

# **INTERIM REPORT**

*Prepared For  
Joint Committee on Appropriations  
June 17, 2014  
by  
Bureau of Finance and Management*

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## M E M O R A N D U M

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**TO:** Interim Joint Committee on Appropriations  
State of South Dakota

**FROM:** Jason C. Dilges, Commissioner  
Bureau of Finance and Management



**SUBJECT:** Proration of Investment Income

**DATE:** June 12, 2014

In accordance with the provisions of SDCL 4-5-30,<sup>1</sup> the attached Company Table contains the recommendations for the designation of companies as either "participating" or "nonparticipating" in the proration of investment income earned in FY2013. Classification of companies is as follows:

- P - Participating (the earnings attributable to the company are returned to the company).
- NP - Nonparticipating (the earnings attributable to the company are deposited in the state general fund).
- P\* - Excluded from the proration process (these funds receive special treatment which does not conform to the automated proration process {e.g., Investment of State Funds}).

The company table includes the recommended designations of all funds on the state's central accounting system. Preceding the table is a list of recommendations for new companies or cash centers that were not involved in the FY2013 proration process, or companies that were involved in the FY2013 proration process for which a change is recommended for the FY2014 proration. All other companies contained in the table are recommended to keep the same designations as those for the FY2013 proration process.

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<sup>1</sup>The appendices following the list of recommended designations are provided for your information and highlight the statutory authority for the proration process (Appendix A), 90% of estimation due to the General Fund in FY14 (Appendix B) and the general guidelines used by the Bureau of Finance and Management in the designation of funds (Appendix C).

**Section 1--**New and reassigned funds that were not involved in the FY2013 proration process.

<b>Company</b>	<b>Cash Center</b>	<b>Recommended Designation</b>	<b>Company/Center Description</b>	<b>ADCB 5/31/14</b>
3079	0800000748	P	JANSSEN PHARMACEUTICALS SETTLEMENT	227,906.30
3183	100000060301	P	INSURANCE OPERATING FUND	1,433,781.09
3183	100000060302	P	INSURANCE PRODUCER CONTINUING EDUC FUND	62,386.49
3183	1000000605	P	SECURITIES OPERATING FUND	3,111,849.98
3183	1000000610	P	SD REAL ESTATE APPRAISER FUND	158,446.44
3183	1000000692	P	SECURITIES INVESTOR EDUCATION FUND	15,559.46
3183	1000000855	P	APPRAISAL MANAGEMENT FUND	201,591.98
6013	011500067601	P	SERIES 2013B BOR PROJECT FUND	40,766,819.78
6013	011500067602	P	SERIES 2013C USD SPORTS COMPLEX	5,897,409.18
6013	011500067603	P	SERIES 2013D GFP PROJECT	2,304,607.33
6013	011500067604	P	BOND & INTEREST SINKING FUND - SER 2010B	1,576,782.87
6518	010540054901	P	STA-OPERATING	764,239.33
8000	108461	P	STATE SUPPL RET ROTH CONT	88.62
8000	108471	P	REGENTS SUPPL RET ROTH CONT.	159.28
8000	108481	P	POL SUBS SUPPL RET ROTH CONT.	1,528.19
8303	270000051003	P	DRUG COURT DONATIONS - 3RD CIRCUIT	22.95
8303	2700000570	P	27- (ANNIE E CASEY FOUNDATION)	46,347.66

The companies/cash centers above meet the criteria in Appendix C for participating.

<b>Company</b>	<b>Cash Center</b>	<b>Recommended Designation</b>	<b>Company/Center Description</b>	<b>ADCB 5/31/14</b>
2021	1822000221SF	NP	DOC	(604.88)
2021	1823000221UH	NP	FEDERAL ROOM/BOARD	(190.22)
2021	1823000221WP	NP	FEDERAL ROOM/BOARD	(22.99)
3025	0710	NP	TRIBAL RELATIONS OTHER FUNDS	71,741.60
3138	1200000881BC	NP	BOARD OF REGENTS CAREER READINESS	13,585.39
3138	1200000881BE	NP	BOARD OF EDUCATION CASH CENTER	7.23
3138	1200000881CS	NP	HELMSLEY GRANT	(482.19)
3144	143200025352	NP	MAY 13 SEVERE STORMS	(97,440.77)
3144	143200025353	NP	EMAC 2013 COLORADO FIRES	(9,405.18)
3144	143200025354	NP	JUNE 2013 FLOODING	(104,403.55)
3144	143200025355	NP	EMAC 2013 COLORADO FLOODING	(2,313.22)
3144	143200025356	NP	OCTOBER 2013 BLIZZARD	(1,157,291.75)
3144	143200025452	NP	MAY 13 SEVERE STORMS HMGP	(37.23)
8000	0133150661	NP	SALES TAX - WEBSTER	3.51

The companies/cash centers above do not meet the criteria in Appendix C for participating.

**Section 2--**Funds that were involved in the FY2013 proration for which a designation change is recommended for FY2014.

<b>Company</b>	<b>Cash Center</b>	<b>Recommended Designation</b>	<b>Company/Center Description</b>	<b>ADCB 5/31/14</b>
3144	145100071701	P	911 PREPAID WIRELESS	1,227,015.03
3144	145100071702	P	911 UNIFORM SURCHARGE	3,581,713.16
8000	1451000680	P	911 SURCHARGE REVENUE	181,799.23

Reason for change: SD statute 34-45-12 creating the 911 coordination fund states, "any interest earned on money in the fund shall be credited to the fund."

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
1000	NP	STATE GENERAL FUND		109,137,258.16
2000	NP	ETHANOL BLENDER PUMP INCENTIVE GRANT FND	0105000008BP	(411.66)
2000	NP	EECBG-STIMULUS	0105000008EE	2,328.77
2000	NP	BROADBAND MAPPING GRANT (ARRA)	0133000R39	(27,372.62)
2000	NP	WGA STIMULUS GRANT	0610000R55	8,153.22
2000	NP	WEATHERIZATION - ARRA	082100008502	(5,047.65)
2000	NP	TITLE IV-E AA ARRA	0842000F0603	(0.02)
2000	NP	TITLE IV-E FOSTER CARE ARRA	0842000F0713	(0.01)
2000	NP	HEALTH INFORMATION TECHNOLOGY	0901000187	(45,117.02)
2000	NP	WIC MISCELLANEOUS TECHNOLOGY	0904000113MT	(5,038.34)
2000	NP	EHR IIS EXCHANGE ARRA	0904000R52	(674.06)
2000	NP	STATE ENERGY GREEN JOBS GRANT - ARRA	1001000R40	61.63
2000	NP	STATE ENERGY GREEN JOBS GRANT - ARRA	1005000R40	(2.64)
2000	NP	CONSTRUCTION CONTRACTS	1120000286	17,694.23
2000	NP	SCHOOL IMPROVEMENT GRANT ARRA	1232000R38C1	(36,764.04)
2000	NP	RACE TO THE TOP	1232000R70	(11,548.82)
2000	NP	DAKOTA STATE UNIVERSITY	1570000	(250,516.91)
2000	NP	SD HIT REGIONAL EXTENSION CENTER PROG	1570000R46	(1,381,731.40)
2000	NP	HEALTH INFORMATION EXCHANGE	1570000R48	28,619.22
2000	NP	HEALTH INFORMATION MANAGEMENT CONSORTIUM	1570000R49	90.96
2000	NP	EHR IIS EXCHANGE	1570000R52	(3,369.20)
2000	NP	STATE ELECTRICITY REGULATORS ASSISTANCE	2610000R35	(1,621.40)
2000	NP	RECOVERY EDWARD BYRNE ASSISTANCE GRANT	2900000181	(48,459.30)
2000	NP	ICAC RECOVERY ACT	2911000173	(26,090.15)
2000	NP	ARRA BYRNE GRANT	2911000181	(853.85)
2001	NP	BOR CENTRAL OFFICE FEDERAL FUNDS		(31,610.30)
2002	NP	ENVIRONMENT & NAT. RESOURCES FEDERAL		(806,138.21)
2003	NP	HUMAN SERVICES FEDERAL FUNDS		(884,717.66)
2004	NP	SOCIAL SERVICES FEDERAL FUNDS		(6,381,618.77)
2005	NP	GOVERNOR'S OFFICE FEDERAL FUNDS		7,169,321.90
2006	NP	ATTORNEY GENERAL FEDERAL FUNDS		(680,644.60)
2007	P	SECRETARY OF STATE FEDERAL FUNDS		10,607,711.35
2009	NP	BUREAU OF HUMAN RESOURCES FEDERAL FUNDS		109,510.54
2010	NP	ARTS & HISTORY FEDERAL FUNDS		79,695.21
2011	NP	STATE AUDITOR FEDERAL FUNDS		13,562.85
2012	NP	EMPLOYMENT SECURITY ADMIN FUND		1,256,355.73
2014	NP	SDSBVI FEDERAL FUNDS		(53,977.72)
2015	NP	DEPT. OF REVENUE FEDERAL FUNDS		7,318.42
2016	P	PUBLIC UTILITIES COMM FEDERAL FUNDS		(125,038.49)
2017	NP	HUMAN SERVICES FEDERAL FUNDS (NB)		(143,592.28)
2018	NP	DEPT. OF HEALTH FEDERAL FUNDS		(546,868.26)
2019	NP	DEPT. OF AGRICULTURE FEDERAL FUNDS		625,179.19
2021	NP	ROOM & BOARD	1811000221	184,741.03
2021	NP	TITLE 5 GRANT	1811000255	(3,447.32)
2021	NP	JUVY JUSTICE DELINQUENCY PREVENT ACT	1811000259	(51,677.91)
2021	NP	SOCIAL SECURITY	1811000260	26,191.71
2021	P	JUVY ACCOUNTABILITY INCENTIVE BLK GRANT	1811000315	243,753.19
2021	P	JUVY ACCOUNTABILITY INCENTIVE BLK GRANT	1811000315IN	5,218.63
2021	NP	MDSP SCAAP GRANT	182100019101	3,280.74
2021	NP	YMU SCAAP GRANT	1821000191YK	2,366.67
2021	NP	MDSP AEL GRANT	182100021301	(3,967.19)
2021	NP	RCMU AEL GRANT	1821000213RC	(2,532.07)
2021	NP	YMU AEL GRANT	1821000213YK	(1,442.64)
2021	NP	MDSP SCHOOL LUNCH	182100021901	1,835.45
2021	NP	RCMU SCHOOL LUNCH	1821000219RC	576.06
2021	NP	MDSP SCHOOL BREAKFAST	182100022001	808.15
2021	NP	RCMU SCHOOL BREAKFAST	1821000220RC	395.41
2021	NP	AEL WIA TITLE I	1821000H0301	(1.11)
2021	NP	RCMU WIA TITLE I	1821000H03RC	(5.55)
2021	NP	MDSP WIA SPECIAL PROJECT	1821000H1101	(682.47)
2021	NP	RCMU WIA SPECIAL PROJECT	1821000H11RC	(401.98)
2021	NP	YMU TITLE 19	1821000J02YK	128.90
2021	NP	PEN PREA BYRNE GRANT	182200001002	(8,466.16)
2021	NP	PEN SCAAP GRANT	182200019102	2,583.88
2021	NP	PEN AEL GRANT	182200021302	(3,963.55)
2021	NP	PEN SCHOOL LUNCH	182200021902	915.60

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
2021	NP	PEN SCHOOL BREAKFAST	182200022002	467.47
2021	NP	PEN ROOM/BOARD	182200022102	643,225.07
2021	NP	DOC	1822000221SF	(379.71)
2021	NP	PEN SOCIAL SECURITY	182200026002	17,275.50
2021	NP	WIA SPECIAL PROJECTS	1822000H1102	(522.32)
2021	NP	IDEA PART B STATE GRANTS (SPEC ED)	1822000K0302	(2,297.04)
2021	NP	WP AEL GRANT	182300021303	(11,530.07)
2021	NP	WP SCHOOL LUNCH	182300021903	781.86
2021	NP	WP SCHOOL BREAKFAST	182300022003	471.36
2021	NP	WP ROOM/BOARD	182300022103	172,245.59
2021	NP	FEDERAL ROOM/BOARD	1823000221UH	(117.75)
2021	NP	FEDERAL ROOM/BOARD	1823000221WP	(14.23)
2021	NP	WIA TITLE I	1823000H0303	(181.50)
2021	NP	WIA SPECIAL PROJECTS	1823000H1103	(316.99)
2021	NP	WP TITLE I NEGLECTED/DELINQUENT	1823000I0403	(286.24)
2021	NP	GRANT-EDWARD BYRNE	182600001005	(1,134.51)
2021	NP	2ND CHANCE ADULT REENTRY GRANT	182600029105	(80,868.56)
2021	NP	PREA BYRNE GRANT	183100001004	(1.04)
2021	NP	SOCIAL SECURITY SUPPORT	183100026004	93,633.67
2021	P	JUVY ACCOUNTABILITY INCENTIVE BLK GRANT	183100031504	38,169.79
2021	P	JUVY ACCOUNTABILITY INCENTIVE BLK GRANT	1831000315IN	12,550.46
2021	NP	2ND CHANCE JUVY REENTRY GRANT	183100032004	(11,594.66)
2021	NP	CHAFEE INDEP LIVING GRANT	1831000F0812	10.77
2021	NP	TITLE XIX	1831000J0208	(28,736.86)
2021	NP	BYRNE PREA GRANT	183600001008	(413.78)
2021	NP	PREP GRANT	1836000013408	(8,523.51)
2021	NP	NATIONAL SCHOOL LUNCH PROGRAM	183600021908	17,942.01
2021	NP	SCHOOL BREAKFAST PROGRAM	183600022008	8,099.24
2021	NP	WIA GRANT	1836000H0508	(5,306.16)
2021	NP	IASA TITLE I - NEGLECTED AND DELINQUENT	1836000I0408	(3,817.65)
2021	NP	IDEA PART B STATE GRANTS (SPEC ED)	1836000K0308	(4,347.88)
2021	NP	PERKINS-TITLE II-BASIC GRANTS	1836000L0108	(2,678.19)
2023	NP	GFP-PARKS & REC. FEDERAL FUNDS		935,040.21
2024	NP	DEPT. OF EDUCATION FEDERAL FUNDS		(1,787,471.38)
2025	NP	MILITARY FEDERAL FUNDS		(4,866,039.12)
2026	NP	ANIMAL INDUSTRY BOARD FEDERAL FUNDS		597,534.14
2027	NP	DEPT. OF PUBLIC SAFETY FEDERAL FUNDS		(1,012,048.53)
2028	NP	SD PUBLIC BROADCASTING FEDERAL FUNDS		(12,653.05)
2029	P	GFP-WILDLIFE FEDERAL FUNDS		(409,511.17)
2030	NP	MILITARY INDIRECT COSTS-FEDERAL		41,906.19
2031	NP	UNIFIED JUDICIAL SYSTEM FEDERAL FUNDS		(18,905.01)
2033	P	TRANSPORTATION FEDERAL FUNDS		14,610,278.83
2034	NP	BUREAU OF ADMIN. FEDERAL FUNDS		2,138,790.66
2035	NP	EMERGENCY MANAGEMENT FEDERAL FUNDS		(1,241,947.37)
2037	NP	VETERANS AFFAIRS FEDERAL FUNDS		(1,733,337.42)
3000	P	ATTORNEY GENERAL-OTHER		9,267,477.33
3001	P	SCHOOL & PUBLIC LANDS-OTHER		263,020.19
3002	P	WHEAT COMMISSION		494,522.99
3006	P	TOURISM PROMOTION FUND		2,890,280.77
3007	NP	INSTITUTION LAND SALE PROCEEDS	0121000611	230.10
3007	P	STATEWIDE M & R	0125000615	2,236,368.45
3008	NP	SDPB/TOWER RENT		77,960.86
3010	NP	LAW ENFORCEMENT		(644,794.77)
3011	P	PARENTAL SUPPORT		967,439.94
3012	P	UNIFIED JUDICIAL SYSTEM-OTHER		5,627,369.89
3013	NP	SECRETARY OF STATE OTHER FUNDS		22,608.03
3014	P	PUC OTHER FUNDS-BUDGETED		353,001.04
3015	P	PRIVATE ACTIVITY BOND FEES FUND		93,634.73
3016	P	EMPLOYER'S INVESTMENT IN SD FUTURE FUND		52,844,001.85
3017	NP	INVESTMENT COUNCIL OPERATING		3,355,092.49
3021	P	VETERANS' HOME FUNDS		4,151,583.28
3023	NP	DOC LOCAL & ENDOWMENT FUNDS		5,869,893.89
3024	NP	LEGISLATIVE CAPITOL RENOVATION FUND		138,697.60
3025	NP	TRIBAL RELATIONS OTHER FUNDS		71,665.43
3026	NP	SD PUBLIC BROADCASTING-OTHER		185,226.01
3027	NP	SD PUBLIC BROADCASTING-PBC		611,323.83

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
3028	P	STATE AUDITOR-OTHER FUNDS		25,343.65
3029	P	EXTRAORDINARY LITIGATION FUND	0128000879	972,403.28
3029	P	LIFE PROTECTION SUBFUND	012800087901	73,119.50
3030	P	EMPLOYMENT SECURITY CONTINGENCY FUND		752,751.52
3032	NP	SD SCHOOL FOR THE DEAF	1580000	27,674.87
3032	P	GIFTS	1580000858	415,035.04
3033	NP	PROPERTY TAX REDUCTION FUND		63,636,894.03
3034	NP	SDSBVI-OTHER		158,490.32
3035	P	WORKERS COMPENSATION CASH CENTER	0140000604	5,275,168.55
3035	P	DACOTAH CEMENT WORKERS COMPENSATION	014000060401	232,796.66
3035	P	HEALTH INSURANCE	014000060606	21,363,779.73
3035	P	SECTION 125 BENEFITS	014000060607	(171,604.86)
3035	P	LIFE INSURANCE	014000060608	3,063,005.56
3035	P	DACOTAH CEMENT LIFE COVERAGE	014000060609	28,380.95
3036	P	PETROLEUM RELEASE COMPENSATION		5,737,722.26
3037	P	SD GAMING COMMISSION FUND		1,733,666.22
3038	P	TAX RELIEF FUND		128,425.26
3039	NP	REIMB. FOR REFEREE SERVICES (UJS)		35,184.61
3040	P	STATE HIGHWAY FUND		59,875,734.04
3041	P	STATE AERONAUTICS FUND		4,647,975.96
3042	P	RAILROAD ADMINISTRATION FUND		1,403,025.88
3044	P	RAILROAD TRUST		10,129,868.34
3046	NP	DEPT. HUMAN SERVICES-OTHER		1,529,640.46
3047	NP	HEALTH SPECIAL SERVICES FUND		3,151,017.10
3048	NP	BOILER INSPECTION FUND		44,612.61
3049	P	TOBACCO PREVENTION & REDUCTION		2,232,653.66
3050	P	DHHS MEDICATED FEED MILLS	0310000019	(1.11)
3050	P	PESTICIDES PERFORMANCE GRANT	0310000021	(160,519.31)
3050	NP	DAIRY	0310000513	211,499.84
3050	P	FEED	0310000539	905,969.36
3050	P	WEED AND PEST FUND	0310000614	1,413,399.05
3050	P	NURSERY FUND	0310000763	36,330.20
3050	P	PESTICIDE PROJECTS	0310000842	566,334.44
3050	P	HONEY PROMOTION	0310000843	3,374.50
3050	P	FERTILIZER	0310000844	526,553.89
3050	P	APIARY	0310000846	67,503.80
3050	P	SEED FUND	0310000850	76,195.48
3052	P	RURAL REHABILITATION		4,750,889.80
3053	P	AMERICAN DAIRY ASSOCIATION OF SD FUND		255,610.54
3054	P	OILSEEDS COUNCIL	0343	485,909.76
3054	P	SOYBEAN RESEARCH & PROMO COUNCIL	0344	9,372,173.29
3054	P	PULSE CROPS COUNCIL	0348	146,877.21
3055	P	CORN UTILIZATION COUNCIL		3,811,717.52
3056	NP	AGRICULTURE REVOLVING FUND		339,395.62
3057	P	BRAND BOARD FUNDS		1,050,767.13
3059	NP	STATE FIRE SUPPRESSION FUND		722,811.72
3061	NP	CONSERVATION DISTRICT SPEC REVENUE FUND		41,474.89
3062	P	STATE TREASURER SPECIAL REVENUE FUNDS		82,531.42
3063	P	PESTICIDE RECYCLING & DISPOSAL		2,643,104.91
3072	P	ENVIRONMENT & NAT. RESOURCES FEE FUND		2,871,116.36
3073	P	WATER & ENVIRONMENT FUND		19,572,494.73
3074	NP	DENR-OTHER FUNDS, NON-PARTICIPATING		(111,479.77)
3075	P	DENR-OTHER FUNDS, PARTICIPATING		43,895,051.02
3076	P	DEPT. OF REVENUE-OTHER		961,413.07
3078	NP	REVENUE OTHER FUNDS		2,015,497.89
3079	P	SCHOOL BASED ADMIN.	0800000358	341,092.99
3079	NP	CHILD CARE SRVS MISC. FEES	0800000526	1,565.48
3079	NP	CAREGIVER DONATIONS	0800000529	30,977.59
3079	NP	ADA LOTTERY	0800000542	(15,316.76)
3079	NP	COMMUNITY MENTAL HEALTH SERVICES	0800000546	(159,761.48)
3079	NP	DEADWOOD GAMING FUND	0800000551	(4,567.95)
3079	NP	QMHP FEES	0800000557	7,046.92
3079	NP	OCSE INCENTIVE	0800000558	1,337,159.54
3079	NP	PRESCRIPTION DRUG PLAN FUND	0800000564	31,837.07
3079	NP	USD/HSC MEDICAL FACULTY TRAINING	0800000575	19,507.11
3079	NP	ALCOHOL & DRUG ABUSE-OTHER	0800000628	401.64

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
3079	P	CRIME VICTIMS COMPENSATION FUND	0800000726	35,831.67
3079	NP	HSC LOCAL & ENDOWMENT FUND	0800000733	195,022.16
3079	NP	INCENTIVES	0800000736	(7,648.40)
3079	NP	FOOD STAMP INCENTIVE	0800000742	3,704,813.25
3079	P	JANSSEN PHARMACEUTICALS SETTLEMENT	0800000748	227,906.30
3079	NP	HOMEMAKER FEES	0800000834	2,829,596.48
3085	P	EDUCATIONAL FACILITIES FUND		28,329,522.42
3090	P	SD SUPPLEMENTAL RETIREMENT ADMIN		200,121.01
3091	NP	TELECOMMUNICATION FUNDS		2,987,510.30
3095	NP	SCHOOL FOR THE DEAF-SPL		454,081.13
3107	NP	SCHOOL FOR BLIND & VISUALLY HANDICAPPED	1590	(614,608.89)
3107	NP	INSTRUCTION	159001	(131,875.58)
3107	NP	O & M OF PLAN	159007	(6,532.00)
3107	P	SDSBVI-OTHER PARTICIPATING	159010	141,805.42
3107	NP	SDSBVI-OTHER NONPARTICIPATING	159012	1,052,397.95
3107	NP	MAINTENANCE & REPAIR	159014	(8,070.27)
3113	NP	MAINTENANCE & REPAIR		2,235,632.52
3121	NP	GAME FISH & PARKS ADMINISTRATION		623,806.04
3122	P	DEPT OF GAME, FISH & PARKS FUND		7,064,429.34
3123	P	ANIMAL DAMAGE CONTROL FUND		174,855.08
3124	P	LAND ACQUISITION & DEVELOPMENT FUND		104,295.65
3125	NP	PARKS AND RECREATION - O & M	0620000	14,703,649.09
3125	NP	MT PINE BEETLE AGREEMENTS	0620000028	(2,033,397.36)
3125	NP	USFWS STWD RPR. & MAINT. OF SMALL DAMS	0620000035	(42,063.80)
3125	NP	DJ FISHING & MOTORBOATING ACCESS	0620000036	(1,583,634.43)
3125	NP	USFWS FISHING ACCESS	0620000037	(686,372.98)
3125	NP	US COAST GUARD BOATING SAFETY	0620000041	(345.42)
3125	NP	USCG - BOATING SAFETY-ADMIN	062000004101	(7,272.32)
3125	NP	USCG-BOATING SAFETY-LAW ENFORCEMENT	062000004102	(68,205.23)
3125	NP	USCG - BOATING SAFETY-EDUCATION	062000004103	(1,181.34)
3125	NP	USCG-BOATING SAFETY-NAV AIDS	062000004104	(240,502.14)
3125	NP	USCG-BOATING SAFETY-BOATING REGST	062000004105	(189,682.97)
3125	NP	USCG-BOATING SAFETY-PUBLIC ACCESS	062000004106	(1,859,420.85)
3125	NP	USFWS STWD ENDANGERED SPECIES	0620000052	(393.12)
3125	NP	NATIONAL RECREATIONAL TRAILS FUND	0620000054	(910,431.41)
3125	NP	LAND & WATER CONSERVAATION	0620000055	(1,427,256.00)
3125	NP	BOR RETROFIT & CONSTRUCT DISABLE ACC FAC	0620000058	(926,620.35)
3125	NP	BOR RETROFIT & CONSTRUCT DISABLE ACC FAC	062000005801	(55,904.51)
3125	NP	BOR RETROFIT & CONSTRUCT DISABLE ACC FAC	062000005802	(10,547.99)
3125	NP	BOR RETROFIT & CONSTRUCT DISABLE ACC FAC	062000005803	(557,259.53)
3125	NP	ENHANCED HUNTER EDUCATION	0620000246	(389.10)
3125	NP	COE-MISSOURI RIVER IMPLEMENTATION	0620000338	(2,776,675.63)
3125	NP	STATE WILDLIFE PROGRAM GRANTS	0620000347	(23,214.90)
3125	NP	DOT AGREEMENTS	0620000554	(44,140.63)
3125	NP	DOT AGREEMENTS	062000055402	(11.72)
3125	P	CUSTER STATE PARK IMPROVEMENT FUND	0620000602	(4.88)
3125	NP	PARKS & REC PROMOTION FUNDS	0620000713	400,454.17
3125	P	HMC-NATURAL RESOURCE RESTORATION FUND	0620000738	647,479.33
3125	P	CSP CONSESSION BOND REDEMPTION FUND	0620000878	253,595.00
3126	P	SNOWMOBILE TRAILS FUND		1,087,067.11
3128	P	PUC OTHER FUNDS-INFORMATIONAL		4,073,769.86
3138	P	HAGEN-HARVEY MEMORIAL SCHOLARSHIP FUND	1200000504	880,647.79
3138	NP	TECHNOLOGY IN EDUCATION	120000054010	925,719.00
3138	NP	PROFESSIONAL PRACTICES	1200000817	133,503.57
3138	NP	PPSC ADMINISTRATORS	1200000817A0	(16,198.64)
3138	NP	PPSC TEACHERS	1200000817T0	(32,425.57)
3138	NP	POST SECONDARY CERTIFICATES	1200000818	30,914.43
3138	NP	INSTITUTE FUND	1200000819	252,363.14
3138	P	POST-SECONDARY TECHNICAL INSTITUTES M&R	1200000870	2.31
3138	P	POST-SECONDARY TECHNICAL INSTITUTES M&R	1200000870MR	1,379,988.93
3138	P	POST-SECONDARY TECHNICAL INSTITUTES M&R	1200000870PD	188,051.29
3138	P	POST-SECONDARY TECHNICAL INSTITUTES M&R	1200000870TF	426,750.72
3138	NP	US SENATE YOUTH PROGRAM	120000088110	980.82
3138	NP	DOE-F&M GA	120000088190	122.17
3138	NP	ALTERNATIVE LICENSING	1200000881AL	27.12
3138	NP	PORTFOLIOS	1200000881B0	2,321.45



<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
3138	NP	BOARD OF REGENTS CAREER READINESS	1200000881BC	13,103.19
3138	NP	BOARD OF EDUCATION CASH CENTER	1200000881BE	7.23
3138	NP	BUSH FOUNDATION-VALUE ADDED GROWTH MODEL	1200000881BF	11,840.00
3138	NP	BOARD OF REGENTS - BUSH FUNDS	1200000881BR	(380.96)
3138	NP	HELMSLEY GRANT	1200000881CS	(482.19)
3138	NP	21ST CENTURY REGISTRATION	1200000881CT	25.67
3138	NP	DOE-F&M	1200000881DM	1,400.00
3138	NP	DATA RETREAT CASH CENTER	1200000881DR	2,400.00
3138	NP	CANS-ED MATERIALS	1200000881EM	1,203.69
3138	NP	FOOD DISTRIBUTION SALVAGE	1200000881FD	43,937.75
3138	NP	HANDLING FEE FOR COMMODITIES	1200000881HF	3,413.88
3138	NP	DOE-F&M	1200000881IE	14,111.80
3138	NP	OCCTE SD MYLIFE MAGAZINE	1200000881ML	31,324.00
3138	NP	CURRICULUM CENTER	1200000881PH	617.86
3138	NP	DOE-F&M	1200000881Q1	1,952.05
3138	NP	BUSH FOUNDATION SCHOOL LEADERSHIP	1200000881SL	76,984.85
3138	NP	VIRTUAL SCHOOLS	1200000881VS	524.01
3139	NP	ARTS & HISTORY SPECIAL REVENUE FUNDS		476,973.89
3143	NP	FINE ARTS		375,755.74
3144	P	SD 911 COORDINATION FUND	1431000717	1,358.16
3144	NP	SPECIAL EMERGENCY & DISASTER FUND	1432000253	33,813,645.20
3144	NP	DISASTER FUND	143200025302	(2,690,756.02)
3144	NP	DSR 1647 WESTERN BLIZZARD PA	143200025303	(333,908.91)
3144	NP	MAY 5,2007 TORNADO/FLOOD	143200025306	(1,741,764.84)
3144	NP	MAY 08 BLIZZARD	143200025330	(101,659.88)
3144	NP	PUBLIC ASSISTANCE PASS-THROUGH	143200025331	(822,572.25)
3144	NP	EMAC	143200025333	(2,586.61)
3144	NP	NOV 08 BLIZZARD	143200025334	(698,728.23)
3144	NP	MARCH 09 STORM	143200025335	(611,110.67)
3144	NP	WESTERN STORM 2009	143200025336	(3,484.80)
3144	NP	CHRISTMAS 09 BLIZZARD	143200025337	(171,462.53)
3144	NP	JANUARY 10 ICE STORM	143200025338	(6,284,049.99)
3144	NP	SPRING 2010 FLOOD	143200025339	(5,023,029.54)
3144	NP	DSR 1914 PA GOOD FRIDAY ICE STORM	143200025340	(227,089.98)
3144	NP	BOWDLE CLEAN UP CASH CENTER	143200025341	(201,252.82)
3144	NP	FLOODING JUNE 21, 2010 TO PRESENT	143200025342	(16,221.71)
3144	NP	SPECIAL EMERGENCY & DISASTER FUND	143200025343	(88,898.07)
3144	NP	SPECIAL EMERGENCY & DISASTER FUND	143200025344	(358,129.49)
3144	NP	SPECIAL EMERGENCY & DISASTER FUND	143200025345	(126,435.37)
3144	NP	SPECIAL EMERGENCY & DISASTER FUND	143200025346	(18,611.14)
3144	NP	DSR 1984 SPRING 2011 FLOOD	143200025347	(3,939.04)
3144	NP	CASH CENTER MAY 11 FLOODING	143200025348	(10,621,234.27)
3144	NP	DSR 1984 IA (INDIVIDUAL ASSISTANCE)	143200025349	(24,411.16)
3144	NP	CASH CENTER DSR1984 GF&P	143200025350	(1,330,737.82)
3144	NP	2013 WINTER STORM	143200025351	(732,780.86)
3144	NP	MAY 13 SEVERE STORMS	143200025352	(97,465.66)
3144	NP	EMAC 2013 COLORADO FIRES	143200025353	(9,405.18)
3144	NP	JUNE 2013 FLOODING	143200025354	(104,430.03)
3144	NP	EMAC 2013 COLORADO FLOODING	143200025355	(2,313.22)
3144	NP	OCTOBER 2013 BLIZZARD	143200025356	(1,224,826.79)
3144	NP	DSR HAZ MIT GEN ADMIN	1432000254	(21.33)
3144	NP	CASH CENTER HAZ MIT DISASTER #2	143200025402	(4,993.54)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025403	1,477.97
3144	NP	DSR 1702 MAY 07 STORM HAZ MIT	143200025406	10,332.14
3144	NP	MAY 08 BLIZZARD HAZ MIT 1759	143200025430	(30,671.82)
3144	NP	JUNE 08 FLOOD DSR 1774	143200025431	(9,004.19)
3144	NP	DSR 1811 NOV 08 BLIZ HMGP	143200025434	(10,719.30)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025435	(2,082.80)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025437	(10,198.35)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025438	(9,721.42)
3144	NP	1915 HMGP SPRING 2010 FLOOD	143200025439	(922.77)
3144	NP	1914 HMGP GOOD FRIDAY 2010 ICE STORM	143200025440	(2,947.04)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025443	(243.08)
3144	NP	HAZARD MITIGATION PASS-THROUGH	143200025444	(7,824.53)
3144	NP	DSR 1947 SEP 2010 FLOOD HMGP	143200025445	(1,879.03)
3144	NP	DR1984 MAY2011 FLOOD HMGP	143200025448	(22,055.90)

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
3144	NP	ADMIN-APRIL 2013 WINTER STORM	143200025451	(1,812.89)
3144	NP	MAY 13 SEVERE STORMS HMGP	143200025452	(37.23)
3144	P	911 PREPAID WIRELESS	145100071701	1,227,015.03
3144	P	911 UNIFORM SURCHARGE	145100071702	3,581,713.16
3145	P	HISTORIC PRESERVATION LOAN/GRANT FUND		383,797.98
3146	NP	STATE LIBRARY		19,771.41
3147	P	NATIONAL GUARD MUSEUM		148,840.31
3148	NP	MILITARY-OTHER FUNDS		375,606.26
3149	P	VETERANS FUNDS		90,320.70
3150	NP	SPECIAL LIVESTOCK DISEASE INDEMNITY FUND		146,603.95
3151	P	LIVESTOCK DISEASE EMERGENCY FUND		3,381,532.65
3177	P	STATE MOTOR VEHICLE FUND		2,948,552.31
3178	P	ENERGY CONSERVATION FUND		8,127,501.65
3181	NP	BANKING SPECIAL REVENUE FUND		27,128.69
3183	P	INSURANCE OPERATING FUND	100000060301	1,459,403.77
3183	P	INSURANCE PRODUCERS CONTINUING EDUC FUND	100000060302	62,648.31
3183	P	SECURITIES OPERATING FUND	1000000605	3,348,969.05
3183	P	SD REAL ESTATE APPRAISER FUND	1000000610	156,410.86
3183	P	SECURITIES INVESTOR EDUCATION FUND	1000000692	14,129.44
3183	P	APPRAISAL MANAGEMENT FUND	1000000855	201,250.00
3184	P	DEPT OF PUBLIC SAFETY		1,148,937.98
3185	P	GAMING FUNDS		461,150.59
3186	P	ECONOMIC DEVELOPMENT PARTNERSHIP FUND		983,571.98
3187	P	LOCAL INFRASTRUCTURE IMPROVEMENT GRT FND		1,702,266.62
3188	P	SD HOUSING OPPORTUNITY FUND		2,099,820.12
3189	P	WORKFORCE EDUCATION FUND		1,435,532.05
3208	P	BOR SPECIAL REVENUE FUNDS		271,328.83
5008	P	CITY/COUNTY M&R FUND (DOC)		72,587.56
5016	P	RESIDENT INVESTMENT FUNDS		97,582.34
5017	P	VETERANS HOME RESIDENT FUNDS		205,739.38
5020	P	CARNIVAL	1580000862	3.95
5020	P	LITERACY	1580000863	1.68
5020	P	CLASS OF 2004	1580000864	0.05
5020	P	CLASS OF 2005	1580000865	(0.39)
5020	P	CLASS OF 2008	1580000868	0.05
5020	P	STUDENT COUNCIL	1580000871	0.24
5020	P	SPIRIT COMMITTEE	1580000872	0.67
6001	P	DATA PROCESSING FUND		2,325,053.23
6002	P	TELECOMMUNICATIONS FUND		2,164,401.95
6003	P	RECORDS MANAGEMENT FUND		158,099.50
6004	P	BUILDINGS & GROUNDS FUND		446,641.62
6005	P	CENTRAL MAIL SERVICES FUND		376,951.23
6007	P	CENTRAL DUPLICATING FUND		251,956.30
6008	P	FLEET & TRAVEL MANAGEMENT FUND		1,711,789.16
6009	P	PERSONNEL A-87	0140000627	268,460.08
6009	P	TRAINING-BILLED CASH CENTER	014000063001	239,743.99
6009	P	TRAINING - DOT CASH CENTER	014000063002	33,246.95
6009	P	HUMAN RESOURCE CASH	0140000634	304,289.85
6010	P	BUDGETARY ACCOUNTING FUND		1,006,107.91
6011	P	DIGITAL DAKOTA NETWORK		330,560.74
6012	P	SPECIAL AVIATION INTERNAL SERVICE FUND		821,517.35
6013	P	SERIES 2013B BOR PROJECT FUND	011500067601	40,688,119.38
6013	P	SERIES 2013C USD SPORTS COMPLEX	011500067602	5,897,409.18
6013	P	SERIES 2013D GFP PROJECT	011500067603	2,262,328.86
6013	P	BOND & INTEREST SINKING FUND - SER 2010B	011500067604	1,576,782.87
6013	P	GENERAL OPERATION AND ADMIN FUND OF SDBA	011500067652	940,378.18
6013	P	BOND AND INTEREST SINKING FUND	011500067653	2,442,036.53
6013	P	BOND AND INTEREST SINKING FUND-SER 2000	011500067677	201,875.79
6013	P	SER. 2005C COST OF ISSUANCE BALANCE	011500067680	41,000.24
6013	NP	SER 08 BOR PROJECTS FUND	011500067691	13,509.71
6013	P	SERIES 2010A BOR PROJECTS FUND	011500067694	93,175.06
6013	P	SERIES 2010B HSC PROJECT FUND	011500067696	96,225.07
6013	P	SERIES 2011 BOR M&R PROJECTS FUND	011500067697	495,099.72
6014	P	PUBLIC ENTITY POOL FOR LIABILITY FUND		9,073,138.49
6015	P	PROCUREMENT MANAGEMENT FUND		39,631.54
6016	P	STATE ENGINEER FUND		524,565.14

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
6018	P	STATE LABORATORY FUND		975,746.94
6019	P	BOA SUPPORT SERVICES		107,338.64
6021	P	PROPERTY MANAGEMENT FUND		26,265.73
6022	P	PUBLIC SAFETY INSPECTIONS FUND		240,539.68
6501	NP	LRC POSTAGE ADMINISTRATION FUND		1,239.66
6502	NP	RADIO COMMUNICATIONS FUND		338,965.83
6503	P	VETERINARY BOARD	034700061826	111,834.16
6503	P	VETERINARY BOARD RESERVE	034700061830	54,081.68
6503	P	BOARD OF COUNSELOR EXAMINERS	0891000648	92,898.50
6503	P	BOARD OF PSYCHOLOGY EXAMINERS	0892000654	21,366.57
6503	P	BOARD OF SOCIAL WORK EXAMINERS	0893000719	120,462.69
6503	P	BOARD FOR ALCOHOL & DRUG PROFESSIONALS	0894000721	39,444.60
6503	P	BOARD OF CHIROPRACTIC EXAMINERS	092000061805	247,863.09
6503	P	BOARD OF DENTISTRY	092000061807	526,207.32
6503	P	BOARD OF HEARING AID DISPENSERS	092000061811	63,528.72
6503	P	BOARD OF FUNERAL SERVICES	092000061812	84,078.11
6503	P	BOARD OF MED & OSTEO EXAMINERS	092000061813	2,519,803.04
6503	P	BOARD OF NURSING FACILITY ADMINISTRATORS	092000061816	39,082.76
6503	P	BOARD OF OPTOMETRY	092000061817	56,527.97
6503	P	BOARD OF PHARMACY	092000077801	1,348,602.76
6503	P	BOARD OF PHARMACY - NON FED GRANT	092000077802	3,064.77
6503	P	BOARD OF NURSING	092000080701	510,101.91
6503	P	BOARD OF NURSING-LPN	092000080702	14,378.30
6503	P	BOARD OF NURSING-RN	092000080703	62,522.31
6503	P	CENTER FOR NURSING	092000080704	198,665.72
6503	P	BOARD OF NURSING-GRANT SERVICE	092000080705	47,107.47
6503	P	BOARD OF PODIATRY EXAMINERS	092100061821	34,810.39
6503	P	BOARD OF MASSAGE THERAPY	092100061840	155,830.01
6503	P	BD OF EXAMINERS FOR SPEECH-LANGUAGE PATH	092100068622	53,653.60
6503	P	BOARD OF ACCOUNTANCY	103100061802	359,169.08
6503	P	BOARD OF BARBER EXAMINERS	103200061804	51,907.78
6503	P	COSMETOLOGY COMMISSION	103300061806	346,813.81
6503	P	PLUMBING COMMISSION	103400061820	118,748.82
6503	P	BOARD OF TECHNICAL PROFESSIONS	103500061808	626,518.34
6503	P	ELECTRICAL COMMISSION	103600080801	909,324.97
6503	P	ELECT COMM-BONDING ACCT	103600080802	138,325.72
6503	P	REAL ESTATE COMMISSION	103700069901	454,541.42
6503	P	REAL ESTATE COMM RECOVERY FUND	103700069902	100,864.96
6503	P	ABSTRACTERS BOARD OF EXAMINERS	1038000698	203,435.46
6503	P	BOXING COMMISSION FUND	1039000887	80,304.63
6503	P	INSURANCE FRAUD PREVENTION UNIT FUND	2915000848	267,197.30
6504	P	PRISON INDUSTRIES REVOLVING FUND		2,209,803.71
6507	P	RODENT CONTROL		106,721.68
6508	P	DHS CANTEEN FUND		78,130.48
6509	NP	STATE FLAG ACCOUNT		14,120.64
6510	P	GOVERNOR'S OFFICE-ENTERPRISE		63,165,487.82
6511	P	FEDERAL SURPLUS PROPERTY		543,329.75
6515	P	STATE FAIR FUND		635,987.13
6516	P	LOTTERY OPERATING FUNDS		16,314,839.78
6517	P	RAILROAD AUTHORITY FUND		33,775.79
<b>6518</b>	<b>P</b>	<b>STA-OPERATING</b>	<b>010540054901</b>	<b>764,239.33</b>
6518	P	STA-INDEMNIFICATION FUND	010540054902	10,000,000.00
6518	P	STA-MINE CLOSURE FUND	010540054903	1,345,927.15
6518	P	STA-SANFORD	010540054907	3,330,652.23
6518	P	STA-SANFORD GIFT #2	010540054908	18,603,807.62
6521	P	RISK POOL	0140000157	4,302,056.27
6521	P	RISK POOL RESERVE	0140000825	2,087,002.21
6525	P	SUBSEQUENT INJURY FUND		978,033.29
6526	P	BANKING SPECIAL REVENUE FUND		4,800,376.68
6527	NP	ENERGY INFRASTRUCTURE AUTHORITY		312.11
8000	NP	FUEL TAX FUND	0105100677	886.97
8000	NP	DINERS CLUB CLEARING ACCT.	0121200646	(18,555.82)
8000	NP	BONDED BUILDING INSURANCE	0123110649	(280,840.26)
8000	NP	BOILER INSURANCE	0123120650	(5,630.21)
8000	NP	AVIATION INSURANCE	0123140652	(10,653.86)
8000	NP	SURPLUS PROPERTY CLEARING	0123210653	843,527.73

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
8000	NP	FEDERAL EXCISE TAX CLEARING	0133100655	51.00
8000	NP	SALES TAX CLEARING-MITCHELL	0133100656	0.62
8000	NP	SALES TAX CLEARING-WATERTOWN	0133110657	0.54
<b>8000</b>	<b>NP</b>	<b>SALES TAX - WEBSTER</b>	<b>0133150661</b>	<b>0.89</b>
8000	NP	SALES TAX CLEARING-PIERRE	0133600666	175.09
8000	NP	SALES TAX CLEARING-RAPID CITY	0133700667	4.08
8000	NP	SALES TAX CLEARING-ABERDEEN	0133800668	0.26
8000	NP	SALES TAX CLEARING-SIOUX FALLS	0133900669	7.66
8000	P	LINCOLN MUTUAL	0146110670	67,971.46
8000	NP	ADMINISTRATIVE SERVICES	02101	8,441.09
8000	NP	BUSINESS TAX & FIELD SERVICES	0220	44,864,677.05
8000	NP	COUNTY TELECOMMUNICATIONS GROSS RECEIPTS	0220000752	488,320.19
8000	P	TITLES & REGISTRATION	02302	15,900,213.36
8000	P	MOTOR FUEL TAX	02304	10,345,531.94
8000	NP	PROPERTY AND SPECIAL TAXES	0240	34,676,606.15
8000	NP	AUDITS	0250	1,113,258.83
8000	P	SPECIAL MUNICIPAL NON-AD VALOREM TAX FD	029300063210	6,195.97
8000	NP	OFFICE OF THE SECRETARY	0300	24,740.20
8000	NP	LIVESTOCK AUCTION MARKET INSPECTORS FUND	03389	2,038.61
8000	NP	XIX-QD NON ALLOCATED	081110072491	3,977,905.59
8000	NP	ORI REFUNDS	081140072411	4,938.14
8000	NP	ADC - PYR	0823000F0136	47.89
8000	NP	FOOD STAMP RECOUP	082500072701	71,732.93
8000	P	CHILD SUPPORT PASS THROUGH	084110073101	974,709.05
8000	NP	OCS COLLECTIONS DISTRIBUTED	084110073199	587,899.40
8000	NP	OCS DISTRIUBTED FEES AND COSTS	0841100731F5	21,780.82
8000	NP	OCS DISTRIBUTION STATE MEDICAL COSTS	0841100731J2	6,465.43
8000	NP	SPECIAL MUNICIPAL NON-AD VALOREM TAX FD	100120063204	2,408.96
8000	NP	INSURANCE OPERATING FUND	106310060301	32.47
8000	P	STATE SUPPLEMENTAL RETIREMENT CONT.	10846	12,168.52
<b>8000</b>	<b>P</b>	<b>STATE SUPPL RET ROTH CONT</b>	<b>108461</b>	<b>97.98</b>
8000	P	REGENTS SUPPLEMENTAL RETIREMENT CONT.	10847	5,506.85
<b>8000</b>	<b>P</b>	<b>REGENTS SUPPL RET ROTH CONT.</b>	<b>108471</b>	<b>159.28</b>
8000	P	POL SUB. SUPPLEMENTAL RETIREMENT CONT.	10848	39,717.38
<b>8000</b>	<b>P</b>	<b>POL SUBS SUPPL RET ROTH CONT.</b>	<b>108481</b>	<b>1,211.74</b>
8000	P	SPECIAL PAY PLAN - STATE	10856	3,720.62
8000	P	SPECIAL PAY PLAN - REGENTS	10857	3,356.78
8000	P	SPECIAL PAY PLAN POL. SUBS	10858	5,126.28
8000	NP	COMMODITY PROCESSING	1232850770	(6,387.66)
8000	NP	TON MILEAGE PERMITS	141000063200	24,150.36
8000	NP	TEMPORARY FUEL PERMITS	141000063201	7,533.41
8000	NP	OVERSIZE-OVERWIDTH PERMITS	141000063202	180,035.46
8000	NP	ESCROW ACCOUNT-HP-TRUCK PERMITS	141000063204	241,028.27
<b>8000</b>	<b>P</b>	<b>911 SURCHARGE REVENUE</b>	<b>1451000680</b>	<b>181,799.23</b>
8000	P	EIS (ENVIRONMENTAL IMPACT STUDIES)	2040000759	299.10
8000	P	SPL DAM REPAIR	3001506	0.09
8000	NP	COMMON SCHOOL	3001702	24,131.24
8000	NP	TREASURY MANAGEMENT	3201	497,933.68
8000	P*	INVESTMENT OF STATE FUNDS	3210	-
8000	NP	PAYROLL PAYABLES	33001	23,753.62
8000	NP	OASI POL SUBDIVISION	330023	4,454.06
8000	NP	INTEREST	330024	30,795.94
8000	NP	FICA	330026	3,271,021.84
8000	NP	FEDERAL INCOME TAX	330027	(1,354,106.38)
8000	NP	BOND	330028	129.08
8301	P	STATE WORKERS UNEMPLOYMENT COMPENSATION		234,785.29
8302	P	ANTITRUST SPECIAL REVENUE FUND		577,918.42
8303	P	DRUG COURT PROGRAM	2700000510	15.26
<b>8303</b>	<b>P</b>	<b>DRUG COURT DONATIONS - 3RD CIRCUIT</b>	<b>270000051003</b>	<b>22.95</b>
8303	P	DRUG COURT DONATIONS - 4TH CIRCUIT	270000051004	16,628.50
8303	P	DRUG COURT DONATIONS - 6TH CIRCUIT	270000051006	196.71
<b>8303</b>	<b>P</b>	<b>27 (ANNIE E CASEY FOUNDATION)</b>	<b>2700000570</b>	<b>44,644.65</b>
8303	P	DRUG SCREENING	2700000833	6,242.85
8304	P	PRIVATE WORKERS COMPENSATION FUND		1,275,281.69
8311	P	RESIDENT INVESTMENT FUNDS		133,171.11
8313	P	CHILDS OWN FUNDS (DSS)		165,977.77

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
8314	NP	VENDING SECRETARIAT	1900000001	16,891.98
8314	P	VENDING-REST AREA (KENNELLEY SET-ASIDE)	1970000758	110,287.09
8314	P	VENDING BEP SET-ASIDE	1970000765	13,120.57
8316	P	PUC REGULATORY ASSESSMENT FEE FUND		(42,495.74)
8324	NP	UNCLAIMED PROPERTY FUND		1,250,975.39
8328	P	CHILDREN'S TRUST FUND		410,875.85
8501	P	POSTSECONDARY TECH INSTS FACILITIES FUND		1,507,220.61
8602	P	HIGHER EDUCATION SCHOLARSHIPS		180,978.34
8901	P	S.D. RETIREMENT SYSTEM		9,861,480.26
9000	NP	PAYMENT IMPREST FUND		40,663,237.10
9001	P	HOUS. & AUX. FACIL. SINKING (SDSM&T)		1,906,752.10
9002	P	HOUS. & AUX. FACIL. R & R (SDSM&T)		6,270,552.73
9004	P	BOND & INTEREST (BHSU)		1,743,732.04
9005	P	PROJECT 67 R & R (BHSU)		9,140,404.42
9006	P	REAL PROP ACQ & CAPITAL IMPROV FUND-DSU		2.56
9007	P	DSU 2004A DEBT SERVICE RESERVE FUND		499,691.78
9008	P	DEFERRED MAINTENANCE (DSU)		0.18
9009	P	MAINTENANCE & REPAIR (DSU)		1,241,130.46
9010	P	SDSU SYSTEM RET. SINKING (SDSU)		1,283,557.99
9012	NP	GOVERNOR'S OFFICE (OTHER)		485,027.40
9014	P	SDSU STADIUM FACILITY		(21,365.14)
9015	P	CH61 R&R RESERVE (SDSU)		287,538.92
9016	P	BUILDING SOUTH DAKOTA FUND		7,890,410.96
9018	P	CH80 R & R RESERVE (SDSU)		2,762,863.92
9019	P	CH80 OPERATING RESERVE (SDSU)		304,711.06
9020	P	R & R RESERVE CONSOLIDATED (SDSU)		6,711,977.54
9021	P	R & R RESERVE-FOOD SERVICE (SDSU)		179,825.23
9022	P	LOCAL R & R (USD)		1,554,271.02
9023	P	CONSOLIDATED PROJECTS RESERVE (USD)		203,719.90
9024	P	OLD MAIN DEBT SERVICE (USD)		212,459.87
9025	P	RESERVE LIFE/CSC M & E (USD)		14,661,913.08
9026	P	TUITION & FEES FUND		26,625,861.98
9030	NP	CENTRAL PAYROLL CLEARING FUND		62,669.91
9031	NP	BOR PAYROLL CLEARING		10,397,138.93
9032	P	BUILDING PROJECTS (NSU)		2,666,272.07
9040	P	SDSM&T SCHOOL & PUBLIC LANDS FUND		3,829.92
9041	P	BOARD OF REGENTS	1501	653,825.77
9041	P	BOR MAINTENANCE & REPAIR	1502	38,163.08
9041	P	GRANTS / SCHOLARSHIPS / LOANS	1503	465,187.51
9041	P	REGENTS CENTRAL OFFICE	1504	5,764,856.17
9041	P	REGENTS POOLS	1505	1,131,957.62
9041	NP	PROCUREMENT CARD REVOLVING	1506	9,103.30
9041	NP	SYSTEM REQUESTS	1508	763,095.61
9041	NP	REGENTS OTHER	1509	1,612,778.09
9041	NP	UNIVERSITY OF SOUTH DAKOTA	1520	(2,576,341.96)
9041	NP	USD MEDICAL SCHOOL	1525	(302,726.25)
9041	NP	SOUTH DAKOTA STATE UNIVERSITY	1530	(300,020.96)
9041	NP	SDSU EXTENSION	1533	(246.50)
9041	NP	AGRICULTURAL EXPERIMENT STATION	1536	(21,616.37)
9041	NP	SD SCHOOL OF MINES & TECHNOLOGY	1540	(51,707.91)
9041	NP	NORTHERN STATE UNIVERSITY	1550	(58,654.66)
9041	NP	BLACK HILLS STATE UNIVERSITY	1560	(720,223.28)
9041	NP	DAKOTA STATE UNIVERSITY	1570	(28,430.93)
9042	NP	USD FEDERAL FUNDS		(622,167.45)
9048	P	SDSU SCHOOL & PUBLIC LANDS FUND		1,961.53
9049	P	SDSU AG EXPERIMENT STATION-SPL FUND		2,378.19
9050	P	USD SCHOOL & PUBLIC LANDS FUND		594.14
9053	P	NSU SCHOOL & PUBLIC LANDS FUND		160.10
9054	P	BHSU SCHOOL & PUBLIC LANDS FUND		961.22
9056	P	DSU SCHOOL & PUBLIC LANDS FUND		828.09
9060	NP	SD SCHOOL OF MINES & TECHNOLOGY	1540	(2,055,429.03)
9060	P	SDSM&T AUXILIARY/OTHER	154001	1,468,341.00
9060	P	SDSM&T PERKINS LOAN	154002	69,330.84
9060	P	SDSM&T FEDERAL GRANTS	154003	1,287.62
9061	NP	NORTHERN STATE UNIVERSITY	155001	428,168.14
9061	P	PERKINS LOAN FUNDS	155002	24,001.05

<u>Comp</u>	<u>P/NP</u>	<u>Description</u>	<u>Cash Center</u>	<u>ADCB 5/31/14</u>
9061	P	NSU AUXILIARIES	155009	1,813,350.59
9062	NP	BLACK HILLS STATE UNIVERSITY	1560	3,026,676.28
9062	P	BHSU AUXILIARIES	156003	167,678.26
9062	P	PERKINS LOAN FUND	156005	276,906.02
9062	P	BHSU SELF-SUPPORT ACTIVITY	156006	6,373,793.83
9062	P	SDLN AGENCY	156007	1,592,346.04
9062	P	BHSU STUDENT CARDS	156008	51,170.02
9063	NP	DAKOTA STATE UNIVERSITY	1570	2,268.91
9063	NP	DAKOTA STATE UNIVERSITY	157001	738,026.91
9063	P	PERKINS LOAN	157003	29,759.96
9063	P	AUXILIARIES	157004	616,071.85
9063	P	DSU SELF SUPPORT	157005	3,057,077.46
9064	NP	SDSU INVESTMENT	153001	6,771,291.84
9064	P	INVESTMENT CLEARING	153002	1,897,630.70
9064	P	SDSU PERKINS ACCOUNTS	153003	1,128,198.37
9064	P	DOT LAND SALE	153004	(0.07)
9064	P	BOOKSTORE	153005	993,576.50
9064	P	ROOM & BOARD	153006	3,845,860.88
9064	P	UNION	153007	1,695,558.03
9064	P	FOOD SERVICE	153008	2,128,654.87
9064	P	CAMPUS CARD FUNDS	153009	3,773,644.71
9064	P	SELF SUPPORT	153010	2,849,125.38
9065	NP	USD SALES TO STATE AGENCIES	152001	30,220,618.08
9065	P	LOAN FUND PARTICIPATING	152002	2,699,041.61
9065	P	USD AUXILIARY SERVICES	152004	5,956,326.14
9065	P	USD CAMPUS CARD FUNDS	152005	66,444.16
9065	P	SELF-SUPPORT/USD	152006	5,820,823.69
9065	P	USD-GAF	152008	682,691.08
9065	P	SELF-SUPPORT/MED	152506	284,584.98
9200	NP	SDSU FEDERAL FUNDS		(3,870,048.29)
9201	NP	BOARD OF REGENTS FEDERAL FUNDS		269,575.87
1000BR	NP	BUDGET RESERVE - 18000		95,325,806.64
05/31/2014 Average Daily Cash Balances				1,268,577,296.29

Light highlight above indicates a new company/cash center combination

Dark highlight above indicates a change in designation for FY14

**SDCL 4-5-30**

The state investment officer, utilizing the facilities of the state budgetary accounting system, shall pool cash accounts within the funds enumerated in § 4-5-23. The Appropriations Committee of the Legislature, upon recommendations from the commissioner of finance and management, shall certify those funds which are to participate in the interest income of the pooled investments. The state investment officer shall credit the gain or interest due as a result of investments made pursuant to § 4-5-29 on a pro rata basis to the participating funds in the same ratio as the average daily cash balance of each fund bears to the total average cash balance of all funds.

At the beginning of each fiscal year the state treasurer shall transfer money from the South Dakota 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, which is hereby created 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. At the beginning of each fiscal year the state treasurer shall transfer money from the pooled income account to the investment council expense account in an amount equal to the ratio of the average daily cash balance of the pooled fund account for the previous fiscal year to 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. At the beginning of each fiscal year, the state treasurer shall transfer money from the general fund portion of the pooled income account to the investment council expense account in an amount equal to the ratio of the average daily cash balance of the permanent school and other educational fund provided for in Article VIII of the Constitution for the previous fiscal year to 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.

**SDCL 4-5-30.1**

State investment officer shall conduct annual estimated and actual proration due to general fund. Notwithstanding the provisions of § 4-5-30, on or about June first of each fiscal year the state investment officer shall estimate the proration due to the general fund for the next fiscal year. No later than June fifteenth of that fiscal year, the state investment officer shall credit the general fund with an amount equal to ninety percent of the estimated proration due to the general fund for the next fiscal year. At such time that the actual proration to the general fund is determined, the state investment officer shall credit or debit the remaining proration due to the general fund.



## APPENDIX C

General guidelines used by the Bureau of Finance and Management to designate participating funds:

- 1) State General Fund
- 2) Other Funds that are:
  - a) Generated by dedicated revenue;
  - b) Restricted to a closed system to which additional state appropriations (general funds) are not available; and,
  - c) Not received as payment or appropriations from one entity to another for the cost of specific services or products.
- 3) Federal Funds that are matched with or are used in conjunction with participating funds other than the state general fund.
- 4) Clearing account funds that are ultimately deposited in a participating fund other than the state general fund.
- 5) Trust funds that are holding assets upon which interest is paid when the assets are claimed or returned.

## Budget Transfers Update

South Dakota Codified Law 4-8A-8 requires the Bureau of Finance and Management to submit an informational report detailing all budget transfers to the Interim Joint Committee on Appropriations. For the past four years BFM has been providing automated email notifications to the JCA members and LRC staff as soon as transfer authorizations have been finalized, making the information presented in the interim report redundant and dated.

During the 2014 Legislative Session, SB 84 was introduced by Senator Peters and passed by the Legislature. SB 84 amends SDCL 4-8A-8 to no longer require the informational report and codifies the requirement for BFM to transmit the budget authorization immediately after the budget transfer is approved. To comply with this statute, BFM will continue to submit an authorization notice to the Interim Joint Committee on Appropriations upon any transfer of moneys authorized by this section.

BFM will also provide additional detail about each transfer in the notifications. This detail will be available through a “one-click” step in order to make the process as simple as possible. The new information includes all of the accounting detail for each transaction within the transfer. An example of a past transfer document and an example of a new transfer can be seen on the following pages for you to view and compare.

As a result of this law change, the 2014 Interim Report does not contain approved budget transfers. BFM will continue to provide notifications to the Joint Committee on Appropriations when they are approved, as we have in the past.

Additionally, to further efforts for government transparency, BFM will post all transfers with this detail online. This step will make budget transfers easily viewable for the public. BFM will post transfers at [bfm.sd.gov](http://bfm.sd.gov) and link to them from [Open.SD.gov](http://Open.SD.gov). The transfer data will be real-time, and will include transfers dating back to 2009.

BFM will continue to maintain a physical record of all authorizations of transfers and will also continue to make them available for public inspection.

**ORIGINAL EMAIL – SENT TO JCA & LRC ON 06/02/2014**

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Agency Document ID: JB2014221

Approval Date: 06/02/2014

From Department: 30 SCHOOL AND PUBLIC LANDS

	<b>Debit</b>	<b>Credit</b>
<b>Total</b>	<b>\$45,942.00</b>	<b>\$45,942.00</b>
<b>TotFTE</b>	<b>0.0</b>	<b>0.0</b>

Transferred \$45,942 in general funds within School and Public Lands. This is a one-time transfer from personal services to operating expenses. Funds are available due to a temporary vacancy. Funds will be used for supplies, capital assets, and professional training for the new employee.

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Accounting transaction detail can be queried from the central accounting system by LRC staff. A record of this transfer and its authorization is available for public inspection in the Bureau of Finance and Management.

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## NEW EMAIL FORMAT FOR THE SAME TRANSFER

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Agency Document ID: JB2014221

Approval Date: 06/02/2014

From Department: 30 SCHOOL AND PUBLIC LANDS

	<b>Debit</b>	<b>Credit</b>
<b>Total</b>	<b>\$45,942.00</b>	<b>\$45,942.00</b>
<b>TotFTE</b>	<b>0.0</b>	<b>0.0</b>

Transferred \$45,942 in general funds within School and Public Lands. This is a one-time transfer from personal services to operating expenses. Funds are available due to a temporary vacancy. Funds will be used for supplies, capital assets, and professional training for the new employee.

For additional transaction detail regarding this transfer, [CLICK HERE](#)

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Accounting transaction detail can be queried from the central accounting system by LRC staff. A record of this transfer and its authorization is available for public inspection in the Bureau of Finance and Management.

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## WEB PAGE DISPLAYED WHEN EMAIL LINK IS CLICKED

### Budget Transfer Detail

**FY 2014**

Agency Document ID: JB2014221

Effective Date: 6/2/2014

From Department: 30 - SCHOOL & PUBLIC LANDS

Line No	Type	Company	Account	RevYr	Center	Debit Amt	Credit Amt	Debit FTE	Credit FTE
1	B	1000	5101010		3001	\$32,841.0	\$0.0	0.0	0.0
2	B	1000	5102010		3001	\$3,830.0	\$0.0	0.0	0.0
3	B	1000	5102020		3001	\$3,824.0	\$0.0	0.0	0.0
4	B	1000	5102060		3001	\$5,287.0	\$0.0	0.0	0.0
5	B	1000	5102090		3001	\$160.0	\$0.0	0.0	0.0
6	B	1000	5207900		3001	\$0.0	\$4,705.0	0.0	0.0
7	B	1000	5205050		3001	\$0.0	\$33,974.0	0.0	0.0
8	B	1000	5204540		3001	\$0.0	\$2,857.0	0.0	0.0
9	B	1000	5204130		3001	\$0.0	\$4,406.0	0.0	0.0
<b>Total</b>						<b>\$45,942.0</b>	<b>\$45,942.0</b>		
<b>Total FTE</b>								<b>0.0</b>	<b>0.0</b>

Source: SD Bureau of Finance and Management

Transferred \$45,942 in general funds within School and Public Lands. This is a one-time transfer from personal services to operating expenses. Funds are available due to a temporary vacancy. Funds will be used for supplies, capital assets, and professional training for the new employee.

I declare and affirm under the penalties of perjury that this claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

<u>Ryan Brunner</u>	<u>5/9/2014</u>
Department Authorization	date
<u>Emily Ward</u>	<u>5/21/2014</u>
BFM Authorization	date
<u>Alex Hanson</u>	<u>5/28/2014</u>
Final Authorization	date

A list of all transfers with the same level of detail available is available from BFM's website and OpenSD in real-time.

[www.bfm.sd.gov](http://www.bfm.sd.gov)  
[open.sd.gov](http://open.sd.gov)

Click "State Budget", then "Budget Transfers" under Enacted Budget Under "Financial Information", click on "Budget Transfers."