263.89
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	1,897,953.00	1,792,083.66	-	105,869.34
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	5,775,835.00	5,024,165.01	-	751,669.99
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	58,914.00	41,644.21	-	17,269.79
0348	Pulse Crops Council - Informational	-	-	-	-	-	-	-	-	31,323.00	24,997.51	-	6,325.49
035	State Fair	269,571.00	269,571.00	-	0.00	-	-	-	-	2,645,252.00	2,615,619.85	455.88	29,176.27
Total Department 03		6,074,812.00	5,997,710.78	77,101.22	(0.00)	7,864,145.00	5,796,678.18	64,229.82	2,003,237.00	29,673,665.00	26,763,047.56	1,229.75	2,909,387.69
0420	Tourism	-	-	-	-	-	-	-	-	13,248,426.00	13,220,035.58	19,606.00	8,784.42
0441	Arts	-	-	-	-	878,000.00	748,403.75	-	129,596.25	813,912.00	733,303.25	-	80,608.75
0442	History	1,900,042.00	1,900,042.00	-	(0.00)	942,731.00	926,433.89	269.48	16,027.63	2,693,124.00	1,759,875.83	784.65	932,463.52
Total Department 04		1,900,042.00	1,900,042.00	-	(0.00)	1,820,731.00	1,674,837.64	269.48	145,623.88	16,755,462.00	15,713,214.66	20,390.65	1,021,856.69
0601	Administration	927,271.00	927,271.00	-	-	-	-	-	-	3,076,485.00	2,763,985.80	2,962.20	309,537.00
0610	Wildlife - Informational	-	-	-	-	16,149,493.00	13,395,727.24	72,824.39	2,680,941.37	28,191,617.00	24,426,905.04	111,795.15	3,652,916.81

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
2610	Public Utilities Commission (PUC) (ARRA)	-	-	-	-	213,232.00	130,844.44	-	82,387.56	-	-	-	-
Total Department 26		503,246.00	503,246.00	-	-	501,429.00	385,892.17	2,252.80	113,284.03	3,472,381.00	3,107,105.56	10,677.96	354,597.48
2701	State Bar Association - Informational	-	-	-	-	-	-	-	-	551,763.00	-	-	551,763.00
271	Unified Judicial System	38,067,654.00	37,667,654.00	400,000.00	0.00	727,321.00	511,232.27	-	216,088.73	10,735,626.00	7,583,469.92	98,943.64	3,053,212.44
Total Department 27		38,067,654.00	37,667,654.00	400,000.00	0.00	727,321.00	511,232.27	-	216,088.73	11,287,389.00	7,583,469.92	98,943.64	3,604,975.44
2810	Legislative Operations	5,515,449.00	5,172,822.94	342,626.06	0.00	-	-	-	-	35,000.00	3,945.77	-	31,054.23
2812	Contingency Fund	500,000.00	-	500,000.00	-	-	-	-	-	-	-	-	-
2880	Auditor General	3,119,645.00	2,985,775.33	105,423.43	28,446.24	-	-	-	-	-	-	-	-
Total Department 28		9,135,094.00	8,158,598.27	948,049.49	28,446.24	-	-	-	-	35,000.00	3,945.77	-	31,054.23
2900	Legal Services Program	4,496,527.00	4,496,071.12	455.88	0.00	967,354.00	837,062.65	-	130,291.35	2,351,835.00	2,262,104.27	5,251.00	84,479.73
2900	Legal Services Program (ARRA)	-	-	-	-	15,200.00	5,565.33	-	9,634.67	-	-	-	-
2911	Criminal Investigation	5,321,484.00	5,271,000.24	50,483.76	0.00	3,241,655.00	2,544,964.37	12,984.00	683,706.63	4,799,709.00	4,521,561.49	-	278,147.51
2911	Criminal Investigation (ARRA)	-	-	-	-	40,300.00	39,931.24	-	368.76	-	-	-	-
2912	Law Enforcement Training	369,069.00	369,069.00	-	-	-	-	-	-	1,752,085.00	1,678,852.00	73,233.00	0.00
2913	911 Training	-	-	-	-	-	-	-	-	216,772.00	216,772.00	-	-
2915	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	247,760.00	279,107.72	-	(31,347.72)
Total Department 29		10,187,080.00	10,136,140.36	50,939.64	0.00	4,264,509.00	3,427,523.59	12,984.00	824,001.41	9,368,161.00	8,958,397.48	78,484.00	331,279.52
3001	Administration	528,232.00	518,389.06	9,823.91	19.03	-	-	-	-	325,000.00	162,717.35	-	162,282.65
Total Department 30		528,232.00	518,389.06	9,823.91	19.03	-	-	-	-	325,000.00	162,717.35	-	162,282.65
3101	Secretary of State	950,591.00	928,991.90	17,396.00	4,203.10	3,146,007.00	1,342,746.07	-	1,803,260.93	475,472.00	291,418.07	-	184,053.93
Total Department 31		950,591.00	928,991.90	17,396.00	4,203.10	3,146,007.00	1,342,746.07	-	1,803,260.93	475,472.00	291,418.07	-	184,053.93
3201	Treasury Management	517,555.00	495,869.39	3,581.56	18,104.05	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,920,928.00	10,802,998.68	980.04	(7,883,050.72)
3210	Investment of State Funds	-	-	-	-	-	-	-	-	6,626,003.00	5,876,505.73	-	749,497.27
3211	Performance Based Compensation	-	-	-	-	-	-	-	-	3,709,706.00	3,151,391.89	-	558,314.11
Total Department 32		517,555.00	495,869.39	3,581.56	18,104.05	-	-	-	-	13,256,637.00	19,830,896.30	980.04	(6,575,239.34)
3300	State Auditor	1,227,801.00	1,130,863.98	10,602.38	86,334.64	-	-	-	-	100,000.00	46,500.00	-	53,500.00
Total Department 33		1,227,801.00	1,130,863.98	10,602.38	86,334.64	-	-	-	-	100,000.00	46,500.00	-	53,500.00
		1,293,068,278.00	1,268,582,496.39	17,319,218.60	7,166,563.01	1,636,165,790.00	1,388,735,145.18	5,494,985.75	241,935,659.07	1,174,065,711.00	1,001,562,737.23	44,063,601.26	128,439,372.51

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

Program	General	Federal	Other
0125	4,721,014.03	499,764.69	2,714,731.50
0612	-	1,731,000.00	885,035.13
0621	-	2,340,972.78	1,548,616.90
111	-	-	3,391,305.36
150	995,646.09	-	8,686,216.36

Special Appropriations

01051	Gov Office of Economic Development	500,000.00	-	500,000.00	-	375,673.70	-	375,673.70	-	-	-	-	
0110	Bureau of Finance and Management	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-	-	-	
0111	Bureau of Finance and Management	72,257,251.00	56,257,251.00	16,000,000.00	-	17,416,876.00	-	17,416,876.00	-	-	-	-	
0121	Administrative Services	80,000.00	9,661.49	-	70,338.51	-	-	-	-	-	-	-	
0125	Statewide Maintenance and Repair	7,306,236.00	2,807,872.02	4,498,363.98	-	-	-	-	-	-	-	-	
0230	Motor Vehicles	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90	
0240	Property and Special Taxes	900,000.00	427,942.96	450,000.00	22,057.04	-	-	-	-	-	-	-	
031	Agricultural Services & Assistance	-	-	-	-	200,000.00	90,000.00	110,000.00	-	-	-	-	
032	Agricultural Development & Promotion	2,815,664.26	2,775,632.12	40,032.14	(0.00)	100,000.00	20,440.80	79,559.20	-	2,108,126.17	1,000,147.79	1,107,978.38	
035	State Fair	-	-	-	-	-	-	-	-	4,087,990.00	107,680.37	3,980,309.63	
0621	State Parks and Recreation - Dev/Imp	4,000,000.00	267,745.25	3,732,254.75	-	-	-	-	-	-	-	-	
082	Economic Assistance	531,435.44	237,370.79	294,064.65	-	22,169.00	-	22,169.00	-	351,552.59	-	351,552.59	
083	Medical and Adult Services	-	-	-	-	9,100,547.00	-	9,100,547.00	-	-	-	-	
084	Children's Services	-	-	-	-	246,423.00	-	246,423.00	-	2,114.00	-	2,114.00	
085	Behavioral Health	-	-	-	-	279,442.00	-	279,442.00	-	-	-	-	
0903	Health Systems Develop. and Reg.	302,970.20	198,072.00	104,897.15	1.05	-	-	-	-	-	-	-	
1081	South Dakota Retirement System	5,598,495.00	5,598,495.00	-	-	-	-	-	-	-	-	-	
111	General Operations	7,700,000.00	7,700,000.00	-	-	-	-	-	-	-	-	-	
1201	General Administration	500,000.00	479,092.21	20,907.79	-	-	-	-	-	-	-	-	
1232	Ed Resources	6,271,254.48	1,854,690.98	4,416,563.50	-	35,490.00	-	35,490.00	-	-	-	-	
1421	Highway Patrol	1,400,000.00	-	1,400,000.00	-	-	-	-	-	300,000.00	-	300,000.00	
1431	Emergency Services & Homeland Security	2,537,916.00	2,537,915.78	-	0.22	-	-	-	-	-	-	-	
150	Central Office	1,493,774.89	765,780.43	727,994.46	-	-	-	-	-	-	-	-	
1520	University of South Dakota	1,000,000.00	-	1,000,000.00	-	-	-	-	-	62,200,215.00	668,164.93	59,581,835.07	1,950,215.00
1530	South Dakota State University	2,037,000.00	-	2,037,000.00	-	-	-	-	-	119,440,917.03	18,900,868.62	97,676,830.67	2,863,217.74
1540	SD School of Mines and Technology	464,000.00	1,596.65	462,403.35	-	-	-	-	-	1.00	-	-	1.00

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1624	Air Guard	4,560.11	4,521.36	-	38.75	-	-	-	-	-	-	-	-
1711	Veterans' Benefits and Services	600,000.00	600,000.00	-	-	-	-	-	-	-	-	-	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	7,833.16	-	-	7,833.16
1811	Administration	356,278.00	356,278.00	-	-	-	-	-	-	400,000.00	101,324.00	298,676.00	-
1820	Adult Corrections	-	-	-	-	-	-	-	-	53,199.69	52,809.69	-	390.00
1821	Mike Durfee State Prison	14,898.00	14,898.00	-	-	-	-	-	-	-	-	-	-
1822	State Penitentiary	3,621.43	2,503.63	-	1,117.80	2,252.65	2,252.65	-	-	-	-	-	-
1827	Parole Services	572,278.00	1,278.00	571,000.00	-	-	-	-	-	1,000,000.00	-	1,000,000.00	-
1831	Juvenile Community Corrections	58.72	-	-	58.72	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	1,073.22	1,061.00	-	12.22	-	-	-	-	-	-	-	-
1900	Secretary	5,909.73	5,909.73	-	0.00	4,012.68	4,012.68	-	0.00	-	-	-	-
1910	Developmental Disabilities	709.00	709.00	-	-	5,581.04	5,581.04	-	-	-	-	-	-
1911	SDDC - Redfield	92,401.99	88,089.22	-	4,312.77	114,487.31	108,955.76	-	5,531.55	-	-	-	-
1950	Rehabilitation Services	95,804.83	95,227.34	-	577.49	9,200.16	9,157.66	-	42.50	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	24,802.21	24,802.21	-	-
1970	Service to the Blind & Visually Impaired	4,978.89	4,966.87	-	12.02	17,313.62	17,269.22	-	44.40	2,028.95	2,028.95	-	-
2020	Environmental Services	6,578.00	6,578.00	-	-	220,621.20	216,677.20	-	3,944.00	40,979.50	40,978.78	-	0.72
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	143,605.42	143,605.42	-	0.00
2610	Public Utilities Commission (PUC)	-	-	-	-	-	-	-	-	7,634.00	7,634.00	-	-
271	Unified Judicial System	979,843.00	203,877.57	775,965.43	-	-	-	-	-	98,482.42	98,482.39	-	0.03
2810	Legislative Operations	59,378.14	59,362.14	-	16.00	-	-	-	-	221,534.00	183,164.79	-	38,369.21
2880	Auditor General	5,198.33	5,169.40	-	28.93	-	-	-	-	-	-	-	-
2900	Legal Services Program	787.38	787.38	-	-	-	-	-	-	17,715.24	8,215.88	-	9,499.36
2911	Criminal Investigation	488,160.00	110,827.39	377,332.61	-	3,855.69	1,436.04	-	2,419.65	290,000.00	41,000.00	249,000.00	-
2911	Criminal Investigation (ARRA)	-	-	-	-	8,750.00	8,750.00	-	-	-	-	-	-
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	36,483.97	36,340.00	-	143.97
3001	Administration	4,929.75	4,891.00	-	38.75	-	-	-	-	-	-	-	-
3101	Secretary of State	89,078.75	89,078.75	-	-	544.28	-	-	544.28	1,128.00	1,128.00	-	-
3300	State Auditor	6,167.00	6,073.04	-	93.96	-	-	-	-	-	-	-	-
TOTAL CARRYOVER APPROPRIATIONS		31,907,200.67	25,974,800.63	1,872,966.44	4,059,433.60	25,908,081.27	1,456,089.78	170,410.77	24,281,580.72	33,767,153.14	21,292,907.42	6,366,119.38	6,108,126.34

Nonbudgeted Expenditures

01059	Governor's Revolving	-	-	-	-	-	-	-	-	-	536,099.58	-	-
0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	-	1,736,863.05	-	-
0118	Building Authority Construction	-	-	-	-	-	-	-	-	-	13,291,173.10	-	-
0120	Off-budget Supplies for Resale	-	-	-	-	-	-	-	-	-	13,775,130.77	216,942.00	-
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	-	185,771.98	-	-
0140	Bureau of Human Resources	-	-	-	-	-	-	-	-	-	339,486.31	-	-
0142	Federal High Risk Pool	-	-	-	-	-	820,609.08	-	-	-	-	-	-
0145	Workers Compensation	-	-	-	-	-	-	-	-	-	3,771,611.96	-	-
0146	Health Insurance	-	-	-	-	-	-	-	-	-	114,654,543.75	-	-
0147	Sect.125 Employer Pd Premiums/Claims	-	-	-	-	-	-	-	-	-	14,392,603.28	-	-
0148	Life Insurance	-	-	-	-	-	-	-	-	-	3,991,446.70	-	-
0211	Ethanol Fuel Fund	-	-	-	-	-	-	-	-	-	4,500,000.00	-	-
0240	Property and Special Taxes	-	-	-	-	-	-	-	-	-	25,959.15	-	-
031	Agricultural Services & Assistance	-	-	-	-	-	-	-	-	-	3,800,824.80	-	-
032	Agricultural Development & Promotion	-	-	-	-	-	-	-	-	-	2,640,710.27	-	-
085	Behavioral Health	-	-	-	-	-	-	-	-	-	20,147.84	-	-
0911	Health Services	-	-	-	-	-	9,536,266.00	-	-	-	3,997,121.11	-	-
1065	Subsequent Injury & Ins. Exam Funds	-	-	-	-	-	-	-	-	-	2,052,479.65	-	-
1066	Securities - Not Budgeted	-	-	-	-	-	-	-	-	-	30,132.25	-	-
1082	SDRS Operations	-	-	-	-	-	-	-	-	-	483,458,027.04	-	-
1202	Revenue Center Mineral Leasing	-	-	-	-	-	1,331,502.00	-	-	-	30,500.00	-	-
1432	Emergency Disaster	-	-	-	-	-	57,485,551.67	-	-	-	9,442,550.40	-	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	-	112,244,182.83	-	-
1530	South Dakota State University	-	-	-	-	-	-	-	-	-	97,015,137.59	-	-
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	-	9,704,504.68	-	-
1550	Northern State University	-	-	-	-	-	-	-	-	-	7,866,916.22	-	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	-	15,494,325.72	-	-
1570	Dakota State University	-	-	-	-	-	-	-	-	-	4,712,361.20	-	-
1621	Army Guard	-	-	-	-	-	-	-	-	-	180,596.58	95.98	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	-	83,131.75	-	-
1810	City/County M&R	-	-	-	-	-	-	-	-	-	6,462.67	-	-
1820	Adult Corrections	-	-	-	-	-	-	-	-	-	622,793.56	-	-
1900	Secretary	-	-	-	-	-	1,243,615.00	-	-	-	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	-	-	-	43,132.67	-	-
1970	Service to the Blind & Visually Impaired	-	-	-	-	-	-	-	-	-	90,321.72	-	-
2041	Misc Continuous Appropriation	-	-	-	-	-	148,432.69	-	-	-	38,434,018.52	-	-
2900	Legal Services Program	-	-	-	-	-	-	-	-	-	7,366.00	-	-
2950	Drug Savings	-	-	-	-	-	-	-	-	-	507,199.97	-	-
3001	Administration	-	-	-	-	-	-	-	-	-	8,773,821.56	-	-
3201	Treasury Management	-	-	-	-	-	-	-	-	-	70,000.00	-	-
3300	State Auditor	-	-	-	-	-	1,650,146.00	-	-	-	-	-	-
							72,216,122.44				972,529,456.23		217,037.98

Nonbudgeted expenditures are incurred in a program or a fund or funds within a program. Some examples include 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.