

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	16,106.95	102,913.87	47,901.68	86,059.64
2 Total Assets	16,106.95	102,913.87	47,901.68	86,059.64
3				
4 Accounts Payable	39,748.03	47,205.03	49,044.73	50,034.73
5 Total Liabilities	39,748.03	47,205.03	49,044.73	50,034.73
6				
7 Reserve for Encumbrances	-	52,477.50	-	44,092.00
8 Unreserved Fund Equity	(23,641.08)	3,231.34	(1,143.05)	(8,067.09)
9 Total Fund Equity	(23,641.08)	55,708.84	(1,143.05)	36,024.91
10 Total Liabilities and Fund Equity	16,106.95	102,913.87	47,901.68	86,059.64
11				
12 Licenses, Permits and Fees	-	620.00	505.00	-
13 Sales and Services	31,653.66	17,478.49	9,618.78	20,393.91
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	2,920.93	-	3,217.66	4,203.21
17 Total Revenue	34,574.59	18,098.49	13,341.44	24,597.12
18				
19 Personal Services and Benefits	1,913,042.88	1,864,931.33	1,919,998.31	1,915,986.37
20 Travel	50,732.85	99,788.12	109,267.02	141,633.11
21 Contractual Services	668,394.34	781,687.22	852,188.27	983,031.75
22 Supplies and Materials	231,010.94	336,963.59	319,206.29	291,544.08
23 Capital Outlay	65,653.11	44,627.91	55,366.73	40,267.89
24 Other Expense	-	-	-	-
25 Interest Expense	-	1,560.18	-	-
26 Total Expenditures	2,928,834.12	3,129,558.35	3,256,026.62	3,372,463.20
27				
28 Transfers In	2,766,112.99	3,209,456.78	3,204,480.29	3,404,240.04
29 Transfers Out	(18,647.00)	(18,647.00)	(18,647.00)	(19,206.00)
30 Net Transfers In (Out)	2,747,465.99	3,190,809.78	3,185,833.29	3,385,034.04
31				
32 Net Change	(146,793.54)	79,349.92	(56,851.89)	37,167.96
33				
33 Beginning Fund Balance	123,152.46	(23,641.08)	55,708.84	(1,143.05)
33 Prior Period Adjustment	-	-	-	-
33 Ending Fund Balance	(23,641.08)	55,708.84	(1,143.05)	36,024.91

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.

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	13,728,454.76	13,357,864.57	5,640,156.99	13,242,741.68
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>13,728,454.76</u>	<u>13,357,864.57</u>	<u>5,640,156.99</u>	<u>13,242,741.68</u>
4				
5 Accounts Payable	-	-	-	-
6 Due from Other Funds	-	-	-	-
7 Advances to Other Funds	322,237.67	1,907,824.83	1,583,679.72	1,243,973.04
8 Total Liabilities	<u>322,237.67</u>	<u>1,907,824.83</u>	<u>1,583,679.72</u>	<u>1,243,973.04</u>
9				
10 Reserve for Encumbrances	494,863.63	1,132,860.06	86,614.86	297,574.39
11 Unreserved Fund Equity	12,911,353.46	10,317,179.68	3,969,862.41	11,701,194.25
12 Total Fund Equity	<u>13,406,217.09</u>	<u>11,450,039.74</u>	<u>4,056,477.27</u>	<u>11,998,768.64</u>
13 Total Liabilities and Fund Equity	<u>13,728,454.76</u>	<u>13,357,864.57</u>	<u>5,640,156.99</u>	<u>13,242,741.68</u>
14				
15 Licenses, Permits and Fees	35,362,696.54	37,580,950.12	39,011,046.04	38,732,819.80
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	251,038.72	163,131.92	117,083.80	184,621.30
18 Sales and Services	111,512.43	1,195,468.23	63,140.21	62,665.32
19 Administering Programs	100,000.00	122,200.00	31,140.00	6,740.99
20 Other Revenue	659,494.14	1,475,338.84	955,458.00	1,534,552.39
21 Total Revenue	<u>36,484,741.83</u>	<u>40,537,089.11</u>	<u>40,177,868.05</u>	<u>40,521,399.80</u>
22				
23 Personal Services and Benefits	14,358,058.53	14,740,948.51	16,764,404.18	16,762,317.53
24 Travel	1,873,530.67	1,992,358.02	2,441,064.22	1,948,627.26
25 Contractual Services	10,164,954.29	14,352,631.72	15,452,142.33	14,984,417.81
26 Supplies and Materials	2,155,669.63	2,459,605.24	3,361,816.35	2,031,258.29
27 Grants and Subsidies	157,841.60	119,003.69	139,945.23	54,950.82
28 Capital Outlay	1,650,800.72	5,740,109.77	5,881,421.04	6,363,621.58
29 Other Expense	67,435.00	86,142.82	102,203.24	746,900.66
30 Interest Expense	35,538.93	25,779.02	54,255.87	76,867.87
31 Insurance Claims	-	-	-	-
32 Total Expenditures	<u>30,463,829.37</u>	<u>39,516,578.79</u>	<u>44,197,252.46</u>	<u>42,968,961.82</u>
33				
34 Transfers In	-	-	-	13,519,805.50
35 Transfers Out	(2,106,359.75)	(2,969,895.22)	(3,365,234.06)	(3,224,952.11)
36 Net Transfers In (Out)	<u>(2,106,359.75)</u>	<u>(2,969,895.22)</u>	<u>(3,365,234.06)</u>	<u>10,294,853.39</u>
37				
38 Net Change	3,914,552.71	(1,949,384.90)	(7,384,618.47)	7,847,291.37
39				
40 Beginning Fund Balance	9,579,281.70	13,406,217.09	11,450,039.74	4,056,477.27
41 Prior Period Adjustment	(87,617.32)	(6,792.45)	(8,944.00)	95,000.00
42 Ending Fund Balance	<u>13,406,217.09</u>	<u>11,450,039.74</u>	<u>4,056,477.27</u>	<u>11,998,768.64</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.

Company: 3122

Company Name: Dept. of Game, Fish and Parks 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 \$6

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

surcharge 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.

§ 41-6-86 directed that the habitat stamp revenue provided for in § 41-6-85 be deposited into this fund. The purpose of the revenue is to enhance terrestrial habitat on public lands, providing additional public access to private lands and aquatic habitat enhancements on public waters. All fees collected from persons who only purchase fishing licenses shall be used solely for aquatic habitat and access projects in public waters. All fees collected from persons who only purchase hunting or trapping licenses shall be used solely for terrestrial habitat and public access programs. All fees collected from persons that purchase privileges to fish and hunt, or trap shall be extended equally for aquatic and terrestrial habitat. Proceeds from the habitat stamp fee collected may not be used to purchase property in fee title.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3123 - Animal Damage Control Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	2,972.70	41,256.95	40,834.19	49,110.19
2 Total Assets	2,972.70	41,256.95	40,834.19	49,110.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	145.00	-	-	-
8 Unreserved Fund Equity	2,827.70	41,256.95	40,834.19	49,110.19
9 Total Fund Equity	2,972.70	41,256.95	40,834.19	49,110.19
10 Total Liabilities and Fund Equity	2,972.70	41,256.95	40,834.19	49,110.19
11				
12 Licenses, Permits and Fees	289,805.18	290,282.60	305,629.28	287,444.57
13 Use of Money and Property	-	-	-	-
14 Sales and Services	6,237.00	2,220.00	75.00	374.00
15 Administering Programs	250,000.00	-	-	-
16 Other Revenue	-	921.77	1,125.59	-
17 Total Revenue	546,042.18	293,424.37	306,829.87	287,818.57
18				
19 Personal Services and Benefits	1,031,853.77	1,105,246.36	1,092,656.00	1,478,463.59
20 Travel	283,921.46	269,805.49	197,588.17	254,239.42
21 Contractual Services	440,733.23	491,132.03	632,692.89	703,159.18
22 Supplies and Materials	147,696.89	131,310.99	122,995.18	111,588.07
23 Capital Outlay	2,383.00	744.96	7,687.32	2,250.00
24 Other Expense	6,003.33	2,447.37	1,000.00	-
25 Interest Expense	4,551.62	4,452.92	2,633.07	4,842.31
26 Total Expenditures	1,917,143.30	2,005,140.12	2,057,252.63	2,554,542.57
27				
28 Transfers In	1,326,000.00	1,750,000.00	1,750,000.00	2,275,000.00
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	1,326,000.00	1,750,000.00	1,750,000.00	2,275,000.00
31				
32 Net Change	(45,101.12)	38,284.25	(422.76)	8,276.00
33				
34 Beginning Fund Balance	48,073.82	2,972.70	41,256.95	40,834.19
35 Ending Fund Balance	2,972.70	41,256.95	40,834.19	49,110.19

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 40-36-11). Use: control of wild animals, as defined in § 40-36-1.

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

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3124 - Land Acquisition and Development Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	20,437.27	20,740.53	20,919.83	-
2 Total Assets	20,437.27	20,740.53	20,919.83	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	20,437.27	20,740.53	20,919.83	-
9 Total Fund Equity	20,437.27	20,740.53	20,919.83	-
10 Total Liabilities and Fund Equity	20,437.27	20,740.53	20,919.83	-
11				
12 Use of Money and Property	357.61	303.26	179.30	462.97
13 Other Revenue	-	-	-	-
14 Total Revenue	357.61	303.26	179.30	462.97
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	(21,382.80)
26 Net Transfers In (Out)	-	-	-	(21,382.80)
27				
28 Net Change	357.61	303.26	179.30	(20,919.83)
29				
30 Beginning Fund Balance	20,079.66	20,437.27	20,740.53	20,919.83
31 Ending Fund Balance	20,437.27	20,740.53	20,919.83	-

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.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Parks and Recreation Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	7,321,977.79	607,539.99	946,085.65	(1,609,890.77)
2 Total Assets	7,321,977.79	607,539.99	946,085.65	(1,609,890.77)
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	2,573,786.63	3,960,445.51	3,287,527.82	2,582,304.69
6 Deferred Revenue	-	-	-	-
7 Total Liabilities	2,573,786.63	3,960,445.51	3,287,527.82	2,582,304.69
8				
9 Reserve for Encumbrances	944,452.63	342,893.88	334,354.51	360,888.45
10 Unreserved Fund Equity	3,803,738.53	(3,695,853.40)	(2,675,796.68)	(4,553,083.91)
11 Total Fund Equity	4,748,191.16	(3,352,959.52)	(2,341,442.17)	(4,192,195.46)
12 Total Liabilities and Fund Equity	7,321,977.79	607,485.99	946,085.65	(1,609,890.77)
13				
14 Taxes	1,946,436.80	2,019,936.80	2,065,487.20	2,056,118.40
15 Licenses, Permits and Fees	28,728,159.09	26,988,773.54	25,497,151.20	25,942,207.47
16 Use of Money and Property	886,178.56	723,659.74	774,731.81	647,711.99
17 Sales and Services	198,656.01	185,051.54	118,815.37	739.80
18 Administering Programs	15,000.00	129,647.57	4,012,000.00	515,525.39
19 Other Revenue	266,147.71	1,771,604.11	2,395,835.95	948,470.20
20 Total Revenue	32,040,578.17	31,818,673.30	34,864,021.53	30,110,773.25
21				
22 Personal Services and Benefits	8,510,715.10	8,998,396.59	9,976,687.57	10,875,032.81
23 Travel	1,252,984.38	1,378,751.87	1,072,823.12	960,658.46
24 Contractual Services	7,451,354.39	7,486,993.68	7,392,960.97	6,940,490.14
25 Supplies and Materials	2,803,383.29	3,041,427.71	3,088,640.47	3,198,752.31
26 Grants and Subsidies	10,625.15	4,301.27	889.98	-
27 Capital Outlay	3,780,211.16	19,214,120.50	12,271,550.50	10,041,721.33
28 Other Expense	807,708.45	795,323.02	810,001.77	728,125.94
29 Interest Expense	20.22	702.25	86,071.75	84,698.70
30 Total Expenditures	24,617,002.14	40,920,016.89	34,699,626.13	32,829,479.69
31				
32 Transfers In	1,768,047.03	2,800,000.00	2,800,000.00	2,780,194.50
33 Transfers Out	(3,556,506.05)	(1,799,807.09)	(1,934,364.53)	(1,912,241.35)
34 Net Transfers In (Out)	(1,788,459.02)	1,000,192.91	865,635.47	867,953.15
35				
36 Net Change	5,635,117.01	(8,101,150.68)	1,030,030.87	(1,850,753.29)
37				
38 Beginning Fund Balance	(745,644.82)	4,748,191.16	(3,352,905.52)	(2,341,442.17)
39 Prior Period Adjustment	(141,281.03)	-	(18,567.52)	-
40 Ending Fund Balance	4,748,191.16	(3,352,959.52)	(2,341,442.17)	(4,192,195.46)

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 - Custer State Park Bond Redemption Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	1,260,663.98	2,057,959.35	137,900.34	1,777,842.76
2 Total Assets	1,260,663.98	2,057,959.35	137,900.34	1,777,842.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
9 Total Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
10 Total Liabilities and Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
11				
12 Use of Money and Property	2,313,535.83	2,859,224.83	2,515,500.75	3,157,848.18
13 Total Revenue	2,313,535.83	2,859,224.83	2,515,500.75	3,157,848.18
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	2,500,000.00	157,580.70
21 Total Expenditures	-	-	2,500,000.00	157,580.70
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(2,126,713.44)	(2,061,929.46)	(1,935,559.76)	(1,960,325.06)
25 Net Transfers In (Out)	(2,126,713.44)	(2,061,929.46)	(1,935,559.76)	(1,960,325.06)
26				
27 Net Change	186,822.39	797,295.37	(1,920,059.01)	1,039,942.42
28				
29 Beginning Fund Balance	1,073,841.59	1,260,663.98	2,057,959.35	137,900.34
30 Prior Period Adjustment	-	-	-	-
31 Ending Fund Balance	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76

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.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Custer State Park Improvement Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	311,192.99	315,951.17	318,681.46	325,734.09
2 Total Assets	311,192.99	315,951.17	318,681.46	325,734.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
9 Total Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
10 Total Liabilities and Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	9,461.93	4,758.18	2,730.29	7,052.63
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	-
18 Total Revenue	9,461.93	4,758.18	2,730.29	7,052.63
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Expenditures	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	9,461.93	4,758.18	2,730.29	7,052.63
34				
35 Beginning Fund Balance	301,731.06	311,192.99	315,951.17	318,681.46
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	311,192.99	315,951.17	318,681.46	325,734.09

Company: 3125

Company Name: Parks and Recreation

Fund Name: Custer State Park Improvement Fund

Fund Type: Special Revenue Fund

Purpose: 2015 Senate Bill 50 appropriated \$11.5 million, or so much thereof as may be necessary, from the budget reserve fund** to the Custer State Park Improvement Fund. Use: the construction, reconstruction, renovation, and modernization of facilities and related infrastructure at Custer State Park including buildings, fixtures, plumbing, water, sewer, electric upgrades, domestic water treatment systems, site preparation, construction of facilities, improvements to the outside of the facilities, landscaping the grounds of the facilities, architectural, engineering, film production for the new visitor center, and bonding services.

Budget Information: Not included in the General Appropriations Bill, this was a special appropriation.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - HMC Natural Resources Recovery Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	666,764.82	676,998.86	682,850.00	697,961.91
2 Total Assets	666,764.82	676,998.86	682,850.00	697,961.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
9 Total Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
10 Total Liabilities and Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	15,547.42	10,234.04	5,851.14	15,111.91
15 Sales and Services	-	-	-	-
16 Total Revenue	15,547.42	10,234.04	5,851.14	15,111.91
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	15,547.42	10,234.04	5,851.14	15,111.91
30				
31 Beginning Fund Balance	651,217.40	666,764.82	676,998.86	682,850.00
32 Ending Fund Balance	666,764.82	676,998.86	682,850.00	697,961.91

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.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3126 - Snowmobile Trails Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	744,578.57	916,255.72	552,246.32	702,109.11
2 Total Assets	744,578.57	916,255.72	552,246.32	702,109.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	76,200.00	53,770.00	87,814.07
8 Unreserved Fund Equity	744,578.57	840,055.72	498,476.32	614,295.04
9 Total Fund Equity	744,578.57	916,255.72	552,246.32	702,109.11
10 Total Liabilities and Fund Equity	744,578.57	916,255.72	552,246.32	702,109.11
11				
12 Taxes	380,415.00	340,725.00	339,920.00	369,915.00
13 Licenses, Permits and Fees	453,179.73	348,181.92	475,088.85	457,079.95
14 Use of Money and Property	25,344.96	15,634.82	8,431.17	22,456.36
15 Sales and Services	8,908.00	3,656.00	19,107.60	3,557.00
16 Other Revenue	47,265.28	156,096.00	11,339.39	103,612.96
17 Total Revenue	915,112.97	864,293.74	853,887.01	956,621.27
18				
19 Personal Services and Benefits	324,644.86	255,831.81	437,265.43	241,502.64
20 Travel	49,640.50	35,828.20	47,316.36	32,759.10
21 Contractual Services	94,142.26	96,702.19	125,900.10	99,778.81
22 Supplies and Materials	125,888.04	116,251.91	262,291.94	120,348.48
23 Grants and Subsidies	101,105.63	110,518.19	169,214.18	166,443.70
24 Capital Outlay	204,231.08	77,484.29	172,935.51	145,925.75
25 Other Expense	-	-	2,972.89	-
26 Interest Expense	-	-	-	-
27 Total Expenditures	899,652.37	692,616.59	1,217,896.41	806,758.48
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	15,460.60	171,677.15	(364,009.40)	149,862.79
34				
35 Beginning Fund Balance	729,117.97	744,578.57	916,255.72	552,246.32
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	744,578.57	916,255.72	552,246.32	702,109.11

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.