

SOUTH DAKOTA BOARD OF REGENTS

Budget and Finance
Consent

AGENDA ITEM: 5 – Q
DATE: October 6-7, 2021

SUBJECT

FY2021 Public Service Activity (PSA) Report

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. ...

IMPACT AND RECOMMENDATIONS

Each year the Board receives a report from the universities to determine whether institutions have complied with BOR Policy 1:22. The internal auditor’s review of this report includes verification that the amounts reported agree with the accounting system, a trend analysis to identify and investigate any material fluctuations, verification that transfers in were only transferred from other public service activities and that activities were not subsidized by general funds or student fees, and to determine if the public service activity was self-supporting. In addition, the Presidents were notified of activities that had a three-year trend of negative earnings but still had a positive cash balance so that the activity could be reviewed prior to becoming non-compliant with board policy.

For FY21, all institutions were in compliance with BOR Policy 1:22. Three Presidents were notified of activities that had a negative operation trends for the last three years to prevent non-compliance in future years. These negative operation trends are highlighted in yellow in Attachment I.

ATTACHMENTS

Attachment 1 – Public Service Activity Report

INFORMATIONAL ITEM

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
<u>Black Hills State University</u>							
Athletic Camps							
Revenue	385,146.69	412,438.48	345,606.79	99,545.14	337,713.39	238,168.25	239.3%
Expenditures	<u>326,306.15</u>	<u>289,268.98</u>	<u>361,066.86</u>	<u>195,835.39</u>	<u>(217,652.68)</u>	(413,488.07)	-211.1%
Change in Assets before Transfers	58,840.54	123,169.50	(15,460.07)	(96,290.25)	555,366.07	651,656.32	-676.8%
Transfers In/(Out)	(48,357.00)	(84,595.86)	(81,826.59)	(14,596.64)	(103,445.00)	(88,848.36)	608.7%
Prior Balance Adjustment	52.42						
Ending Cash Balances	<u>226,747.42</u>	<u>265,321.06</u>	<u>168,034.40</u>	<u>57,147.51</u>	<u>509,068.58</u>	451,921.07	790.8%

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			555.00	751.00			
Expenditures		<u>165.33</u>	<u>7,343.98</u>	<u>630.00</u>			
Change in Assets before Transfers		(165.33)	(6,788.98)	121.00			
Transfers In/(Out)							
Ending Cash Balances	8,140.08	7,974.75	1,185.77	1,306.77	1,306.77		

Stock Market Game:

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

Revenue	4,130.00	3,680.00	3,600.00	8,130.00	314.00	(7,816.00)	-96.1%
Expenditures	<u>4,249.91</u>	<u>5,644.23</u>	<u>2,601.75</u>	<u>2,930.21</u>	<u>3,358.84</u>	428.63	14.6%
Change in Assets before Transfers	(119.91)	(1,964.23)	998.25	5,199.79	(3,044.84)	(8,244.63)	-158.6%
Transfers In/(Out)							
Ending Cash Balances	<u>2,054.92</u>	<u>90.69</u>	<u>1,088.94</u>	<u>6,288.73</u>	<u>3,243.89</u>	(3,044.84)	-48.4%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</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	283,521.91	100,917.68	135,127.22	43,958.88	21,920.12	(22,038.76)	-50.1%
Expenditures	<u>209,116.03</u>	<u>131,797.56</u>	<u>281,680.48</u>	<u>155,989.99</u>	<u>106,800.52</u>	(49,189.47)	-31.5%
Change in Assets before Transfers Adjustment	74,405.88	(30,879.88)	(146,553.26)	(112,031.11)	(84,880.40)	27,150.71	-24.2%
Transfers In/(Out)	<hr/>						
Ending Cash Balances	800,162.96	769,283.08	622,729.82	510,698.71	425,818.31	(84,880.40)	-16.6%

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) (15,690.10)

Ending Cash Balances 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	1,747.25	886.00	2,417.00	1,207.68	3,081.81	1,874.13	155.2%
Expenditures	<u>43.25</u>		<u>-</u>	<u>400.00</u>	<u>-</u>	(400.00)	-100.0%
Change in Assets before Transfers	1,704.00	886.00	2,417.00	807.68	3,081.81	2,274.13	281.6%
Transfers In/(Out)	<u>(4,001.40)</u>						
Ending Cash Balances	1,513.82	2,399.82	4,816.82	5,624.50	8,706.31	3,081.81	54.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</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	8,688.72	9,355.03	7,999.08	16,406.87	11,862.78	(4,544.09)	-27.7%
Expenditures	<u>406.57</u>	<u>199.81</u>	<u>-</u>	<u>1,260.00</u>	<u>1,089.21</u>	(170.79)	-13.6%
Change in Assets before Transfers	8,282.15	9,155.22	7,999.08	15,146.87	10,773.57	(4,373.30)	-28.9%
Transfers In/(Out)	<u>(561.35)</u>		<u>(371.72)</u>	<u>(6.00)</u>			
Ending Cash Balances	62,332.79	71,488.01	79,115.37	94,256.24	105,029.81	10,773.57	11.4%

Summer Academic Camps:

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

Revenue	2,181.00	6,244.00	13,710.00	7,710.00	14,465.00	6,755.00	87.6%
Expenditures	<u>6,378.39</u>	<u>4,272.83</u>	<u>14,923.76</u>	<u>4,958.20</u>	<u>6,117.36</u>	1,159.16	23.4%
Change in Assets before Transfers	(4,197.39)	1,971.17	(1,213.76)	2,751.80	8,347.64	5,595.84	203.4%
Ending Cash Balances	2,809.36	4,780.53	3,566.77	6,318.57	14,666.21	8,347.64	132.1%

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	19,192.50	19,561.63	27,362.36	23,672.35	18,477.54	(5,194.81)	-21.9%
Expenditures	<u>24,324.17</u>	<u>19,285.97</u>	<u>31,617.28</u>	<u>22,641.78</u>	<u>15,733.06</u>	(6,908.72)	-30.5%
Change in Assets before Transfers	(5,131.67)	275.66	(4,254.92)	1,030.57	2,744.48	1,713.91	166.3%
Transfers	<u>(297.80)</u>	101.58					
Ending Cash Balances	4,671.69	5,048.93	794.01	1,824.58	4,569.06	2,744.48	150.4%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
<u>Dakota State University</u>							
Athletic Camps:							
Revenue	59,939.67	76,011.00	33,580.10	44,350.23	85,653.36	41,303.13	93.1%
Expenditures	<u>35,040.15</u>	<u>85,688.45</u>	<u>27,515.84</u>	<u>48,152.83</u>	<u>40,552.67</u>	(7,600.16)	-15.8%
Change in Assets before Transfers	24,899.52	(9,677.45)	6,064.26	(3,802.60)	45,100.69	48,903.29	-1286.0%
Ending Cash Balances	47,261.70	37,584.25	43,648.51	39,845.91	84,946.60	45,100.69	113.2%
<u>Northern State University</u>							
Athletic Camps							
Revenue	123,156.07	149,122.74	138,864.62	59,367.61	202,308.90	142,941.29	240.8%
Expenditures	<u>107,216.17</u>	<u>69,411.01</u>	<u>97,211.40</u>	<u>84,608.22</u>	<u>35,542.78</u>	(49,065.44)	-58.0%
Change in Assets before Transfers	15,939.90	79,711.73	41,653.22	(25,240.61)	166,766.12	192,006.73	-760.7%
Transfers In/(Out)	(19,061.23)	(45,294.12)	(34,247.76)	(27,808.55)		27,808.55	-100.0%
Adjustment			7,434.62		(5,384.50)		
Ending Cash Balances	<u>30,313.79</u>	<u>64,731.40</u>	<u>79,571.48</u>	<u>26,522.32</u>	<u>187,903.94</u>	161,381.62	608.5%
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	4,350.00	3,685.00	6,926.69	3,765.00	11,978.20	8,213.20	218.1%
Expenditures	<u>5,070.42</u>	<u>5,531.74</u>	<u>6,382.26</u>	<u>6,783.43</u>	<u>115.86</u>	(6,667.57)	-98.3%
Change in Assets before Transfers	(720.42)	(1,846.74)	544.43	(3,018.43)	11,862.34	14,880.77	-493.0%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out)				(975.00)	(600.00)	375.00	-38.5%
Add program		1,599.07	2,041.86				
Ending Cash Balances	5,532.24	5,284.57	7,870.86	3,877.43	15,139.77	11,262.34	290.5%

Conferences: Leadership and International Business:

Revenue	300.00	12,873.00	4,450.00	11,214.08	6,687.80	(4,526.28)	-40.4%
Expenditures	<u>9,264.04</u>	<u>7,924.80</u>	<u>3,548.79</u>	<u>9,914.32</u>	<u>3,234.82</u>	(6,679.50)	-67.4%
Change in Assets before Transfers Adjustment	(8,964.04)	4,948.20	901.21	1,299.76	3,452.98 (243.43)	2,153.22	165.7%
Transfers In/(Out)	<u>-</u>	<u>4,046.50</u>				-	
Ending Cash Balances	(4,311.27)	4,683.43	5,584.64	6,884.40	10,093.95	3,209.55	46.6%

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	36,020.69	61,152.29	63,040.34	32,819.53	25,872.41	(6,947.12)	-21.2%
Expenditures	<u>(1,212.21)</u>	<u>71,395.52</u>	<u>56,273.55</u>	<u>30,439.78</u>	<u>(18,948.44)</u>	(49,388.22)	-162.2%
Change in Assets before Transfers	37,232.90	(10,243.23)	6,766.79	2,379.75	44,820.85	42,441.10	1783.4%
Transfers In/(Out)							
Adjust Prior Balance	<u>1,280.87</u>	<u>498.38</u>			<u>4,361.06</u>	4,361.06	
Ending Cash Balances	115,761.61	106,016.76	112,783.55	115,163.30	164,345.21	49,181.91	42.7%

Department Sales & Services (Geology Map):

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

Revenue	222.81	10,097.40	57.81	4,562.96	1,074.22	(3,488.74)	-76.5%
Expenditures	<u>-</u>	<u>-</u>	<u>88.34</u>	<u>456.00</u>	<u>8,048.29</u>	7,592.29	1665.0%

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Change in Assets before Transfers	222.81	10,097.40	(30.53)	4,106.96	(6,974.07)	(11,081.03)	-269.8%
Adjust Prior Balance		3,545.27					
Ending Cash Balances	5,042.83	18,685.50	18,654.97	22,761.93	15,787.86	(6,974.07)	-30.6%

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

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

Revenue	31,579.46	447,535.27	42,205.04	365,929.47	510,789.62	144,860.15	39.6%
Expenditures	<u>28,969.13</u>	<u>178,080.82</u>	<u>111,032.54</u>	<u>248,107.50</u>	<u>205,641.17</u>	(42,466.33)	-17.1%
Change in Assets before Transfers	2,610.33	269,454.45	(68,827.50)	117,821.97	305,148.45	187,326.48	159.0%
Transfers In/(Out)			(37,500.00)	(34,500.00)	(22,500.00)	12,000.00	-34.8%
Adjust Prior Balance	(78.00)	(2,660.37)					
Ending Cash Balances	<u>106,007.26</u>	<u>372,801.34</u>	<u>266,473.84</u>	<u>349,795.81</u>	<u>632,444.26</u>	<u>282,648.45</u>	<u>80.8%</u>

Fire Prediction Management

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

General Fund Appropriations						-	
Institutional Budget		7,670.51	2,965.02	2,060.61		(2,060.61)	-100.0%
Revenue	<u>24,440.34</u>	<u>27,952.62</u>		<u>5,258.65</u>	<u>22,776.56</u>	<u>17,517.91</u>	<u>333.1%</u>
Total Revenue	24,440.34	35,623.13	2,965.02	7,319.26	22,776.56	15,457.30	211.2%
Expenditures	<u>18,787.41</u>	<u>28,441.57</u>	<u>2,965.02</u>	<u>6,496.84</u>	<u>25,288.01</u>	<u>18,791.17</u>	<u>289.2%</u>
Change in Assets before Transfers	5,652.93	7,181.56	-	822.42	(2,511.45)	(3,333.87)	-405.4%
Ending Cash Balances	25,422.83	32,604.39	32,604.39	33,426.81	30,915.36	(2,511.45)	-7.5%

Composite & Polymer Engineering Lab (CAPE)

Conducts standardized testing of polymers and composites .

Revenue	78,560.33	19,832.65	528,056.58	353,037.50	96,184.72	(256,852.78)	-72.8%
Expenditures	<u>51,751.75</u>	<u>22,869.48</u>	<u>355,037.38</u>	<u>441,901.83</u>	<u>109,930.84</u>	<u>(331,970.99)</u>	<u>-75.1%</u>

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Change in Assets before Transfers	26,808.58	(3,036.83)	173,019.20	(88,864.33)	(13,746.12)	75,118.21	-84.5%
Transfers In/(Out)							
Prior Period Adjustment					661.62	661.62	
Ending Cash Balances	47,450.54	44,413.71	217,432.91	128,568.58	115,484.08	(13,084.50)	-10.2%

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	290,327.29	414,985.63	279,717.48	88,335.81	39,192.78	(49,143.03)	-55.6%
Expenditures	<u>292,149.72</u>	<u>496,300.83</u>	<u>236,039.30</u>	<u>81,310.99</u>	<u>74,840.53</u>	(6,470.46)	-8.0%
Change in Assets before Transfers	(1,822.43)	(81,315.20)	43,678.18	7,024.82	(35,647.75)	(42,672.57)	-607.5%
Transfers In (Out)							
Ending Cash Balances	73,436.39	(7,878.81)	35,799.37	42,824.19	7,176.44	(35,647.75)	-83.2%

Water Testing Lab

Revenue				9,289.13	4,915.12	(4,374.01)	-47.1%
Expenditures				<u>8,764.39</u>	<u>4,676.50</u>	(4,087.89)	-46.6%
Change in Assets before Transfers				524.74	238.62	(286.12)	-54.5%
Ending Cash Balance			(763.36)	(238.62)	(0.00)	238.62	-100.0%

South Dakota State University

Music Camps and Conferences

Revenue	49,454.74	42,004.75	44,055.73	70,917.20	11,415.00	(59,502.20)	-83.9%
Expenditures	<u>41,117.93</u>	<u>52,425.51</u>	<u>42,061.62</u>	<u>83,235.74</u>	<u>(134.00)</u>	(83,369.74)	-100.2%
Change in Assets before Transfers	8,336.81	(10,420.76)	1,994.11	(12,318.54)	11,549.00	23,867.54	-193.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Ending Cash Balances	32,854.43	22,433.67	24,427.78	12,109.24	23,658.24	11,549.00	95.4%

Human Development, Consumer and Family Sciences:

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

Revenue	13,456.75	11,666.90	23,770.98	11,906.38	12,229.00	322.62	2.7%
Expenditures	<u>10,652.11</u>	<u>21,825.97</u>	<u>28,335.51</u>	<u>9,882.46</u>	<u>9,328.00</u>	(554.46)	-5.6%
Change in Assets before Transfers	2,804.64	(10,159.07)	(4,564.53)	2,023.92	2,901.00	877.08	43.3%
Transfers In/(Out) Adjustments							
Ending Cash Balances	38,872.30	28,713.23	24,148.70	26,172.62	29,073.62	2,901.00	11.1%

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

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

Revenue						-	
Expenditures							
Change in Assets before Transfers							
Transfers	(5,964.86)						
Ending Cash Balances	-						

Performing Arts Center:

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

Revenue	17,985.60	10,386.28	12,048.70	24,155.79	42,462.00	18,306.21	75.8%
Expenditures	<u>(6,131.34)</u>	<u>15,324.57</u>	<u>14,047.01</u>	<u>33,069.85</u>	<u>32,694.00</u>	(375.85)	-1.1%

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Change in Assets before Transfers	24,116.94	(4,938.29)	(1,998.31)	(8,914.06)	9,768.00	18,682.06	-209.6%
Transfer In (out)				(51,000.00)		51,000.00	-100.0%
Ending Cash Balances	90,371.23	85,432.94	83,434.63	23,520.57	33,288.57	9,768.00	41.5%

Pharmacy Days:

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

Revenue	4,650.00	6,082.70	5,218.45	2,645.00	2,597.00	(48.00)	-1.8%
Expenditures	<u>5,374.85</u>	<u>5,102.53</u>	<u>5,417.86</u>	<u>4,952.18</u>	<u>9.00</u>	(4,943.18)	-99.8%
Change in Assets before Transfers	(724.85)	980.17	(199.41)	(2,307.18)	2,588.00	4,895.18	-212.2%
Transfers In/(Out)							
Adjustments							
Ending Cash Balances	19,651.93	20,632.10	20,432.69	18,125.51	20,713.51	2,588.00	14.3%

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	63,957.67	80,622.00	96,135.71	101,689.12	34,285.00	(67,404.12)	-66.3%
Expenditures	<u>80,883.33</u>	<u>67,303.91</u>	<u>99,133.98</u>	<u>83,542.57</u>	<u>27,817.00</u>	(55,725.57)	-66.7%
Change in Assets before Transfers	(16,925.66)	13,318.09	(2,998.27)	18,146.55	6,468.00	(11,678.55)	-64.4%
Transfers In/(Out)	10,089.00	(10,089.00)	(462.21)	(736.50)	(1,897.00)	(1,160.50)	157.6%
Adjustments							
Ending Cash Balances	<u>617.95</u>	<u>3,847.04</u>	<u>386.56</u>	<u>17,796.61</u>	<u>22,367.61</u>	4,571.00	25.7%

Engineer Shops and Service:

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

Revenue	22,873.27	1,682.81	3,712.07		79.00	79.00	
Expenditures	<u>6,754.14</u>	<u>34,994.27</u>	<u>10,288.45</u>	<u>560.02</u>	<u>1,612.00</u>	1,051.98	187.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	16,119.13	(33,311.46)	(6,576.38)	(560.02)	(1,533.00)	(972.98)	173.7%
Transfers In/(Out)	1,121.43						
Ending Cash Balances	43,876.97	10,565.51	3,989.13	3,429.11	1,896.11	(1,533.00)	-44.7%
Conference Instruction Outreach:							
This activity provides various non-credit outreach conferences.							
Revenue	62,277.11	50,467.25	53,981.90	1,333.34	2,000.00	666.66	50.0%
Expenditures	85,484.97	47,323.39	55,247.68	9,395.21	307.00	(9,088.21)	-96.7%
Change in Assets before Transfers	(23,207.86)	3,143.86	(1,265.78)	(8,061.87)	1,693.00	9,754.87	-121.0%
Transfers In/(Out)				(250.00)			
Adjustment							
Ending Cash Balances	70,027.96	73,171.82	71,906.04	63,594.17	65,287.17	1,693.00	2.7%
Civil and Environmental Engineering Seminars/Conferences:							
This activity provides various certification and seminars for the engineers in the state.							
Revenue	17,525.00	11,925.00	22,800.00	21,475.00	-	(21,475.00)	-100.0%
Expenditures	3,492.25	13,688.53	13,531.61	11,189.39	10,205.00	(984.39)	-8.8%
Change in Assets before Transfers	14,032.75	(1,763.53)	9,268.39	10,285.61	(10,205.00)	(20,490.61)	-199.2%
Transfers In/(Out)							
Adjustment							
Ending Cash Balances	30,393.41	28,629.88	37,898.27	48,183.88	37,978.88	(10,205.00)	-21.2%
Plant Field Guide:							
This activity involves the publishing and sale of books about the Grasslands and the Black Hills written by Johnson & Larson.							
Revenue	-				-	-	
Expenditures	1,356.85	9.90		24.96	9.00	(15.96)	-63.9%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	(1,356.85)	(9.90)		(24.96)	(9.00)	15.96	-63.9%
Transfers In/(Out)							
Ending Cash Balances	2,871.37	2,861.47	2,861.47	2,836.51	2,827.51	(9.00)	-0.3%
Horse Club Livery:							
The activity provides training to adults regarding horse nutrition, management and riding.							
Revenue	8,460.00	8,160.00	7,044.00	6,420.00	-	(6,420.00)	-100.0%
Expenditures	<u>19,077.99</u>	<u>5,217.29</u>	<u>-</u>	<u>-</u>	<u>1,416.00</u>	1,416.00	
Change in Assets before Transfers	(10,617.99)	2,942.71	7,044.00	6,420.00	(1,416.00)	(7,836.00)	-122.1%
Transfers In/(Out)							
Ending Cash Balances	(4,041.75)	(1,099.04)	5,944.96	12,364.96	10,948.96	(1,416.00)	-11.5%
Summer Sports Camps							
Revenue	769,193.05	649,356.63	722,237.31	224,393.21	251,319.00	26,925.79	12.0%
Expenditures	<u>704,353.00</u>	<u>746,981.23</u>	<u>671,850.42</u>	<u>656,848.09</u>	<u>3,803.00</u>	(653,045.09)	-99.4%
Change in Assets before Transfers	64,840.05	(97,624.60)	50,386.89	(432,454.88)	247,516.00	679,970.88	-157.2%
Transfers In/(Out)	(2,986.12)	1,281.20	(4,158.64)	(2,599.00)		2,599.00	-100.0%
Adjustment (Add Camp)	1,344.56						
Add Science Camp Beg. Cash							
ADD ACE Camp Beg. Cash							
Ending Cash Balances	<u>518,767.13</u>	<u>422,423.73</u>	<u>468,651.98</u>	<u>33,598.10</u>	<u>281,114.10</u>	247,516.00	736.7%
Continuing Education Unit Program:							
Continuing Education which can include any area of teaching within the university that is offering a continuing education course.							
Revenue	7,146.94	925.00	885.00	1,020.00	1,050.00	30.00	2.9%
Expenditures	<u>5,121.94</u>	<u>(45.00)</u>	<u>-</u>	<u>1,332.29</u>	<u>(81.00)</u>	(1,413.29)	-106.1%

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Change in Assets before Transfers	2,025.00	970.00	885.00	(312.29)	1,131.00	1,443.29	-462.2%
Ending Cash Balances	8,852.32	9,822.32	10,707.32	10,395.03	11,526.03	1,131.00	10.9%

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	1,849,169.44	1,824,125.85	2,070,931.74	2,180,008.27	2,112,206.00	(67,802.27)	-3.1%
Endo/Ecto Parasiticide Tax	250,000.00	250,000.00	-	-	-	-	0.0%
Pet Food Remedy Fee					779,100.00	779,100.00	
Other Revenue	<u>4,941,677.64</u>	<u>4,713,564.06</u>	<u>4,626,871.98</u>	<u>5,119,710.09</u>	<u>5,384,906.00</u>	265,195.91	5.2%
Total Revenue	7,040,847.08	6,787,689.91	6,697,803.72	7,299,718.36	8,276,212.00	976,493.64	13.4%
Expenditures	<u>4,574,980.33</u>	<u>6,463,641.45</u>	<u>6,094,468.39</u>	<u>6,355,382.14</u>	<u>6,814,991.00</u>	459,608.86	7.2%
Change in Assets before Transfers	2,465,866.75	324,048.46	603,335.33	944,336.22	1,461,221.00	516,884.78	54.7%
Transfers In/(Out)	(4,296,899.78)	(75,140.97)	(245,810.25)	(139,706.09)	(779,100.00)	(639,393.91)	457.7%
Previous Year Adjustment							
Ending Cash Balances	<u>1,295,614.84</u>	<u>1,544,522.33</u>	<u>1,902,047.41</u>	<u>2,706,677.54</u>	<u>3,388,798.54</u>	682,121.00	25.2%

Engineering Extension Conference:

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

Revenue	18,879.67	4,859.44	189.23		51.00	51.00	
Expenditures	<u>(65,713.87)</u>	<u>5,913.18</u>	<u>195.92</u>		<u>1,858.00</u>	1,858.00	
Change in Assets before Transfers	84,593.54	(1,053.74)	(6.69)		(1,807.00)	(1,807.00)	
Transfers In/(Out)	(407.68)	(111.65)	(431.22)	(44.35)	(77.00)	(32.65)	73.6%
Adjustments							
Ending Cash Balances	<u>114,590.08</u>	<u>113,424.69</u>	<u>112,986.78</u>	<u>112,942.43</u>	<u>111,058.43</u>	(1,884.00)	-1.7%

Family and Consumer Sciences - Out of School Revolving:

FCS offers a kindergarten program.

Revenue	11,415.50	13,533.37	13,148.64	13,722.69	6,708.00	(7,014.69)	-51.1%
Expenditures	<u>12,013.63</u>	<u>11,568.15</u>	<u>12,109.95</u>	<u>10,713.91</u>	<u>7,371.00</u>	(3,342.91)	-31.2%

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Change in Assets before Transfers	(598.13)	1,965.22	1,038.69	3,008.78	(663.00)	(3,671.78)	-122.0%
Ending Cash Balances	856.79	2,822.01	3,860.70	6,869.48	6,206.48	(663.00)	-9.7%
CEE Structures Lab:							
Testing service to public from the Lohr Structures Lab.							
Revenue	268.12	1,065.19	2,150.54	0.13	-	(0.13)	-100.0%
Expenditures	<u>5,899.44</u>	<u>795.88</u>	<u>2,234.85</u>	<u>43.73</u>	<u>-</u>	(43.73)	-100.0%
Change in Assets before Transfers	(5,631.32)	269.31	(84.31)	(43.60)	-	43.60	-100.0%
Transfers In/(Out)							
Adjustments							
Ending Cash Balances	1,170.82	1,440.13	1,355.82	1,312.22	1,312.22	-	0.0%
County Road Conference - LTAP:							
Annual conference for County Highway Department Officials to learn new methods or road maintenance.							
Revenue	46,150.00	55,875.00	54,525.00	52,750.00	250.00	(52,500.00)	-99.5%
Expenditures	<u>25,477.21</u>	<u>32,278.53</u>	<u>49,314.14</u>	<u>50,484.86</u>	<u>1,462.00</u>	(49,022.86)	-97.1%
Change in Assets before Transfers	20,672.79	23,596.47	5,210.86	2,265.14	(1,212.00)	(3,477.14)	-153.5%
Transfers In/(Out)		<u>(374.91)</u>					
Ending Cash Balances	72,108.61	95,330.17	100,541.03	102,806.17	101,594.17	(1,212.00)	-1.2%
Counseling and Human Resource Development (CHRD):							
Offers conferences to the public in the area of CHRD.							
Revenue		9,725.00	6,548.00	6,378.00	993.00	(5,385.00)	-84.4%
Expenditures		<u>4,169.95</u>	<u>5,759.08</u>	<u>1,268.50</u>	<u>-</u>	(1,268.50)	-100.0%
Change in Assets before Transfers		5,555.05	788.92	5,109.50	993.00	(4,116.50)	-80.6%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Transfers In/(Out) Adjustment							
Ending Cash Balances	68.75	5,623.80	6,412.72	11,522.22	12,515.22	993.00	8.6%

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	5,529.00	4,585.00	5,585.00	5,535.00	-	(5,535.00)	-100.0%
Expenditures	<u>5,730.03</u>	<u>4,374.62</u>	<u>5,163.06</u>	<u>5,562.61</u>	<u>1,058.00</u>	(4,504.61)	-81.0%
Change in Assets before Transfers	(201.03)	210.38	421.94	(27.61)	(1,058.00)	(1,030.39)	3731.9%
Transfers In (Out)	(5,951.14)						
Ending Cash Balances	6,109.74	6,320.12	6,742.06	6,714.45	5,656.45	(1,058.00)	-15.8%

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	4,308.16	5,009.20	2,216.50	20,737.45	-	(20,737.45)	-100.0%
Expenditures	<u>3,315.44</u>	<u>5,820.04</u>	<u>17,163.67</u>	<u>20,860.64</u>	<u>24,120.00</u>	3,259.36	15.6%
Change in Assets before Transfers	992.72	(810.84)	(14,947.17)	(123.19)	(24,120.00)	(23,996.81)	19479.5%
Transfers In/(Out)			40,139.91				
Ending Cash Balances	5,977.74	5,166.90	30,359.64	30,236.45	6,116.45	(24,120.00)	-79.8%

Wellness Program:

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

Revenue	620,208.94	545,309.48	570,994.05	425,672.60	164,106.00	(261,566.60)	-61.4%
Expenditures	<u>483,381.30</u>	<u>323,993.36</u>	<u>415,763.26</u>	<u>485,143.61</u>	<u>94,065.00</u>	(391,078.61)	-80.6%
Change in Assets before Transfers	136,827.64	221,316.12	155,230.79	(59,471.01)	70,041.00	129,512.01	-217.8%
Transfers In/(Out)	(64,623.53)	(743.02)	(565.84)	(1,353.46)	(612.00)	741.46	-54.8%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Adjustment							
Ending Cash Balances	131,268.98	351,842.08	506,507.03	445,682.56	515,111.56	69,429.00	15.6%

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	3,327.50	5,040.00	4,690.00	7,577.02	1,400.00	(6,177.02)	-81.5%
Expenditures	<u>5,030.35</u>	<u>2,367.18</u>	<u>5,304.39</u>	<u>7,091.27</u>	<u>1,380.00</u>	(5,711.27)	-80.5%
Change in Assets before Transfers	(1,702.85)	2,672.82	(614.39)	485.75	20.00	(465.75)	-95.9%
Ending Cash Balances	(965.73)	1,707.09	1,092.70	1,578.45	1,598.45	20.00	1.3%

Extension Master Gardener:

Revenue		14,318.69	675.00	25,654.40	19,388.00	(6,266.40)	-24.4%
Expenditures	<u>15,654.17</u>	<u>17,465.30</u>	<u>30,673.68</u>	<u>2,417.77</u>	<u>4,955.00</u>	2,537.23	104.9%
Change in Assets before Transfers	(15,654.17)	(3,146.61)	(29,998.68)	23,236.63	14,433.00	(8,803.63)	-37.9%
Transfer In (Out)			<u>27,015.73</u>				
Ending Cash Balances	9,658.28	6,511.67	3,528.72	26,765.35	41,198.35	14,433.00	53.9%

Environmental Training:

Revenue	5,550.00	4,375.00	1,500.00	2,547.11	4,371.00	1,823.89	71.6%
Expenditures	<u>3,152.47</u>	<u>3,011.35</u>	<u>5,507.21</u>	<u>4,530.97</u>	<u>(5,283.00)</u>	(9,813.97)	-216.6%
Change in Assets before Transfers	2,397.53	1,363.65	(4,007.21)	(1,983.86)	9,654.00	11,637.86	-586.6%
Transfer In (Out)			<u>7,430.20</u>	<u>1,024.21</u>		(1,024.21)	-100.0%
Ending Cash Balances	3,872.69	5,236.34	8,659.33	7,699.68	17,353.68	9,654.00	125.4%

NRM Natural Resource Camp:

Revenue	4,605.00	3,625.00	2,175.00	675.00	-	(675.00)	-100.0%
Expenditures	<u>4,245.45</u>	<u>3,939.10</u>	<u>1,691.99</u>	<u>1,399.40</u>	<u>(1,000.00)</u>	(2,399.40)	-171.5%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Change in Assets before Transfers	359.55	(314.10)	483.01	(724.40)	1,000.00	1,724.40	-238.0%
Transfer In (Out)			-				
Ending Cash Balances	1,732.55	1,418.45	1,901.46	1,177.06	2,177.06	1,000.00	85.0%

ABE Precision Ag Conference:

Revenue	9,076.57	13,914.05					
Expenditures	<u>4,770.68</u>	<u>9,299.28</u>					
Change in Assets before Transfers	4,305.89	4,614.77					
Transfer In (Out)	7,358.79						
Ending Cash Balances	<u>11,664.68</u>	<u>16,279.45</u>	<u>16,279.45</u>	<u>16,279.45</u>	<u>16,279.45</u>		

McCrary Gardens:

Revenue	320,687.55	292,414.61	128,524.14	180,558.05	80,366.00	(100,192.05)	-55.5%
Expenditures	<u>393,961.08</u>	<u>297,733.50</u>	<u>169,830.45</u>	<u>116,973.72</u>	<u>72,541.00</u>	<u>(44,432.72)</u>	<u>-38.0%</u>
Change in Assets before Transfers	(73,273.53)	(5,318.89)	(41,306.31)	63,584.33	7,825.00	(55,759.33)	-87.7%
Transfer In (Out)				350,071.70		(350,071.70)	-100.0%
Ending Cash Balances	<u>(360,435.18)</u>	<u>(365,754.07)</u>	<u>(407,060.38)</u>	<u>6,595.65</u>	<u>14,420.65</u>	<u>7,825.00</u>	<u>118.6%</u>

University of South Dakota

Athletic Association Clinics

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

Revenue	254,698.36	295,036.17	286,366.05	155,742.60	97,198.24	(58,544.36)	-37.6%
Expenditures	<u>261,625.34</u>	<u>265,412.80</u>	<u>293,887.50</u>	<u>260,978.76</u>	<u>30,223.69</u>	<u>(230,755.07)</u>	<u>-88.4%</u>
Change in Assets before Transfers	(6,926.98)	29,623.37	(7,521.45)	(105,236.16)	66,974.55	172,210.71	-163.6%
Transfers In/(Out)							
Ending Cash Balances	110,083.24	139,706.61	132,185.16	26,949.00	93,923.55	66,974.55	248.5%

<u>UNIVERSITY/PROGRAM</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>DIFFERENCE</u>	<u>% CHANGE</u>
Other Camps (Summer Camp and Music Camp)							
The activities are for summer music, educational and governs camps.							
Revenue	265,282.41	162,008.86	113,983.15	52,244.46	56,420.19	4,175.73	8.0%
Expenditures	<u>220,643.59</u>	<u>220,287.89</u>	<u>157,108.79</u>	<u>118,021.26</u>	<u>(3,193.59)</u>	(121,214.85)	-102.7%
Change in Assets before Transfers	44,638.82	(58,279.03)	(43,125.64)	(65,776.80)	59,613.78	125,390.58	-190.6%
Transfers In/(Out)					<u>23,484.23</u>	23,484.23	
Ending Cash Balances	247,968.24	189,689.21	146,563.57	80,786.77	163,884.78	83,098.01	102.9%
Education Outreach:							
The activities classified in this category include Quad State Marching Band, Law School Profession Workshop, Jazz Festival and the TTL Education.							
Revenue	105,801.24	91,985.97	35,319.33	17,440.00	13,017.80	(4,422.20)	-25.4%
Expenditures	<u>109,137.30</u>	<u>89,268.22</u>	<u>32,150.78</u>	<u>2,147.14</u>	<u>(28,858.83)</u>	(31,005.97)	-1444.1%
Change in Assets before Transfers	(3,336.06)	2,717.75	3,168.55	15,292.86	41,876.63	26,583.77	173.8%
Transfers In/(Out)	(15,000.00)	714.83		(32,389.21)	(23,484.23)	8,904.98	-27.5%
Adjustment for missed programs				-4129.09		-	
Ending Cash Balances	<u>102,340.24</u>	<u>105,772.82</u>	<u>108,941.37</u>	<u>87,715.93</u>	<u>106,108.33</u>	18,392.40	21.0%
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	1,018,767.24	889,507.57	987,558.87	861,035.94	792,917.37	(68,118.57)	-7.9%
Expenditures	<u>946,291.29</u>	<u>906,970.09</u>	<u>773,306.00</u>	<u>736,424.42</u>	<u>902,133.26</u>	165,708.84	22.5%
Change in Assets before Transfers	72,475.95	(17,462.52)	214,252.87	124,611.52	(109,215.89)	(233,827.41)	-187.6%
Transfers In/(Out)							
Add missed programs beg. Cash							
Add MTS Service							
Adjust BB					<u>(19.40)</u>		

UNIVERSITY/PROGRAM	FY17	FY18	FY19	FY20	FY21	DIFFERENCE	% CHANGE
Ending Cash Balances	215,119.20	197,656.68	411,909.55	536,501.67	427,285.78	(109,215.89)	-20.4%

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	162,655.09	232,743.74	230,547.83	220,176.12	230,780.85	10,604.73	4.8%
Expenditures	<u>185,050.31</u>	<u>233,212.07</u>	<u>216,494.14</u>	<u>167,312.18</u>	<u>168,259.10</u>	946.92	0.6%
Change in Assets before Transfers	(22,395.22)	(468.33)	14,053.69	52,863.94	62,521.75	9,657.81	18.3%
Adjustments			(2,050.90)				
Transfers In/(Out)	30,000.00	42,000.00			(37,175.00)	(37,175.00)	
Add Nutrition Services							
Ending Cash Balances	<u>581,261.60</u>	<u>622,793.27</u>	<u>634,796.06</u>	<u>687,660.00</u>	<u>713,006.75</u>	25,346.75	3.7%

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	1,250.00	500.00	1,500.00	-	-		
Expenditures	<u>2,727.39</u>	<u>227.45</u>	<u>5.11</u>	<u>140.25</u>	<u>-</u>	(140.25)	-100.0%
Change in Assets before Transfers	(1,477.39)	272.55	1,494.89	(140.25)	-	140.25	-100.0%
Adjustments			10.00				
Ending Cash Balances	2,138.41	2,410.96	<u>3,915.85</u>	3,775.60	3,775.60		0.0%

Center for the Prevention of Child Maltreatment:

Revenue			51,071.46	70,536.59	149,776.80	79,240.21	112.3%
Expenditures			<u>49,444.84</u>	<u>81,702.10</u>	<u>138,637.56</u>	56,935.46	69.7%
Change in Assets before Transfers			1,626.62	(11,165.51)	11,139.24	22,304.75	-199.8%
Ending Cash Balances		700.00	2,326.62	(8,838.89)	2,300.35	11,139.24	-126.0%