

HUMAN SERVICE AGENCY

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2024 AND 2023



HUMAN SERVICE AGENCY

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	3-4
<i>Financial Statements:</i>	
Statements of Financial Position	5
Statements of Activities and Changes in Net Assets	6
Statements of Functional Expenses	7
Statements of Cash Flows.....	8
Notes to Financial Statements	9-15
<i>Supplementary Information:</i>	
Financial Activity Overview.....	17
Cost Report (Schedule A - Expenses).....	18-23
Cost Report (Schedule B - Revenues)	24-29



810 Quincy Street
P.O. Box 3140, Rapid City, South Dakota 57709
Telephone (605) 342-5630 • e-mail: info@ktllp.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Human Service Agency
Watertown, South Dakota

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Human Service Agency (the Agency), which comprise the statements of financial position as of June 30, 2024 and 2023, 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, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2024 and 2023, 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 Opinion

We conducted our audits 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 audits. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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 29 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

September 30, 2024

HUMAN SERVICE AGENCY

STATEMENTS OF FINANCIAL POSITION JUNE 30, 2024 AND 2023

ASSETS	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 7,043,898	\$ 4,229,644
Accounts and Grants Receivable, Net	1,268,442	1,164,420
Inventory	204,075	241,445
Prepaid Expenses	193,726	178,897
Total Current Assets	8,710,141	5,814,406
 Property and Equipment		
Land	475,283	153,425
Buildings	11,895,435	11,749,809
Furniture and Equipment	596,567	482,539
Vehicles	810,031	783,811
	13,777,316	13,169,584
Less Accumulated Depreciation	4,852,527	4,799,197
	8,924,789	8,370,387
 Investments and Restricted Cash		
Investments - Designated for Capital Asset Replacement	1,593,094	1,364,582
Restricted Cash	35,000	35,385
	1,628,094	1,399,967
 TOTAL ASSETS	\$ 19,263,024	\$ 15,584,760
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Current Maturities of Long-Term Obligations	\$ 3,623	\$ 3,492
Accounts Payable	159,805	883,342
Accrued Payroll	122,185	141,293
Accrued Vacation Payable	344,497	291,954
Accrued Interest Payable	5,775	5,775
Unearned State Fees For Service - Title XIX	757,764	1,537,483
Other Accrued Liabilities	25,729	30,101
Total Current Liabilities	1,419,378	2,893,440
 Long-Term Obligations, Net of Current Maturities	62,881	66,862
 Net Assets		
Undesignated	15,881,717	11,224,491
Board Designated -- Capital Asset Replacement	1,593,094	1,364,582
Board Designated -- Debt Service	35,000	35,385
Total Net Assets Without Donor Restrictions	17,509,811	12,624,458
 With Donor Restrictions - Regional Facility Construction	270,954	-
Total Net Assets	17,780,765	12,624,458
 TOTAL LIABILITIES AND NET ASSETS	\$ 19,263,024	\$ 15,584,760

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, 2024 AND 2023

	2024	2023
Net Assets Without Donor Restrictions		
<i>Revenues and Other Support</i>		
State Fees for Service- Title XIX	\$ 7,658,312	\$ 6,465,732
State Contributions for Services to the Public	3,630,489	2,075,352
Contributions	2,166,767	111,889
Grant Income	1,735,531	4,834,108
Private and Third Party Fees for Service	1,395,448	1,330,681
Production and Contracts	995,595	764,808
Other Fees for Service	384,186	294,007
Gain on Sale of Property and Equipment	306,238	51,353
Investment Return, Net	247,159	134,382
Contribution- County Support	183,442	175,431
Miscellaneous Income	97,977	65,257
Occupancy Fees, Food Stamps and Rental Income	93,691	89,913
Transportation	38,537	35,341
Total Revenues and Other Support Without Donor Restrictions	18,933,372	16,428,254
<i>Expenses</i>		
Program Services:		
New Horizons	7,782,322	7,164,583
Behavioral Health	5,320,021	4,335,264
Total Program	13,102,343	11,499,847
Administrative and Support	945,676	862,712
Total Expenses Without Donor Restrictions	14,048,019	12,362,559
Change in Net Assets Without Donor Restrictions	4,885,353	4,065,695
Net Assets With Donor Restrictions - Purpose		
Contributions for Appropriate Regional Facility Construction	270,954	-
Change in Net Assets	5,156,307	4,065,695
Net Assets Without Donor Restrictions - Beginning of Year	12,624,458	8,558,763
Net Assets With Donor Restrictions - Beginning of Year	-	-
Total Net Assets -- Beginning of Year	12,624,458	8,558,763
Net Assets Without Donor Restrictions - End of Year	17,509,811	12,624,458
Net Assets With Donor Restrictions - End of Year	270,954	-
Net Assets -- End of Year	\$ 17,780,765	\$ 12,624,458

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023**

Year Ended June 30, 2024	Program Services		Total Program	Administrative and Support	Total
	Behavioral Health	New Horizons			
Personnel Services	\$ 3,447,657	\$ 4,775,958	\$ 8,223,615	\$ 520,776	\$ 8,744,391
Personnel Benefits and Taxes	920,870	1,465,960	2,386,830	188,498	2,575,328
Supplies	136,780	837,043	973,823	4,903	978,726
Professional Fees/Contract Services	364,550	114,901	479,451	135,802	615,253
Depreciation	189,580	215,223	404,803	31,898	436,701
Occupancy	161,814	208,290	370,104	35,038	405,142
Travel/Transportation	44,387	123,012	167,399	9,701	177,100
Equipment	41,349	34,894	76,243	14,354	90,597
Miscellaneous	13,034	7,041	20,075	4,706	24,781
TOTAL EXPENSES	\$ 5,320,021	\$ 7,782,322	\$ 13,102,343	\$ 945,676	\$ 14,048,019

Year Ended June 30, 2023	Program Services		Total Program	Administrative and Support	Total
	Behavioral Health	New Horizons			
Personnel Services	\$ 2,723,695	\$ 4,487,844	\$ 7,211,539	\$ 508,836	\$ 7,720,375
Personnel Benefits and Taxes	774,878	1,405,392	2,180,270	157,819	2,338,089
Supplies	110,393	657,012	767,405	6,235	773,640
Professional Fees/Contract Services	359,156	69,486	428,642	102,442	531,084
Depreciation	62,703	156,197	218,900	34,132	253,032
Occupancy	142,922	223,135	366,057	36,861	402,918
Travel/Transportation	42,791	125,401	168,192	5,748	173,940
Equipment	110,220	36,851	147,071	7,756	154,827
Miscellaneous	8,506	3,265	11,771	2,883	14,654
TOTAL EXPENSES	\$ 4,335,264	\$ 7,164,583	\$ 11,499,847	\$ 862,712	\$ 12,362,559

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023**

	2024	2023
Cash Flows From Operating Activities		
Change in Net Assets	\$ 5,156,307	\$ 4,065,695
<i>Adjustments to Reconcile Change in Net Assets to Net Cash Flows Provided By Operating Activities:</i>		
Depreciation	436,701	253,032
Gain on Sale of Property and Equipment	(306,238)	(51,356)
Unrealized and Realized Gain on Investments	(77,024)	(94,936)
<i>Working Capital Changes Increasing (Decreasing) Cash:</i>		
Accounts and Grants Receivable	(104,022)	(85,052)
Inventory	37,370	(46,106)
Prepaid Expenses	(14,829)	(777)
Accounts Payable	(14,669)	(612,903)
Accrued Expenses	29,063	(253,775)
Unearned State Fees For Service - Title XIX	(779,719)	(1,098,086)
Net Cash Flows Provided by Operating Activities	4,362,940	2,075,736
Cash Flows From Investing Activities		
Proceeds from Sale of Investments	-	164,041
Purchases of Investments	(151,488)	-
Proceeds from Sale of Property and Equipment	398,810	51,356
Purchases of Property and Equipment	(1,792,543)	(3,500,758)
Net Cash Flows Used in Investing Activities	(1,545,221)	(3,285,361)
Cash Flows From Financing Activities		
Principal Repayments of Long-Term Obligations	(3,850)	(560,557)
Change in Cash, Cash Equivalents and Restricted Cash	2,813,869	(1,770,182)
Cash, Cash Equivalents and Restricted Cash -- Beginning of Year	4,265,029	6,035,211
Cash, Cash Equivalents and Restricted Cash -- End of Year	\$ 7,078,898	\$ 4,265,029
Supplemental Disclosures of Cash Flow Information		
Cash Paid for Interest	\$ 1,245	\$ 8,076
Supplemental Disclosures of Noncash Investing Activities		
Costs Incurred for Construction in Progress Included in Accounts Payable	\$ -	\$ 708,868

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, 2024 AND 2023

(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.

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 JUNE 30, 2024 AND 2023

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

Basis of Accounting and Financial Statement Presentation

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 those 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, 2023, the Agency had 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, 2024 and 2023, the Board of Directors 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:

	Years
Buildings	10-40
Furniture and Equipment	3-10
Vehicles	4

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

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

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, 2024 and 2023, 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 various services as described in Note 1 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 receivables are billed to customers at least monthly and are due when billed. Amounts are primarily derived from services provided. Any receivables not paid by the end of the month following the billing month are considered past due, but no interest is assessed.

For the year ended June 30, 2023, accounts receivable are written off when they are determined to be uncollectible. Based on an analysis of each account, including past history with the customer and subsequent collection, management considers accounts receivable to be fully collectible; accordingly, an allowance for doubtful accounts has been recorded.

Beginning July 1, 2023, management estimates an allowance for credit losses based on an analysis of historical loss experience and current receivables aging. This estimate is adjusted for an assessment of current conditions, reasonable and supportable expectations of future conditions, and any other factors deemed relevant by management. The Agency believes historical loss information is a reasonable starting point for calculating the expected allowance for credit losses as its class of customers remains consistent from year-to-year. No adjustment was deemed necessary to historical loss information as future conditions are anticipated to remain stable and not have a significant impact on customers. The Agency assesses collectability by pooling receivables where similar characteristics exist and evaluating receivables individually when specific customer balances no longer share those risk characteristics and are considered at risk or uncollectible. The Agency has identified two pools of receivables with different risk characteristics. Private pay receivables have higher loss rates due to the financial instability of these payees. State receivables have a low loss rate due to the stability of government Agencies. The expense associated with the allowance for credit losses is recognized in administrative and support expenses. Accounts receivable are charged off against the allowance for credit losses when there is no realistic prospect of recovery. Recoveries of amounts previously written off are recognized as an offset to credit loss expenses in the year of recovery.

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, 2024 or 2023. 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. All grants received in 2024 and 2023 were determined to be contributions.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

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

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. The beginning balance in unearned state fees for services totaled \$2,635,569 as of July 1, 2022. The Agency recognized deferred revenue totaling \$1,098,086 and \$779,719 during the years ended June 30, 2023 and 2024, respectively.

Leases

All of the Agency's leases have terms of 12 months or less or are cancelable by the lessee and lessor without significant penalties. As such, they are not capitalized as right-of-use assets and lease liabilities but are expensed on a straight-line basis over the lease term. The majority of the Agency's short-term leases relate to equipment and office space. These leases are entered into at periodic rental rates for an unspecified duration and typically have a termination for convenience provision.

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 in 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 September 30, 2024, the date which the financial statements were available to be issued. See purchase commitment in Note 6.

Adopted Accounting Standard

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses*, which changes the methodology for recognizing credit losses on assets measured at amortized cost from an incurred loss methodology to a current expected credit loss methodology. The new methodology requires consideration of a broader range of reasonable and supportable information for credit loss estimates. Credit losses will no longer be delayed for recognition until it is probable a loss has been incurred but instead will be recognized based on expected losses. The Agency adopted this standard as of July 1, 2023, the beginning of the adoption period, using the modified retrospective method. Adoption did not materially impact the Agency's financial statements.

(2) Restricted Cash

The Rural Economic Community Development (RECD) debt agreement provides, among other things, that the Agency deposit \$2,400 annually into reserve accounts until an accumulated account balance of \$35,000 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, 2024 and 2023, is **\$35,000** and \$35,385, respectively.

Reconciliation of Cash and Restricted Cash at June 30:

	2024	2023
Cash	\$ 7,043,898	\$ 4,229,644
Restricted Cash	35,000	35,385
Total Cash and Restricted Cash shown in the Statement of Cash Flows	\$ 7,078,898	\$ 4,265,029

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

(3) Accounts and Grants Receivable

Included in accounts receivable are the following at June 30:

	2024	2023	2022
Private, Net	\$ 313,078	\$ 282,122	\$ 246,203
State of South Dakota, Net	915,565	854,488	808,130
Other	39,799	27,810	25,035
	<u>\$ 1,268,442</u>	<u>\$ 1,164,420</u>	<u>\$ 1,079,368</u>

A summary of the allowance for credit losses is as follows for the years ended June 30, 2024 and 2023. There was no activity for allowance for credit losses during the year ended June 30, 2024.

	Private	State	Other
Allowance for Credit Losses	\$ 45,730	\$ 12,270	\$ -

(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, 2024 and 2023, 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, 2024 or 2023.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

(4) Investments and Fair Value

Investments at fair market value are detailed as follows:

June 30, 2024

	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money Market	\$ 206,635		\$ -	\$ 206,635
Fixed Income:				
Domestic Mutual Funds	555,503	-	-	555,503
Equities:				
Domestic Mutual Funds	389,686	-	-	389,686
International Mutual Funds	260,420	-	-	260,420
Alternatives	180,850	-	-	180,850
	\$ 1,593,094	\$ -	\$ -	\$ 1,593,094

June 30, 2023

	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money Market	\$ 267,696	\$ -	\$ -	\$ 267,696
Fixed Income:				
Domestic Mutual Funds	454,603	-	-	454,603
Equities:				
Domestic Mutual Funds	250,334	-	-	250,334
International Mutual Funds	229,486	-	-	229,486
Alternatives	162,463			162,463
	\$ 1,364,582	\$ -	\$ -	\$ 1,364,582

(5) Long-Term Obligations

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

	<u>2024</u>	<u>2023</u>
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.	\$ 66,504	\$ 70,354
	66,504	70,354
Less Current Maturities	3,623	3,492
	\$ 62,881	\$ 66,862

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

2025	\$ 3,623
2026	3,751
2027	3,885
2028	4,018
2029	4,166
Thereafter	47,061
	\$ 66,504

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

(6) Commitments

On August 5, 2024, the Agency entered into a contract for the purchase of an apartment for approximately \$1,014,000. The Agency did not incur debt to purchase the facility.

(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 **\$105,603** and \$90,479 for the years ended June 30, 2024 and 2023, 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 **\$38,782** and \$61,288 for the years ended June 30, 2024 and 2023, respectively.

(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, 2024 and 2023, the Agency has the following financial assets available for general use within one year of the Statement of Financial Position date:

	2024	2023
Cash and Cash Equivalents	\$ 7,043,898	\$ 4,229,644
Accounts and Grants Receivable	1,268,442	1,164,420
Investments	1,593,094	1,364,582
Restricted Cash	35,000	35,385
Total Financial Assets	9,940,434	6,794,031
Less Board Designated Funds for Capital Asset Replacement	1,593,094	1,364,582
Less Board Designated Funds for Debt Service	35,000	35,385
Less Net Assets with Purpose Restrictions	270,954	-
Financial Assets Available for General Use Within One Year	\$ 8,041,386	\$ 5,394,064

(10) Conditional Promises to Give

A portion of the Agency's revenue is derived from cost-reimbursable state and local contracts and grants, which are conditional upon certain performance requirements and incurring qualifying expenses. As of June 30, 2024, conditional promises to give totaled approximately \$3,346,000 and are not recorded in the financial statements.

SUPPLEMENTARY INFORMATION

HUMAN SERVICES AGENCY

**FINANCIAL ACTIVITY OVERVIEW
FOR THE YEAR ENDED JUNE 30, 2024**

	Behavioral Health	New Horizons	Administration	Total
<i>Revenues and Other Support</i>				
Fees	\$ 5,989,566	\$ 7,062,163	\$ 59,233	\$ 13,110,962
Grants	1,127,728	545,803	62,000	1,735,531
Other Income	213,792	1,442,109	264,211	1,920,112
Contributions	95,906	30	2,341,785	2,437,721
Allocation of Administration Revenues	818,169	1,909,060	(2,727,229)	-
Total Revenues	8,245,161	10,959,165	-	19,204,326
<i>Expenses</i>				
Personnel Services	3,447,657	4,775,958	520,776	8,744,391
Personnel Benefits and Taxes	920,870	1,465,960	188,498	2,575,328
Supplies	136,780	837,043	4,903	978,726
Professional Fees/Contract Services	364,550	114,901	135,802	615,253
Depreciation	189,580	215,223	31,898	436,701
Occupancy	161,814	208,290	35,038	405,142
Travel/Transportation	44,387	123,012	9,701	177,100
Equipment	41,349	34,894	14,354	90,597
Miscellaneous	13,034	7,041	4,706	24,781
Allocation of Administration Expenses	283,703	661,973	(945,676)	-
Total Expenses	5,603,724	8,444,295	-	14,048,019
Net Program Income	\$ 2,641,437	\$ 2,514,870	\$ -	\$ 5,156,307

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

Support Services

SCHEDULE A - EXPENSES

	Total	Adjustments	Admin and Support	Total of All Services
Account Number and Title				
1000 PERSONNEL SERVICES:				
1010 Administrative	393,140	-	166,879	226,261
1020 Professional/Program Staff	7,228,570	-	-	7,228,570
1040 Support Staff	1,116,988	-	353,897	763,091
1050 Client Wages	13,185	-	-	13,185
TOTAL PERSONNEL SERVICES	8,744,391	-	520,776	8,223,615
1100 PERSONNEL BENEFITS AND TAXES:				
1110 Retirement Plans	-	-	-	-
1120 Insurance Benefits	1,690,286	-	102,574	1,587,712
1130 Other Benefits	52,029	755	146	51,128
1140 FICA Taxes	643,873	-	36,800	607,073
1150 Unemployment Insurance	(205)	-	125	(330)
1160 Worker's Comp. Insurance	89,705	-	1,805	87,900
1170 Prof. Liability Insurance	48,730	-	46,452	2,278
1190 Other	52,541	-	(159)	52,700
TOTAL PERSONNEL BENEFITS AND TAXES	2,575,328	755	187,743	2,386,830
1200 PROF FEES & CONTRACT SVCS:				
1210 Administrative/Financial	152,444	716	63,779	87,949
1220 Habilitation/Rehabilitation	350	-	-	350
1230 Medical				
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	2,829	2,829	-	-
1237 Physician/Nursing Services	-	-	-	-
1238 Psychiatric Services	12,000	-	-	12,000
1290 Other	447,630	5,813	62,665	379,152
TOTAL PROF FEES & CONTRACT SVCS	615,253	9,358	126,444	479,451
1300 TRAVEL/TRANSPORTATION:				
1390 Other	177,100	4,825	4,876	167,399
TOTAL TRAVEL/TRANSPORTATION	177,100	4,825	4,876	167,399
1400 SUPPLIES:				
1440 Food	131,340	-	-	131,340
1490 Other	847,386	-	4,903	842,483
TOTAL SUPPLIES	978,726	-	4,903	973,823
1500 OCCUPANCY:				
1510 Rent of Space	29,420	95	-	29,325
1520 Utilities & Telephone	221,242	-	13,725	207,517
1590 Other	154,480	-	21,218	133,262
TOTAL OCCUPANCY:	405,142	95	34,943	370,104
1600 EQUIPMENT:	90,597	-	14,354	76,243
1700 DEPRECIATION:				
1710 Building	305,063	-	20,131	284,932
1720 Equipment	131,638	4,135	7,632	119,871
TOTAL DEPRECIATION	436,701	4,135	27,763	404,803
1800 MISCELLANEOUS:				
1810 Clothing	1,594	-	-	1,594
1860 Bad Debt	-	-	-	-
1890 Other	23,187	1,046	3,660	18,481
TOTAL MISCELLANEOUS	24,781	1,046	3,660	20,075
Expenditure Subtotal	14,048,019	20,214	925,462	13,102,343
Admin. and Support Allocation	-	-	(925,462)	925,462
TOTAL EXPENDITURES	14,048,019	20,214	-	14,027,805

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - EXPENSES

Account Number and Title	DHS Services								
	Division of Developmental Disabilities (DDD)								
	Production	CHOICES Career Exploration	CHOICES Day Habilitation	CHOICES Nursing	CHOICES Medical Equipment & Drugs	CHOICES Individual Supported Employment	CHOICES Residential	Housing services	Food Services
1000 PERSONNEL SERVICES:									
1010 Administrative	-	8,840	17,978	8,302	-	3,973	74,069	131	-
1020 Professional/Program Staff	-	292,638	589,254	242,074	-	130,504	2,725,815	37	-
1040 Support Staff	3,337	39,952	24,364	49,054	-	5,196	98,050	59,441	4,636
1050 Client Wages	13,185	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	16,522	341,430	631,596	299,430	-	139,673	2,897,934	59,609	4,636
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	236	86,369	141,094	72,953	-	46,692	533,089	4,917	328
1130 Other Benefits	2	2,404	4,391	1,991	-	1,081	18,211	57	2
1140 FICA Taxes	1,260	25,232	46,616	21,424	-	9,035	216,480	4,537	354
1150 Unemployment Insurance	-	-	-	-	-	-	(30)	-	-
1160 Worker's Comp. Insurance	63	5,132	4,849	2,740	-	1,464	42,557	1,083	88
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-
1190 Other	5	2,642	283	(842)	-	(19)	27,708	87	7
TOTAL PERSONNEL BENEFITS AND TAXES	1,566	121,779	197,233	98,266	-	58,253	838,015	10,681	779
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	63	2,559	3,910	1,853	-	1,054	22,396	28	238
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	11	5,573	10,625	5,076	-	2,327	49,933	123	15
TOTAL PROF FEES & CONTRACT SVCS	74	8,132	14,535	6,929	-	3,381	72,329	151	253
1300 TRAVEL/TRANSPORTATION:									
1390 Other	1,148	12,780	3,632	10,038	-	2,726	86,625	2,182	176
TOTAL TRAVEL/TRANSPORTATION	1,148	12,780	3,632	10,038	-	2,726	86,625	2,182	176
1400 SUPPLIES:									
1440 Food	-	-	98	-	-	-	-	-	85,772
1490 Other	712,638	796	2,021	1,516	15,836	329	9,522	13	6,998
TOTAL SUPPLIES	712,638	796	2,119	1,516	15,836	329	9,522	13	92,770
1500 OCCUPANCY:									
1510 Rent of Space	-	-	-	-	-	-	1,200	-	-
1520 Utilities & Telephone	2,170	23,063	2,156	3,509	-	3,022	23,395	57,059	3,708
1590 Other	1,588	16,130	3,931	908	-	1,171	11,579	26,365	4,194
TOTAL OCCUPANCY:	3,758	39,193	6,087	4,417	-	4,193	36,174	83,424	7,902
1600 EQUIPMENT:	1,101	7,019	4,306	1,332	174	900	7,668	6,858	2,329
1700 DEPRECIATION:									
1710 Building	5,607	51,443	3,495	3,454	-	4,011	18,038	33,166	6,938
1720 Equipment	173	8,542	1,855	11,444	-	175	57,808	2,942	2,568
TOTAL DEPRECIATION	5,780	59,985	5,350	14,898	-	4,186	75,846	36,108	9,506
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	3,910	572	223	58	102	1,993	1	33
TOTAL MISCELLANEOUS	-	3,910	572	223	58	102	1,993	1	33
Expenditure Subtotal	742,587	595,024	865,430	437,049	16,068	213,743	4,026,106	199,027	118,384
Admin. and Support Allocation	-	38,352	79,019	36,585	-	17,454	327,268	544	-
TOTAL EXPENDITURES	742,587	633,376	944,449	473,634	16,068	231,197	4,353,374	199,571	118,384

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - EXPENSES

Account Number and Title	DHS Services				DSS Services				
	DDD			Division of Rehab Services (DRS)	Division of Behavioral Health, Mental Health Services				
	CHOICES Case Management	Other- Please Specify in Row 7	Other- Please Specify in Row 7	Other- Please Specify in Row 7	SED/CYF Group	SED/CYF Individual	Emergency	JJRI - ART	JJRI - FFT
		Service Coordination	Other Medical Services	Employment Connections					
1000 PERSONNEL SERVICES:									
1010 Administrative	35,235	5,199	-	6,030	-	10,179	-	-	-
1020 Professional/Program Staff	177,427	48,086	-	207,480	162	104,021	7,391	-	7,492
1040 Support Staff	-	119,181	-	5,129	-	30,634	15	-	-
1050 Client Wages	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	212,662	172,466	-	218,639	162	144,834	7,406	-	7,492
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	63,848	45,799	-	45,917	28	30,411	1,405	-	1,059
1130 Other Benefits	35	1,285	-	1,461	-	997	33	-	-
1140 FICA Taxes	14,474	12,500	-	16,154	12	10,735	541	-	568
1150 Unemployment Insurance	-	(300)	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	1,666	563	-	2,150	-	403	8	-	4
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-
1190 Other	(1,799)	1,317	-	4,364	-	(2,745)	4	-	-
TOTAL PERSONNEL BENEFITS AND TAXES	78,224	61,164	-	70,046	40	39,801	1,991	-	1,631
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	4,291	1,178	-	1,327	-	2,385	54	-	-
1220 Habilitation/Rehabilitation	-	-	350	-	-	-	-	-	-
1230 Medical									
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	-	-	-	-	-	-	-	-	-
1237 Physician/Nursing Services	-	-	-	-	-	-	-	-	-
1238 Psychiatric Services	-	-	-	-	-	-	-	-	-
1290 Other	-	3,298	-	4,030	-	8,547	398	-	-
TOTAL PROF FEES & CONTRACT SVCS	4,291	4,476	350	5,357	-	10,932	452	-	-
1300 TRAVEL/TRANSPORTATION:									
1390 Other	2,619	1,086	-	8,424	-	771	7	-	-
TOTAL TRAVEL/TRANSPORTATION	2,619	1,086	-	8,424	-	771	7	-	-
1400 SUPPLIES:									
1440 Food	-	-	-	-	-	73	-	-	-
1490 Other	832	672	-	467	-	1,136	22	-	-
TOTAL SUPPLIES	832	672	-	467	-	1,209	22	-	-
1500 OCCUPANCY:									
1510 Rent of Space	14,604	-	-	-	-	-	-	-	-
1520 Utilities & Telephone	3,096	2,370	-	1,722	-	5,188	19	-	-
1590 Other	2,134	938	-	463	-	2,929	9	-	-
TOTAL OCCUPANCY:	19,834	3,308	-	2,185	-	8,117	28	-	-
1600 EQUIPMENT:	1,005	1,250	952	707	-	874	19	-	-
1700 DEPRECIATION:									
1710 Building	-	3,398	-	1,972	-	6,797	43	-	-
1720 Equipment	-	166	-	12,727	-	107	1	-	-
TOTAL DEPRECIATION	-	3,564	-	14,699	-	6,904	44	-	-
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	428	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	149	-	179	-	2,041	7	-	-
TOTAL MISCELLANEOUS	-	149	-	179	-	2,469	7	-	-
Expenditure Subtotal	319,467	248,135	1,302	320,703	202	215,911	9,976	-	9,123
Admin. and Support Allocation	29,377	23,026	-	26,706	21	14,873	737	-	478
TOTAL EXPENDITURES	348,844	271,161	1,302	347,409	223	230,784	10,713	-	9,601

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - EXPENSES

Division of Behavioral Health, Mental Health Services									
JJRI - MRT	Mental Health Crisis Stabilization Services (ARF)	Outpatient- Group	Outpatient- Individual	Psychiatric Services - CNP/PA	Psychiatric Services - Psychiatrist	School Based Services (System of Care)	SMI - CARE	Room and Board	
Account Number and Title									
1000 PERSONNEL SERVICES:									
1010 Administrative	-	-	-	9,501	17,644	-	-	10,179	-
1020 Professional/Program Staff	3,853	282,664	4,571	409,350	386,273	443	3,923	356,536	341,736
1040 Support Staff	-	-	-	53,957	99,758	-	-	44,878	-
1050 Client Wages	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	3,853	282,664	4,571	472,808	503,675	443	3,923	411,593	341,736
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	607	34,117	616	92,211	83,370	49	1,931	60,442	58,737
1130 Other Benefits	-	42	-	2,765	3,295	-	-	3,673	-
1140 FICA Taxes	290	21,562	348	34,525	36,878	33	230	30,492	25,054
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	4	4,609	4	745	921	-	29	4,291	6,491
1170 Prof. Liability Insurance	-	-	-	-	2,278	-	-	-	-
1190 Other	-	6,333	-	1,796	7,970	-	1,887	(776)	1,313
TOTAL PERSONNEL BENEFITS AND TAXES	901	66,663	968	132,042	134,712	82	4,077	98,122	91,595
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	-	1,161	708	4,759	4,303	-	265	9,365	1,655
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	-	2,475	-	31,175	48,743	396	82	52,664	191
TOTAL PROF FEES & CONTRACT SVCS	-	3,636	708	35,934	53,046	12,396	347	62,029	1,846
1300 TRAVEL/TRANSPORTATION:									
1390 Other	-	-	-	3,144	422	-	636	4,903	4,868
TOTAL TRAVEL/TRANSPORTATION	-	-	-	3,144	422	-	636	4,903	4,868
1400 SUPPLIES:									
1440 Food	-	38	-	-	-	-	696	4,117	20,533
1490 Other	-	106	7	3,871	1,762	-	22	4,505	1,370
TOTAL SUPPLIES	-	144	7	3,871	1,762	-	718	8,622	21,903
1500 OCCUPANCY:									
1510 Rent of Space	-	-	-	-	-	-	1,571	-	-
1520 Utilities & Telephone	-	3,593	-	7,570	4,301	-	193	13,004	13,184
1590 Other	-	4,419	-	4,725	1,702	-	-	11,773	8,460
TOTAL OCCUPANCY:	-	8,012	-	12,295	6,003	-	1,764	24,777	21,644
1600 EQUIPMENT:	-	5,722	-	2,847	2,620	-	-	3,232	2,645
1700 DEPRECIATION:									
1710 Building	-	13,401	-	11,834	6,469	-	-	33,190	1,452
1720 Equipment	-	294	-	210	183	-	-	2,060	-
TOTAL DEPRECIATION	-	13,695	-	12,044	6,652	-	-	35,250	1,452
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	-	1,166	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	311	-	504	370	-	2,908	2,449	289
TOTAL MISCELLANEOUS	-	311	-	504	370	-	4,074	2,449	289
Expenditure Subtotal	4,754	380,847	6,254	675,489	709,262	12,921	15,539	650,977	487,978
Admin. and Support Allocation	493	33,531	379	50,330	40,406	-	1,018	45,002	43,662
TOTAL EXPENDITURES	5,247	414,378	6,633	725,819	749,668	12,921	16,557	695,979	531,640

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - EXPENSES

Account Number and Title	Division of Behavioral Health, Alcohol/Drug (Substance Use Disorder)						Division of Behavioral Health, Prevention Services		
	Other- Please Specify in Row 7	CJI - CBISA Group	Medically Managed Detox (1/2 Day)	Low Intensity Residential Individual	Outpatient - Group	Outpatient - Individual	SUD - Primary Prevention	Suicide Prevention	Prevention Resource Center
1000 PERSONNEL SERVICES:									
1010 Administrative	-	-	-	10,858	-	8,143	-	-	-
1020 Professional/Program Staff	28,623	37,329	121,731	203,784	63,268	47,349	133,921	30,436	81,190
1040 Support Staff	-	-	-	44,078	59,773	16,115	223	-	1,104
1050 Client Wages	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	28,623	37,329	121,731	258,720	123,041	71,607	134,144	30,436	82,294
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	6,012	8,397	17,456	25,357	33,016	15,407	31,835	3,587	10,658
1130 Other Benefits	-	-	-	935	3,705	1,221	470	-	391
1140 FICA Taxes	2,032	2,796	9,289	19,669	8,687	5,066	9,931	2,295	6,216
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	28	33	1,084	5,715	314	83	208	20	158
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-
1190 Other	-	-	-	6,834	(1,000)	(54)	461	-	(829)
TOTAL PERSONNEL BENEFITS AND TAXES	8,072	11,226	27,829	58,510	44,722	21,723	42,905	5,902	16,594
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	-	-	1,269	4,539	3,366	2,410	4,409	1,629	674
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	-	-	-	809	74,605	30,150	1,446	10,151	27,139
TOTAL PROF FEES & CONTRACT SVCS	-	-	1,269	5,348	77,971	32,560	5,855	11,780	27,813
1300 TRAVEL/TRANSPORTATION:									
1390 Other	-	-	-	9,755	1,506	1,267	1,073	3,562	3,275
TOTAL TRAVEL/TRANSPORTATION	-	-	-	9,755	1,506	1,267	1,073	3,562	3,275
1400 SUPPLIES:									
1440 Food	-	-	1,817	18,174	-	-	-	-	-
1490 Other	536	2,110	368	3,619	16,652	1,566	5,569	13,630	30,266
TOTAL SUPPLIES	536	2,110	2,185	21,793	16,652	1,566	5,569	13,630	30,266
1500 OCCUPANCY:									
1510 Rent of Space	-	-	-	-	-	-	-	-	1,950
1520 Utilities & Telephone	-	-	4,502	20,306	5,474	2,919	316	-	1,231
1590 Other	-	3	4,409	19,048	3,198	2,383	112	-	525
TOTAL OCCUPANCY:	-	3	8,911	39,354	8,672	5,302	428	-	3,706
1600 EQUIPMENT:	-	-	947	13,554	3,999	1,409	42	1,089	1,480
1700 DEPRECIATION:									
1710 Building	-	-	16,493	47,144	9,583	4,760	332	-	1,652
1720 Equipment	-	-	361	17,828	302	47	13	-	57
TOTAL DEPRECIATION	-	-	16,854	64,972	9,885	4,807	345	-	1,709
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	-	93	783	1,028	407	-	-	-
TOTAL MISCELLANEOUS	-	-	93	783	1,028	407	-	-	-
Expenditure Subtotal	37,231	50,668	179,819	472,789	287,476	140,648	190,361	66,399	167,137
Admin. and Support Allocation	2,461	4,528	13,959	27,382	14,758	8,184	16,093	3,308	8,402
TOTAL EXPENDITURES	39,692	55,196	193,778	500,171	302,234	148,832	206,454	69,707	175,539

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - EXPENSES

Other Services								
(Expenditures not related to the Departments of Social Services or Human Services)								
Account Number and Title	Path/Payee	Health Homes	MAT	DUI	DOH Tobacco	Drug Court	CTC	Grants
1000 PERSONNEL SERVICES:								
1010 Administrative	-	-	-	-	-	-	-	-
1020 Professional/Program Staff	28,268	16,916	-	7,234	11,697	80,243	7,359	-
1040 Support Staff	-	-	-	4,216	-	-	-	-
1050 Client Wages	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	28,268	16,916	-	11,450	11,697	80,243	7,359	-
1100 PERSONNEL BENEFITS AND TAXES:								
1110 Retirement Plans	-	-	-	-	-	-	-	-
1120 Insurance Benefits	563	4,437	-	2,433	2,623	18,486	161	-
1130 Other Benefits	-	-	-	321	175	-	-	2,185
1140 FICA Taxes	2,027	1,294	-	848	861	5,600	560	-
1150 Unemployment Insurance	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	144	168	-	11	9	50	7	-
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-
1190 Other	-	(2,248)	-	1	-	-	-	-
TOTAL PERSONNEL BENEFITS AND TAXES	2,734	3,651	-	3,614	3,668	24,136	728	2,185
1200 PROF FEES & CONTRACT SVCS:								
1210 Administrative/Financial	-	(53)	-	636	4,723	-	30	765
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	-	-	-	7,337	1,833	-	-	-
TOTAL PROF FEES & CONTRACT SVCS	-	(53)	-	7,973	6,556	-	30	765
1300 TRAVEL/TRANSPORTATION:								
1390 Other	-	-	-	79	138	374	169	14
TOTAL TRAVEL/TRANSPORTATION	-	-	-	79	138	374	169	14
1400 SUPPLIES:								
1440 Food	-	22	-	-	-	-	-	-
1490 Other	1,422	107	-	640	1,557	-	-	-
TOTAL SUPPLIES	1,422	129	-	640	1,557	-	-	-
1500 OCCUPANCY:								
1510 Rent of Space	10,000	-	-	-	-	-	-	-
1520 Utilities & Telephone	-	173	-	109	165	-	-	-
1590 Other	-	79	-	87	-	-	-	-
TOTAL OCCUPANCY:	10,000	252	-	196	165	-	-	-
1600 EQUIPMENT:								
1700 DEPRECIATION:								
1710 Building	-	-	-	260	-	-	-	-
1720 Equipment	-	-	-	8	-	-	-	-
TOTAL DEPRECIATION	-	-	-	268	-	-	-	-
1800 MISCELLANEOUS:								
1810 Clothing	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-
1890 Other	-	-	-	71	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	71	-	-	-	-
Expenditure Subtotal	42,424	20,896	-	24,453	23,781	104,753	8,286	2,964
Admin. and Support Allocation	3,739	1,303	-	1,667	1,329	8,065	1,023	-
TOTAL EXPENDITURES	46,163	22,199	-	26,120	25,110	112,818	9,309	2,964

HUMAN SERVICE AGENCY

**COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024**

Account Number and Title	Total	Adjustments	Admin and Support	Total of All Services
2000 FEES:				
2020 Title XIX (DSS, DHS, DOC)	7,658,312			7,658,312
2025 Title VII, Ch 1 Part B	-			-
2030 Title VII, Ch 1 Part C	-			-
2045 SD Department of Education	-			-
2050 Dept of Corrections (Non Title XIX)	-			-
2055 Client Pay (Fee for Service)	630,912		\$21,450	609,462
2060 Insurance	764,536			764,536
2065 Other States	-			-
2070 Room and Board	42,527			42,527
2075 Bureau of Indian Affairs	-			-
2080 Department of Human Services (Non Title XIX)	216,389			216,389
2085 Department of Social Services (Non Title XIX)	3,414,100		\$37,783	3,376,317
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	384,186			384,186
TOTAL FEES	13,110,962	-	59,233	13,051,729
2100 GRANTS (Foundations, corporations or Trusts)				
2110 Grants (Used for Capital Expenditures)	890,791	-	\$62,000	828,791
2120 Grants (Used for Non-Capital Expenditures)	844,740	-	-	844,740
2100 TOTAL GRANTS	1,735,531	-	62,000	1,673,531
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)				
2210 Contributions (Used for Capital Expenditures)	2,338,161		\$2,338,161	-
2220 Contributions (Used for Non-Capital Expenditures)	99,560	\$3,124	\$500	95,936
2200 TOTAL CONTRIBUTIONS	2,437,721	3,124	2,338,661	95,936
2300 OTHER INCOME:				
2310 Commodities, Food Stamps, National School Lunch	24,634			24,634
2340 FMHA Rent Subsidy	26,530			26,530
2341 Section 8 Rental Assistance	-			-
2350 Transportation	38,537			38,537
2360 Production/Farm Revenue	995,595			995,595
2370 Investment Income/Interest	247,159	3	247,096	60
2380 County Per Capita	183,442			183,442
2390 Other-Specify:	404,215	-	17,112	387,103
TOTAL OTHER INCOME	1,920,112	3	264,208	1,655,901
TOTAL REVENUES	19,204,326	3,127	2,724,102	16,477,097

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024

DHS Services									
Division of Developmental Disabilities (DDD)									
Account Number and Title	Production	CHOICES Career Exploration	CHOICES Day Habilitation	CHOICES Nursing	CHOICES Medical Equipment & Drugs	CHOICES Individual Supported Employment	CHOICES Residential	Housing services	Food Services
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	-	27,701	859,332	-	14,292	6,022	5,128,891	-	-
2025 Title VII, Ch 1 Part B	-	-	-	-	-	-	-	-	-
2030 Title VII, Ch 1 Part C	-	-	-	-	-	-	-	-	-
2045 SD Department of Education	-	-	-	-	-	-	-	-	-
2050 Dept of Corrections (Non Title XIX)	-	-	-	-	-	-	-	-	-
2055 Client Pay (Fee for Service)	-	358	11,095	-	-	78	66,220	217,731	84,137
2060 Insurance	-	-	-	-	-	-	-	-	-
2065 Other States	-	-	-	-	-	-	-	-	-
2070 Room and Board	-	-	-	-	-	-	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-
2080 Department of Human Services (Non Title XIX)	-	239	7,420	-	-	21,384	44,288	-	-
2085 Department of Social Services (Non Title XIX)	-	-	-	-	-	-	-	-	-
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	-	179	5,560	-	-	39	33,183	-	-
TOTAL FEES	-	28,477	883,407	-	14,292	27,523	5,272,582	217,731	84,137
2100 GRANTS (Foundations, corporations or Trusts)									
2110 Grants (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-
2120 Grants (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-	-	-
2100 TOTAL GRANTS	-	-	-	-	-	-	-	-	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)									
2210 Contributions (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	-	-	4	-	-	-	26	-	-
2200 TOTAL CONTRIBUTIONS	-	-	4	-	-	-	26	-	-
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-	-	-	-	-	-	-	-	24,634
2340 FMHA Rent Subsidy	-	-	-	-	-	-	-	26,530	-
2341 Section 8 Rental Assistance	-	-	-	-	-	-	-	-	-
2350 Transportation	-	129	4,015	-	-	28	23,966	-	-
2360 Production/Farm Revenue	995,595	-	-	-	-	-	-	-	-
2370 Investment Income/Interest	-	-	-	-	-	-	4	18	-
2380 County Per Capita	-	39	1,223	-	-	9	7,302	-	-
2390 Other-Specify:	-	3,064	-	-	-	6,465	307,733	1,756	29,200
TOTAL OTHER INCOME	995,595	3,232	5,238	-	-	6,502	339,005	28,304	53,834
TOTAL REVENUES	995,595	31,709	888,649	-	14,292	34,025	5,611,613	246,035	137,971

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024

	DHS		DSS Services						
	DDS	Division of Rehab Services (DRS)							
			Division of Behavioral Health, Mental Health Services						
Account Number and Title	CHOICES Case Management	Other- Please Specify in Row 7	SED/CYF Group	SED/CYF Individual	Emergency	JJRI - ART	JJRI - MRT	Mental Health Crisis Stabilization Services (ARF)	Outpatient- Group
		Employment Connections							
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	350,420	-	613	83,284	-	-	8,840	-	3,597
2025 Title VII, Ch 1 Part B						-			
2030 Title VII, Ch 1 Part C						-			
2045 SD Department of Education						-			
2050 Dept of Corrections (Non Title XIX)						-			
2055 Client Pay (Fee for Service)	-	-	-	4,228	-	-	226	-	212
2060 Insurance		-	-	43,462	-	-	4,034		2,749
2065 Other States						-			
2070 Room and Board		-				-			
2075 Bureau of Indian Affairs						-			
2080 Department of Human Services (Non Title XIX)	-	33,183				-			
2085 Department of Social Services (Non Title XIX)			-	34,998	62,846	-	7,033	990,325	297
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	3,060	138,936	-	-	-	-			-
TOTAL FEES	353,480	172,119	613	165,972	62,846	-	20,133	990,325	6,855
2100 GRANTS (Foundations, corporations or Trusts)									
2110 Grants (Used for Capital Expenditures)	-	-	-	-	-	-	-	828,791	
2120 Grants (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-		
2100 TOTAL GRANTS	-	-	-	-	-	-	-	828,791	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)									
2210 Contributions (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-	-	-
2200 TOTAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-	-				-	-	-	-
2340 FMHA Rent Subsidy	-					-	-	-	-
2341 Section 8 Rental Assistance	-					-	-	-	-
2350 Transportation	-	10,399				-	-	-	-
2360 Production/Farm Revenue	-	-				-	-	-	-
2370 Investment Income/Interest	-					-	-	-	-
2380 County Per Capita	-				10,237	-	-	-	-
2390 Other-Specify:	-	-		8,645		-	-	-	-
TOTAL OTHER INCOME	-	10,399	-	8,645	10,237	-	-	-	-
TOTAL REVENUES	353,480	182,518	613	174,617	73,083	-	20,133	1,819,116	6,855

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024

DSS									
Division of Behavioral Health, Mental Health Services								Division of Behavioral Health, Alcohol/Drug (Substance Use Disorder)	
Account Number and Title	Outpatient- Individual	Psychiatric Services - CNP/PA	Psychiatric Services - Psychiatrist	School Based Services (System of Care)	SMI - CARE	Room and Board	Other- Please Specify in Row 7	CJI - CBISA Group	Medically Managed Detox (1/2 Day)
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	339,803	167,475			468,461		19,903	25,575	-
2025 Title VII, Ch 1 Part B									
2030 Title VII, Ch 1 Part C									
2045 SD Department of Education									
2050 Dept of Corrections (Non Title XIX)									
2055 Client Pay (Fee for Service)	46,745	50,888			35	(66)	441	(1,482)	4,590
2060 Insurance	368,986	292,856			(137)		14,705	1,061	-
2065 Other States									
2070 Room and Board					-	42,527		-	
2075 Bureau of Indian Affairs									
2080 Department of Human Services (Non Title XIX)	-	-			52,484				
2085 Department of Social Services (Non Title XIX)	190,348	84,401		22,798	445,780	469,303	6,118	28,289	48,140
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	34,462	2,421		-	-		-	-	
TOTAL FEES	980,344	598,041	-	22,798	966,623	511,764	41,167	53,443	52,730
2100 GRANTS (Foundations, corporations or Trusts)									
2110 Grants (Used for Capital Expenditures)				-	-	-	-	-	-
2120 Grants (Used for Non-Capital Expenditures)				-	-	-	-	-	-
2100 TOTAL GRANTS	-	-	-	-	-	-	-	-	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)									
2210 Contributions (Used for Capital Expenditures)	-	-				-	-	-	
2220 Contributions (Used for Non-Capital Expenditures)	11,212	-			3,700	-	-	-	30,000
2200 TOTAL CONTRIBUTIONS	11,212	-	-	-	3,700	-	-	-	30,000
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-					-	-	-	
2340 FMHA Rent Subsidy						-	-	-	
2341 Section 8 Rental Assistance						-	-	-	
2350 Transportation	-					-	-	-	
2360 Production/Farm Revenue						-	-	-	
2370 Investment Income/Interest	38					-	-	-	
2380 County Per Capita	96,959	-	-			-	-	-	31,941
2390 Other-Specify:	5,570	5,996	-	5,228	3,189	-	-	-	
TOTAL OTHER INCOME	102,567	5,996	-	5,228	3,189	-	-	-	31,941
TOTAL REVENUES	1,094,123	604,037	-	28,026	973,512	511,764	41,167	53,443	114,671

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024

	DSS			Other Services					
	Division of Behavioral Health, Alcohol/Drug (Substance Use Disorder)			Division of Behavioral Health, Prevention Services					
	Low Intensity Residential Individual	Outpatient - Group	Outpatient - Individual	SUD - Primary Prevention	Suicide Prevention	Prevention Resource Center	Path/Payee	Health Homes	DUI
Account Number and Title									
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	80,027	48,941	25,135				-		
2025 Title VII, Ch 1 Part B									
2030 Title VII, Ch 1 Part C									
2045 SD Department of Education									
2050 Dept of Corrections (Non Title XIX)									
2055 Client Pay (Fee for Service)	593	6,858	1,717		32,318	8,286	38,355		10,900
2060 Insurance	-	18,299	20,470				-		
2065 Other States									
2070 Room and Board	-						-		
2075 Bureau of Indian Affairs									
2080 Department of Human Services (Non Title XIX)	48,976	-	-						
2085 Department of Social Services (Non Title XIX)	442,776	85,520	30,725	167,501	29,305	157,133	-	72,681	-
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	-	18,984	18,937	16,594	-	8,903	-		1,114
TOTAL FEES	572,372	178,602	96,984	184,095	61,623	174,322	38,355	72,681	12,014
2100 GRANTS (Foundations, corporations or Trusts)									
2110 Grants (Used for Capital Expenditures)		-	-	-	-	-		-	-
2120 Grants (Used for Non-Capital Expenditures)	57,522	-	-	-	-	-	7,500	-	-
2100 TOTAL GRANTS	57,522	-	-	-	-	-	7,500	-	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)									
2210 Contributions (Used for Capital Expenditures)							-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	21,551	-	3,738	16,980	8,725	-	-	-	-
2200 TOTAL CONTRIBUTIONS	21,551	-	3,738	16,980	8,725	-	-	-	-
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-						-	-	-
2340 FMHA Rent Subsidy							-	-	-
2341 Section 8 Rental Assistance							-	-	-
2350 Transportation							-	-	-
2360 Production/Farm Revenue	-						-	-	-
2370 Investment Income/Interest	-						-	-	-
2380 County Per Capita			35,732						
2390 Other-Specify:	1,645	-	4,082	250	3,380	840	-	-	-
TOTAL OTHER INCOME	1,645	-	39,814	250	3,380	840	-	-	-
TOTAL REVENUES	653,090	178,602	140,536	201,325	73,728	175,162	45,855	72,681	12,014

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2024

	Other Services			
	DOH Tobacco	Drug Court	CTC	Grants
Account Number and Title				
2000 FEES:				
2020 Title XIX (DSS, DHS, DOC)				
2025 Title VII, Ch 1 Part B				
2030 Title VII, Ch 1 Part C				
2045 SD Department of Education				
2050 Dept of Corrections (Non Title XIX)				
2055 Client Pay (Fee for Service)	24,929	70		
2060 Insurance		(1,949)		
2065 Other States				
2070 Room and Board				
2075 Bureau of Indian Affairs				
2080 Department of Human Services (Non Title XIX)	-		8,415	
2085 Department of Social Services (Non Title XIX)		-		
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)		101,814		
TOTAL FEES	24,929	99,935	8,415	-
2100 GRANTS (Foundations, corporations or Trusts)				
2110 Grants (Used for Capital Expenditures)	-	-		-
2120 Grants (Used for Non-Capital Expenditures)		-	-	779,718
2100 TOTAL GRANTS	-	-	-	779,718
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)				
2210 Contributions (Used for Capital Expenditures)	-	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	-	-	-	-
2200 TOTAL CONTRIBUTIONS	-	-	-	-
2300 OTHER INCOME:				
2310 Commodities, Food Stamps, National School Lunch				
2340 FMHA Rent Subsidy				
2341 Section 8 Rental Assistance				
2350 Transportation				
2360 Production/Farm Revenue				
2370 Investment Income/Interest				
2380 County Per Capita				
2390 Other-Specify:	60			-
TOTAL OTHER INCOME	60	-	-	-
TOTAL REVENUES	24,989	99,935	8,415	779,718