

INTERIM REPORT

*Prepared For
Joint Committee on Appropriations
June 23, 2008
by
Bureau of Finance and Management*

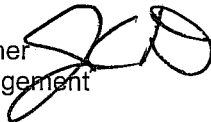
TABLE OF CONTENTS

| | <u>PAGE</u> |
|------------------------------|-------------|
| 1. INTEREST PRORATION MEMO | 1-2 |
| Recommended Designations | 3-12 |
| Appendix A | 13 |
| Appendix B | 14 |
| Appendix C | 15 |
| 2. TRANSFER SUMMARY (yellow) | 1-6 |

MEMORANDUM

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 18, 2008

In accordance with the provisions of SDCL 4-5-30,¹ 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 FY2007. 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 FY2007 proration process, or companies that were involved in the FY2007 proration process for which a change is recommended for the FY2008 proration. All other companies contained in the table are recommended to keep the same designations as those for the FY2007 proration process.

¹The 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 FY08 (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 which were not involved in the FY2007 proration process.

| <u>COMPANY</u> | <u>CASH CENTER</u> | <u>RECOMMENDED DESIGNATION</u> | <u>DESCRIPTION</u> |
|----------------|--------------------|--------------------------------|--|
| 3018 | ALL | P | Health Care Tobacco Tax Fund |
| 3019 | ALL | P | Education Enhancement Tobacco Tax Fund |
| 3062 | ALL | P | State Treasurer Special Revenue Funds |
| 6518 | 046000054907 | P | STA-Sanford |
| 8303 | 2700000510 | P | UJS |

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

| | | | |
|------|--------------|----|-------------------------------------|
| 2011 | ALL | NP | State Auditor Federal Funds |
| 2021 | 1825000213RD | NP | DOC |
| 2021 | 1825000373RC | NP | RCMU PREA Grant |
| 2021 | 1825000373RD | NP | RMU PREA Grant |
| 2021 | 1825000373YK | NP | PREA Grant |
| 2032 | ALL | NP | School & Public Lands Federal Funds |
| 3024 | ALL | NP | Legislative Capitol Renovation Fund |
| 8000 | 081140072471 | NP | Medical Returns |

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

Section 2--Funds that were involved in the FY2007 proration for which a designation change is recommended for FY2008.

| <u>COMPANY</u> | <u>CASH CENTER</u> | <u>FY2008 RECOMMENDED DESIGNATION</u> | <u>FY2007 DESIGNATION</u> | <u>DESCRIPTION</u> |
|----------------|--------------------|---------------------------------------|---------------------------|---------------------------|
| 3007 | 0125000756 | P | NP | Memorial Maintenance Fund |

Attachments

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|--------------|---|--------------|
| 1000 | P | STATE GENERAL FUND | |
| 1000 | P | BUDGET RESERVE - 1180000 | |
| 2001 | NP | BOR CENTRAL OFFICE FEDERAL FUNDS | |
| 2002 | NP | ENVIRONMENT & NAT. RESOURCES FEDERAL | |
| 2003 | NP | HUMAN SERVICES FEDERAL FUNDS | |
| 2004 | NP | SOCIAL SERVICES FEDERAL FUNDS | |
| 2006 | NP | ATTORNEY GENERAL FEDERAL FUNDS | |
| 2007 | P | SECRETARY OF STATE FEDERAL FUNDS | |
| 2008 | NP | TOURISM & STATE DEVELOP. FEDERAL FUNDS | |
| 2010 | NP | ARTS & HISTORY FEDERAL FUNDS | |
| 2011 | NP | STATE AUDITOR FEDERAL FUNDS | |
| 2012 | NP | EMPLOYMENT SECURITY ADMIN FUND | |
| 2013 | NP | SCHOOL FOR THE DEAF FEDERAL FUNDS | |
| 2014 | NP | SDSBVI FEDERAL FUNDS | |
| 2015 | NP | DEPT. OF REVENUE FEDERAL FUNDS | |
| 2016 | P | PUBLIC UTILITIES COMM FEDERAL FUNDS | |
| 2018 | NP | DEPT. OF HEALTH FEDERAL FUNDS | |
| 2019 | NP | DEPT. OF AGRICULTURE FEDERAL FUNDS | |
| 2021 | NP | ROOM & BOARD | 1811000221 |
| 2021 | NP | TITLE 5 GRANT | 1811000255 |
| 2021 | NP | JUVY JUST DELINQUENCY PREV ACT | 1811000259 |
| 2021 | P | JUVY ACCOUNTABILITY INCENTIVE BLK GRANT | 1811000315 |
| 2021 | P | JUVY ACCOUNTABILITY INCENTIVE BLK GRANT | 1811000315IN |
| 2021 | NP | PREA GRANT | 1811000373 |
| 2021 | NP | WIA SPECIAL PROJECT | 1821000H11DM |
| 2021 | NP | IASA TITLE I NEGLECTED/DELINQUENT | 1821000I0401 |
| 2021 | NP | STATE CRIMINAL ALIEN ASSISTANCE PROGRAM | 182100019101 |
| 2021 | NP | ADULT BASIC EDUCATION | 182100021301 |
| 2021 | NP | SCHOOL LUNCH | 182100021901 |
| 2021 | NP | SCHOOL BREAKFAST | 182100022001 |
| 2021 | NP | WORKPLACE COMMUNITY TRANSITION TRAINING | 182100035401 |
| 2021 | NP | PREA GRANT | 182100037301 |
| 2021 | NP | D.MILLER WIA SPECIAL PROJECT | 1822000H11DM |
| 2021 | NP | IASA TITLE I NEGLECTED/DELINQUENT | 1822000I0402 |
| 2021 | NP | IDEA PART B STATE GRANTS (SPEC ED) | 1822000K0302 |
| 2021 | NP | STATE CRIMINAL ALIEN ASSISTANCE PROGRAM | 182200019102 |
| 2021 | NP | ADULT BASIC EDUCATION | 182200021302 |
| 2021 | NP | NATIONAL SCHOOL LUNCH PROGRAM | 182200021902 |
| 2021 | NP | SCHOOL BREAKFAST PROGRAM | 182200022002 |
| 2021 | NP | ROOM AND BOARD | 182200022102 |
| 2021 | NP | SOCIAL SECURITY | 182200026002 |
| 2021 | NP | PREA GRANT | 182200037302 |
| 2021 | NP | WIA SPECIAL PROJECT | 1823000H11DM |
| 2021 | NP | IASA TITLE I NEGLECTED AND DELINQUENT | 1823000I0403 |
| 2021 | NP | IDEA PART B STATE GRANTS (SPEC ED) | 1823000K0303 |
| 2021 | NP | ADULT BASIC EDUCATION | 182300021303 |
| 2021 | NP | NATIONAL SCHOOL LUNCH PROGRAM | 182300021903 |
| 2021 | NP | SCHOOL BREAKFAST PROGRAM | 182300022003 |
| 2021 | NP | ROOM & BOARD | 182300022103 |
| 2021 | NP | US DEPT ED - TRAN TRAINING | 182300035403 |
| 2021 | NP | PREA GRANT | 182300037303 |
| 2021 | NP | WIA SPECIAL PROJECT | 1825000H11DM |
| 2021 | NP | RMU TITLE 19 | 1825000J02RD |
| 2021 | NP | YMU TITLE 19 | 1825000J02YK |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|--------------|---|--------------|
| 2021 | NP | DOC | 1825000213RD |
| 2021 | NP | NATIONAL SCHOOL LUNCH PROGRAM | 1825000219RC |
| 2021 | NP | SCHOOL BREAKFAST PROGRAM | 1825000220RC |
| 2021 | NP | RCMU PREA GRANT | 1825000373RC |
| 2021 | NP | RMU PREA GRANT | 1825000373RD |
| 2021 | NP | PREA GRANT | 1825000373YK |
| 2021 | NP | US FORESTRY | 18250007860E |
| 2021 | NP | CHAFEE INDEP LIVING GRANT | 1831000F0812 |
| 2021 | NP | TITLE XIX | 1831000J0208 |
| 2021 | NP | RE-ENTRY GRANT | 183100013404 |
| 2021 | NP | SOCIAL SECURITY SUPPORT | 183100026004 |
| 2021 | P | JUVY ACCOUNTABILITY INCENTIVE BLK GRANT | 1831000315IN |
| 2021 | P | JUVY ACCOUNTABILITY INCENTIVE BLK GRANT | 183100031504 |
| 2021 | NP | PREA GRANT | 183100037304 |
| 2021 | NP | BYRNE GRANT | 183400001006 |
| 2021 | NP | WIA GRANT | 1836000H0508 |
| 2021 | NP | IASA TITLE I - NEGLECTED AND DELINQUENT | 1836000I0408 |
| 2021 | NP | IDEA PART B STATE GRANTS (SPEC ED) | 1836000K0308 |
| 2021 | NP | PERKINS-TITLE II-BASIC GRANTS | 1836000L0108 |
| 2021 | NP | MATERNAL CHILD HEALTH SERVICES GRANT | 183600011408 |
| 2021 | NP | NATIONAL SCHOOL LUNCH PROGRAM | 183600021908 |
| 2021 | NP | SCHOOL BREAKFAST PROGRAM | 183600022008 |
| 2021 | NP | PREA GRANT | 183600037308 |
| 2021 | NP | TITLE XIX (QUEST) | 1838000J0281 |
| 2021 | NP | TITLE XIX (EXCEL) | 1838000J0282 |
| 2023 | NP | GFP-PARKS & REC. FEDERAL FUNDS | |
| 2024 | NP | DEPT. OF EDUCATION FEDERAL FUNDS | |
| 2025 | NP | MIL & VETERANS AFFRS FEDERAL FUNDS | |
| 2026 | NP | ANIMAL INDUSTRY BOARD FEDERAL FUNDS | |
| 2027 | NP | DEPT. OF PUBLIC SAFETY FEDERAL FUNDS | |
| 2028 | NP | SD PUBLIC BROADCASTING FEDERAL FUNDS | |
| 2029 | P | GFP-WILDLIFE FEDERAL FUNDS | |
| 2030 | NP | MVA INDIRECT COSTS-FEDERAL | |
| 2031 | NP | UNIFIED JUDICIAL SYSTEM FEDERAL FUNDS | |
| 2032 | NP | SCHOOL & PUBLIC LANDS FEDERAL FUNDS | |
| 2033 | P | TRANSPORTATION FEDERAL FUNDS | |
| 2034 | NP | BUREAU OF ADMIN. FEDERAL FUNDS | |
| 2035 | NP | EMERGENCY MANAGEMENT FEDERAL FUNDS | |
| 3000 | P | ATTORNEY GENERAL-OTHER | |
| 3001 | P | SCHOOL & PUBLIC LANDS-OTHER | |
| 3002 | P | WHEAT COMMISSION | |
| 3006 | P | TOURISM PROMOTION FUND | |
| 3007 | P | INSTITUTION LAND SALE PROCEEDS | 0121000611 |
| 3007 | P | STATEWIDE M & R | 0125000615 |
| 3007 | P | MEMORIAL MAINTENANCE FUND CASH CENTER | 0125000756 |
| 3008 | NP | SDPB/TOWER RENT | |
| 3010 | NP | LAW ENFORCEMENT | |
| 3011 | P | CORRECTIONS-OTHER | |
| 3012 | P | UNIFIED JUDICIAL SYSTEM-OTHER | |
| 3013 | NP | SECRETARY OF STATE-OTHER | |
| 3014 | P | PUC OTHER FUNDS-BUDGETED | |
| 3015 | P | PRIVATE ACTIVITY BOND FEES FUND | |
| 3016 | P | EMPLOYER'S INVESTMENT IN SD FUTURE FUND | |
| 3017 | NP | INVESTMENT COUNCIL OPERATING | |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|--------------|--|--------------|
| 3018 | P | HEALTH CARE TOBACCO TAX FUND | |
| 3019 | P | EDUCATION ENHANCEMENT TOBACCO TAX FUND | |
| 3021 | P | VETERANS' HOME FUNDS | |
| 3023 | NP | CORRECTIONS L&E | |
| 3024 | NP | LEGISLATIVE CAPITOL RENOVATION FUND | |
| 3026 | NP | SD PUBLIC BROADCASTING-OTHER | |
| 3027 | NP | SD PUBLIC BROADCASTING-CPB | |
| 3029 | P | EXTRAORDINARY LITIGATION FUND | 0128000879 |
| 3029 | P | LITIGATION ABORTION BILL | 012800087901 |
| 3030 | P | EMPLOYMENT SECURITY CONTINGENCY FUND | |
| 3032 | NP | SD SCHOOL FOR THE DEAF | 1580000 |
| 3032 | NP | TUITION | 1580000654 |
| 3032 | NP | AUDITORY CLINIC | 1580000778 |
| 3032 | P | CLOSE-UP | 1580000808 |
| 3032 | NP | BOR M & R | 1580000855 |
| 3032 | NP | INSTRUCTIONAL AUXILLIARY | 1580000856 |
| 3032 | NP | RESIDENTIAL AUXILLIARY | 1580000857 |
| 3032 | P | GIFTS | 1580000858 |
| 3032 | NP | INSTITUTIONAL REPRESENTATION | 1580000875 |
| 3033 | NP | PROPERTY TAX REDUCTION | |
| 3034 | NP | SDSBVI-OTHER | |
| 3035 | P | WORKERS COMPENSATION CASH CENTER | 0140000604 |
| 3035 | P | HEALTH INSURANCE CASH CENTER | 0140000606 |
| 3035 | P | FLEXIBLE BENEFITS CASH CENTER | 0140000607 |
| 3035 | P | LIFE INSURANCE CASH CENTER | 0140000608 |
| 3036 | P | PETROLEUM RELEASE COMPENSATION | |
| 3037 | P | SD GAMING COMMISSION FUND | |
| 3038 | P | TAX RELIEF FUND | |
| 3039 | NP | REIMB. FOR REFEREE SERVICES (UJS) | |
| 3040 | P | STATE HIGHWAY FUND | |
| 3041 | P | STATE AERONAUTICS FUND | |
| 3042 | P | RAILROAD ADMINISTRATION FUND | |
| 3043 | P | PUBLIC TRANSIT & T3 | |
| 3044 | P | RAILROAD TRUST | |
| 3046 | NP | DEPT. HUMAN SERVICES-OTHER | |
| 3047 | NP | HEALTH SPECIAL SERVICES FUND | |
| 3048 | NP | BOILER INSPECTION FUND | |
| 3049 | P | TOBACCO PREVENTION & REDUCTION | |
| 3050 | P | DHHS MEDICATED FEED MILLS | 0310000019 |
| 3050 | P | PESTICIDES PERFORMANCE GRANT | 0310000021 |
| 3050 | NP | AG SERVICE-CAPS CONTRACT | 0310000025 |
| 3050 | NP | DAIRY | 0310000513 |
| 3050 | P | FEED | 0310000539 |
| 3050 | P | WEED AND PEST FUND | 0310000614 |
| 3050 | P | NURSERY FUND | 0310000763 |
| 3050 | P | PESTICIDE PROJECTS | 0310000842 |
| 3050 | P | HONEY PROMOTION | 0310000843 |
| 3050 | P | FERTILIZER | 0310000844 |
| 3050 | P | APIARY | 0310000846 |
| 3050 | P | SEED FUND | 0310000850 |
| 3052 | P | RURAL REHABILITATION | |
| 3053 | P | AMERICAN DAIRY ASSOCIATION | |
| 3054 | P | OILSEEDS COUNCIL | 0343 |
| 3054 | P | SOYBEAN RESEARCH & PROMO COUNCIL | 0344 |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|--|----------------|
| 3054 | P | PULSE CROPS COUNCIL | 0348 |
| 3055 | P | CORN UTILIZATION COUNCIL | |
| 3056 | NP | AGRICULTURE REVOLVING FUND | |
| 3057 | P | BRAND BOARD FUNDS | |
| 3059 | NP | STATE FIRE SUPPRESSION FUND | |
| 3060 | NP | FIRE EQUIPMENT FUND | |
| 3061 | NP | CONSERVATION DISTRICT SPEC REVENUE FUND | |
| 3062 | P | STATE TREASURER SPECIAL REVENUE FUNDS | |
| 3063 | P | PESTICIDE RECYCLING & DISPOSAL | |
| 3072 | P | DENR-OTHER FUNDS, PARTICIPATING | |
| 3073 | P | WATER FACILITIES CONSTRUCTION (DENR) | |
| 3074 | NP | DENR-OTHER FUNDS, NON-PARTICIPATING | |
| 3076 | P | DEPT. OF REVENUE-OTHER | |
| 3078 | NP | ENERGY DEVELOPMENT IMPACT | |
| 3079 | NP | DSS CASH CENTERS | 0800000 |
| 3079 | P | SCHOOL BASED ADMIN. | 0800000358 |
| 3079 | NP | ENERGY HEATING ASSISTANCE DONATIONS | 0800000502 |
| 3079 | NP | SALES TAX ON FOOD REFUND PROGRAM | 0800000525 |
| 3079 | NP | CHILD CARE SRVS MISC. PROJECT | 0800000526 |
| 3079 | NP | CAREGIVER DONATIONS | 0800000529 |
| 3079 | P | BUSH FOUNDATION | 0800000530 |
| 3079 | NP | OCSE INCENTIVE | 0800000558 |
| 3079 | P | CRIME VICTIMS COMPENSATION FUND | 0800000726 |
| 3079 | NP | SURPLUS VEHICLES | 0800000734 |
| 3079 | NP | FOOD STAMP INCENTIVE | 0800000742 |
| 3079 | NP | III-B LEGAL AIDE DONATIONS | 0800000766 |
| 3079 | NP | HOMEMAKER FEES | 0800000834 |
| 3079 | NP | ADOPTION FEES | 0800000835 |
| 3079 | NP | ALTERNATIVE CARE HCMS FEES | 0800000837 |
| 3080 | NP | CATASTROPHIC COUNTY POOR RELIEF | |
| 3085 | P | HIGHER EDUCATION FACILITIES FUND | |
| 3090 | P | SD SUPPLEMENTAL RETIREMENT ADMIN | |
| 3091 | NP | DHS/VR TELECOMMUNICATION RELAY | |
| 3095 | NP | SCHOOL FOR THE DEAF-SPL | |
| 3107 | NP | SD SCHOOL FOR THE BLIND AND VISUALLY IMP | 1590 |
| 3107 | NP | O & M OF PLAN | 159007 |
| 3107 | P | SDSBVI-OTHER PARTICIPATING | 159010 |
| 3107 | NP | SDSBVI-OTHER NONPARTICIPATING | 159012 |
| 3107 | NP | MAINTENANCE & REPAIR | 159014 |
| 3113 | NP | MAINTENANCE & REPAIR | |
| 3121 | NP | GAME FISH & PARKS ADMINISTRATION | |
| 3122 | P | GAME, FISH & PARKS FUND | |
| 3123 | P | PREDATOR ANIMAL CONTROL | |
| 3124 | P | GF&P LAND ACQUISITION FUND | |
| 3125 | NP | PARKS AND RECREATION - O & M | 0620000 |
| 3125 | NP | PARKS & RECREATION ADMIN | 0620000001 |
| 3125 | NP | MT PINE BEETLE AGREEMENTS | 0620000028 |
| 3125 | NP | USFWS STWD RPR. & MAINT. OF SMALL DAMS | 0620000035 |
| 3125 | NP | DJ FISHING & MOTORBOATING ACCESS | 0620000036 |
| 3125 | NP | USFWS FISHING ACCESS | 0620000037 |
| 3125 | NP | GFP | 0620000041 |
| 3125 | NP | USCG - BOATING SAFETY-ADMIN | 062000004101 |
| 3125 | NP | USCG-BOATING SAFETY-LAW ENFORCEMT | 062000004102 |
| 3125 | NP | USCG - BOATING SAFETY-EDUCATION | 062000004103 |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|--|----------------|
| 3125 | NP | USCG-BOATING SAFETY-NAV AIDS | 062000004104 |
| 3125 | NP | USCG-BOATING SAFETY-BOATING REGST | 062000004105 |
| 3125 | NP | USCG-BOATING SAFETY-PUBLIC ACCESS | 062000004106 |
| 3125 | NP | PR WILDLIFE SURVEYS | 0620000045 |
| 3125 | NP | USFWS CUSTER STATE PARK FORAGE | 0620000051 |
| 3125 | NP | NATIONAL RECREATIONAL TRAILS FUND | 0620000054 |
| 3125 | NP | LAND & WATER CONSERVAATION | 0620000055 |
| 3125 | NP | BOR RETROFIT & CONSTRUCT DISABLE ACC FAC | 0620000058 |
| 3125 | NP | BOR RETROFIT & CONSTRUCT DISABLE ACC FAC | 062000005801 |
| 3125 | NP | BOR RETROFIT & CONSTRUCT DISABLE ACC FAC | 062000005802 |
| 3125 | NP | COE-MISSOURI RIVER IMPLEMENTATION | 0620000338 |
| 3125 | NP | DOT AGREEMENTS | 062000055402 |
| 3125 | P | CUSTER STATE PARK IMPROVEMENT FUND | 0620000602 |
| 3125 | NP | PARKS & REC PROMOTION FUNDS | 0620000713 |
| 3125 | P | HMC NATURAL RESOURCE RECOVERY FUND | 0620000738 |
| 3125 | P | CSP CONSESSION BOND REDEMPTION FUND | 0620000878 |
| 3126 | P | SNOWMOBILE TRAILS FUND | |
| 3128 | P | PUC OTHER FUNDS-INFORMATIONAL | |
| 3138 | NP | EDUCATION & CULTURAL AFFAIRS-OTHER | |
| 3139 | NP | OFFICE OF HISTORY-OTHER | |
| 3143 | NP | FINE ARTS | |
| 3144 | NP | PUBLIC SAFETY-OTHER | |
| 3145 | P | HISTORICAL PRESERVATION LOAN & GRANT | |
| 3146 | NP | STATE LIBRARY | |
| 3147 | P | NATIONAL GUARD MUSEUM | |
| 3148 | NP | MIL & VETERANS AFFAIRS-OTHER | |
| 3149 | P | VETERANS FUNDS | |
| 3150 | NP | ANIMAL INDUSTRY BOARD | |
| 3151 | P | LIVESTOCK DISEASE EMERGENCY | |
| 3177 | P | MOTOR VEHICLE FUND | |
| 3178 | P | ENERGY CONSERVATION FUND | |
| 3181 | NP | BANKING & INSURANCE (REV & REG) | |
| 3183 | P | INSURANCE AND SECURITIES | |
| 3184 | P | DEPT OF PUBLIC SAFETY | |
| 3185 | P | GAMING FUNDS | |
| 5008 | P | INMATE FUNDS (DOC) | |
| 5016 | P | RESIDENT INVESTMENT FUNDS | |
| 5017 | P | VETERANS HOME RESIDENT FUNDS | |
| 5020 | NP | SCHOOL FOR THE DEAF | 1580000 |
| 5020 | NP | STUDENT ALLOWANCE | 1580000859 |
| 5020 | P | CARNIVAL | 1580000862 |
| 5020 | P | LITERACY | 1580000863 |
| 5020 | P | CLASS OF 2004 | 1580000864 |
| 5020 | P | CLASS OF 2005 | 1580000865 |
| 5020 | P | CLASS OF 2008 | 1580000868 |
| 5020 | P | STUDENT COUNCIL | 1580000871 |
| 5020 | P | SPIRIT COMMITTEE | 1580000872 |
| 6001 | P | DATA PROCESSING FUND | |
| 6002 | P | TELECOMMUNICATIONS FUND | |
| 6003 | P | RECORDS MANAGEMENT FUND | |
| 6004 | P | BUILDINGS & GROUNDS FUND | |
| 6005 | P | CENTRAL MAIL SERVICES FUND | |
| 6006 | P | CENTRAL SUPPLY FUND | |
| 6007 | P | CENTRAL DUPLICATING FUND | |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|--|----------------|
| 6008 | P | FLEET & TRAVEL MANAGEMENT FUND | |
| 6009 | P | PERSONNEL A-87 | 0140000627 |
| 6009 | P | TRAINING-BILLED CASH CENTER | 014000063001 |
| 6009 | P | TRAINING - DOT CASH CENTER | 014000063002 |
| 6009 | P | HUMAN RESOURCE CASH | 0140000634 |
| 6010 | P | BUDGETARY ACCOUNTING FUND | |
| 6011 | P | RURAL DEV TELE NETWORK (RDTN) | |
| 6012 | P | SPECIAL AVIATION INTERNAL SERVICE FUND | |
| 6013 | P | PUBLIC BUILDINGS FUND | |
| 6014 | P | PUBLIC ENTITY POOL FOR LIABILITY (PEPL) | |
| 6015 | P | PURCHASING & PRINTING FUND | |
| 6016 | P | STATE ENGINEER FUND | |
| 6018 | P | STATE LABORATORY FUND | |
| 6019 | P | BOA SUPPORT SERVICES | |
| 6021 | P | PROPERTY MANAGEMENT FUND | |
| 6022 | P | PUBLIC SAFETY INSPECTIONS FUND | |
| 6501 | NP | LRC POSTAGE ADMINISTRATION FUND | |
| 6502 | NP | STATE RADIO TELETYPE | |
| 6503 | P | VETERINARY BOARD | 034700061826 |
| 6503 | P | VETERINARY BOARD RESERVE | 034700061830 |
| 6503 | P | BOARD OF CHIROPRACTIC EXAMINERS | 092000061805 |
| 6503 | P | BOARD OF DENTISTRY | 092000061807 |
| 6503 | P | BOARD OF HEARING AID DISPENSERS | 092000061811 |
| 6503 | P | BOARD OF FUNERAL SERVICES | 092000061812 |
| 6503 | P | BOARD OF MED & OSTEO EXAMINERS | 092000061813 |
| 6503 | P | BOARD OF NURSING | 092000061815 |
| 6503 | P | BOARD OF NURSING FACILITY ADMINISTRATORS | 092000061816 |
| 6503 | P | BOARD OF OPTOMETRY | 092000061817 |
| 6503 | P | BOARD OF PHARMACY | 092000061818 |
| 6503 | P | BOARD OF PHARMACY | 092000061819 |
| 6503 | P | BOARD OF NURSING-LPN | 092000061828 |
| 6503 | P | BOARD OF NURSING-RN | 092000061829 |
| 6503 | P | CENTER FOR NURSING | 092000061831 |
| 6503 | P | HEALTH PROFESSIONALS RECRUITMENT 2002 | 092000061832 |
| 6503 | P | HEALTH PROFESSIONALS RECRUITMENT 2003 | 092000061833 |
| 6503 | P | HEALTH PROFESSIONALS RECRUITMENT 2004 | 092000061834 |
| 6503 | P | HEALTH PROFESSIONALS RECRUITMENT 2005 | 092000061835 |
| 6503 | P | BOARD OF PODIATRY EXAMINERS | 092100061821 |
| 6503 | P | BOARD OF MASSAGE THERAPY | 092100061840 |
| 6503 | P | BOARD OF ACCOUNTANCY | 103100061802 |
| 6503 | P | BOARD OF BARBER EXAMINERS | 103200061804 |
| 6503 | P | COSMETOLOGY COMMISSION | 103300061806 |
| 6503 | P | PLUMBING COMMISSION | 103400061820 |
| 6503 | P | BOARD OF TECHNICAL PROFESSIONS | 103500061808 |
| 6503 | P | ELECTRICAL COMMISSION | 103600061809 |
| 6503 | P | ELECT COMM-BONDING ACCT | 103600061810 |
| 6503 | P | BOARD OF COUNSELOR EXAMINERS | 196100061803 |
| 6503 | P | BOARD OF PSYCHOLOGY EXAMINERS | 196200061822 |
| 6503 | P | BOARD OF SOCIAL WORK EXAMINERS | 196300061825 |
| 6503 | P | BOARD FOR ALCOHOL & DRUG PROFESSIONALS | 196400061833 |
| 6504 | P | PHEASANTLAND INDUSTRIES | |
| 6507 | P | RODENT CONTROL | |
| 6508 | P | DHS CANTEEN FUND | |
| 6509 | NP | STATE FLAG ACCOUNT | |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|--------------|--|---------------------|
| 6510 | P | TOURISM & STATE DEV-ENTERPRISE | |
| 6511 | P | FEDERAL SURPLUS PROPERTY | |
| 6515 | P | STATE FAIR COMMISSION | |
| 6516 | P | LOTTERY OPERATING FUNDS | |
| 6517 | P | RAILROAD AUTHORITY FUND | |
| 6518 | P | STA-OPERATING | 046000054901 |
| 6518 | P | STA-INDEMNIFICATION FUND | 046000054902 |
| 6518 | P | STA-MINE CLOSURE FUND | 046000054903 |
| 6518 | P | STA-INSURANCE PREMIUMS | 046000054905 |
| 6518 | P | STA-4850 INTERIM LAB | 046000054906 |
| 6518 | P | STA-SANFORD | 046000054907 |
| 6520 | P | ABSTRACTORS BD OF EXAMINERS | 020000061801 |
| 6520 | P | REAL ESTATE COMMISSION | 020000061823 |
| 6520 | P | REAL ESTATE COMMISSION | 020000061824 |
| 6520 | P | SUBSEQUENT INJURY FUND | 020000063101 |
| 6520 | P | AUDIT ASSESSMENT FUND | 020000063102 |
| 6520 | P | INSURANCE FRAUD PREVENTION UNIT FUND | 0200000848 |
| 6520 | P | BANKING & FINANCE | 0200000883 |
| 6521 | P | RISK POOL | 0140000157 |
| 6521 | P | RISK POOL RESERVE | 0140000825 |
| 8000 | NP | DINERS CLUB CLEARING ACCT. | 0121200646 |
| 8000 | NP | BONDED BUILDING INSURANCE | 0123110649 |
| 8000 | NP | BOILER INSURANCE | 0123120650 |
| 8000 | NP | AVIATION INSURANCE | 0123140652 |
| 8000 | NP | SURPLUS PROPERTY CLEARING | 0123210653 |
| 8000 | NP | FEDERAL EXCISE TAX CLEARING | 0133100655 |
| 8000 | NP | SALES TAX CLEARING-WATERTOWN | 0133110657 |
| 8000 | NP | SALES TAX CLEARING-VERMILLION | 0133400664 |
| 8000 | NP | SALES TAX CLEARING-BROOKINGS | 0133500665 |
| 8000 | NP | SALES TAX CLEARING-PIERRE | 0133600666 |
| 8000 | NP | SALES TAX CLEARING-RAPID CITY | 0133700667 |
| 8000 | NP | SALES TAX CLEARING-ABERDEEN | 0133800668 |
| 8000 | NP | SALES TAX CLEARING-SIOUX FALLS | 0133900669 |
| 8000 | P | LINCOLN MUTUAL | 0146110670 |
| 8000 | NP | ADMINISTRATIVE SERVICES | 02101 |
| 8000 | NP | FEES, LIC. & PERMITS-AGENCY PASS THROUGH | 021030063204 |
| 8000 | NP | BUSINESS TAX & FIELD SERVICES | 0220 |
| 8000 | NP | COUNTY TELECOMMUNICATIONS GROSS RECEIPTS | 0220000752 |
| 8000 | P | TITLES & REGISTRATION | 02302 |
| 8000 | P | MOTOR FUEL TAX | 02304 |
| 8000 | NP | PROPERTY AND SPECIAL TAXES | 0240 |
| 8000 | NP | AUDITS | 0250 |
| 8000 | NP | FEES, LIC. & PERMITS-AGENCY PASS THROUGH | 026300063207 |
| 8000 | P | FEES, LIC. & PERMITS-AGENCY PASS THROUGH | 029300063210 |
| 8000 | NP | OFFICE OF THE SECRETARY | 0300 |
| 8000 | NP | AUCTION AGENCY FUND (90%) | 03389 |
| 8000 | NP | FUEL TAX FUND | 0410000677 |
| 8000 | NP | XIX-QD NON ALLOCATED | 081110072491 |
| 8000 | NP | ORI REFUNDS | 081140072411 |
| 8000 | NP | MEDICAL RETURNS | 081140072471 |
| 8000 | NP | FOOD STAMP COLLECTION | 082200072701 |
| 8000 | NP | ADC - PYR | 0823000F0136 |
| 8000 | NP | FOOD STAMP RECOUP | 082500072701 |
| 8000 | NP | OCS DISTRIUBTED FEES AND COSTS | 0841100731F5 |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|---|----------------|
| 8000 | NP | OCS DISTRIBUTION STATE MEDICAL COSTS | 0841100731J2 |
| 8000 | P | CHILD SUPPORT PASS THROUGH | 084110073101 |
| 8000 | NP | OCS COLLECTIONS DISTRIBUTED | 084110073199 |
| 8000 | P | STATE SUPPLEMENTAL RETIREMENT CONT. | 10846 |
| 8000 | P | REGENTS SUPPLEMENTAL RETIREMENT CONT. | 10847 |
| 8000 | P | POL SUB. SUPPLEMENTAL RETIREMENT CONT. | 10848 |
| 8000 | P | SPECIAL PAY PLAN - STATE | 10856 |
| 8000 | P | SPECIAL PAY PLAN - REGENTS | 10857 |
| 8000 | P | SPECIAL PAY PLAN POL. SUBS | 10858 |
| 8000 | NP | COMMODITY PROCESSING | 1232000770 |
| 8000 | NP | COMMODITY PROCESSING | 1232850770 |
| 8000 | NP | TON MILEAGE PERMITS | 141000063200 |
| 8000 | NP | TEMPORARY FUEL PERMITS | 141000063201 |
| 8000 | NP | OVERSIZE-OVERWIDTH PERMITS | 141000063202 |
| 8000 | NP | ESCROW ACCOUNT-HP-TRUCK PERMITS | 141000063204 |
| 8000 | P | EIS (ENVIRONMENTAL IMPACT STUDIES) | 2040000759 |
| 8000 | NP | COMMON SCHOOL | 3001702 |
| 8000 | NP | TREASURY MANAGEMENT | 3201 |
| 8000 | P* | INVESTMENT OF STATE FUNDS | 3210 |
| 8000 | NP | PAYROLL PAYABLES | 33001 |
| 8000 | NP | OASI POL SUBDIVISION | 330023 |
| 8000 | NP | INTEREST | 330024 |
| 8000 | NP | FICA | 330026 |
| 8000 | NP | FEDERAL INCOME TAX | 330027 |
| 8000 | NP | BOND | 330028 |
| 8301 | P | STATE WORKERS UNEMPLOYMENT COMPENSATION | |
| 8302 | P | A.G. ANTITRUST LITIGATION | |
| 8303 | NP | FASD GRANT - SAMHSA | 2700000377 |
| 8303 | P | UJS | 2700000510 |
| 8303 | P | DRUG SCREENING | 2700000833 |
| 8303 | NP | STATE JUSTICE INSTITUTE (SJI) | 2700000847 |
| 8304 | P | DEPT. OF LABOR-OTHER | |
| 8306 | NP | OAHE CONSERV. SUBDISTRICT (DENR) | |
| 8313 | P | CHILDS OWN FUNDS (DSS) | |
| 8314 | NP | VENDING SECRETARIAT | 1900000001 |
| 8314 | P | VENDING-REST AREA (KENNELLEY SET-ASIDE) | 1970000758 |
| 8314 | P | VENDING BEP SET-ASIDE | 1970000765 |
| 8315 | P | PUBLIC ENTITY POOL FOR LIABILITY (PEPL) | |
| 8316 | P | PUC HEARING | |
| 8324 | NP | UNCLAIMED PROPERTY | |
| 8328 | P | COMMUNITY BASED EDUCATION/CAN (DSS) | |
| 8501 | P | VOC. EDUCATION FACILITIES FUND (DECA) | |
| 8602 | P | HIGHER EDUCATION SCHOLARSHIPS | |
| 8901 | P | S.D. RETIREMENT SYSTEM | |
| 9000 | NP | WARRANT IMPREST (STATE AUDITOR) | |
| 9001 | P | HOUS. & AUX. FACIL. SINKING (SDSM&T) | |
| 9002 | P | HOUS. & AUX. FACIL. R & R (SDSM&T) | |
| 9004 | P | PROJ. 67 BOND & INTEREST (BHSU) | |
| 9005 | P | PROJECT 67 R & R (BHSU) | |
| 9006 | P | REAL PROP ACQ & CAPITAL IMPROV FUND-DSU | |
| 9007 | P | DSU 2004A DEBT SERVICE RESERVE FUND | |
| 9008 | P | DEFERRED MAINTENANCE (DSU) | |
| 9009 | P | MAINTENANCE & REPAIR (DSU) | |
| 9010 | P | SDSU SYSTEM RET. SINKING (SDSU) | |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|-------------------------------------|----------------|
| 9011 | P | DEBT SERVICE RESERVE CONSOLIDATION | |
| 9014 | P | CH 61 DEBT SERVICE RESERVE (SDSU) | |
| 9015 | P | CH61 R&R RESERVE (SDSU) | |
| 9018 | P | CH80 R & R RESERVE (SDSU) | |
| 9019 | P | CH80 OPERATING RESERVE (SDSU) | |
| 9020 | P | R & R RESERVE CONSOLIDATED (SDSU) | |
| 9021 | P | R & R RESERVE-FOOD SERVICE (SDSU) | |
| 9022 | P | LOCAL R & R (USD) | |
| 9023 | P | CONSOLIDATED PROJECTS RESERVE (USD) | |
| 9024 | P | OLD MAIN DEBT SERVICE (USD) | |
| 9025 | P | RESERVE LIFE/CSC M & E (USD) | |
| 9026 | P | TUITION & FEES FUND | |
| 9027 | P | DSU TROJAN CENTER EXPANSION | |
| 9030 | NP | PAYROLL CLEARING FUND | |
| 9031 | NP | BOR PAYROLL CLEARING | |
| 9032 | P | BUILDING PROJECTS (NSU) | |
| 9040 | P | SDSM&T SCHOOL & PUBLIC LANDS FUND | |
| 9041 | P | BOARD OF REGENTS | 1501 |
| 9041 | P | BOR MAINTENANCE & REPAIR | 1502 |
| 9041 | P | GRANTS / SCHOLARSHIPS / LOANS | 1503 |
| 9041 | P | REGENTS CENTRAL OFFICE | 1504 |
| 9041 | P | REGENTS POOLS | 1505 |
| 9041 | NP | PROCUREMENT CARD REVOLVING | 1506 |
| 9041 | NP | SYSTEM REQUESTS | 1508 |
| 9041 | NP | REGENTS OTHER | 1509 |
| 9041 | P | 457F DEFERRED COMPENSATION | 1510 |
| 9041 | NP | UNIVERSITY OF SOUTH DAKOTA | 1520 |
| 9041 | NP | USD MEDICAL SCHOOL | 1525 |
| 9041 | NP | SOUTH DAKOTA STATE UNIVERSITY | 1530 |
| 9041 | NP | COOPERATIVE EXTENSION SERVICE | 1533 |
| 9041 | NP | AGRICULTURAL EXPERIMENT STATION | 1536 |
| 9041 | NP | SCHOOL OF MINES & TECHNOLOGY | 1540 |
| 9041 | NP | NORTHERN STATE UNIVERSITY | 1550 |
| 9041 | NP | BLACK HILLS STATE UNIVERSITY | 1560 |
| 9041 | NP | DAKOTA STATE UNIVERSITY | 1570 |
| 9042 | NP | USD FEDERAL FUNDS | |
| 9048 | P | SDSU SCHOOL & PUBLIC LANDS FUND | |
| 9049 | P | SDSU AG EXPERIMENT STATION-SPL FUND | |
| 9050 | P | USD SCHOOL & PUBLIC LANDS FUND | |
| 9053 | P | NSU SCHOOL & PUBLIC LANDS FUND | |
| 9054 | P | BHSU SCHOOL & PUBLIC LANDS FUND | |
| 9056 | P | DSU SCHOOL & PUBLIC LANDS FUND | |
| 9060 | NP | SD SCHOOL OF MINES & TECHNOLOGY | 1540 |
| 9060 | P | SDSM&T AUXILIARY REVENUE | 154001 |
| 9060 | P | SDSM&T PERKINS LOAN | 154002 |
| 9060 | P | SDSM&T FEDERAL DOF GRANT | 154003 |
| 9061 | NP | NORTHERN STATE UNIVERSITY | 1550 |
| 9061 | NP | NSU - STATE INVESTMENT | 155001 |
| 9061 | P | PERKINS LOAN FUNDS | 155002 |
| 9061 | P | NSU AUXILIARIES | 155009 |
| 9062 | NP | BLACK HILLS STATE UNIVERSITY | 1560 |
| 9062 | P | BHSU AUXILIARIES | 156003 |
| 9062 | P | PERKINS LOAN FUND | 156005 |
| 9062 | P | SDLN AGENCY | 156007 |

| COMPANY | COMPANY TYPE | COMPANY NAME | CASH CENTER |
|---------|-----------------|--------------------------------|----------------|
| 9063 | NP | DAKOTA STATE UNIVERSITY | 1570 |
| 9063 | NP | DAKOTA STATE UNIVERSITY | 157001 |
| 9063 | P | PERKINS LOAN | 157003 |
| 9063 | P | AUXILIARIES | 157004 |
| 9064 | NP | SDSU INVESTMENT | 153001 |
| 9064 | P | INVESTMENT CLEARING | 153002 |
| 9064 | P | SDSU PERKINS ACCOUNTS | 153003 |
| 9064 | P | DOT LAND SALE | 153004 |
| 9064 | P | BOOKSTORE | 153005 |
| 9064 | P | ROOM & BOARD | 153006 |
| 9064 | P | UNION | 153007 |
| 9064 | P | FOOD SERVICE | 153008 |
| 9065 | NP | USD SALES TO STATE AGENCIES | 152001 |
| 9065 | P | LOAN FUND PARTICIPATING | 152002 |
| 9065 | P | RIS INVESTMENT | 152003 |
| 9065 | P | USD AUXILIARY SERVICES | 152004 |
| 9200 | NP | SDSU FEDERAL FUNDS | |
| 9201 | NP | BOARD OF REGENTS FEDERAL FUNDS | |
| 9220 | P | CEMENT PLANT | |
| 9220 | P | BUDGET RESERVE - 1180000 | |

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.

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|----------------------|-------------|---|
| JB2008212 | 10/23/2007 | HUMAN SERVICES | \$400,000 | <p>Transferred \$400,000 in other fund expenditure authority from Telecommunication Devices for the Deaf to Alcohol and Drug Abuse.</p> <p>This is a one-time transfer within operating expenses. The funds transferred will be used to cover a shortfall in tobacco prevention. The funds are available due to costs being lower than projected.</p> |
| JB2008216 | 03/25/2008 | BOARD OF REGENTS | \$143,344 | <p>Transferred \$143,344 in general funds from the Central Office to University of South Dakota (\$70,228), South Dakota State University (\$21,571), South Dakota School of Mines and Technology (\$16,324), Northern State University (\$6,788), Black Hills State University (\$26,634), and Dakota State University (\$1,799).</p> <p>This is a one-time transfer involving both personal services and operating expenses. The general funds are distributed from the FY08 performance funding pool to the universities for performance in enrollment growth, security grants and contracts, and university performance.</p> |
| JB2008220 | 01/22/2008 | EXECUTIVE MANAGEMENT | \$1,800,000 | <p>Transferred \$1,800,000 in federal fund expenditure authority to other fund expenditure authority within South Dakota Public Broadcasting.</p> <p>This is a one-time transfer involving operating expenses. The federal fund expenditure authority was available due to receiving fewer federal grants than was originally expected. The transferred authority will be used to spend previously unanticipated grant funds received from non-federal entities.</p> |
| JB2008243 | 05/02/2008 | HUMAN SERVICES | \$290,000 | <p>Transferred \$100,000 in other fund expenditure authority from Rehabilitation Services to Alcohol and Drug Abuse. Transferred \$20,000 in general funds within Service to the Blind and Visually Impaired. Transferred \$170,000 in federal fund expenditure authority from Rehabilitation Services, Service to the Blind and Visually Impaired, and Community Mental Health to Service to the Blind and Visually Impaired.</p> <p>This is a one-time transfer involving both personal services and operating expenses. The other fund expenditure authority is needed to cover a shortfall in tobacco prevention. The general funds are available due to turnover and</p> |

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|----------------------|-------------|--|
| | | | | are needed to cover unexpected costs due to higher utilization in Client Services. The federal fund expenditure authority is available due to turnover and grants spanning two fiscal years and is needed to cover unexpected costs due to higher utilization in Client Services. |
| JB2008244 | 05/21/2008 | EXECUTIVE MANAGEMENT | \$1,019,000 | <p>Transferred \$500,000 in other fund expenditure authority from Telecommunications Services and \$500,000 in other fund expenditure authority from Development to Data Centers. Transferred \$19,000 in general funds within State Radio Engineering.</p> <p>This is a one-time transfer involving both personal services and operating expenses. The other fund expenditure authority transferred will be used to cover shortfalls in Data Center upgrades. The general funds transferred will be used to cover shortfalls in operating expenses. Funds are available due to lower than projected consultant expenditures and vacancies in State Radio due to position openings.</p> |
| JB2008246 | 05/08/2008 | CORRECTIONS | \$950,000 | <p>Transferred \$950,000 in federal fund expenditure authority from Administration to Mike Durfee State Prison (\$50,000), South Dakota State Penitentiary (\$40,000), Community Services (\$20,000), Juvenile Community Corrections (\$750,000), State Treatment and Rehabilitation Academy (\$1,500), and Quest/ExCel (\$88,500).</p> <p>This is a one-time transfer involving both personal services and operating expenses. The authority transferred will be used to cover shortfalls in the areas of Mike Durfee State Prison, South Dakota State Penitentiary, Community Services, and Juvenile Corrections. Authority is available due to fewer requests from local agencies to utilize the grant funds.</p> |
| JB2008247 | 05/12/2008 | AGRICULTURE | \$125,000 | <p>Transferred \$62,500 in Agriculture Services & Assistance general funds and \$62,500 in Agriculture Development and Promotion general funds to the Secretariat division.</p> <p>This is a one time transfer involving personal services. The funds transferred reflect additional staff time spent working on program initiatives now located within the Secretariat division.</p> |

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|------------------------|-------------|---|
| JB2008248 | 05/12/2008 | EDUCATION | \$1,596,651 | <p>Transferred \$1,596,651 in general funds from State Aid to Special Education to Ed Resources.</p> <p>This is a one-time transfer involving operating expenses. The funds transferred will be used to cover shortfalls in the Birth to Three Connections Program. Funds are available due to obligations for State Aid to Special Education being less than anticipated.</p> |
| JB2008250 | 05/15/2008 | CORRECTIONS | \$881,000 | <p>Transferred \$351,000 in general funds from Administration to State Treatment and Rehabilitation Academy (STAR). Transferred \$30,000 in general funds within South Dakota Women's Prison. Transferred \$200,000 in general funds within Mike Durfee State Prison. Transferred \$100,000 in general funds within South Dakota State Penitentiary. Transferred \$125,000 in general funds from Quest/ExCel to Youth Challenge Center. Transferred \$75,000 in general funds from Administration to Parole Services.</p> <p>This is a one-time transfer involving both personal service and operating expenses. The funds transferred will be used to cover the shortfall in the Biomass Project at the STAR Academy and increases in operating expense needs in the Women's Prison, Mike Durfee State Prison, State Penitentiary, Youth Challenge Center, and Parole Services. The funds are available due to lower inmate counts, reduced incidental adult and juvenile medical costs, turnover, and reduced spending on overtime wages.</p> |
| JB2008251 | 05/15/2008 | CORRECTIONS | \$950,000 | <p>Transferred \$950,000 in other fund expenditure authority to federal fund expenditure authority from Community Services to Juvenile Community Corrections (\$750,000) and Quest/Excel (\$200,000).</p> <p>This is a one-time transfer involving both personal services and operating expenses. The authority transferred will be used for juveniles in placement services. The authority is available due to fewer Community Service projects completed.</p> |
| JB2008254 | 05/28/2008 | REVENUE AND REGULATION | \$530,070 | <p>Transferred \$5,000 in general funds from Property and Special Taxes to the Division of the Secretariat. Transferred \$68,000 in other fund expenditure authority from Business Tax to Division of the Secretariat. Transferred</p> |

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|---------------|-----------|---|
| | | | | <p>\$33,000 in other fund expenditure authority from the Division of Secretariat to the Division of Banking. Transferred \$6,000 in other fund expenditure authority from the Division of Insurance to the Division of Securities. Transferred \$418,070 in other fund expenditure authority to federal fund expenditure authority within the Division of Motor Vehicles.</p> <p>This is a one-time transfer involving both personal services and operating expenses. The general funds and other fund expenditure authority in Secretariat are needed to cover a personal services shortfall and are available due to turnover. Other fund expenditure authority is needed in the Division of Banking for retirement payouts and is available due to lower expenditures in the banking fund. The other fund expenditure authority is needed in Securities due to reclassification and is available in Insurance due to turnover. The transfer of other fund to federal fund expenditure authority transfer in Motor Vehicles is needed as federal grant money became available to develop the new title and registration system.</p> |
| JB2008256 | 06/02/2008 | PUBLIC SAFETY | \$101,000 | <p>Transferred \$82,000 in federal fund expenditure authority to other fund expenditure authority within Enforcement. Transferred \$19,000 in other fund expenditure authority from Administration to Enforcement.</p> <p>This is a one-time transfer involving personal services and operating expenses. The funds (\$82,000) transferred will be used to cover increases with the South Dakota Safety Council for motorcycle safety training. Authority is available because grants span more than one fiscal year. The funds (\$19,000) transferred will be used to cover personal services shortfalls in the Capitol Security program. Funds are available due to vacancies.</p> |
| JB2008258 | 06/02/2008 | STATE AUDITOR | \$14,625 | <p>Transferred \$14,625 in general funds from personal service expenses to operating expenses.</p> <p>This is a one-time transfer involving both personal services and operating expenses. The general funds are needed for capital outlay purchases for the VISTA migration in FY2009. The FY2009 capital outlay budget is not sufficient for these required costs and it was recommended to utilize a portion of the FY2008 budget for this purpose. Funds are available due to staff changes that</p> |

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|--------|--------|-------------|
|-----------------|---------------|--------|--------|-------------|

have occurred since the budget was appropriated.

| | | | | |
|-----------|------------|----------------------|-------------|---|
| JB2008259 | 06/02/2008 | EXECUTIVE MANAGEMENT | \$1,717,364 | <p>Transferred \$1,717,364 in other fund expenditure authority from Computer Services and Development to Telecommunication Services.</p> <p>This is a one-time transfer involving operating expenses. The funds transferred will be used to begin the REED initiative in FY2008 to meet the FY2009 timetable. The funds are available due to the computer development pool being located in the Bureau of Finance and Management to assist other departments in accomplishing projects.</p> |
| JB2008261 | 06/04/2008 | PUBLIC SAFETY | \$50,000 | <p>Transferred \$50,000 in general funds from Emergency Services and Homeland Security to Inspection and Licensing.</p> <p>This is a one-time transfer involving operating expenses. The funds transferred will be used to purchase the needed hoist/cart system. The funds are available due to less travel than anticipated and miscellaneous savings in general supplies.</p> |
| JB2008267 | 06/04/2008 | EDUCATION | \$642,755 | <p>Transferred \$50,000 in general funds from the State Library to the Secretariat. Transferred \$38,517 in general funds from the National Board Certified Teachers to the Secretariat. Transferred \$40,000 in federal fund expenditure authority from Education Resources to Career and Technical Education. Transferred \$514,238 in general funds from Special Education State Aid to General State Aid.</p> <p>This is a one-time transfer involving both personal services and operating expenses. The \$50,000 in general funds will be used to cover unexpected personnel expenses. Funds are available due to turnover in the State Library. The \$38,517 in general funds transferred will be used to pay for a grant to the Gifted Camp. Funds are available because the number of teachers who qualified for National Board Certification was lower than anticipated. The \$40,000 in federal fund expenditure authority will be used to cover a shortfall in personal services. Funds are available due to staff turnover. The \$514,238 in general funds will be used to cover State Aid to Education. Funds are available</p> |

TRANSFER SUMMARY
OCTOBER 02, 2007 THROUGH JUNE 06, 2008

BUDGET TRANSFERS

| DOCUMENT NUMBER | APPROVAL DATE | AGENCY | AMOUNT | DESCRIPTION |
|-----------------|---------------|--------|--------|-------------|
|-----------------|---------------|--------|--------|-------------|

due to requests for Extraordinary Cost Funds coming in lower than expected for the second-half of the fiscal year.

JB2008269 06/04/2008 CORRECTIONS

\$2,504,000

Transferred \$150,000 in general funds within Mike Durfee State Prison and \$50,000 from Administration to Mike Durfee State Prison. Transferred \$140,000 in general funds within State Penitentiary, \$20,000 from Administration, and \$90,000 from Juvenile Community Services to State Penitentiary. Transferred \$40,000 in general funds within Women's Prison and \$110,000 from Juvenile Community Corrections to Women's Prison. Transferred \$36,000 in general funds from Patrick Henry Brady Academy, \$300,000 from Quest/ExCel, and \$314,000 from Juvenile Community Corrections to Community Services. Transferred \$50,000 in general funds within State Treatment and Rehabilitation Academy (STAR) and \$54,000 from Juvenile Community Corrections to STAR. Transferred \$800,000 in other fund expenditure authority from Pheasantland Industries and \$350,000 from Juvenile Community Corrections to federal fund expenditure authority in Juvenile Community Corrections (\$950,000) and Quest/ExCel (\$200,000).

This is a one-time transfer involving both personal services and operating expenses. The general funds transferred will be used to cover shortfalls in order to complete FY2008 projects. The federal fund expenditure authority will be used to pay for unanticipated operating expenses in Juvenile Corrections. Funds are available due to personnel turnover, efficient management of overtime hours, and efficient management of other fund expenditure authority.