

**SOUTH DAKOTA BOARD OF REGENTS**

**Budget and Finance**  
**Consent**

**AGENDA ITEM: 4 – L**  
**DATE: October 2-3, 2019**

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**SUBJECT**

**FY2019 Public Service Activity (PSA) Report**

**CONTROLLING STATUTE, RULE, OR POLICY**

Board of Regents [Policy 1:22 Self-Support Public Service Activities](#)

**IMPACT AND RECOMMENDATIONS**

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 institution was not in compliance with Board policy. Non-compliance included negative earnings and a negative cash balance.

SDSU: McCrory Gardens has operated at a loss for several years, however, due to the various purposes of McCrory Gardens, it has never been classified as PSA. Due to the increasing negative cash balances and the partial public service nature, it is being reported on the PSA report. SDSU was requested to provide an explanation of the negative earnings and the plan to resolve the negative balance and the plan of operation for the future. Note: The \$100,000 transferred to McCrory Gardens in FY20 was from indirect cost recovery.

SDSU Response: McCrory Gardens serves the SDSU campus and mission through instruction, research and public service. Prior to FY16, McCrory Gardens Education and Visitors Center (“the Center”) was accounted for as a Program 02 (Research) activity under funds 336390 (McCrory Gardens Education and Visitors Center), and 336392 (McCrory Gardens Improvements). Prior to FY16, these funds accumulated a deficit balance of \$(269,212) and \$(79,988), respectively while operating as Program 02 activities.

(Continued)

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**INFORMATIONAL ITEM**

In FY16, these accumulated deficits were transferred to two new funds (336C09 and 336C10, respectively) which are accounted for as Program 03 (Public Service) activities. During FY16 – FY19 the Center activities accounted for in these funds included instruction, research, and public service activities, but all expenses were captured under the program 03 funds. As a result, an additional deficit of \$(101,890) was accumulated in these two funds.

The following steps are planned to resolve the fund deficits:

- 1) Resolve the deficit accumulated. – In FY19 the University Budget Oversight Committee (UBOC) allocated \$100,000 toward the deficit with a transfer to Fund 336C10. UBOC has a five-year plan to address the accumulated deficit.
- 2) Appropriate accounting for activities of McCrory Gardens and the Center between public service activities and other activities conducted in McCrory Gardens. - Finance and Budget will work with McCrory Gardens and the Center to accurately account for the respective activities.
- 3) Appropriate funding model for McCrory Gardens operations. – University leadership is developing a Memorandum of Understanding between the respective University units for organizational and financial responsibilities for operation of McCrory Gardens and the Center.

## **ATTACHMENTS**

Attachment I – Public Service Activity Report

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
<b><u>Black Hills State University</u></b>							
<b>Athletic Camps</b>							
Revenue	226,688.19	299,541.09	385,146.69	412,438.48	345,606.79	(66,831.69)	-16.2%
Expenditures	<u>243,382.17</u>	<u>169,288.63</u>	<u>326,306.15</u>	<u>289,268.98</u>	<u>361,066.86</u>	71,797.88	24.8%
Change in Assets before Transfers	(16,693.98)	130,252.46	58,840.54	123,169.50	(15,460.07)	(138,629.57)	-112.6%
Transfers In/(Out)		(49,678.25)	(48,357.00)	(84,595.86)	(81,826.59)	2,769.27	-3.3%
Prior Balance Adjustment			52.42				
Ending Cash Balances	135,637.25	216,211.46	226,747.42	265,321.06	168,034.40	(97,286.66)	-36.7%

**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	5,171.55						
Expenditures	<u>4,273.27</u>	<u>465.54</u>		<u>165.33</u>			
Change in Assets before Transfers	898.28	(465.54)		(165.33)			
Transfers In/(Out)							
Ending Cash Balances	8,605.62	8,140.08	8,140.08	7,974.75			

**Stock Market Game:**

The Stock Market Game has individuals and teams participate by "investing" in a mock stock market.

Revenue	4,650.00	4,290.00	4,130.00	3,680.00	3,600.00	(80.00)	-2.2%
Expenditures	<u>6,005.10</u>	<u>3,462.27</u>	<u>4,249.91</u>	<u>5,644.23</u>	<u>2,601.75</u>	(3,042.48)	-53.9%
Change in Assets before Transfers	(1,355.10)	827.73	(119.91)	(1,964.23)	998.25	2,962.48	-150.8%
Transfers In/(Out)							
Ending Cash Balances	1,347.10	2,174.83	2,054.92	90.69	1,088.94	998.25	1100.7%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
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**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	5,984.24	303,434.22	283,521.91	100,917.68	135,127.22	34,209.54	33.9%
Expenditures	<u>713.00</u>	<u>344,292.46</u>	<u>209,116.03</u>	<u>131,797.56</u>	<u>281,680.48</u>	149,882.92	113.7%
Change in Assets before Transfers Adjustment	5,271.24	(40,858.24) 566,826.10	74,405.88	(30,879.88)	(146,553.26)	(115,673.38)	374.6%
Transfers In/(Out)	(45,123.69)	7,204.42					
Ending Cash Balances	192,584.80	725,757.08	800,162.96	769,283.08	622,729.82	(146,553.26)	-19.1%

**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

Expenditures

Change in Assets before Transfers

Transfers In/(Out) (7,204.42)

Ending Cash Balances 22,894.52 15,690.10 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.

Revenue	13,966.00	6,751.00	1,747.25	886.00		(886.00)	-100.0%
Expenditures	<u>15,402.89</u>	<u>3,277.50</u>	<u>43.25</u>				
Change in Assets before Transfers	(1,436.89)	3,473.50	1,704.00	886.00			
Transfers In/(Out)	(12,000.00)		(4,000.00) (1.40)				
Ending Cash Balances	337.72	3,811.22	1,513.82	2,399.82		(2,399.82)	-100.0%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
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**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	7,393.17	18,083.19	8,688.72	9,355.03		(9,355.03)	-100.0%
Expenditures	<u>-</u>	<u>1,383.17</u>	<u>406.57</u>	<u>199.81</u>		(199.81)	-100.0%
Change in Assets before Transfers	7,393.17	16,700.02	8,282.15	9,155.22		(9,155.22)	-100.0%
Transfers In/(Out)	(17,000.00)	(11,000.00)	(561.35)				
Ending Cash Balances	48,911.97	54,611.99	62,332.79	71,488.01		(71,488.01)	-100.0%

**Summer Academic Camps:**

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

Revenue	4,820.00	5,254.50	2,181.00	6,244.00	13,710.00	7,466.00	119.6%
Expenditures	<u>3,330.79</u>	<u>4,788.01</u>	<u>6,378.39</u>	<u>4,272.83</u>	<u>14,923.76</u>	10,650.93	249.3%
Change in Assets before Transfers	1,489.21	466.49	(4,197.39)	1,971.17	(1,213.76)	(3,184.93)	-161.6%
Ending Cash Balances	6,540.26	7,006.75	2,809.36	4,780.53	3,566.77	(1,213.76)	-25.4%

**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	-	30,265.00	19,192.50	19,561.63	27,362.36	7,800.73	39.9%
Expenditures	<u>2,812.48</u>	<u>23,526.79</u>	<u>24,324.17</u>	<u>19,285.97</u>	<u>31,617.28</u>	12,331.31	63.9%
Change in Assets before Transfers	(2,812.48)	6,738.21	(5,131.67)	275.66	(4,254.92)	(4,530.58)	-1643.5%
Transfers		2,430.94	(297.80)	101.58		(101.58)	-100.0%
Ending Cash Balances	932.01	10,101.16	4,671.69	5,048.93	794.01	(4,254.92)	-84.3%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
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**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	270,169.41	190,891.25					
Expenditures	<u>728,016.72</u>	<u>258,690.71</u>					
Change in Assets before Transfers	(457,847.31)	(67,799.46)					
Transfers In/(Out)		219,727.29					
Ending Cash Balances	(141,363.59)	10,564.24					

**Athletic Camps:**

Revenue	49,484.75	71,549.00	59,939.67	76,011.00	33,580.10	(42,430.90)	-55.8%
Expenditures	<u>36,648.09</u>	<u>81,867.96</u>	<u>35,040.15</u>	<u>85,688.45</u>	<u>27,515.84</u>	(58,172.61)	-67.9%
Change in Assets before Transfers	12,836.66	(10,318.96)	24,899.52	(9,677.45)	6,064.26	15,741.71	-162.7%
Ending Cash Balances	32,681.14	22,362.18	47,261.70	37,584.25	43,648.51	6,064.26	16.1%

**Northern State University**

**Athletic Camps**

Revenue	97,387.08	97,561.00	123,156.07	149,122.74	138,864.62	(10,258.12)	-6.9%
Expenditures	<u>101,787.49</u>	<u>79,323.56</u>	<u>107,216.17</u>	<u>69,411.01</u>	<u>97,211.40</u>	27,800.39	40.1%
Change in Assets before Transfers	(4,400.41)	18,237.44	15,939.90	79,711.73	41,653.22	(38,058.51)	-47.7%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out)	(25,730.94)	(24,434.11)	(19,061.23)	(45,294.12)	(34,247.76)	11,046.36	-24.4%
Adjustment	(180.00)						
Ending Cash Balances	39,631.79	33,435.12	30,313.79	64,731.40	72,136.86	7,405.46	11.4%

**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	5,365.00	6,200.00	4,350.00	3,685.00	6,926.69	3,241.69	88.0%
Expenditures	<u>2,878.72</u>	<u>7,654.40</u>	<u>5,070.42</u>	<u>5,531.74</u>	<u>6,382.26</u>	850.52	15.4%
Change in Assets before Transfers	2,486.28	(1,454.40)	(720.42)	(1,846.74)	544.43	2,391.17	-129.5%
Transfers In/(Out)							
Add program				1,599.07		(1,599.07)	-100.0%
Ending Cash Balances	7,707.06	6,252.66	5,532.24	5,284.57	5,829.00	544.43	10.3%

**Conferences: Leadership and International Business:**

Revenue	18,690.00	19,275.00	300.00	12,873.00	4,450.00	(8,423.00)	-65.4%
Expenditures	<u>16,600.79</u>	<u>12,846.62</u>	<u>9,264.04</u>	<u>7,924.80</u>	<u>3,548.79</u>	(4,376.01)	-55.2%
Change in Assets before Transfers	2,089.21	6,428.38	(8,964.04)	4,948.20	901.21	(4,046.99)	-81.8%
Transfers In/(Out)	999.99	(121.72)	-	4,046.50		(4,046.50)	-100.0%
Ending Cash Balances	(1,897.33)	4,409.33	(4,554.71)	4,439.99	5,341.20	901.21	20.3%

**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	59,514.99	61,915.09	36,020.69	61,152.29	63,040.34	1,888.05	3.1%
Expenditures	<u>83,694.32</u>	<u>19,468.87</u>	<u>(1,212.21)</u>	<u>71,395.52</u>	<u>56,273.55</u>	(15,121.97)	-21.2%
Change in Assets before Transfers	(24,179.33)	42,446.22	37,232.90	(10,243.23)	6,766.79	17,010.02	-166.1%

<b>UNIVERSITY/PROGRAM</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>DIFFERENCE</b>	<b>% CHANGE</b>
Transfers In/(Out)	(5,951.51)						
Adjust Prior Balance		(1,585.93)	1,280.87	498.38		(498.38)	-100.0%
Ending Cash Balances	36,387.55	77,247.84	115,761.61	106,016.76	112,783.55	6,766.79	6.4%

**Department Sales & Services (Geology Map):**

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

Revenue	304.73	391.79	222.81	10,097.40	57.81	(10,039.59)	-99.4%
Expenditures	<u>0.96</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88.34</u>	88.34	
Change in Assets before Transfers	303.77	391.79	222.81	10,097.40	(30.53)	(10,127.93)	-100.3%
Adjust Prior Balance				3,545.27		(3,545.27)	-100.0%
Ending Cash Balances	4,428.23	4,820.02	5,042.83	18,685.50	18,654.97	(30.53)	-0.2%

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

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

Revenue	109,640.88	49,282.30	31,579.46	447,535.27	42,205.04	(405,330.23)	-90.6%
Expenditures	<u>51,052.86</u>	<u>20,197.70</u>	<u>28,969.13</u>	<u>178,080.82</u>	<u>111,032.54</u>	(67,048.28)	-37.7%
Change in Assets before Transfers	58,588.02	29,084.60	2,610.33	269,454.45	(68,827.50)	(338,281.95)	-125.5%
Transfers In/(Out)					(37,500.00)	(37,500.00)	
Adjust Prior Balance		(6,193.14)	(78.00)	(2,660.37)		2,660.37	-100.0%
Ending Cash Balances	80,583.47	103,474.93	106,007.26	372,801.34	266,473.84	(106,327.50)	-28.5%

**Fire Prediction Management**

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

General Fund Appropriations	10,406.65	2,312.00				-	
Institutional Budget		4,229.04		7,670.51	2,965.02	(4,705.49)	-61.3%
Revenue	<u>1,927.68</u>	<u>11,519.42</u>	<u>24,440.34</u>	<u>27,952.62</u>		(27,952.62)	-100.0%
Total Revenue	12,334.33	18,060.46	24,440.34	35,623.13	2,965.02	(32,658.11)	-91.7%
Expenditures	<u>19,255.74</u>	<u>6,541.04</u>	<u>18,787.41</u>	<u>28,441.57</u>	<u>2,965.02</u>	(25,476.55)	-89.6%



<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	(6,921.41)	11,519.42	5,652.93	7,181.56	-	(7,181.56)	-100.0%
Ending Cash Balances	8,250.48	19,769.90	25,422.83	32,604.39	32,604.39	-	0.0%

**Composite & Polymer Engineering Lab (CAPE)**

Conducts standardized testing of polymers and composites .

Revenue	211,379.18	(37,978.04)	78,560.33	19,832.65	528,056.58	508,223.93	2562.6%
Expenditures	<u>84,566.17</u>	<u>66,572.50</u>	<u>51,751.75</u>	<u>22,869.48</u>	<u>355,037.38</u>	332,167.90	1452.5%
Change in Assets before Transfers	126,813.01	(104,550.54)	26,808.58	(3,036.83)	173,019.20	176,056.03	-5797.4%
Transfers In/(Out)							
Ending Cash Balances	125,192.50	20,641.96	47,450.54	44,413.71	217,432.91	173,019.20	389.6%

**Arbegast Materials Processing (AMP)**

Uses materials deposition and joining technologies coupled with advanced manufacturing process controls and automation to aid research and industry in bols

Revenue	91,008.84	263,056.91	290,327.29	414,985.63	279,717.48	(135,268.15)	-32.6%
Expenditures	<u>59,829.87</u>	<u>219,117.91</u>	<u>292,149.72</u>	<u>496,300.83</u>	<u>236,039.30</u>	(260,261.53)	-52.4%
Change in Assets before Transfers	31,178.97	43,939.00	(1,822.43)	(81,315.20)	43,678.18	124,993.38	-153.7%
Transfers In (Out)	(2.94)						
Ending Cash Balances	31,319.82	75,258.82	73,436.39	(7,878.81)	35,799.37	43,678.18	-554.4%

Note: A/R balance at 6/30/18 equals \$51,600 to make a positive \$43,721.19 at 6/30/18.

**South Dakota State University**

**Music Camps and Conferences**

Revenue	47,166.27	44,779.50	49,454.74	42,004.75	44,055.73	2,050.98	4.9%
Expenditures	<u>42,585.82</u>	<u>51,898.79</u>	<u>41,117.93</u>	<u>52,425.51</u>	<u>42,061.62</u>	(10,363.89)	-19.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	4,580.45	(7,119.29)	8,336.81	(10,420.76)	1,994.11	12,414.87	-119.1%
Ending Cash Balances	31,636.91	24,517.62	32,854.43	22,433.67	24,427.78	1,994.11	8.9%

**Human Development, Consumer and Family Sciences:**

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

Revenue	19,042.84	22,760.35	13,456.75	11,666.90	23,770.98	12,104.08	103.7%
Expenditures	<u>19,432.42</u>	<u>20,215.34</u>	<u>10,652.11</u>	<u>21,825.97</u>	<u>28,335.51</u>	6,509.54	29.8%
Change in Assets before Transfers	(389.58)	2,545.01	2,804.64	(10,159.07)	(4,564.53)	5,594.54	-55.1%
Transfers In/(Out) Adjustments	6,335.45						
Ending Cash Balances	33,522.65	36,067.66	38,872.30	28,713.23	24,148.70	(4,564.53)	-15.9%

**Performing Arts Center:**

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

Revenue	11,286.42	19,042.72	17,985.60	10,386.28	12,048.70	1,662.42	16.0%
Expenditures	<u>17,788.02</u>	<u>4,070.85</u>	<u>(6,131.34)</u>	<u>15,324.57</u>	<u>14,047.01</u>	(1,277.56)	-8.3%
Change in Assets before Transfers	(6,501.60)	14,971.87	24,116.94	(4,938.29)	(1,998.31)	2,939.98	-59.5%
Ending Cash Balances	51,282.42	66,254.29	90,371.23	85,432.94	83,434.63	(1,998.31)	-2.3%

**Pharmacy Days:**

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

Revenue	4,200.00	6,250.00	4,650.00	6,082.70	5,218.25	(864.45)	-14.2%
Expenditures	<u>3,691.48</u>	<u>62.56</u>	<u>5,374.85</u>	<u>5,102.53</u>	<u>5,417.86</u>	315.33	6.2%
Change in Assets before Transfers	508.52	6,187.44	(724.85)	980.17	(199.61)	(1,179.78)	-120.4%

Transfers In/(Out)  
Adjustments

<b>UNIVERSITY/PROGRAM</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>DIFFERENCE</b>	<b>% CHANGE</b>
Ending Cash Balances	14,189.34	20,376.78	19,651.93	20,632.10	20,432.49	(199.61)	-1.0%

**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.

Revenue	63,443.58	68,865.22	63,957.67	80,622.00	96,135.71	15,513.71	19.2%
Expenditures	<u>56,700.02</u>	<u>62,015.62</u>	<u>80,883.33</u>	<u>67,303.91</u>	<u>99,133.98</u>	31,830.07	47.3%
Change in Assets before Transfers	6,743.56	6,849.60	(16,925.66)	13,318.09	(2,998.27)	(16,316.36)	-122.5%
Transfers In/(Out)	(5,900.00)	(3,400.00)	10,089.00	(10,089.00)	(462.21)	9,626.79	-95.4%
Adjustments							
Ending Cash Balances	4,005.01	7,454.61	617.95	3,847.04	386.56	(3,460.48)	-90.0%

**Engineer Shops and Service:**

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

Revenue	2,373.18	22,875.17	22,873.27	1,682.81	3,712.07	2,029.26	120.6%
Expenditures	<u>27,424.47</u>	<u>42,909.97</u>	<u>6,754.14</u>	<u>34,994.27</u>	<u>10,288.45</u>	(24,705.82)	-70.6%
Change in Assets before Transfers	(25,051.29)	(20,034.80)	16,119.13	(33,311.46)	(6,576.38)	26,735.08	-80.3%
Transfers In/(Out)	27.20	217.72	1,121.43				
Ending Cash Balances	46,453.49	26,636.41	43,876.97	10,565.51	3,989.13	(6,576.38)	-62.2%

**Conference Instruction Outreach:**

This activity provides various non-credit outreach conferences.

Revenue	55,100.00	66,417.67	62,277.11	50,467.25	53,981.90	3,514.65	7.0%
Expenditures	<u>65,665.39</u>	<u>84,686.45</u>	<u>85,484.97</u>	<u>47,323.39</u>	<u>55,247.68</u>	7,924.29	16.7%
Change in Assets before Transfers	(10,565.39)	(18,268.78)	(23,207.86)	3,143.86	(1,265.78)	(4,409.64)	-140.3%
Transfers In/(Out)							
Adjustment		(32,413.94)					

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Ending Cash Balances	143,918.54	93,235.82	70,027.96	73,171.82	71,906.04	(1,265.78)	-1.7%

**Great Plains Rapid Prototyping Consortium (GPRPC):**

GPRPC offers membership to industries and offers prototyping services.

Revenue	9,545.00	6,630.00					
Expenditures	<u>21,904.59</u>	<u>11,420.89</u>					
Change in Assets before Transfers	(12,359.59)	(4,790.89)					
Transfers In/(Out)	10,834.48		(1,121.43)				
Ending Cash Balances	5,912.32	1,121.43	(0.00)				

**Civil and Environmental Engineering Seminars/Conferences:**

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

Revenue	52,512.92	43,811.63	17,525.00	11,925.00	22,800.00	10,875.00	91.2%
Expenditures	<u>37,261.90</u>	<u>33,091.12</u>	<u>3,492.25</u>	<u>13,688.53</u>	<u>13,531.61</u>	(156.92)	-1.1%
Change in Assets before Transfers	15,251.02	10,720.51	14,032.75	(1,763.53)	9,268.39	11,031.92	-625.6%
Transfers In/(Out)	(16,175.42)						
Adjustment		(45,239.99)					
Ending Cash Balances	50,880.14	16,360.66	30,393.41	28,629.88	37,898.27	9,268.39	32.4%

**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		920.00	-	380.78		(380.78)	-100.0%
Expenditures	<u>1,864.58</u>	<u>574.38</u>	<u>383.14</u>	<u>491.50</u>	<u>312.22</u>	(179.28)	-36.5%
Change in Assets before Transfers	(1,864.58)	345.62	(383.14)	(110.72)	(312.22)	(201.50)	182.0%
Transfers In/(Out)							
Adjustments							
Ending Cash Balances	307.34	652.96	269.82	159.10	(153.12)	(312.22)	-196.2%

**Plant Field Guide:**

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
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	-			-	
Expenditures	<u>3,571.03</u>	<u>2,272.17</u>	<u>1,356.85</u>	<u>9.90</u>		(9.90)	-100.0%
Change in Assets before Transfers	(1,557.03)	(781.17)	(1,356.85)	(9.90)		9.90	-100.0%
Transfers In/(Out)							
Ending Cash Balances	5,009.39	4,228.22	2,871.37	2,861.47	2,861.47	-	0.0%
<b>Chem/Biochem Research:</b>							
This activity provides consulting services to industrial companies.							
Revenue		1,600.00	-			-	
Expenditures	<u>9.12</u>	<u>765.72</u>	<u>798.52</u>		<u>177.31</u>	177.31	
Change in Assets before Transfers	(9.12)	834.28	(798.52)	-	(177.31)	(177.31)	
Ending Cash Balances	141.55	975.83	177.31	177.31	-	(177.31)	
<b>Horse Club Livery:</b>							
The activity provides training to adults regarding horse nutrition, management and riding.							
Revenue	4,287.23	9,380.41	8,460.00	8,160.00	7,044.00	(1,116.00)	-13.7%
Expenditures	<u>837.89</u>	<u>7,138.98</u>	<u>19,077.99</u>	<u>5,217.29</u>	<u>-</u>	(5,217.29)	-100.0%
Change in Assets before Transfers	3,449.34	2,241.43	(10,617.99)	2,942.71	7,044.00	4,101.29	139.4%
Transfers In/(Out)							
Ending Cash Balances	4,334.81	6,576.24	(4,041.75)	(1,099.04)	5,944.96	7,044.00	-640.9%
<b>Summer Sports Camps</b>							
Revenue	702,369.64	537,414.04	769,193.05	649,356.63	722,237.31	72,880.68	11.2%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Expenditures	<u>547,003.91</u>	<u>552,846.62</u>	<u>704,353.00</u>	<u>746,981.23</u>	<u>671,850.42</u>	(75,130.81)	-10.1%
Change in Assets before Transfers	155,365.73	(15,432.58)	64,840.05	(97,624.60)	50,386.89	148,011.49	-151.6%
Transfers In/(Out)	(43,398.33)		(2,986.12)	1,281.20	(4,158.64)	(5,439.84)	-424.6%
Adjustment (Add Camp)		1,462.79	1,344.56				
Add Science Camp Beg. Cash							
ADD ACE Camp Beg. Cash							
Ending Cash Balances	469,538.43	455,568.64	518,767.13	422,423.73	468,651.98	46,228.25	10.9%

**Continuing Education Unit Program:**

Continuing Education which can include any area of teaching within the university that is offering a continuing education course.

Revenue	980.00	745.00	7,146.94	925.00	885.00	(40.00)	-4.3%
Expenditures	<u>(119.59)</u>	<u>14,116.81</u>	<u>5,121.94</u>	<u>(45.00)</u>	<u>-</u>	45.00	-100.0%
Change in Assets before Transfers	1,099.59	(13,371.81)	2,025.00	970.00	885.00	(85.00)	-8.8%
Ending Cash Balances	20,199.13	6,827.32	8,852.32	9,822.32	10,707.32	885.00	9.0%

**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 SDS

General Fund Appropriation	1,731,342.86	1,742,023.92	1,849,169.44	1,824,125.85	2,070,931.74	246,805.89	13.5%
Endo/Ecto Parasiticide Tax	250,000.00	250,000.00	250,000.00	250,000.00	-	-	0.0%
Other Revenue	<u>4,220,747.58</u>	<u>4,556,854.10</u>	<u>4,941,677.64</u>	<u>4,713,564.06</u>	<u>4,626,871.98</u>	(86,692.08)	-1.8%
Total Revenue	6,202,090.44	6,548,878.02	7,040,847.08	6,787,689.91	6,697,803.72	(89,886.19)	-1.3%
Expenditures	<u>5,048,300.39</u>	<u>4,683,937.97</u>	<u>4,574,980.33</u>	<u>6,463,641.45</u>	<u>6,094,468.39</u>	(369,173.06)	-5.7%
Change in Assets before Transfers	1,153,790.05	1,864,940.05	2,465,866.75	324,048.46	603,335.33	279,286.87	86.2%
Transfers In/(Out)		(1,500,000.00)	(4,296,899.78)	(75,140.97)	(245,810.25)	(170,669.28)	227.1%
Previous Year Adjustment		13,714.43					
Ending Cash Balances	2,747,993.39	3,126,647.87	1,295,614.84	1,544,522.33	1,902,047.41	357,525.08	23.1%

**Engineering Extension Conference:**

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

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Revenue	13,031.24	17,722.66	18,879.67	4,859.44	189.23	(4,670.21)	-96.1%
Expenditures	<u>14,323.66</u>	<u>127,761.67</u>	<u>(65,713.87)</u>	<u>5,913.18</u>	<u>195.92</u>	(5,717.26)	-96.7%
Change in Assets before Transfers	(1,292.42)	(110,039.01)	84,593.54	(1,053.74)	(6.69)	1,047.05	-99.4%
Transfers In/(Out) Adjustments	(815.77)	(270.96)	(407.68)	(111.65)	(431.22)	(319.57)	286.2%
Ending Cash Balances	140,714.19	30,404.22	114,590.08	113,424.69	112,986.78	(437.91)	-0.4%

**Family and Consumer Sciences - Out of School Revolving:**

FCS offers a kindergarten program.

Revenue	9,610.25	10,441.25	11,415.50	13,533.37	13,148.64	(384.73)	-2.8%
Expenditures	<u>14,036.19</u>	<u>9,497.71</u>	<u>12,013.63</u>	<u>11,568.15</u>	<u>12,109.95</u>	541.80	4.7%
Change in Assets before Transfers	(4,425.94)	943.54	(598.13)	1,965.22	1,038.69	(926.53)	-47.1%
Ending Cash Balances	511.38	1,454.92	856.79	2,822.01	3,860.70	1,038.69	36.8%

**CEE Structures Lab:**

Testing service to public from the Lohr Structures Lab.

Revenue	1,062.75	3,810.79	268.12	1,065.19	2,150.54	1,085.35	101.9%
Expenditures	<u>3,602.67</u>	<u>576.58</u>	<u>5,899.44</u>	<u>795.88</u>	<u>2,234.85</u>	1,438.97	180.8%
Change in Assets before Transfers	(2,539.92)	3,234.21	(5,631.32)	269.31	(84.31)	(353.62)	-131.3%
Transfers In/(Out) Adjustments							
Ending Cash Balances	3,567.93	6,802.14	1,170.82	1,440.13	1,355.82	(84.31)	-5.9%

**County Road Conference - LTAP:**

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

Revenue	39,910.00	40,370.00	46,150.00	55,875.00	54,525.00	(1,350.00)	-2.4%
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<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Expenditures	29,895.03	30,603.97	25,477.21	32,278.53	49,314.14	17,035.61	52.8%
Change in Assets before Transfers	10,014.97	9,766.03	20,672.79	23,596.47	5,210.86	(18,385.61)	-77.9%
Transfers In/(Out)	(2,885.08)			(374.91)			
Ending Cash Balances	41,669.79	51,435.82	72,108.61	95,330.17	100,541.03	5,210.86	5.5%

**Flow Cytometry-Vet Science:**

Offers testing to researchers using flow cytometry.

Revenue			45.00				
Expenditures	338.64	415.88	-		914.37		
Change in Assets before Transfers	(338.64)	(415.88)	45.00		(914.37)		
Transfers In/(Out)						-	
Ending Cash Balances	1,644.31	1,228.43	1,273.43	1,273.43	359.06	(914.37)	-71.8%

**Counseling and Human Resource Development (CHRD):**

Offers conferences to the public in the area of CHRD.

Revenue	1,049.24	1,290.00		9,725.00	6,548.00	(3,177.00)	-32.7%
Expenditures	4,092.40	2,973.27		4,169.95	5,759.08	1,589.13	38.1%
Change in Assets before Transfers	(3,043.16)	(1,683.27)		5,555.05	788.92	(4,766.13)	-85.8%
Transfers In/(Out)							
Adjustment							
Ending Cash Balances	1,752.02	68.75	68.75	5,623.80	6,412.72	788.92	14.0%

**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	3,240.00	12,508.11	5,529.00	4,585.00	5,585.00	1,000.00	21.8%
Expenditures	3,814.93	5,836.97	5,730.03	4,374.62	5,163.06	788.44	18.0%



<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	(574.93)	6,671.14	(201.03)	210.38	421.94	211.56	100.6%
Transfers In (Out)			(5,951.14)				
Ending Cash Balances	5,590.77	12,261.91	6,109.74	6,320.12	6,742.06	421.94	6.7%

**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	-	2,220.57	4,308.16	5,009.20	2,216.50	(2,792.70)	-55.8%
Expenditures	<u>1,089.40</u>	<u>4,116.79</u>	<u>3,315.44</u>	<u>5,820.04</u>	<u>17,163.67</u>	11,343.63	194.9%
Change in Assets before Transfers	(1,089.40)	(1,896.22)	992.72	(810.84)	(14,947.17)	(14,136.33)	1743.4%
Transfers In/(Out)					40,139.91		
Ending Cash Balances	6,881.24	4,985.02	5,977.74	5,166.90	30,359.64	25,192.74	487.6%

**Wellness Program:**

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

Revenue	555,571.67	575,930.47	620,208.94	545,309.48	570,994.05	25,684.57	4.7%
Expenditures	<u>554,164.56</u>	<u>495,876.94</u>	<u>483,381.30</u>	<u>323,993.36</u>	<u>415,763.26</u>	91,769.90	28.3%
Change in Assets before Transfers	1,407.11	80,053.53	136,827.64	221,316.12	155,230.79	(66,085.33)	-29.9%
Transfers In/(Out)	(49,953.17)	(67,954.02)	(64,623.53)	(743.02)	(565.84)	177.18	-23.8%
Adjustment		(66,281.91)					
Ending Cash Balances	113,247.27	59,064.87	131,268.98	351,842.08	506,507.03	154,664.95	44.0%

**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	46.97	2,955.20	3,327.50	5,040.00	4,690.00	(350.00)	-6.9%
Expenditures	<u>-</u>	<u>3,780.12</u>	<u>5,030.35</u>	<u>2,367.18</u>	<u>5,304.39</u>	2,937.21	124.1%
Change in Assets before Transfers	46.97	(824.92)	(1,702.85)	2,672.82	(614.39)	(3,287.21)	-123.0%

<b>UNIVERSITY/PROGRAM</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>DIFFERENCE</b>	<b>% CHANGE</b>
Ending Cash Balances	1,562.04	737.12	(965.73)	1,707.09	1,092.70	(614.39)	-36.0%
<b>Extension Master Gardener:</b>							
Revenue		7,796.00		14,318.69	675.00	(13,643.69)	-95.3%
Expenditures		<u>7,511.44</u>	<u>15,654.17</u>	<u>17,465.30</u>	<u>30,673.68</u>	13,208.38	75.6%
Change in Assets before Transfers		284.56	(15,654.17)	(3,146.61)	(29,998.68)	(26,852.07)	853.4%
Transfer In (Out)					27,015.73		
Ending Cash Balances	25,027.89	25,312.45	9,658.28	6,511.67	3,528.72	(2,982.95)	-45.8%
<b>Precision Ag Conference:</b>							
Revenue			3,080.86				
Expenditures		<u>2,800.00</u>	<u>2.67</u>				
Change in Assets before Transfers		(2,800.00)	3,078.19				
Transfer In (Out)				2.67			
Ending Cash Balances	(280.86)	(3,080.86)	(2.67)	(0.00)			
<b>Environmental Training:</b>							
Revenue	650.00	1,600.00	5,550.00	4,375.00	1,500.00	(2,875.00)	-65.7%
Expenditures	<u>521.35</u>	<u>1,417.94</u>	<u>3,152.47</u>	<u>3,011.35</u>	<u>5,507.21</u>	2,495.86	82.9%
Change in Assets before Transfers	128.65	182.06	2,397.53	1,363.65	(4,007.21)	(5,370.86)	-393.9%
Transfer In (Out)					7,430.20		
Ending Cash Balances	<u>1,293.10</u>	<u>1,475.16</u>	<u>3,872.69</u>	<u>5,236.34</u>	<u>8,659.33</u>	3,422.99	65.4%
<b>NRM Natural Resource Camp:</b>							
Revenue		1,410.00	4,605.00	3,625.00	2,175.00	(1,450.00)	-40.0%
Expenditures		<u>37.00</u>	<u>4,245.45</u>	<u>3,939.10</u>	1,691.99	(2,247.11)	-57.0%
Change in Assets before Transfers		1,373.00	359.55	(314.10)	483.01	797.11	-253.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfer In (Out)					-		
Ending Cash Balances		1,373.00	1,732.55	1,418.45	1,901.46	483.01	34.1%
<b>ABE Precision Ag Conference:</b>							
Revenue			9,076.57	13,914.05		(13,914.05)	-100.0%
Expenditures			<u>4,770.68</u>	<u>9,299.28</u>		(9,299.28)	-100.0%
Change in Assets before Transfers			4,305.89	4,614.77		(4,614.77)	-100.0%
Transfer In (Out)			7,358.79				
Ending Cash Balances		-	11,664.68	16,279.45	16,279.45	-	0.0%

**McCrary Gardens:**

Revenue		311,499.73	320,687.55	292,414.61	128,524.14	(163,890.47)	-56.0%
Expenditures		<u>329,449.02</u>	<u>393,961.08</u>	<u>297,733.50</u>	<u>169,830.45</u>	(127,903.05)	-43.0%
Change in Assets before Transfers		(17,949.29)	(73,273.53)	(5,318.89)	(41,306.31)	(35,987.42)	676.6%
Transfer In (Out)		(269,212.36)					
Ending Cash Balances	-	(287,161.65)	(360,435.18)	(365,754.07)	(407,060.38)	(41,306.31)	11.3%

**University of South Dakota**

**Athletic Association Clinics**

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

Revenue	245,322.97	247,282.42	254,698.36	295,036.17	286,366.05	(8,670.12)	-2.9%
Expenditures	<u>222,046.51</u>	<u>253,089.75</u>	<u>261,625.34</u>	<u>265,412.80</u>	<u>293,887.50</u>	28,474.70	10.7%
Change in Assets before Transfers	23,276.46	(5,807.33)	(6,926.98)	29,623.37	(7,521.45)	(37,144.82)	-125.4%
Transfers In/(Out)							
Ending Cash Balances	122,817.55	117,010.22	110,083.24	139,706.61	132,185.16	(7,521.45)	-5.4%

<b>UNIVERSITY/PROGRAM</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>DIFFERENCE</b>	<b>% CHANGE</b>
<b>Other Camps (Summer Camp and Music Camp)</b>							
The activities are for summer music, educational and governs camps.							
Revenue	309,139.42	234,401.57	265,282.41	162,008.86	113,983.15	(48,025.71)	-29.6%
Expenditures	<u>249,187.17</u>	<u>217,023.00</u>	<u>220,643.59</u>	<u>220,287.89</u>	<u>157,108.79</u>	(63,179.10)	-28.7%
Change in Assets before Transfers	59,952.25	17,378.57	44,638.82	(58,279.03)	(43,125.64)	15,153.39	-26.0%
Transfers In/(Out)		134.21					
Ending Cash Balances	185,816.64	203,329.42	247,968.24	189,689.21	146,563.57	(43,125.64)	-22.7%

**Education Outreach:**

The activities classified in this category include Quad State Marching Band, Law School Profession Workshop, Jazz Festival and the TTL Education.

Revenue	50,478.08	126,727.86	105,801.24	91,985.97	35,319.33	(56,666.64)	-61.6%
Expenditures	<u>47,279.16</u>	<u>60,282.53</u>	<u>109,137.30</u>	<u>89,268.22</u>	<u>32,150.78</u>	(57,117.44)	-64.0%
Change in Assets before Transfers	3,198.92	66,445.33	(3,336.06)	2,717.75	3,168.55	450.80	16.6%
Transfers In/(Out)		1,592.54	(15,000.00)	714.83		(714.83)	-100.0%
Adjustment for missed programs	83.83					-	
Ending Cash Balances	52,638.43	120,676.30	102,340.24	105,772.82	108,941.37	3,168.55	3.0%

**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	750,105.66	999,898.18	1,018,767.24	889,507.57	987,558.87	98,051.30	11.0%
Expenditures	<u>777,805.33</u>	<u>1,057,147.91</u>	<u>946,291.29</u>	<u>906,970.09</u>	<u>773,306.00</u>	(133,664.09)	-14.7%
Change in Assets before Transfers	(27,699.67)	(57,249.73)	72,475.95	(17,462.52)	214,252.87	231,715.39	-1326.9%
Transfers In/(Out)							

<u>UNIVERSITY/PROGRAM</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Ending Cash Balances	199,892.98	142,643.25	215,119.20	197,656.68	411,909.55	214,252.87	108.4%

**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	207,481.86	105,719.53	162,655.09	232,743.74	230,547.83	(2,195.91)	-0.9%
Expenditures	<u>245,533.45</u>	<u>170,190.21</u>	<u>185,050.31</u>	<u>233,212.07</u>	<u>216,494.14</u>	(16,717.93)	-7.2%
Change in Assets before Transfers	(38,051.59)	(64,470.68)	(22,395.22)	(468.33)	14,053.69	14,522.02	-3100.8%
Adjustments		386,356.29			(700.90)		
Transfers In/(Out)		28,466.81	30,000.00	42,000.00		(42,000.00)	-100.0%
Add Nutrition Services							
Ending Cash Balances	223,304.40	573,656.82	581,261.60	622,793.27	636,146.06	13,352.79	2.1%

Note: Transfer in of \$42,000 was indirect revenues from grants and contracts awarded and transferred in from the Centers for Disabilities.

**Building Bridges Conference:**

The conference is provided by Student Life for the exchange students as a good will gesture.

Revenue	60.00	255.00	1,250.00	500.00	1,500.00	1,000.00	200.0%
Expenditures	<u>(75.71)</u>	<u>233.81</u>	<u>2,727.39</u>	<u>227.45</u>	<u>5.11</u>	(222.34)	-97.8%
Change in Assets before Transfers	135.71	21.19	(1,477.39)	272.55	1,494.89	1,222.34	448.5%
Ending Cash Balances	3,594.61	3,615.80	2,138.41	2,410.96	3,905.85	1,494.89	62.0%