

HUMAN SERVICE AGENCY

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2022 AND 2021



Ketel Thorstenson, LLP

Certified Public Accountants/Business & Personal Consultants

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HUMAN SERVICE AGENCY

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Human Service Agency
Watertown, South Dakota

Report on the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of **HUMAN SERVICE AGENCY** (the Agency), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matter discussed in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of **HUMAN SERVICE AGENCY** as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

As more fully discussed in Note 1 to the financial statements, the Agency has a controlling interest in Human Service Agency Foundation (the Foundation), a nonprofit organization. The Foundation is not consolidated in the financial statements of the Agency. In our opinion, accounting principles generally accepted in the United States of America require all controlling interests be consolidated. The effects of the departure from generally accepted accounting principles have not been determined.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the financial statements were available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and there is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain other internal control matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 17 through 22 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



KETEL THORSTENSON, LLP
Certified Public Accountants

HUMAN SERVICE AGENCY

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

ASSETS	2022	2021
Current Assets		
Cash and Cash Equivalents (Note 2)	\$ 5,972,235	\$ 5,416,732
Accounts Receivable, Net of Allowance for Doubtful Accounts \$58,000 for Both the Years Ended June 30, 2022 and 2021 (Note 3)	1,079,368	1,061,698
Inventory	195,339	151,652
Prepaid Expenses	178,120	138,564
Total Current Assets	7,425,062	6,768,646
Property and Equipment (Note 5)		
Land	153,425	153,425
Buildings	7,967,590	5,321,677
Furniture and Equipment	482,154	458,085
Vehicles	597,230	552,235
	9,200,399	6,485,422
Less Accumulated Depreciation	4,786,606	4,591,487
	4,413,793	1,893,935
Investments and Restricted Cash		
Investments - Designated for Capital Asset Replacement (Note 4)	1,433,687	1,586,293
Restricted Cash (Note 2)	62,976	59,964
	1,496,663	1,646,257
TOTAL ASSETS	\$ 13,335,518	\$ 10,308,838
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current Maturities of Long-Term Obligations (Note 5)	\$ 62,749	\$ 1,557,343
Accounts Payable (Note 6)	787,377	245,971
Accrued Payroll	413,420	335,872
Accrued Vacation Payable	283,555	271,810
Accrued Interest Payable	5,775	5,775
Unearned State Fees For Service - Title XIX	2,635,569	-
Other Accrued Liabilities	20,148	2,551
Total Current Liabilities	4,208,593	2,419,322
Commitments (Notes 6 and 8)		
Long-Term Obligations, Net of Current Maturities (Note 5)	568,162	630,426
Net Assets		
Undesignated	7,062,100	5,612,833
Board Designated -- Capital Asset Replacement	1,433,687	1,586,293
Board Designated -- Debt Service (Note 2)	62,976	59,964
Total Net Assets Without Donor Restrictions	8,558,763	7,259,090
TOTAL LIABILITIES AND NET ASSETS	\$ 13,335,518	\$ 10,308,838

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
Net Assets Without Donor Restrictions		
<i>Revenues and Other Support</i>		
State Fees for Service- Title XIX	\$ 6,825,695	\$ 6,244,260
State Contributions for Services to the Public	2,259,921	1,907,141
Gain on Extinguishment of Debt	1,497,687	-
Private and Third Party Fees for Service	1,327,221	1,276,835
Production and Contracts	643,455	482,025
Other Fees for Service	311,127	393,414
Grant Income	280,730	2,005,856
Contribution- County Support	170,958	166,444
Occupancy Fees, Food Stamps and Rental Income	150,380	273,848
Contributions	96,235	96,622
Miscellaneous Income	83,813	70,653
Transportation	30,598	29,047
Investment Return, Net	(184,565)	257,108
Total Revenues and Other Support Without Donor Restrictions	13,493,255	13,203,253
<i>Expenses</i>		
Program Services:		
New Horizons	7,307,825	6,066,592
Behavioral Health	3,971,009	3,923,351
Total Program	11,278,834	9,989,943
Administrative and Support	914,748	792,683
Total Expenses Without Donor Restrictions	12,193,582	10,782,626
Change in Net Assets Without Donor Restrictions	1,299,673	2,420,627
Net Assets -- Beginning of Year	7,259,090	4,838,463
Net Assets -- End of Year	\$ 8,558,763	\$ 7,259,090

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

Year Ended June 30, 2022	Program Services		Total Program	Administrative and Support	Total
	Behavioral Health	New Horizons			
Personnel Services	\$ 2,413,607	\$ 4,722,895	\$ 7,136,502	\$ 479,680	\$ 7,616,182
Personnel Benefits and Taxes (Note 7)	607,566	1,306,257	1,913,823	143,914	2,057,737
Professional Fees/Contract Services	421,741	46,945	468,686	174,091	642,777
Travel/Transportation	33,240	128,338	161,578	8,500	170,078
Supplies	104,130	665,493	769,623	6,692	776,315
Occupancy (Note 8)	214,330	239,896	454,226	38,772	492,998
Equipment	122,254	60,314	182,568	28,686	211,254
Loss on Sale of Equipment	-	4,535	4,535	-	4,535
Depreciation	50,110	130,193	180,303	32,604	212,907
Miscellaneous	4,031	2,959	6,990	1,809	8,799
TOTAL EXPENSES	\$ 3,971,009	\$ 7,307,825	\$ 11,278,834	\$ 914,748	\$ 12,193,582

Year Ended June 30, 2021	Program Services		Total Program	Administrative and Support	Total
	Behavioral Health	New Horizons			
Personnel Services	\$ 2,407,182	\$ 3,829,228	\$ 6,236,410	\$ 460,572	\$ 6,696,982
Personnel Benefits and Taxes (Note 7)	620,066	1,214,448	1,834,514	146,598	1,981,112
Professional Fees/Contract Services	477,792	30,280	508,072	95,155	603,227
Travel/Transportation	36,990	90,457	127,447	5,766	133,213
Supplies	108,198	518,862	627,060	4,063	631,123
Occupancy (Note 8)	179,121	238,527	417,648	33,653	451,301
Equipment	33,369	14,208	47,577	14,319	61,896
Gain on Sale of Equipment	-	(1,800)	(1,800)	-	(1,800)
Depreciation	52,084	131,041	183,125	30,968	214,093
Miscellaneous	8,549	1,341	9,890	1,589	11,479
TOTAL EXPENSES	\$ 3,923,351	\$ 6,066,592	\$ 9,989,943	\$ 792,683	\$ 10,782,626

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Change in Net Assets	\$ 1,299,673	\$ 2,420,627
<i>Adjustments to Reconcile Change in Net Assets to Net Cash Flows Provided By Operating Activities:</i>		
Depreciation	212,907	214,093
(Gain) Loss on Sale of Property and Equipment	4,535	(1,800)
Unrealized (Gain) Loss on Investments	272,409	(207,358)
Forgiveness of Long-term Obligations (Note 5)	(1,497,687)	-
<i>Working Capital Changes Increasing (Decreasing) Cash:</i>		
Accounts Receivable	(17,670)	(73,801)
Inventory	(43,687)	21,751
Prepaid Expenses	(39,556)	(23,640)
Accounts Payable	171,909	(25,856)
Accrued Expenses	106,890	12,382
Unearned State Fees For Service - Title XIX	2,635,569	-
Net Cash Flows Provided by Operating Activities	3,105,292	2,336,398
Cash Flows From Investing Activities		
Purchase of Investments	(119,803)	(120,529)
Proceeds from Sale of Property and Equipment	1,186	1,800
Purchases of Property and Equipment	(2,368,989)	(103,398)
Net Cash Flows Used in Investing Activities	(2,487,606)	(222,127)
Cash Flows From Financing Activities		
Principal Repayments of Long-Term Obligations	(59,171)	(353,285)
Net Cash Flows Used In Financing Activities	(59,171)	(353,285)
Change in Cash, Cash Equivalents and Restricted Cash	558,515	1,760,986
Cash, Cash Equivalents and Restricted Cash -- Beginning of Year	5,476,696	3,715,710
Cash, Cash Equivalents and Restricted Cash -- End of Year	\$ 6,035,211	\$ 5,476,696
Supplemental Disclosures of Cash Flow Information		
Cash Paid for Interest	\$ 31,463	\$ 33,033
Supplemental Disclosures of Noncash Investing Activities		
Costs Incurred for Construction in Progress Included in Accounts Payable	\$ 369,497	\$ 96,268

See Note 2 for Cash and Restricted Cash Reconciliation

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

(1) Nature of Business and Summary of Significant Accounting Policies

Nature of Business

Human Service Agency (the Agency) is a nonprofit corporation organized under the laws of the State of South Dakota for the purpose of maintaining the following:

An alcohol and drug referral and treatment center and halfway house to provide alcohol and drug education programs to employers, schools, public agencies, private agencies, and community groups for the purpose of promoting understanding, prevention, and early detection of the alcoholic and symptoms of alcoholism and drug abuse, to work directly with the alcoholic individual and drug abuser and their family; to recognize the problem and provide assistance, treatment and a rehabilitation plan, to provide comprehensive evaluation and consultation services to the alcoholic and drug abuser on an outpatient basis, or as a follow-up service upon release from a treatment facility.

A prevention resource center that serves a twenty-one-county area in northeastern South Dakota. Consultation services, education programs, and educational material pertaining to prevention of substance abuse are provided to individuals and organizations in the area.

A community mental health center for a six-county area in northeastern South Dakota for the diagnosis, evaluation and treatment of mental and emotional disturbances or illnesses of all persons desiring to avail themselves to such treatment.

The Agency also maintains a community support provider, "New Horizons," to evaluate developmentally disabled persons and to determine their vocational and social goals and aspirations, to provide these individuals with the experience necessary to change their behavior in order to reach their vocational goals, to place developmentally disabled persons in competitive employment up to their level of abilities and to develop the individual's social and personal potential. The training for these individuals includes the assembly of products that are sold to manufacturers in the area.

A majority of the Agency's revenue is received from the State of South Dakota. Therefore, the Agency's viability is dependent on the State budgets, and the Agency's ability to collect on its contracts.

Human Service Agency Foundation (the Foundation) is a nonprofit organization whose purpose is to support the Agency and other organizations that provide high-quality human services. The Agency controls the Foundation's board appointments through September 27, 2021. Generally accepted accounting principles would require the consolidation of these entities through the date of control. Management has elected not to consolidate the entities. The effects of consolidation on these financial statements have not been determined.

Summary of Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts and disclosures reported. Actual results could differ from those estimates.

Basis of Accounting and Financial Statement Presentation

The financial statements of the Agency are prepared using the accrual method of accounting. The accounts of the Agency are reported in the following net asset categories:

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021**

(1) Nature of Business and Summary of Significant Accounting Policies (Continued)

Summary of Significant Accounting Policies (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

Net Assets with Donor Restrictions – Net assets of the Agency that are subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency chooses to show restricted contributions whose donor restrictions are met in the same reporting period as net assets without donor-restricted support. At June 30, 2022 and 2021, the Agency has no net assets with donor restrictions.

Net Assets without Donor Restrictions – Net assets of the Agency that are not subject to donor-imposed restrictions and are available for general operations. In addition, the Board of Directors may designate net assets without donor restrictions for specific purposes. At June 30, 2022 and 2021, the Board of Directors has designated net assets without donor restrictions specifically for future capital improvements and debt service.

Cash and Cash Equivalents

The Agency considers all highly liquid investments with original maturities of three months or less as cash and cash equivalents. Any restricted or reserved cash funds are excluded. The Agency maintains its cash in bank deposit accounts that, at times, may exceed federally insured limits. The Agency has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Inventory

Community support provider materials are stated at the lower of cost or net realizable value, determined by the weighted moving average pricing method. Finished goods on hand are valued based on the lower of cost of materials and labor or net realizable value.

Investments

The Agency accounts for investments at fair market value, with changes in fair market value accounted for in the Statements of Activities and Changes in Net Assets. Investments are presented in the financial statements at the quoted market value of the securities. Net investment return includes interest, dividends, realized and unrealized gains and losses, net of investment fees. Realized gains and losses are determined on a specific identity basis and are recognized in the Statements of Activities and Changes in Net Assets as earnings without donor restrictions.

Property and Equipment

Property and equipment are recorded at cost. Contributed property and equipment are recorded at fair market value at the time received. The Agency capitalizes property and equipment over \$5,000. Depreciation is recorded using the straight-line method with the following useful lives:

	<u>Years</u>
Buildings	10-40
Furniture and Equipment	3-10
Vehicles	4

Construction in progress costs represents cumulative costs of projects not yet placed in service. No depreciation was taken on these capitalized costs.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2022 AND 2021

(1) Nature of Business and Summary of Significant Accounting Policies (Continued)

Summary of Significant Accounting Policies (Continued)

Federal Income Tax

The Agency is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Internal Revenue Service has determined that the Agency is not a private foundation. At June 30, 2022 and 2021, the Agency believes no significant uncertain tax positions or liabilities exist. No federal income tax is paid unless net income is derived from activities that are unrelated to its exempt activities. No such activities are conducted.

Accounts and Grants Receivable, Support, and Revenue Recognition

Revenue from production contracts, Title XIX, private and third-party services, occupancy, and transportation are earned as the services are provided. Revenue from production contracts is based on units produced or hours worked, depending on the contract. Title XIX is based on daily rates set by the State of South Dakota. Occupancy, private and third-party services and transportation revenue are based on rates for each unit of service established by the Agency.

Accounts receivable are billed to customers at least monthly and are due when billed. Any receivables not paid by the end of the month following the billing month are considered past due, but no interest is assessed. Management has estimated an allowance for doubtful accounts based on their knowledge of current environmental conditions and historical losses. Receivables will be charged off as uncollectible when management feels they have exhausted all reasonable collection efforts.

Contributions of cash and other assets are recognized as support in the period received at their values. Unconditional promises to give are recognized as revenues in the period pledged. Conditional promises to give – that is those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. The Agency records contributions, including grants, received as net assets with or without donor restrictions. The Agency received no contributions with perpetual donor restrictions during the years ended June 30, 2022 or 2021. Grants are received from both federal and private sources. Each grant is analyzed to determine whether it is deemed an exchange transaction (where both the grantee and grantor receive commensurate benefits) or a contribution.

Deferred Revenue

State Fees for Service – Title XIX received in advance is deferred and recognized when specific costs are incurred to enhance, expand and strengthen respective services.

Expense Allocation

The costs of providing programs and other activities have been summarized on a functional basis in the Statement of Activities and Changes in Net Assets. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain expenses can be directly allocated to program or supporting functions. Other categories of expenses are attributable to more than one program or supporting function and require allocation on a reasonable basis that is consistently applied. Specifically, wages are allocated based on estimates of time spent on each function, and occupancy expenses are allocated based on estimated square footage.

Subsequent Events

The Agency has evaluated subsequent events through October 3, 2022, the date which the financial statements were available to be issued.

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021**

(1) Nature of Business and Summary of Significant Accounting Policies (Concluded)

Summary of Significant Accounting Policies (Concluded)

Emerging Accounting Standard

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)* which supersedes FASB ASC Topic 840, *Leases (Topic 840)* and provides principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors. The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than twelve months regardless of classification. If the available accounting election is made, leases with a term of twelve months or less can be accounted for similar to existing guidance for operating leases. The standard is effective for fiscal years beginning after December 15, 2021, with early adoption permitted. The Agency is currently evaluating the impact this standard will have on the financial statements.

(2) Restricted Cash

The Rural Economic Community Development (RECD) debt agreements provide, among other things, that the Agency deposit \$6,037 annually into reserve accounts until an accumulated account balance of \$67,000 is reached. Any withdrawals from the accounts must be replaced at the same annual rate until restored. The total balance in the reserve accounts at June 30, 2022 and 2021, is **\$62,976** and \$59,964, respectively.

Reconciliation of Cash and Restricted Cash at June 30:

	2022	2021
Cash	\$ 5,972,235	\$ 5,416,732
Restricted Cash	62,976	59,964
Total Cash and Restricted Cash shown in the Statement of Cash Flows	\$ 6,035,211	\$ 5,476,696

(3) Accounts Receivable

Included in accounts receivable are the following at June 30:

	2022	2021	2020
Private	\$ 246,203	\$ 212,324	\$ 227,069
State of South Dakota	808,130	822,006	725,953
Other	25,035	27,368	34,875
	\$ 1,079,368	\$ 1,061,698	\$ 987,897

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021**

(4) Investments and Fair Value

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value measurements are framed in a three-level hierarchy.

- *Level 1* – Quoted prices in active markets for identical assets or liabilities. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted market prices.
- *Level 2* – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. The type of assets and liabilities included in Level 2 are typically either comparable to actively traded securities or contracts or priced with models using observable inputs.
- *Level 3* – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. The type of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation.

In accordance with the fair value hierarchy, the following table shows the fair value as of June 30, 2022 and 2021, of those financial assets that are measured at fair value on a recurring basis, according to the valuation techniques the Agency used to determine their fair market value. No other financial assets or liabilities are measured at fair value on a recurring or nonrecurring basis at June 30, 2022 or 2021.

Investments at fair market value at June 30 are detailed as follows:

June 30, 2022

	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money Market	\$ 300,486	\$ -	\$ -	\$ 300,486
Fixed Income:				
Domestic Mutual Funds	413,970	-	-	413,970
Equities:				
Domestic Mutual Funds	220,735	-	-	220,735
International Mutual Funds	498,496	-	-	498,496
	\$ 1,433,687	\$ -	\$ -	\$ 1,433,687

June 30, 2021

	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money Market	\$ 256,377	\$ -	\$ -	\$ 256,377
Fixed Income:				
Domestic Mutual Funds	397,345	-	-	397,345
Equities:				
Domestic Mutual Funds	287,750	-	-	287,750
International Mutual Funds	644,821	-	-	644,821
	\$ 1,586,293	\$ -	\$ -	\$ 1,586,293

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021**

(5) Long-Term Obligations

Following is a summary of long-term obligations at June 30:

	<u>2022</u>	<u>2021</u>
RECD mortgage note payable to bank; due in monthly installments of \$1,110 through December 2030, including interest at 8.75 percent; secured by land and buildings.	\$ 66,426	\$ 73,523
RECD mortgage note payable to bank; due in monthly installments of \$148 through June 2031, including interest at 8.75 percent; secured by land and buildings.	8,042	9,057
RECD mortgage note payable to bank; due in monthly installments of \$496 through March 2039, including interest at 3.50 percent; secured by land and buildings. Under this program, a portion of the interest is subsidized by RECD.	75,392	78,249
Mortgage note payable due to bank in monthly installments of \$5,933 through July 2025 when a balloon payment is due, including interest of 4.47 percent; secured by land and buildings.	481,051	529,253
Obligations forgiven in full in 2022*	-	1,497,687
	630,911	2,187,769
Less Current Maturities	62,749	1,557,343
	\$ 568,162	\$ 630,426

* The Agency was granted a \$1,497,687 forgivable loan under the Paycheck Protection Program (PPP) administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the federal government. The Company initially recorded the loan as a liability and recorded forgiveness when the loan obligation was legally released by the SBA during 2022. The Company recognized a \$1,497,687 gain on extinguishment of debt for the year ended June 30, 2022. Although the Company may be subject to further examination by the SBA, management does not expect any subsequent revisions to the approved forgiven loan amount.

The following are maturities of long-term debt as of June 30:

2023	\$ 62,749
2024	65,946
2025	392,143
2026	15,351
2027	16,542
Thereafter	78,180
	\$ 630,911

(6) Commitments

As of June 30, 2022, the Agency is constructing a new facility with total costs to date of approximately \$2,360,000, which is included in buildings in the statement of financial position. Remaining cost to complete the facility are \$3,452,000. At June 30, 2022, approximately \$369,000 is included in accounts payable.

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2022 AND 2021**

(7) Retirement Plan

The Agency has a defined contribution retirement plan covering substantially all employees who have attained the age of 21. Employees may elect to reduce their compensation by a specific percentage or dollar amount and have that amount contributed to the Plan as an elective deferral, not to exceed the dollar limit set by law. The Agency offers a discretionary matching contribution. The Agency contributed **\$76,305** and \$68,042 for the years ended June 30, 2022 and 2021, respectively.

(8) Rent Expense

The Agency leases office space and equipment under operating leases with various terms and conditions. Total rent expense under these operating leases was **\$106,505** and \$104,318 for the years ended June 30, 2022 and 2021, respectively.

Approximate minimum annual payments required on all operating leases due in future years as follows:

2023	\$	26,657
2024		13,693
2025		5,290
2026		4,978
2027		990
	\$	51,608

(9) Liquidity and Availability

The Agency receives payments from the State of South Dakota on a regular basis that are considered essential to meeting cash needs for general expenditures. The Agency focuses on budgeting controls and maintains cash reserves for capital improvements. In the event of unanticipated liquidity needs, rate increases could be requested from contract agencies, key donors could be contacted for assistance, the board could undesignate funds, or the Agency could borrow additional funds. At June 30, 2022 and 2021, the Agency has the following financial assets available for general use within one year of the Statement of Financial Position date:

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 5,972,235	\$ 5,416,732
Accounts Receivable	1,079,368	1,061,698
Investments	1,433,687	1,586,293
Restricted Cash	62,976	59,964
Total Financial Assets	8,548,266	8,124,687
Less Board Designated Funds for Capital Asset Replacement	1,433,687	1,586,293
Less Board Designated Funds for Debt Service	62,976	59,964
Financial Assets Available for General Use Within One Year	\$ 7,051,603	\$ 6,478,430

SUPPLEMENTARY INFORMATION

HUMAN SERVICES AGENCY

**FINANCIAL ACTIVITY OVERVIEW
FOR THE YEAR ENDED JUNE 30, 2022**

	Behavioral Health	New Horizons	Administration	Total
Net Assets Without Donor Restrictions				
<i>Revenues and Other Support</i>				
Fees	\$ 2,185,451	\$ 6,350,645	\$ -	\$ 8,536,096
Contributions	1,847,704	506,817	1,635	2,356,156
Gain on Extinguishment of Debt	449,306	1,048,381	-	1,497,687
Other Income	131,718	684,517	6,351	822,586
Grants	58,393	130,394	91,943	280,730
Allocation of Administration Revenues	29,979	69,950	(99,929)	-
Total Revenues	4,702,551	8,790,704	-	13,493,255
<i>Expenses</i>				
Personnel Services	2,413,607	4,722,895	479,680	7,616,182
Personnel Benefits and Taxes	607,566	1,306,257	143,914	2,057,737
Supplies	104,130	665,493	6,692	776,315
Professional Fees/Contract Services	421,741	46,945	174,091	642,777
Occupancy	214,330	239,896	38,772	492,998
Depreciation	50,110	130,193	32,604	212,907
Equipment	122,254	60,314	28,686	211,254
Travel/Transportation	33,240	128,338	8,500	170,078
Miscellaneous	4,031	2,959	1,809	8,799
Loss on Sale of Equipment	-	4,535	-	4,535
Allocation of Administration Expenses	274,424	640,324	(914,748)	-
Total Expenses	4,245,433	7,948,149	-	12,193,582
Net Program Income	\$ 457,118	\$ 842,555	\$ -	\$ 1,299,673

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2022

Account Number and Title	DSS Services													
	Support Services				Division of Alcohol and Drug Abuse (DADA)									
	Total	Adjustments	Admin and Support	Fund Raising	Early Intervention/Individual	Group/IOP	Clinically Managed Low Int. Residential	Detox	Information Dissemination	Education	Community Based	Environmental	Problem ID and Referral	Criminal Justice Initiative
1000 PERSONNEL SERVICES:														
1010 Administrative	360,985		150,377		7,096	-	9,462	-	-	-	-	-	-	-
1020 Professional/Program Staff	6,275,480		-		57,013	51,840	304,912	36,250	29,006	990	33,318	34	347	19,943
1040 Support Staff	935,280		329,303		34,889	18,296	23,487	-	294	10	342	-	5	-
1050 Client Wages	44,437		-		-	-	-	-	-	-	-	-	-	-
1060 Temporary Staff	-		-		-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	7,616,182		479,680		98,998	70,136	337,861	36,250	29,300	1,000	33,660	34	352	19,943
1100 PERSONNEL BENEFITS AND TAXES:														
1110 Retirement Plans	-		-		-	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	1,374,907		63,525		17,721	15,464	42,228	5,306	3,428	160	4,508	6	7	3,844
1130 Other Benefits	15,589	7,201	2,429		147	994	889	-	79	3	93	-	-	-
1140 FICA Taxes	552,953		34,022		7,195	5,035	25,362	2,705	2,182	74	2,506	2	26	1,456
1150 Unemployment Insurance	2,033		-		-	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	67,147		611		15	294	5,320	-	65	2	75	-	-	-
1170 Prof. Liability Insurance	34,538		32,774		-	-	-	-	-	-	-	-	-	-
1190 Other	10,570		3,352		222	(364)	2,751	-	761	27	886	1	-	-
TOTAL PERSONNEL BENEFITS AND TAXES	2,057,737	7,201	136,713		25,300	21,423	76,550	8,011	6,515	266	8,068	9	33	5,300
1200 PROF FEES & CONTRACT SVCS:														
1210 Administrative/Financial	168,136	691	71,531		1,896	3,101	3,284	-	465	16	542	1	12	(132)
1220 Habilitation/Rehabilitation	395		-		-	-	-	-	-	-	-	-	-	-
1230 Medical=	-		-		-	-	-	-	-	-	-	-	-	-
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	680	680	-		-	-	-	-	-	-	-	-	-	-
1237 Physician/Nursing Services	-		-		-	-	-	-	-	-	-	-	-	-
1238 Psychiatric Services	12,000		-		-	-	-	-	-	-	-	-	-	-
1290 Other	461,566	4,363	96,826		66,351	80,731	1,172	-	8,161	288	9,508	10	331	173
TOTAL PROF FEES & CONTRACT SVCS	642,777	5,734	168,357		68,247	83,832	4,456		8,626	304	10,050	11	343	41
1300 TRAVEL/TRANSPORTATION:														
1390 Other	170,078	4,130	4,370		210	370	9,244	37	1,577	56	1,838	2	2	49
TOTAL TRAVEL/TRANSPORTATION	170,078	4,130	4,370		210	370	9,244	37	1,577	56	1,838	2	2	49
1400 SUPPLIES:														
1440 Food	129,522		-		-	-	12,697	980	-	-	-	-	-	-
1490 Other	646,793	30	6,662		1,908	7,476	4,254	1,513	3,910	138	4,556	5	114	3,091
TOTAL SUPPLIES	776,315	30	6,662		1,908	7,476	16,951	2,493	3,910	138	4,556	5	114	3,091
1500 OCCUPANCY:														
1510 Rent of Space	96,423		399		-	-	38,185	2,102	-	-	-	-	-	-
1520 Utilities & Telephone	220,350	250	13,978		2,039	5,246	21,137	852	567	20	661	1	149	2,795
1590 Other	176,225		24,145		2,832	4,993	29,793	259	322	11	375	-	10	1,545
TOTAL OCCUPANCY:	492,998	250	38,522		4,871	10,239	89,115	3,213	889	31	1,036	1	159	4,340
1600 EQUIPMENT:														
1600 Equipment	215,789		28,686		4,980	6,270	72,823	171	494	17	576	-	75	231
1700 DEPRECIATION:														
1710 Building	153,808		17,269		2,406	6,809	566	-	625	22	729	1	12	2,606
1720 Equipment	59,099	6,222	9,113		88	302	3,260	-	28	1	32	-	-	-
TOTAL DEPRECIATION	212,907	6,222	26,382		2,494	7,111	3,826		653	23	761	1	12	2,606
1800 MISCELLANEOUS:														
1810 Clothing	-		-		-	-	-	-	-	-	-	-	-	-
1860 Bad Debt	(564)	(564)	-		-	-	-	-	-	-	-	-	-	-
1890 Other	9,363	794	1,579		502	587	-	-	-	-	-	-	3	-
TOTAL MISCELLANEOUS	8,799	230	1,579		502	587							3	
Expenditure Subtotal	12,193,582	23,797	890,951		207,510	207,444	610,826	50,175	51,964	1,835	60,545	63	1,093	35,601
Admin. and Support Allocation		N/A	(835,815)		11,445	7,657	41,934	4,885	3,008	585	1,624	87	67	2,234
TOTAL EXPENDITURES	12,193,582	23,797	55,136		218,955	215,101	652,760	55,060	54,972	2,420	62,169	150	1,160	37,835

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2022

Account Number and Title	DSS Services									
	Division of Mental Health (DMH)									
	SPMI CARE	SED Children Ind	SED Children Group	Room & Board	Emergency	Outpatient Ser	Outpatient Counseling/ Group	Psychiatric Serv	CNP/PA Med Mgmt	FFT
1000 PERSONNEL SERVICES:										
1010 Administrative	8,870	8,870	-	-	-	8,279	-	-	15,375	-
1020 Professional/Program Staff	278,465	105,852	-	262,492	7,882	339,788	4,488	-	326,079	4,737
1040 Support Staff	32,536	16,553	-	-	22	48,697	-	-	91,445	-
1050 Client Wages	-	-	-	-	-	-	-	-	-	-
1060 Temporary Staff	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	319,871	131,275	-	262,492	7,904	396,764	4,488	-	432,899	4,737
1100 PERSONNEL BENEFITS AND TAXES:										
1110 Retirement Plans	-	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	60,387	30,805	(350)	48,016	1,506	79,320	727	-	55,917	837
1130 Other Benefits	360	1,069	-	-	3	424	-	-	372	-
1140 FICA Taxes	23,129	9,620	-	18,569	577	28,644	318	-	31,619	342
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	3,906	337	-	3,165	2	329	-	-	488	-
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	1,764	-
1190 Other	3,864	(6,183)	-	1,217	(5)	(2,233)	-	-	540	-
TOTAL PERSONNEL BENEFITS AND TAXES	91,646	35,648	(350)	70,967	2,083	106,484	1,045	-	90,700	1,179
1200 PROF FEES & CONTRACT SVCS:										
1210 Administrative/Financial	8,579	1,562	-	1,423	94	4,218	-	87	3,712	-
1220 Habilitation/Rehabilitation	-	-	-	-	-	-	-	-	-	-
1230 Medical=										
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	-	-	-	-	-	-	-	-	-	-
1237 Physician/Nursing Services	-	-	-	-	-	-	-	-	-	-
1238 Psychiatric Services	-	-	-	-	-	-	-	12,000	-	-
1290 Other	28,647	6,064	-	270	1,113	18,154	-	396	15,354	-
TOTAL PROF FEES & CONTRACT SVCS	37,226	7,626	-	1,693	1,207	22,372	-	12,483	19,066	-
1300 TRAVEL/TRANSPORTATION:										
1390 Other	5,750	2,273	0	6,922	555	1,031	0	0	402	1,294
TOTAL TRAVEL/TRANSPORTATION	5,750	2,273	-	6,922	555	1,031	-	-	402	1,294
1400 SUPPLIES:										
1440 Food	3,225	0	0	18,447	53	0	0	0	0	390
1490 Other	3,894	1,158	0	922	29	3,321	480	0	1,397	51
TOTAL SUPPLIES	7,119	1,158	-	19,369	82	3,321	480	-	1,397	441
1500 OCCUPANCY:										
1510 Rent of Space	26,678	0	0	0	0	0	0	0	0	0
1520 Utilities & Telephone	12,247	5,972	0	11,349	39	5,952	0	0	4,450	0
1590 Other	7,253	3,531	0	7,150	49	4,330	0	0	3,121	0
TOTAL OCCUPANCY:	46,178	9,503	-	18,499	88	10,282	-	-	7,571	-
1600 EQUIPMENT:										
1600 EQUIPMENT:	15,910	3,414	0	1,512	263	9,903	0	0	7,847	0
1700 DEPRECIATION:										
1710 Building	5,789	6,011	0	4,104	87	7,409	0	0	5,667	0
1720 Equipment	1,051	145	0	0	2	225	0	0	205	0
TOTAL DEPRECIATION	6,840	6,156	-	4,104	89	7,634	-	-	5,872	-
1800 MISCELLANEOUS:										
1810 Clothing	0	0	0	0	0	0	0	0	0	0
1860 Bad Debt	0	0	0	0	0	0	0	0	0	0
1890 Other	475	112	0	140	40	315	0	0	255	695
TOTAL MISCELLANEOUS	475	112	-	140	40	315	-	-	255	695
Expenditure Subtotal	531,015	197,165	(350)	385,698	12,311	558,106	6,013	12,483	566,009	8,346
Admin. and Support Allocation	35,921	14,860	-	36,916	839	45,896	373	-	35,028	449
TOTAL EXPENDITURES	566,936	212,025	(350)	422,614	13,150	604,002	6,386	12,483	601,037	8,795

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2022

Account Number and Title	DHS Programs -											Case Management Services		
	Division of Developmental Disabilities (DDD)											HCBS CFM	Employment Connections	
	Production	Service Coordination	Career Exploration	Day Habilitation	Nursing	Medical Equipment & Drugs	Other Medical Ser.	Supported Employment	Residential	Housing Services	Food Services			
1000 PERSONNEL SERVICES:														
1010 Administrative	54	4,652	3,682	23,733	6,073	-	-	8,612	66,999	187	-	-	34,505	4,159
1020 Professional/Program Staff	2,444	56,022	127,832	826,759	209,777	-	-	305,767	2,312,642	78	-	-	211,194	142,067
1040 Support Staff	1,661	104,789	7,689	43,895	42,175	-	-	10,447	68,335	45,519	1,914	-	-	4,796
1050 Client Wages	19,371	5	4	24	6	-	-	9	60	-	24,954	-	-	4
1060 Temporary Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	23,530	165,468	139,207	894,411	258,031	-	-	324,835	2,448,036	45,784	26,868	-	245,699	151,026
1100 PERSONNEL BENEFITS AND TAXES:														
1110 Retirement Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	307	36,292	24,980	173,694	55,168	-	-	77,255	427,875	8,277	305	-	64,772	31,888
1130 Other Benefits	-	39	39	245	57	-	-	71	638	2	-	-	-	40
1140 FICA Taxes	1,795	12,111	10,061	64,945	18,107	-	-	23,067	179,882	3,398	2,056	-	16,875	10,986
1150 Unemployment Insurance	-	6	4	28	7	-	-	12	1,496	-	-	-	-	480
1160 Worker's Comp. Insurance	27	392	1,304	7,976	2,110	-	-	1,388	35,224	666	32	-	1,624	1,333
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1190 Other	21	1,107	213	561	3,684	-	-	1,836	(2,848)	527	24	-	950	846
TOTAL PERSONNEL BENEFITS AND TAXES	2,150	49,947	36,601	247,449	79,133	-	-	103,629	642,267	12,870	2,417	-	84,221	45,573
1200 PROF FEES & CONTRACT SVCS:														
1210 Administrative/Financial	126	902	752	5,040	931	-	-	1,869	17,954	23	259	-	4,166	633
1220 Habilitation/Rehabilitation	-	-	-	-	-	-	395	-	-	-	-	-	-	-
1230 Medical=														
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1237 Physician/Nursing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1238 Psychiatric Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1290 Other	9	177	301	1,676	293	-	-	358	10,079	595	86	-	-	321
TOTAL PROF FEES & CONTRACT SVCS	135	1,079	1,053	6,716	1,224	-	395	2,227	28,033	618	345	-	4,166	954
1300 TRAVEL/TRANSPORTATION:														
1390 Other	480	608	1,991	10,187	7,892	-	-	8,636	89,817	2,312	1,087	-	1,626	3,702
TOTAL TRAVEL/TRANSPORTATION	480	608	1,991	10,187	7,892	-	-	8,636	89,817	2,312	1,087	-	1,626	3,702
1400 SUPPLIES:														
1440 Food	-	-	-	-	-	-	-	-	450	-	93,266	-	-	-
1490 Other	522,449	498	237	5,229	1,156	19,565	-	591	12,801	29	7,759	-	1,195	268
TOTAL SUPPLIES	522,449	498	237	5,229	1,156	19,565	-	591	13,251	29	101,025	-	1,195	268
1500 OCCUPANCY:														
1510 Rent of Space	-	-	-	40	-	-	-	-	1,200	-	-	-	21,772	-
1520 Utilities & Telephone	1,791	2,817	4,572	23,868	4,207	-	-	3,413	21,399	60,399	2,795	-	4,623	1,218
1590 Other	1,730	1,421	4,245	25,447	1,629	-	-	1,643	12,680	29,466	5,363	-	1,620	538
TOTAL OCCUPANCY:	3,521	4,238	8,817	49,355	5,836	-	-	5,056	35,279	89,865	8,158	-	28,015	1,756
1600 EQUIPMENT:														
1700 DEPRECIATION:														
1710 Building	3,977	2,940	8,367	41,879	3,349	-	-	3,565	13,466	10,385	3,950	-	-	1,143
1720 Equipment	149	225	352	1,732	116	-	-	3,316	27,558	2,364	2,503	-	-	78
TOTAL DEPRECIATION	4,126	3,165	8,719	43,611	3,465	-	-	6,881	41,024	12,749	6,453	-	-	1,221
1800 MISCELLANEOUS:														
1810 Clothing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1890 Other	-	-	421	2,245	-	-	-	-	278	-	15	-	-	-
TOTAL MISCELLANEOUS	-	-	421	2,245	-	-	-	-	278	-	15	-	-	-
Expenditure Subtotal	557,172	227,303	199,150	1,272,542	359,735	19,565	395	454,778	3,323,433	169,122	150,049	-	365,000	206,267
Admin. and Support Allocation	291	24,220	30,255	112,385	31,518	-	-	45,094	322,216	1,268	-	-	-	-
TOTAL EXPENDITURES	557,463	251,523	229,405	1,384,927	391,253	19,565	395	499,872	3,645,649	170,390	150,049	-	365,000	206,267

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE A - EXPENSES

Account Number and Title	DHS Programs -								Other											
	Division of Rehab Services (DRS)																			
	Other - Path Payee	Health Homes	MRT	SOC	DBT	IFS	MHAT	Other - DUI	Other - DOH Tobacco	YMHFA	WHY	Drug Court	Suicide Prevention Grant	Meth Awareness	OPIOD	CTC	MAT	ARF		
1000 PERSONNEL SERVICES:																				
1010 Administrative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1020 Professional/Program Staff	19,228	5,249	2,917	1,315	8,367	-	484	8,535	9,557	8,754	50,963	65,403	-	14,588	15,763	2,039	782	3,518		
1040 Support Staff	-	-	-	-	-	-	-	8,049	-	-	132	-	-	-	-	-	-	-		
1050 Client Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1060 Temporary Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL PERSONNEL SERVICES	19,228	5,249	2,917	1,315	8,367	-	484	16,584	9,557	8,754	51,095	65,403	-	14,588	15,763	2,039	782	3,518		
1100 PERSONNEL BENEFITS AND TAXES:																				
1110 Retirement Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1120 Insurance Benefits	5,649	1,960	600	857	909	-	31	3,646	1,305	726	9,381	12,109	-	1,692	1,504	30	62	271		
1130 Other Benefits	-	-	-	-	-	-	-	45	175	-	175	-	-	-	-	-	-	-		
1140 FICA Taxes	1,429	395	212	79	633	-	37	1,210	702	655	3,614	4,593	-	1,080	1,172	154	59	263		
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1160 Worker's Comp. Insurance	-	350	-	34	-	-	-	3	-	-	75	-	-	-	-	-	-	-		
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1190 Other	-	(3,019)	-	900	-	-	-	48	-	-	884	-	-	-	-	-	-	-		
TOTAL PERSONNEL BENEFITS AND TAXES	7,078	(314)	812	1,870	1,542	-	68	4,952	2,182	1,381	14,129	16,702	-	2,772	2,676	184	121	534		
1200 PROF FEES & CONTRACT SVCS:																				
1210 Administrative/Financial	-	26	-	355	-	-	-	365	1,978	-	1,891	-	26,044	-	350	-	3,390	-		
1220 Habilitation/Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1230 Medical-																				
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1237 Physician/Nursing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1238 Psychiatric Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1290 Other	-	78	-	191	-	-	4,050	12,899	8,554	-	65,687	-	-	-	18,300	-	-	-		
TOTAL PROF FEES & CONTRACT SVCS	-	104	-	546	-	-	4,050	13,264	10,532	-	67,578	-	26,044	-	18,650	-	3,390	-		
1300 TRAVEL/TRANSPORTATION:																				
1390 Other	-	-	-	-	-	-	-	44	-	55	39	-	7	659	374	-	-	450		
TOTAL TRAVEL/TRANSPORTATION	-	-	-	-	-	-	-	44	-	55	39	-	7	659	374	-	-	450		
1400 SUPPLIES:																				
1440 Food	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1490 Other	1,410	206	616	43	-	-	-	1,283	4,260	1,099	3,105	-	4,031	1,733	11,535	-	781	5		
TOTAL SUPPLIES	1,410	220	616	43	-	-	-	1,283	4,260	1,099	3,105	-	4,031	1,733	11,535	-	781	5		
1500 OCCUPANCY:																				
1510 Rent of Space	3,347	312	-	825	-	-	-	-	-	-	-	-	-	-	950	-	-	613		
1520 Utilities & Telephone	-	306	-	193	-	-	-	312	165	-	319	-	-	-	-	-	-	249		
1590 Other	-	27	-	-	-	-	-	472	-	-	149	-	-	-	-	-	-	76		
TOTAL OCCUPANCY:	3,347	645	-	1,018	-	-	-	784	165	-	468	-	-	-	950	-	-	938		
1600 EQUIPMENT:																				
1700 DEPRECIATION:																				
1710 Building	-	-	-	-	-	-	-	397	-	-	278	-	-	-	-	-	-	-		
1720 Equipment	-	-	-	-	-	-	-	18	-	-	14	-	-	-	-	-	-	-		
TOTAL DEPRECIATION	-	-	-	-	-	-	-	415	-	-	292	-	-	-	-	-	-	-		
1800 MISCELLANEOUS:																				
1810 Clothing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1860 Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1890 Other	-	-	-	801	-	-	-	106	-	-	-	-	-	-	-	-	-	-		
TOTAL MISCELLANEOUS	-	-	-	801	-	-	-	106	-	-	-	-	-	-	-	-	-	-		
Expenditure Subtotal	31,278	6,037	4,345	5,681	9,909	-	4,602	39,260	26,701	11,289	136,740	82,105	30,082	19,752	49,948	2,223	5,074	5,445		
Admin. and Support Allocation	2,549	959	346	640	977	-	28	2,256	751	785	5,192	6,329	-	1,350	1,763	271	98	466		
TOTAL EXPENDITURES	33,827	6,996	4,691	6,321	10,886	-	4,630	41,516	27,452	12,074	141,932	88,434	30,082	21,102	51,711	2,494	5,172	5,911		

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2022

Account Number and Title	Total	Adjustme	Admin and	DSS Services			DHS Services				Case Management		Other		Other - Grants	
				DADA	DMH	Other DSS	DDD	Housing	Food	Production	HCBS CFM	Path Payee	DOH Tobacco	Employment Connections		Other
				Services	Services	Services	Services	Services	Services	Services	Services	Other	Other	Other		Other
2000 FEES:																
2020 Title XIX	6,825,695				102,629	880,368		5,458,066				384,632				
2025 Title VII, Ch 1 Part B	-															
2030 Title VII, Ch 1 Part C	-															
2045 SD Department of Education	-															
2050 Dept of Corrections	-															
2055 Client Pay (Fee for Service)	583,326				61,112	105,014		86,774	240,241	59,021			31,164			
2060 Insurance	743,895				102,603	641,292										
2065 Other States	-															
2070 Room and Board	72,053				(504)	56,558			15,999							
2080 Department of Human Services	180,855				38,459	17,138		76,324						25,000		23,934
2085 Department of Social Services	2,079,066				893,498	1,185,568										
2090 Other-Specify on Notes to Schedule B: (eg Other Federal Funds, County Funds, Unified Judicial System)	311,127				140,468	64,747		30,032								75,880
TOTAL FEES	10,796,017				1,338,265	2,950,685		5,651,196	256,240	59,021		384,632	31,164	25,000		99,814
2100 GRANTS (Foundations, corporations or Trusts)	260,089															260,089
2120 Grants (Used for Non-Capital Expenditures)	1,518,328												2,510			1,515,818
2100 TOTAL GRANTS	1,778,417												2,510			1,775,907
2200 Contributions (Donation, In Kind, Fund Raising)	-															
2210 Contributions (Used for Capital Expenditures)	-															
2220 Contributions (Used for Non-Capital Expenditures)	96,235	1,515	120		82,360	10,875		1,365								
2200 TOTAL CONTRIBUTIONS	96,235	1,515	120		82,360	10,875		1,365								
2300 OTHER INCOME:																
2310 Commodities, Food Stamps, National School Lunch	33,879									33,879						
2340 FMHA Rent Subsidy	18,693								18,693							
2341 Section 8 Rental Assistance	25,755								25,755							
2350 Transportation	30,598								26,988							3,610
2360 Production/Farm Revenue	643,455									80	643,375					
2370 Investment Income/Interest	(184,565)		578		-25,900	-38,885		-120,364	6							
2380 County Per Capita	170,958		0		63,414	99,325		8,219								
2390 Other-Specify:	83,813		5,773		9,711	24,053		17,094	1,906	25,276						
TOTAL OTHER INCOME	822,586		6,351		47,225	84,493		(68,063)	46,360	59,235	643,375					3,610
TOTAL REVENUES	13,493,255	1,515	6,471		1,467,850	3,046,053		5,584,498	302,600	118,256	643,375	384,632	33,674	25,000		103,424