

SOUTH DAKOTA BOARD OF REGENTS

Committee on Budget and Finance

AGENDA ITEM: 7 – D
DATE: October 3-5, 2017

SUBJECT

FY2017 Public Service Activity (PSA) Report

PERTINENT HISTORY

None

CONTROLLING STATUTE, RULE, OR POLICY

[BOR Policy 1:22 Self-Support Public Service Activities](#)

BACKGROUND/DISCUSSION

The National Association of College and University Business Officers define Public Service Activity as all expenditures for activities established to primarily provide non-instructional services beneficial to individuals and groups external to the institution. This includes community, cooperative extension, and public broadcasting services.

BOR Policy 1:22 states:

1. The universities and special schools shall obtain approval to establish a public service activity that is intended to support its operations through revenue generated by sales of products or services. [...]

Each year the Board receives a report from the universities to determine whether institutions have complied with BOR Policy 1:22. Based on the internal auditor’s review the following institutions were not in compliance with Board policy. Non-compliance included negative earnings and a negative cash balance.

NSU: Leadership Conference – As of 6/30/17, the Leadership conference had a net loss of \$8,964.04 and a negative cash balance of \$4,554.71. NSU’s explanation for the negative amounts was:

The 2016 NSU International Business Conference was hosted in China by the University of Jinan. Although Jinan managed nearly all aspects of the event, NSU was responsible to cover the cost of the consultant who provided the keynote address at the conference. Revenue from the 2017 International Business

(Continued)

INFORMATIONAL ITEM

This item is for informational purposes only. Any action will be at the Board’s discretion.

Conference which will be held in Rapid City in October of 2017 will be used to cover the deficit incurred by the conference in 2016.

SDSU: It was noted that two PSAs, the Horse Club Livery and the Music-String Project funds had negative earnings and negative cash balances at 6/30/17. SDSU noted there were outstanding receivables due as of 6/30/17 which when received, will result in positive cash balances. As of 9/19/17, the Music-String Project had a positive cash balance but the Horse Club Livery was still (\$3,598.75). SDSU stated:

The Horse Club Livery has fall camps and summer camps. Many of the expenses are paid prior to the collection of fees for the fall camps. The Horse Livery club receives support for the camps from the City of Brookings. The check from the city is not expected until after the completion of the fall camps and is expected to be higher than last year's donation of \$5,555. The deficit for the FY17 camps will be resolved with the receipt of the support from the city and the payment of the fall camp.

IMPACT AND RECOMMENDATIONS

This report fulfills the annual auditing obligation set out by BOR Policy 1:22. The internal auditor believes the responses provided by NSU and SDSU are reasonable and should correct the negative cash.

ATTACHMENTS

Attachment I – Public Service Activity Report

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
<u>Black Hills State University</u>							
Athletic Camps							
Revenue	202,419.42	238,880.52	226,688.19	299,541.09	385,146.69	85,605.60	28.6%
Expenditures	<u>199,147.93</u>	<u>250,132.57</u>	<u>243,382.17</u>	<u>169,288.63</u>	<u>326,306.15</u>	157,017.52	92.8%
Change in Assets before Transfers	3,271.49	(11,252.05)	(16,693.98)	130,252.46	58,840.54	(71,411.92)	-54.8%
Transfers In/(Out)		13,588.41		(49,678.25)	(48,357.00)	1,321.25	-2.7%
Prior Balance Adjustment					52.42		
Ending Cash Balances	149,994.87	152,331.23	135,637.25	216,211.46	226,747.42	10,535.96	4.9%
Summer Institute of the Arts:							
The Summer Institute of the Arts or the Black Hills Art and Folk Festival is an effort for BHSU to expand their role as a regional arts center.							
Revenue	29,427.23	21,595.72	5,171.55				
Expenditures	<u>28,096.36</u>	<u>31,381.47</u>	<u>4,273.27</u>	<u>465.54</u>			
Change in Assets before Transfers	1,330.87	(9,785.75)	898.28	(465.54)			
Transfers In/(Out)							
Ending Cash Balances	17,493.09	7,707.34	8,605.62	8,140.08	8,140.08		
Stock Market Game:							
The Stock Market Game has individuals and teams participate by "investing" in a mock stock market.							
Revenue	4,440.00	4,060.00	4,650.00	4,290.00	4,130.00	(160.00)	-3.7%
Expenditures	<u>5,656.81</u>	<u>3,656.83</u>	<u>6,005.10</u>	<u>3,462.27</u>	<u>4,249.91</u>	787.64	22.7%
Change in Assets before Transfers	(1,216.81)	403.17	(1,355.10)	827.73	(119.91)	(947.64)	-114.5%
Transfers In/(Out)							
Ending Cash Balances	2,299.03	2,702.20	1,347.10	2,174.83	2,054.92	(119.91)	-5.5%
Center for the Advancement of Math and Science Education (CAMSE):							
CAMSE provides innovative curriculum to school districts to advance math and science education in the K-12 school systems.							
Revenue	(14,198.15)	10,295.84	5,984.24	303,434.22	283,521.91	(19,912.31)	-6.6%
Expenditures	<u>1,556.19</u>	<u>829.41</u>	<u>713.00</u>	<u>344,292.46</u>	<u>209,116.03</u>	(135,176.43)	-39.3%
Change in Assets before Transfers	(15,754.34)	9,466.43	5,271.24	(40,858.24)	74,405.88	115,264.12	-282.1%
Adjustment				566,826.10			
Transfers In/(Out)	35,542.00		(45,123.69)	7,204.42		(7,204.42)	-100.0%
Ending Cash Balances	222,970.82	232,437.25	192,584.80	725,757.08	800,162.96	74,405.88	10.3%
Consortium for Advanced Technological Education (CATE) Internet Electronics Program							
The CATE program is a joint program with Western Dakota Tech to provide advanced electronics education to rural locations using the internet.							
Revenue	8,100.00						
Expenditures	<u>84.00</u>						
Change in Assets before Transfers	8,016.00						
Transfers In/(Out)				(7,204.42)			
Ending Cash Balances	22,894.52	22,894.52	22,894.52	15,690.10	15,690.10		
Extension Office:							
The Extension Office coordinates community wants with people's talents to offer non-credit adult community education classes. These classes short in duration and offer the basics in that enhance the personal knowledge of those taking the courses.							

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Revenue	18,009.00	15,074.00	13,966.00	6,751.00	1,747.25	(5,003.75)	-74.1%
Expenditures	<u>14,160.20</u>	<u>10,330.64</u>	<u>15,402.89</u>	<u>3,277.50</u>	<u>43.25</u>	(3,234.25)	-98.7%
Change in Assets before Transfers	3,848.80	4,743.36	(1,436.89)	3,473.50	1,704.00	(1,769.50)	-50.9%
Transfers In/(Out)			(12,000.00)		(4,000.00)	(4,000.00)	#DIV/0!
Ending Cash Balances	9,031.25	13,774.61	337.72	3,811.22	1,515.22	(2,296.00)	-60.2%

Center for Business, Enterprise and Tourism - CBET:

Online Customer Service Training program is a joint program with the SD Department of Tourism that provides the first people who come into contact with travelers to the state, SD employees and employers, with a training that promotes awareness and ideas to make the best possible first impression.

Revenue	14,573.46	8,295.06	7,393.17	18,083.19	8,688.72	(9,394.47)	-52.0%
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,383.17</u>	<u>406.57</u>	(976.60)	-70.6%
Change in Assets before Transfers	14,573.46	8,295.06	7,393.17	16,700.02	8,282.15	(8,417.87)	-50.4%
Transfers In/(Out)			(17,000.00)	(11,000.00)	(561.35)	10,438.65	-94.9%
Ending Cash Balances	50,223.74	58,518.80	48,911.97	54,611.99	62,332.79	7,720.80	14.1%

Summer Academic Camps:

Summer academic camps are designed to educate and inspire middle and high school students.

Revenue	2,020.00	4,563.00	4,820.00	5,254.50	2,181.00	(3,073.50)	-58.5%
Expenditures	<u>-</u>	<u>1,531.95</u>	<u>3,330.79</u>	<u>4,788.01</u>	<u>6,378.39</u>	1,590.38	33.2%
Change in Assets before Transfers	2,020.00	3,031.05	1,489.21	466.49	(4,197.39)	(4,663.88)	-999.8%
Ending Cash Balances	2,020.00	5,051.05	6,540.26	7,006.75	2,809.36	(4,197.39)	-59.9%

Outdoor Education Programs:

The Outdoor Education program offers courses in outdoor leadership, wilderness training, and wilderness medicine courses. Participants have the opportunity to achieve (re)certification in wilderness first response and medical certification.

Revenue		21,414.75	-	30,265.00	19,192.50	(11,072.50)	-36.6%
Expenditures		<u>17,670.26</u>	<u>2,812.48</u>	<u>23,526.79</u>	<u>24,324.17</u>	797.38	3.4%
Change in Assets before Transfers		3,744.49	(2,812.48)	6,738.21	(5,131.67)	(11,869.88)	-176.2%
Transfers				2,430.94	(297.80)	(2,728.74)	-112.3%
Ending Cash Balances		3,744.49	932.01	10,101.16	4,671.69	(5,429.47)	-53.8%

Dakota State University**Center for Advancement of Health Information Technology (CAHIT):**

CAHIT provides public service activities assisting a variety of clients in the health care industry. Assistance is focused on Health IT and services related to implementation of electronic health records. Several of these activities are related to the Regional Health Center (REC), HealthPoint, which is a component of CAHIT and a grant funded activity. One of the outcomes of this grant is to create a self-sustaining service to continue Health IT support. The CAHIT PSA stems from this grant directive. This PSA was discontinued was FY16.

Revenue	57,024.60	477,037.69	270,169.41	190,891.25			
Expenditures	<u>405,004.12</u>	<u>492,501.69</u>	<u>728,016.72</u>	<u>258,690.71</u>			
Change in Assets before Transfers	(347,979.52)	(15,464.00)	(457,847.31)	(67,799.46)			
Transfers In/(Out)	126,459.79			219,727.29			
Ending Cash Balances	574,033.26	331,947.72	316,483.72	(141,363.59)	10,564.24		

Athletic Camps:

Revenue	34,851.50	43,481.66	49,484.75	71,549.00	59,939.67	(11,609.33)	-16.2%
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<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Expenditures	34,477.19	35,987.90	36,648.09	81,867.96	35,040.15	(46,827.81)	-57.2%
Change in Assets before Transfers	374.31	7,493.76	12,836.66	(10,318.96)	24,899.52	35,218.48	-341.3%
Ending Cash Balances	12,350.72	19,844.48	32,681.14	22,362.18	47,261.70	24,899.52	111.3%

Northern State University**Athletic Camps**

Revenue	139,961.16	139,191.11	97,387.08	97,561.00	123,156.07	25,595.07	26.2%
Expenditures	137,566.30	95,150.83	101,787.49	79,323.56	107,216.17	27,892.61	35.2%
Change in Assets before Transfers	2,394.86	44,040.28	(4,400.41)	18,237.44	15,939.90	(2,297.54)	-12.6%
Transfers In/(Out) Adjustment	(27,900.11)	(29,338.80)	(25,730.94)	(24,434.11)	(19,061.23)	5,372.88	-22.0%
Ending Cash Balances	55,241.66	69,943.14	39,631.79	33,435.12	30,313.79	(3,121.33)	-9.3%

South Dakota International Business Institute (SDIBI): Discontinued in FY10

The SDIBI program is to facilitate and enhance international trade opportunities in conjunction with the Governor's Office of Economic Development. SDIBI has an agreement with GOED to provide educational workshops for businesses interested in competing in the International marketplace.

Revenue

Expenditures

Change in Assets before Transfers

Transfers In/(Out) (4,784.97)

Ending Cash Balances 4,784.97 4,784.97 4,784.97 -

Vocal Jazz Camp:

Students have the chance to play in various jazz groups; take lessons and learn about improvisation; participate in nightly jam sessions.

Revenue	2,547.50	4,091.00	5,365.00	6,200.00	4,350.00	(1,850.00)	-29.8%
Expenditures	-	1,417.72	2,878.72	7,654.40	5,070.42	(2,583.98)	-33.8%
Change in Assets before Transfers	2,547.50	2,673.28	2,486.28	(1,454.40)	(720.42)	733.98	-50.5%
Transfers In/(Out)							
Ending Cash Balances	2,547.50	5,220.78	7,707.06	6,252.66	5,532.24	(720.42)	-11.5%

Conferences: Leadership and International Business:

Revenue			18,690.00	19,275.00	300.00	(18,975.00)	-98.4%
Expenditures			16,600.79	12,846.62	9,264.04	(3,582.58)	-27.9%
Change in Assets before Transfers			2,089.21	6,428.38	(8,964.04)	(15,392.42)	-239.4%
Transfers In/(Out)			999.99	(121.72)	-	121.72	-100.0%
Ending Cash Balances		(4,986.53)	(1,897.33)	4,409.33	(4,554.71)	(8,964.04)	-203.3%

South Dakota School of Mines & Technology**Engineering and Mining Experiment Station (EMES):**

EMES is to provide analytical and technical services for students and faculty at SDSM&T as well as for off-campus clients in the public/private sectors.

Revenues	69,969.73	48,529.50	59,514.99	61,915.09	36,020.69	(25,894.40)	-41.8%
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UNIVERSITY/PROGRAM	FY13	FY14	FY15	FY16	FY17	DIFFERENCE	% CHANGE
Expenditures	122,852.01	71,487.02	83,694.32	19,468.87	(1,212.21)	(20,681.08)	-106.2%
Change in Assets before Transfers	(52,882.28)	(22,957.52)	(24,179.33)	42,446.22	37,232.90	(5,213.32)	-12.3%
Transfers In/(Out)	(6,996.97)	(7,674.45)	(5,951.51)				
Adjust Prior Balance				(1,585.93)	1,280.87		
Ending Cash Balances	97,150.36	66,518.39	36,387.55	77,247.84	115,761.61	38,513.77	49.9%

Journey Museum:

SDSM&T provides support to the Journey Museum.

Expenditures	12,000.00	3,000.00					
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Department Sales & Services (Geology Map):

Departmental services and product sales to private corporation or general public.

Revenue	153.58	391.39	304.73	391.79	222.81	(168.98)	-43.1%
Expenditures	(153.19)	(1,404.77)	0.96	-	-		
Change in Assets before Transfers	306.77	1,796.16	303.77	391.79	222.81	(168.98)	-43.1%
Transfers In/(Out)							
Ending Cash Balances	2,328.30	4,124.46	4,428.23	4,820.02	5,042.83	222.81	4.6%

Workshops/Conferences (ESRI-ALC, Science Fair and Concrete Conference & Athletic):

Workshops and conferences held by campus departments for high school students and professionals.

Revenue	108,333.75	151,175.11	109,640.88	49,282.30	31,579.46	(17,702.84)	-35.9%
Expenditures	87,734.82	177,268.53	51,052.86	20,197.70	28,969.13	8,771.43	43.4%
Change in Assets before Transfers	20,598.93	(26,093.42)	58,588.02	29,084.60	2,610.33	(26,474.27)	-91.0%
Transfers In/(Out)	1,348.99	(3,889.07)				-	
Adjust Prior Balance	676.90			(6,193.14)	(78.00)	6,115.14	-98.7%
Ending Cash Balances	51,977.94	21,995.45	80,583.47	103,474.93	106,007.26	2,532.33	2.4%

Fire Prediction Management

Weather prediction services for the Forest Service fire protection efforts and on-site assistance during fires.

General Fund Appropriations	83,147.84	86,329.52	10,406.65	2,312.00		(2,312.00)	-100.0%
Institutional Budget	8,057.00	7,186.31		4,229.04		(4,229.04)	-100.0%
Revenue	21,022.08	7,960.64	1,927.68	11,519.42	24,440.34	12,920.92	112.2%
Total Revenue	112,226.92	101,476.47	12,334.33	18,060.46	24,440.34	6,379.88	35.3%
Expenditures	104,248.24	103,139.17	19,255.74	6,541.04	18,787.41	12,246.37	187.2%
Change in Assets before Transfers	7,978.68	(1,662.70)	(6,921.41)	11,519.42	5,652.93	(5,866.49)	-50.9%
Ending Cash Balances	16,834.59	15,171.89	8,250.48	19,769.90	25,422.83	5,652.93	28.6%

Composite & Polymer Engineering Lab (CAPE)

Conducts standardized testing of polymers and composites .

Revenue	341,123.82	244,020.33	211,379.18	(37,978.04)	78,560.33	116,538.37	-306.9%
Expenditures	386,569.59	319,753.97	84,566.17	66,572.50	51,751.75	(14,820.75)	-22.3%
Change in Assets before Transfers	(45,445.77)	(75,733.64)	126,813.01	(104,550.54)	26,808.58	131,359.12	-125.6%
Transfers In/(Out)							
Ending Cash Balances	74,113.13	(1,620.51)	125,192.50	20,641.96	47,450.54	26,808.58	129.9%

South Dakota State University**Music Camps and Conferences**

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Revenue	44,906.50	42,681.89	47,166.27	44,779.50	49,454.74	4,675.24	10.4%
Expenditures	<u>42,229.36</u>	<u>39,180.03</u>	<u>42,585.82</u>	<u>51,898.79</u>	<u>41,117.93</u>	(10,780.86)	-20.8%
Change in Assets before Transfers	2,677.14	3,501.86	4,580.45	(7,119.29)	8,336.81	15,456.10	-217.1%
Ending Cash Balances	23,554.60	27,056.46	31,636.91	24,517.62	32,854.43	8,336.81	34.0%

Human Development, Consumer and Family Sciences:

This activity provides non-credit public training courses on infant and toddler care.

Revenue	19,787.42	14,555.90	19,042.84	22,760.35	13,456.75	(9,303.60)	-40.9%
Expenditures	<u>21,206.63</u>	<u>10,213.40</u>	<u>19,432.42</u>	<u>20,215.34</u>	<u>10,652.11</u>	(9,563.23)	-47.3%
Change in Assets before Transfers	(1,419.21)	4,342.50	(389.58)	2,545.01	2,804.64	259.63	10.2%
Transfers In/(Out) Adjustments	8,936.59	6,868.33	6,335.45				
Ending Cash Balances	16,365.95	27,576.78	33,522.65	36,067.66	38,872.30	2,804.64	7.8%

Nutrition Food Science and Hospitality - Food Analysis (NFSH-FD)

NFSH-FD conducts product analysis, research and service products.

Revenue						-	
Expenditures	<u>(7,552.00)</u>	<u>9,853.61</u>	<u>2,500.00</u>				
Change in Assets before Transfers	7,552.00	(9,853.61)	(2,500.00)				
Ending Cash Balances	18,318.47	8,464.86	5,964.86	5,964.86	5,964.86		

Performing Arts Center:

The Performing Arts Center offers theatrical and musical performances to the general public.

Revenue	10,814.71	14,121.72	11,286.42	19,042.72	17,985.60	(1,057.12)	-5.6%
Expenditures	<u>25,841.71</u>	<u>25,970.93</u>	<u>17,788.02</u>	<u>4,070.85</u>	<u>(6,131.34)</u>	(10,202.19)	-250.6%
Change in Assets before Transfers	(15,027.00)	(11,849.21)	(6,501.60)	14,971.87	24,116.94	9,145.07	61.1%
Ending Cash Balances	69,633.23	57,784.02	51,282.42	66,254.29	90,371.23	24,116.94	36.4%

South Dakota Wetlands Maps

Revenue	1,155.36						
Expenditures	<u>1,265.97</u>	<u>12,219.06</u>	<u>60.00</u>	<u>5.00</u>			
Change in Assets before Transfers	(110.61)	(12,219.06)	(60.00)	(5.00)			
Ending Cash Balances	12,273.62	54.56	(5.44)	(10.44)	(10.44)		

Pharmacy Days:

The College of Pharmacy hosts a Career Fair and invites Pharmacy companies to participate.

Revenue	5,600.00	4,050.00	4,200.00	6,250.00	4,650.00	(1,600.00)	-25.6%
Expenditures	<u>3,248.50</u>	<u>4,972.30</u>	<u>3,691.48</u>	<u>62.56</u>	<u>5,374.85</u>	5,312.29	8491.5%
Change in Assets before Transfers	2,351.50	(922.30)	508.52	6,187.44	(724.85)	(6,912.29)	-111.7%
Transfers In/(Out) Adjustments							
Ending Cash Balances	14,603.12	13,680.82	14,189.34	20,376.78	19,651.93	(724.85)	-3.6%

Engineering Expo/Phonathon:

The SDSU students manage the expo and fair with booths rented by engineering companies. The phonathon involves contacting alumni for funding in the Engineering Department.

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Revenue	49,123.33	53,196.93	63,443.58	68,865.22	63,957.67	(4,907.55)	-7.1%
Expenditures	<u>47,184.54</u>	<u>53,266.02</u>	<u>56,700.02</u>	<u>62,015.62</u>	<u>80,883.33</u>	18,867.71	30.4%
Change in Assets before Transfers	1,938.79	(69.09)	6,743.56	6,849.60	(16,925.66)	(23,775.26)	-347.1%
Transfers In/(Out)	(8,050.00)	(660.00)	(5,900.00)	(3,400.00)	10,089.00	13,489.00	-396.7%
Adjustments							
Ending Cash Balances	3,890.54	3,161.45	4,005.01	7,454.61	617.95	(6,836.66)	-91.7%

Engineer Shops and Service:

This activity provides repair and maintenance of SDSU Engineering equipment/tools and repair requests by other SDSU departments.

Revenue	27,383.84	42,722.15	2,373.18	22,875.17	22,873.27	(1.90)	0.0%
Expenditures	<u>7,504.32</u>	<u>14,676.95</u>	<u>27,424.47</u>	<u>42,909.97</u>	<u>6,754.14</u>	(36,155.83)	-84.3%
Change in Assets before Transfers	19,879.52	28,045.20	(25,051.29)	(20,034.80)	16,119.13	36,153.93	-180.5%
Transfers In/(Out)	217.82	108.91	27.20	217.72	1,121.43	903.71	415.1%
Ending Cash Balances	43,323.47	71,477.58	46,453.49	26,636.41	43,876.97	17,240.56	64.7%

Conference Instruction Outreach:

This activity provides various non-credit outreach conferences.

Revenue	49,332.80	55,208.25	55,100.00	66,417.67	62,277.11	(4,140.56)	-6.2%
Expenditures	<u>24,021.81</u>	<u>48,569.79</u>	<u>65,665.39</u>	<u>84,686.45</u>	<u>85,484.97</u>	798.52	0.9%
Change in Assets before Transfers	25,310.99	6,638.46	(10,565.39)	(18,268.78)	(23,207.86)	(4,939.08)	27.0%
Transfers In/(Out)	4,197.37						
Adjustment				(32,413.94)			
Ending Cash Balances	147,845.47	154,483.93	143,918.54	93,235.82	70,027.96	(23,207.86)	-24.9%

Nutrition Seminar:

Annual seminar that provides nutrition related information and training to registered dieticians, students and educators.

Revenue	5,520.00	3,635.00				-	
Expenditures	<u>7,157.71</u>	<u>4,266.55</u>	<u>68.00</u>				
Change in Assets before Transfers	(1,637.71)	(631.55)	(68.00)				
Transfers In/(Out)					(7,966.88)		
Ending Cash Balances	8,666.43	8,034.88	7,966.88	7,966.88	-		

Great Plains Rapid Prototyping Consortium (GPRPC):

GPRPC offers membership to industries and offers prototyping services.

Revenue	-	-	9,545.00	6,630.00		(6,630.00)	-100.0%
Expenditures	<u>4,082.51</u>	<u>310.00</u>	<u>21,904.59</u>	<u>11,420.89</u>		(11,420.89)	-100.0%
Change in Assets before Transfers	(4,082.51)	(310.00)	(12,359.59)	(4,790.89)		4,790.89	-100.0%
Transfers In/(Out)		(421.70)	10,834.48		(1,121.43)	(1,121.43)	
Ending Cash Balances	8,169.13	7,437.43	5,912.32	1,121.43	(0.00)	(1,121.43)	-100.0%

Civil and Environmental Engineering Seminars/Conferences:

This activity provides various certification and seminars for the engineers in the state.

Revenue	21,125.00	45,710.00	52,512.92	43,811.63	17,525.00	(26,286.63)	-60.0%
Expenditures	<u>21,810.27</u>	<u>23,080.31</u>	<u>37,261.90</u>	<u>33,091.12</u>	<u>3,492.25</u>	(29,598.87)	-89.4%
Change in Assets before Transfers	(685.27)	22,629.69	15,251.02	10,720.51	14,032.75	3,312.24	30.9%

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out)			(16,175.42)				
Adjustment				(45,239.99)			
Ending Cash Balances	29,174.85	51,804.54	50,880.14	16,360.66	30,393.41	14,032.75	85.8%
Institute for School Fund:							
This is the South Dakota High School Press Institute. The purpose of this activity is for recruiting and for providing workshops for high school students.							
Revenue	4,106.00	5,661.00		920.00	-	(920.00)	-100.0%
Expenditures	<u>6,142.12</u>	<u>4,997.96</u>	<u>1,864.58</u>	<u>574.38</u>	<u>383.14</u>	(191.24)	-33.3%
Change in Assets before Transfers	(2,036.12)	663.04	(1,864.58)	345.62	(383.14)	(728.76)	-210.9%
Transfers In/(Out)							
Adjustments							
Ending Cash Balances	1,508.88	2,171.92	307.34	652.96	269.82	(383.14)	-58.7%
Plant Field Guide:							
This activity involves the publishing and sale of books about the Grasslands and the Black Hills written by Johnson & Larson.							
Revenue			2,014.00	1,491.00	-	(1,491.00)	-100.0%
Expenditures	<u>87.73</u>	<u>2,188.07</u>	<u>3,571.03</u>	<u>2,272.17</u>	<u>1,356.85</u>	(915.32)	-40.3%
Change in Assets before Transfers	(87.73)	(2,188.07)	(1,557.03)	(781.17)	(1,356.85)	(575.68)	73.7%
Transfers In/(Out)	1,607.00	1,015.00					
Ending Cash Balances	7,739.49	6,566.42	5,009.39	4,228.22	2,871.37	(1,356.85)	-32.1%
Chem/Biochem Research:							
This activity provides consulting services to industrial companies.							
Revenue				1,600.00	-	(1,600.00)	-100.0%
Expenditures	<u>71.84</u>	<u>50.00</u>	<u>9.12</u>	<u>765.72</u>	<u>798.52</u>	32.80	4.3%
Change in Assets before Transfers	(71.84)	(50.00)	(9.12)	834.28	(798.52)	(1,632.80)	-195.7%
Ending Cash Balances	200.67	150.67	141.55	975.83	177.31	(798.52)	-81.8%
Horse Club Livry:							
The activity provides training to adults regarding horse nutrition, management and riding.							
Revenue	2,730.00	3,235.32	4,287.23	9,380.41	8,460.00	(920.41)	-9.8%
Expenditures	<u>15,703.92</u>	<u>1,753.78</u>	<u>837.89</u>	<u>7,138.98</u>	<u>19,077.99</u>	11,939.01	167.2%
Change in Assets before Transfers	(12,973.92)	1,481.54	3,449.34	2,241.43	(10,617.99)	(12,859.42)	-573.7%
Transfers In/(Out)							
Ending Cash Balances	(596.07)	885.47	4,334.81	6,576.24	(4,041.75)	(10,617.99)	-161.5%
Summer Sports Camps							
Revenue	376,301.62	640,625.80	702,369.64	537,414.04	769,193.05	231,779.01	43.1%
Expenditures	<u>523,642.16</u>	<u>556,981.27</u>	<u>547,003.91</u>	<u>552,846.62</u>	<u>704,353.00</u>	151,506.38	27.4%
Change in Assets before Transfers	(147,340.54)	83,644.53	155,365.73	(15,432.58)	64,840.05	80,272.63	-520.2%
Transfers In/(Out)							
Adjustment (Add Camp)	(30,922.53)	2,780.49	(43,398.33)		(2,986.12)	(2,986.12)	
Add Science Camp Beg. Cash				1,462.79	1,344.56	(118.23)	-8.1%
ADD ACE Camp Beg. Cash							
Ending Cash Balances	271,146.01	357,571.03	469,538.43	455,568.64	518,767.13	63,198.49	13.9%
Continuing Education Unit Program:							
Continuing Education which can include any area of teaching within the university that is offering a coninuing education course.							

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Revenue	1,040.00	995.00	980.00	745.00	7,146.94	6,401.94	859.3%
Expenditures	<u>26.40</u>	<u>(149.52)</u>	<u>(119.59)</u>	<u>14,116.81</u>	<u>5,121.94</u>	(8,994.87)	-63.7%
Change in Assets before Transfers	1,013.60	1,144.52	1,099.59	(13,371.81)	2,025.00	15,396.81	-115.1%
Ending Cash Balances	17,955.02	19,099.54	20,199.13	6,827.32	8,852.32	2,025.00	29.7%

Animal Disease Research:

The state vet lab provides animal testing for the livestock of SD. The proceeds of the tax fund the vet school slots and the operating cost of the vet lab at SD:

General Fund Appropriation	1,588,451.95	1,742,928.38	1,731,342.86	1,742,023.92	1,849,169.44	107,145.52	6.2%
Endo/Ecto Parasiticide Tax	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	-	0.0%
Other Revenue	<u>3,873,495.60</u>	<u>4,119,864.35</u>	<u>4,220,747.58</u>	<u>4,556,854.10</u>	<u>4,941,677.64</u>	384,823.54	8.4%
Total Revenue	5,711,947.55	6,112,792.73	6,202,090.44	6,548,878.02	7,040,847.08	491,969.06	7.5%
Expenditures	<u>5,608,630.11</u>	<u>5,089,089.64</u>	<u>5,048,300.39</u>	<u>4,683,937.97</u>	<u>4,574,980.33</u>	(108,957.64)	-2.3%
Change in Assets before Transfers	103,317.44	1,023,703.09	1,153,790.05	1,864,940.05	2,465,866.75	600,926.70	32.2%
Transfers In/(Out)	(790,000.00)			(1,500,000.00)	(4,296,899.78)	(2,796,899.78)	186.5%
Previous Year Adjustment				13,714.43			
Ending Cash Balances	570,500.25	1,594,203.34	2,747,993.39	3,126,647.87	1,295,614.84	(1,831,033.03)	-58.6%

Engineering Extension Conference:

Engineering Extension holds many conferences throughout the state for business and industry.

Revenue	58,253.69	69,499.00	13,031.24	17,722.66	18,879.67	1,157.01	6.5%
Expenditures	<u>28,301.26</u>	<u>15,376.05</u>	<u>14,323.66</u>	<u>127,761.67</u>	<u>(65,713.87)</u>	(193,475.54)	-151.4%
Change in Assets before Transfers	29,952.43	54,122.95	(1,292.42)	(110,039.01)	84,593.54	194,632.55	-176.9%
Transfers In/(Out)	2,981.96	(500.00)	(815.77)	(270.96)	(407.68)	(136.72)	50.5%
Adjustments							
Ending Cash Balances	89,199.43	142,822.38	140,714.19	30,404.22	114,590.08	84,185.86	276.9%

Special Events:

Activity provides sports banquets and also children's activities before athletic events.

Revenue	249,285.00	129,432.00					
Expenditures	<u>226.77</u>	<u>22,640.54</u>					
Change in Assets before Transfers	249,058.23	106,791.46					
Transfers In/(Out)	(249,058.19)	(106,791.46)					
Ending Cash Balances	-	-					

Family and Consumer Sciences - Out of School Revolving:

FCS offers a kindergarten program.

Revenue	15,807.00	17,388.46	9,610.25	10,441.25	11,415.50	974.25	9.3%
Expenditures	<u>17,365.86</u>	<u>19,512.62</u>	<u>14,036.19</u>	<u>9,497.71</u>	<u>12,013.63</u>	2,515.92	26.5%
Change in Assets before Transfers	(1,558.86)	(2,124.16)	(4,425.94)	943.54	(598.13)	(1,541.67)	-163.4%
Ending Cash Balances	7,061.48	4,937.32	511.38	1,454.92	856.79	(598.13)	-41.1%

CEE Structures Lab:

Testing service to public from the Lohr Structures Lab.

Revenue	5,291.65	6,267.50	1,062.75	3,810.79	268.12	(3,542.67)	-93.0%
Expenditures	<u>9,686.17</u>	<u>7,468.68</u>	<u>3,602.67</u>	<u>576.58</u>	<u>5,899.44</u>	5,322.86	923.2%
Change in Assets before Transfers	(4,394.52)	(1,201.18)	(2,539.92)	3,234.21	(5,631.32)	(8,865.53)	-274.1%

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out) Adjustments							
Ending Cash Balances	7,309.03	6,107.85	3,567.93	6,802.14	1,170.82	(5,631.32)	-82.8%

County Road Conference - LTAP:

Annual conference for County Highway Department Officials to learn new methods or road maintenance.

Revenue	26,245.00	28,175.00	39,910.00	40,370.00	46,150.00	5,780.00	14.3%
Expenditures	<u>21,621.41</u>	<u>27,625.01</u>	<u>29,895.03</u>	<u>30,603.97</u>	<u>25,477.21</u>	(5,126.76)	-16.8%
Change in Assets before Transfers	4,623.59	549.99	10,014.97	9,766.03	20,672.79	10,906.76	111.7%
Transfers In/(Out)		(1,000.00)	(2,885.08)				
Ending Cash Balances	34,989.91	34,539.90	41,669.79	51,435.82	72,108.61	20,672.79	40.2%

Flow Cytometry-Vet Science:

Offers testing to researchers using flow cytometry. This program has not provide public services since FY07 so is no longer determined as a PSA.

Revenue					45.00	45.00	
Expenditures	<u>(1,038.47)</u>	<u>1,541.21</u>	<u>338.64</u>	<u>415.88</u>	<u>-</u>	(415.88)	-100.0%
Change in Assets before Transfers	1,038.47	(1,541.21)	(338.64)	(415.88)	45.00	460.88	-110.8%
Transfers In/(Out)						-	
Ending Cash Balances	3,524.16	1,982.95	1,644.31	1,228.43	1,273.43	45.00	3.7%

Counseling and Human Resource Development (CHRD):

Offers conferences to the public in the area of CHRD.

Revenue		2,005.00	1,049.24	1,290.00		(1,290.00)	-100.0%
Expenditures	<u>2,308.66</u>	<u>6,767.70</u>	<u>4,092.40</u>	<u>2,973.27</u>		(2,973.27)	-100.0%
Change in Assets before Transfers	(2,308.66)	(4,762.70)	(3,043.16)	(1,683.27)		1,683.27	-100.0%
Transfers In/(Out) Adjustment	(29,033.49) (10,797.35)	(6,028.06)					
Ending Cash Balances	15,585.94	4,795.18	1,752.02	68.75	68.75	-	0.0%

Office of Climate and Weather Information (OCWI):

The OCWI will collect fees and sales tax for weather data to external and internal customers.

Revenue	8,454.06	3,935.12	1,393.14	180.00	100.00	(80.00)	-44.4%
Expenditures	<u>13,958.95</u>	<u>11,054.00</u>	<u>623.74</u>	<u>2,283.88</u>	<u>10.00</u>	(2,273.88)	-99.6%
Change in Assets before Transfers	(5,504.89)	(7,118.88)	769.40	(2,103.88)	90.00	2,193.88	-104.3%
Adjustments/Transfers In					577.46		
Ending Cash Balances	7,785.90	667.02	1,436.42	(667.46)	(0.00)	667.46	-100.0%

Eastern SD Water Conference

The conference brings together researchers from Federal, State University, local government and private organizations to provide a forum to discuss topics dealing with water and water quality in SD.

Revenue	5,780.00	3,700.00	3,240.00	12,508.11	5,529.00	(6,979.11)	-55.8%
Expenditures	<u>5,534.07</u>	<u>2,728.36</u>	<u>3,814.93</u>	<u>5,836.97</u>	<u>5,730.03</u>	(106.94)	-1.8%
Change in Assets before Transfers	245.93	971.64	(574.93)	6,671.14	(201.03)	(6,872.17)	-103.0%
Transfers In (Out)					(5,951.14)	(5,951.14)	

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Ending Cash Balances	5,194.06	6,165.70	5,590.77	12,261.91	6,109.74	(6,152.17)	-50.2%

I-29 Dairy Conference

The conference provides information on dairy nutrition, dairy cow comfort/housing and dairy facilities to producers along the I-19 corridor.

Revenue	19,760.17	-	-	2,220.57	4,308.16	2,087.59	94.0%
Expenditures	<u>21,424.61</u>	<u>1,728.66</u>	<u>1,089.40</u>	<u>4,116.79</u>	<u>3,315.44</u>	(801.35)	-19.5%
Change in Assets before Transfers	(1,664.44)	(1,728.66)	(1,089.40)	(1,896.22)	992.72	2,888.94	-152.4%
Transfers In/(Out)	(2,000.00)	1,009.20					
Ending Cash Balances	8,690.10	7,970.64	6,881.24	4,985.02	5,977.74	992.72	19.9%

Wellness Program:

The Wellness Program provides physical fitness programs and awareness to the public.

Revenue	525,588.01	568,544.59	555,571.67	575,930.47	620,208.94	44,278.47	7.7%
Expenditures	<u>507,111.44</u>	<u>427,083.75</u>	<u>554,164.56</u>	<u>495,876.94</u>	<u>483,381.30</u>	(12,495.64)	-2.5%
Change in Assets before Transfers	18,476.57	141,460.84	1,407.11	80,053.53	136,827.64	56,774.11	70.9%
Transfers In/(Out)	(3,758.38)	(33,575.54)	(49,953.17)	(67,954.02)	(64,623.53)	3,330.49	-4.9%
Adjustment				(66,281.91)			
Ending Cash Balances	53,908.03	161,793.33	113,247.27	59,064.87	131,268.98	72,204.11	122.2%

Music - String Project:

The String project is when parents pay a fee for string lessons for their children. This fund helps pay for items the students would need during the year.

Revenue	2,982.61	2,575.25	46.97	2,955.20	3,327.50	372.30	12.6%
Expenditures	<u>987.31</u>	<u>3,055.48</u>	<u>-</u>	<u>3,780.12</u>	<u>5,030.35</u>	1,250.23	33.1%
Change in Assets before Transfers	1,995.30	(480.23)	46.97	(824.92)	(1,702.85)	(877.93)	106.4%
Ending Cash Balances	1,995.30	1,515.07	1,562.04	737.12	(965.73)	(1,702.85)	-231.0%

Extension Master Gardener:

Revenue				7,796.00		(7,796.00)	-100.0%
Expenditures				<u>7,511.44</u>	<u>15,654.17</u>	8,142.73	108.4%
Change in Assets before Transfers				284.56	(15,654.17)	(15,938.73)	-5601.2%
Ending Cash Balances			25,027.89	25,312.45	9,658.28	(15,654.17)	-61.8%

Precision Ag:

Revenue					3,080.86	3,080.86	
Expenditures				<u>2,800.00</u>	<u>2.67</u>	(2,797.33)	-99.9%
Change in Assets before Transfers				(2,800.00)	3,078.19	5,878.19	-209.9%
Ending Cash Balances			(280.86)	(3,080.86)	(2.67)	3,078.19	-99.9%

University of South Dakota**Athletic Association Clinics**

The activities classified in this category include various athletic sports clinics for K-12 students.

Revenue	361,586.38	245,211.77	245,322.97	247,282.42	254,698.36	7,415.94	3.0%
Expenditures	<u>328,307.62</u>	<u>300,599.84</u>	<u>222,046.51</u>	<u>253,089.75</u>	<u>261,625.34</u>	8,535.59	3.4%
Change in Assets before Transfers	33,278.76	(55,388.07)	23,276.46	(5,807.33)	(6,926.98)	(1,119.65)	19.3%

<u>UNIVERSITY/PROGRAM</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out)	96,900.88						
Ending Cash Balances	154,929.16	99,541.09	122,817.55	117,010.22	110,083.24	(6,926.98)	-5.9%
Other Camps (Summer Camp and Music Camp)							
The activities are for summer music, educational and governs camps.							
Revenue	224,966.24	239,358.75	309,139.42	234,401.57	265,282.41	30,880.84	13.2%
Expenditures	<u>217,091.79</u>	<u>232,067.47</u>	<u>249,187.17</u>	<u>217,023.00</u>	<u>220,643.59</u>	3,620.59	1.7%
Change in Assets before Transfers	7,874.45	7,291.28	59,952.25	17,378.57	44,638.82	27,260.25	156.9%
Transfers In/(Out)				134.21		(134.21)	-100.0%
Ending Cash Balances	118,573.11	125,864.39	185,816.64	203,329.42	247,968.24	44,638.82	22.0%
Education Outreach:							
The activities classified in this category include Quad State Marching Band, Law School Profession Workshop, Jazz Festival and the TTL Education.							
Revenue	84,868.51	73,617.88	50,478.08	126,727.86	105,801.24	(20,926.62)	-16.5%
Expenditures	<u>94,182.75</u>	<u>72,383.70</u>	<u>47,279.16</u>	<u>60,282.53</u>	<u>109,137.30</u>	48,854.77	81.0%
Change in Assets before Transfers	(9,314.24)	1,234.18	3,198.92	66,445.33	(3,336.06)	(69,781.39)	-105.0%
Transfers In/(Out)	(1,983.44)	(250.23)		1,592.54	(15,000.00)	(16,592.54)	-1041.9%
Adjustment for missed programs	9,091.13		83.83			-	
Ending Cash Balances	48,371.73	49,355.68	52,638.43	120,676.30	102,340.24	(18,336.06)	-15.2%
Small Business Administration (SBA):							
SBA provides services for outside agencies on a fee for service basis. Some services provided by SBA include statistical data research, such as census, revenue, gaming, etc...							
Revenue	310,650.71	782,170.03	750,105.66	999,898.18	1,018,767.24	18,869.06	1.9%
Expenditures	<u>382,065.36</u>	<u>635,144.09</u>	<u>777,805.33</u>	<u>1,057,147.91</u>	<u>946,291.29</u>	(110,856.62)	-10.5%
Change in Assets before Transfers	(71,414.65)	147,025.94	(27,699.67)	(57,249.73)	72,475.95	129,725.68	-226.6%
Transfers In/(Out)							
Add missed programs beg. Cash							
Add MTS Service							
Ending Cash Balances	80,566.71	227,592.65	199,892.98	142,643.25	215,119.20	72,475.95	50.8%
Centers for Disabilities:							
Centers for Disabilities provides services for individuals and families with individuals with disabilities to make their lives as normal as possible.							
Revenue	164,896.24	193,498.78	207,481.86	105,719.53	162,655.09	56,935.56	53.9%
Expenditures	<u>251,798.09</u>	<u>195,300.23</u>	<u>245,533.45</u>	<u>170,190.21</u>	<u>185,050.31</u>	14,860.10	8.7%
Change in Assets before Transfers	(86,901.85)	(1,801.45)	(38,051.59)	(64,470.68)	(22,395.22)	42,075.46	-65.3%
Adjustments				386,356.29			
Transfers In/(Out)				28,466.81	30,000.00	1,533.19	5.4%
Add Nutrition Services							
Ending Cash Balances	263,157.44	261,355.99	223,304.40	573,656.82	581,261.60	7,604.78	1.3%
Building Bridges Conference:							
The conference is provided by Student Life for the exchange students as a good will gesture.							
Revenue	100.00	1,000.00	60.00	255.00	1,250.00	995.00	390.2%
Expenditures	<u>1,969.89</u>	<u>(785.95)</u>	<u>(75.71)</u>	<u>233.81</u>	<u>2,727.39</u>	2,493.58	1066.5%
Change in Assets before Transfers	(1,869.89)	1,785.95	135.71	21.19	(1,477.39)	(1,498.58)	-7072.1%
Ending Cash Balances	1,672.95	3,458.90	3,594.61	3,615.80	2,138.41	(1,477.39)	-40.9%