

HUMAN SERVICE AGENCY

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2025 AND 2024**



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

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, 2025 and 2024, 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, 2025 and 2024, 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 29, 2025

HUMAN SERVICE AGENCY

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024**

ASSETS	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 3,280,613	\$ 7,043,898
Accounts and Grants Receivable, Net	1,554,900	1,268,442
Inventory	12,193	204,075
Prepaid Expenses	183,109	193,726
Total Current Assets	5,030,815	8,710,141
 Property and Equipment		
Land	473,283	475,283
Buildings	13,593,460	11,895,435
Furniture and Equipment	675,283	596,567
Construction in Progress	256,998	-
Vehicles	789,219	810,031
	15,788,243	13,777,316
Less Accumulated Depreciation	5,393,701	4,852,527
	10,394,542	8,924,789
 Investments and Restricted Cash		
Investments - Designated for Capital Asset Replacement	4,856,233	1,593,094
Restricted Cash	6,927	35,000
	4,863,160	1,628,094
 TOTAL ASSETS	\$ 20,288,517	\$ 19,263,024
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Current Maturities of Long-Term Obligations	\$ 3,751	\$ 3,623
Accounts Payable	175,963	159,805
Accrued Payroll	170,035	122,185
Accrued Vacation Payable	364,210	344,497
Accrued Interest Payable	5,775	5,775
Unearned State Fees For Service - Title XIX	88,150	757,764
Other Accrued Liabilities	38,267	25,729
Total Current Liabilities	846,151	1,419,378
 Long-Term Obligations, Net of Current Maturities	58,638	62,881
 Net Assets		
Undesignated	14,520,568	15,881,717
Board Designated -- Capital Asset Replacement	4,856,233	1,593,094
Board Designated -- Debt Service	6,927	35,000
Total Net Assets Without Donor Restrictions	19,383,728	17,509,811
 With Donor Restrictions - Regional Facility Construction	-	270,954
Total Net Assets	19,383,728	17,780,765
 TOTAL LIABILITIES AND NET ASSETS	\$ 20,288,517	\$ 19,263,024

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, 2025 AND 2024

	2025	2024
Net Assets Without Donor Restrictions		
<i>Revenues and Other Support</i>		
State Fees for Service- Title XIX	\$ 8,577,434	\$ 7,658,312
State Contributions for Services to the Public	3,736,132	3,630,489
Private and Third Party Fees for Service	1,530,569	1,395,448
Contributions	728,274	2,166,767
Production and Contracts	706,895	995,595
Grant Income	676,922	1,735,531
Gain on Sale of Property and Equipment	365,908	306,238
Other Fees for Service	293,048	384,186
Investment Return, Net	262,943	247,159
Contribution- County Support	187,173	183,442
Miscellaneous Income	125,185	97,977
Occupancy Fees, Food Stamps and Rental Income	100,288	93,691
Transportation	28,027	38,537
Net Assets Released from Restriction	270,954	-
Total Revenues and Other Support Without Donor Restrictions	17,589,752	18,933,372
<i>Expenses</i>		
Program Services:		
New Horizons	8,383,885	7,782,322
Behavioral Health	6,197,384	5,320,021
Total Program	14,581,269	13,102,343
Administrative and Support	1,134,566	945,676
Total Expenses Without Donor Restrictions	15,715,835	14,048,019
Change in Net Assets Without Donor Restrictions	1,873,917	4,885,353
Net Assets With Donor Restrictions - Purpose		
Contributions for Appropriate Regional Facility Construction	-	270,954
Net Assets Released from Restriction	(270,954)	-
Change in Net Assets	1,602,963	5,156,307
Net Assets Without Donor Restrictions - Beginning of Year	17,509,811	12,624,458
Net Assets With Donor Restrictions - Beginning of Year	270,954	-
Total Net Assets -- Beginning of Year	17,780,765	12,624,458
Net Assets Without Donor Restrictions - End of Year	19,383,728	17,509,811
Net Assets With Donor Restrictions - End of Year	-	270,954
Net Assets -- End of Year	\$ 19,383,728	\$ 17,780,765

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

Year Ended June 30, 2025	Program Services		Total Program	Administrative and Support	Total
	Behavioral Health	New Horizons			
Personnel Services	\$ 3,985,255	\$ 5,353,887	\$ 9,339,142	\$ 614,336	\$ 9,953,478
Personnel Benefits and Taxes	1,112,088	1,590,655	2,702,743	232,934	2,935,677
Professional Fees/Contract Services	310,228	68,464	378,692	169,787	548,479
Travel/Transportation	50,389	129,048	179,437	4,964	184,401
Supplies	168,037	646,874	814,911	4,932	819,843
Occupancy	155,872	201,520	357,392	35,644	393,036
Equipment	39,923	90,966	130,889	29,628	160,517
Depreciation	355,873	295,196	651,069	38,437	689,506
Miscellaneous	19,719	7,275	26,994	3,904	30,898
TOTAL EXPENSES	\$ 6,197,384	\$ 8,383,885	\$ 14,581,269	\$ 1,134,566	\$ 15,715,835

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
Professional Fees/Contract Services	364,550	114,901	479,451	135,802	615,253
Travel/Transportation	44,387	123,012	167,399	9,701	177,100
Supplies	136,780	837,043	973,823	4,903	978,726
Occupancy	161,814	208,290	370,104	35,038	405,142
Equipment	41,349	34,894	76,243	14,354	90,597
Depreciation	189,580	215,223	404,803	31,898	436,701
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

The accompanying notes are an integral part of these statements.

HUMAN SERVICE AGENCY

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
Cash Flows From Operating Activities		
Change in Net Assets	\$ 1,602,963	\$ 5,156,307
<i>Adjustments to Reconcile Change in Net Assets to Net Cash Flows Provided By Operating Activities:</i>		
Depreciation	689,506	436,701
Gain on Sale of Property and Equipment	(365,908)	(306,238)
Unrealized and Realized (Gain) / Loss on Investments	39,331	(77,024)
<i>Working Capital Changes Increasing (Decreasing) Cash:</i>		
Accounts and Grants Receivable	(286,458)	(104,022)
Inventory	191,882	37,370
Prepaid Expenses	10,617	(14,829)
Accounts Payable	16,158	(14,669)
Accrued Expenses	80,101	29,063
Unearned State Fees For Service - Title XIX	(669,614)	(779,719)
Net Cash Flows Provided by Operating Activities	1,308,578	4,362,940
Cash Flows From Investing Activities		
Purchases of Investments	(3,302,470)	(151,488)
Proceeds from Sale of Property and Equipment	371,619	398,810
Purchases of Property and Equipment	(2,164,970)	(1,792,543)
Net Cash Flows Used in Investing Activities	(5,095,821)	(1,545,221)
Cash Flows From Financing Activities		
Principal Repayments of Long-Term Obligations	(4,115)	(3,850)
Change in Cash, Cash Equivalents and Restricted Cash	(3,791,358)	2,813,869
Cash, Cash Equivalents and Restricted Cash -- Beginning of Year	7,078,898	4,265,029
Cash, Cash Equivalents and Restricted Cash -- End of Year	\$ 3,287,540	\$ 7,078,898
Supplemental Disclosures of Cash Flow Information		
Cash Paid for Interest	\$ 1,121	\$ 1,245

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, 2025 AND 2024

(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.

During the year ended June 30, 2025, the Agency elected to discontinue its product assembly activities, which were previously conducted as part of its program services. Related inventory with a carrying amount of \$12,193 is expected to be liquidated in the normal course of operations. As such, management concluded that this event represents a change within ongoing operations and not as discontinued operations. Accordingly, related revenues and expenses are included in program services in the related statement of activities and changes in net assets for New Horizons.

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, 2025 AND 2024

(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. The Agency had \$-0- and \$270,954 during the years ended June 30, 2025 and 2024, respectively, purposed to fund the construction of a regional facility.

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, 2025 and 2024, 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.

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.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

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

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

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, 2025 and 2024, 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 receivable 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.

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.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

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

Accounts and Grants Receivable, Support, and Revenue Recognition

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, 2025 or 2024. 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 2025 and 2024 were determined to be contributions.

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 \$1,537,483 as of July 1, 2023. The Agency recognized deferred revenue totaling \$669,614 and \$779,719 during the years ended June 30, 2025 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 29, 2025, the date on which the financial statements were available to be issued. No subsequent events requiring disclosure were identified.

(2) Restricted Cash

The Rural Economic Community Development (RECD) debt agreement provides, among other things, that the Agency deposits \$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.

Reconciliation of Cash and Restricted Cash at June 30:

	2025	2024
Cash	\$ 3,280,613	\$ 7,043,898
Restricted Cash	6,927	35,000
Total Cash and Restricted Cash shown in the Statement of Cash Flows	\$ 3,287,540	\$ 7,078,898

HUMAN SERVICE AGENCY

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

(3) Accounts and Grants Receivable

Included in accounts receivable are the following at June 30:

	2025	2024	2023
Private, Net	\$ 371,023	\$ 313,078	\$ 282,122
State of South Dakota, Net	1,124,740	915,565	854,488
Other	59,137	39,799	27,810
	<u>\$ 1,554,900</u>	<u>\$ 1,268,442</u>	<u>\$ 1,164,420</u>

A summary of the allowance for credit losses is as follows for the years ended June 30, 2025 and 2024:

Allowance for Credit Losses	2025	2024
Private	\$ 46,000	\$ 46,000
State	12,000	12,000
	<u>\$ 58,000</u>	<u>\$ 58,000</u>

(4) Investments and Fair Value

In accordance with the fair value hierarchy, the following table shows the fair value as of June 30, 2025 and 2024, 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, 2025 or 2024.

Investments at fair market value are detailed as follows:

June 30, 2025

	Level <u>One</u>	Level <u>Two</u>	Level <u>Three</u>	<u>Total</u>
Money Market	\$ 3,286,360		\$ -	\$ 3,286,360
Fixed Income:				
Mutual Funds	530,303	-	-	530,303
Equities:				
Mutual Funds	1,039,570	-	-	1,039,570
	<u>\$ 4,856,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,856,233</u>

June 30, 2024

	Level <u>One</u>	Level <u>Two</u>	Level <u>Three</u>	<u>Total</u>
Money Market	\$ 206,635	\$ -	\$ -	\$ 206,635
Fixed Income:				
Mutual Funds	555,503	-	-	555,503
Equities:				
Mutual Funds	650,106	-	-	650,106
Alternatives	180,850			180,850
	<u>\$ 1,593,094</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,593,094</u>

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

(5) Long-Term Obligations

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

	2025	2024
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.	\$ 62,389	\$ 66,504
	62,389	66,504
Less Current Maturities	3,751	3,623
	\$ 58,638	\$ 62,881

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

2026	\$ 3,751
2027	3,885
2028	4,018
2029	4,166
2030	4,314
Thereafter	42,255
	\$ 62,389

(6) Commitments

As of June 30, 2025, the Agency had entered into various contracts for capital improvements, including remodeling, refurbishing, landscaping, and renovations related to owned properties. The total remaining cost of these commitments was approximately \$1,811,000. These projects are anticipated to be completed during fiscal year 2026.

(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 \$132,718 and \$105,603 for the years ended June 30, 2025 and 2024, 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 \$36,262 and \$38,782 for the years ended June 30, 2025 and 2024, respectively.

HUMAN SERVICE AGENCY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

(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, 2025 and 2024, the Agency has the following financial assets available for general use within one year of the Statement of Financial Position date:

	2025	2024
Cash and Cash Equivalents	\$ 3,280,613	\$ 7,043,898
Accounts and Grants Receivable	1,554,900	1,268,442
Investments	4,856,233	1,593,094
Restricted Cash	6,927	35,000
Total Financial Assets	9,698,673	9,940,434
Less Board Designated Funds for Capital Asset Replacement	4,856,233	1,593,094
Less Board Designated Funds for Debt Service	6,927	35,000
Less Net Assets with Purpose Restrictions	-	270,954
Financial Assets Available for General Use Within One Year	\$ 4,835,513	\$ 8,041,386

(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, 2025, conditional promises to give totaled approximately \$3,380,000 and are not recorded in the financial statements.

SUPPLEMENTARY INFORMATION

HUMAN SERVICE AGENCY

**FINANCIAL ACTIVITY OVERVIEW
FOR THE YEAR ENDED JUNE 30, 2025**

	Behavioral Health	New Horizons	Administration	Total
<i>Revenues and Other Support</i>				
Fees	\$ 6,755,924	\$ 7,406,987	\$ 25,902	\$ 14,188,813
Grants	208,192	468,730	-	676,922
Other Income	237,058	1,190,448	297,283	1,724,789
Contributions	722,831	2,029	3,414	728,274
Allocation of Administration Revenues	97,980	228,619	(326,599)	-
Total Revenues	8,021,985	9,296,813	-	17,318,798
<i>Expenses</i>				
Personnel Services	3,985,255	5,353,887	614,336	9,953,478
Personnel Benefits and Taxes	1,112,088	1,590,655	232,934	2,935,677
Supplies	168,037	646,874	4,932	819,843
Professional Fees/Contract Services	310,228	68,464	169,787	548,479
Depreciation	355,873	295,196	38,437	689,506
Occupancy	155,872	201,520	35,644	393,036
Travel/Transportation	50,389	129,048	4,964	184,401
Equipment	39,923	90,966	29,628	160,517
Miscellaneous	19,719	7,275	3,904	30,898
Allocation of Administration Expenses	340,370	794,196	(1,134,566)	-
Total Expenses	6,537,754	9,178,081	-	15,715,835
Net Program Income	\$ 1,484,231	\$ 118,732	\$ -	\$ 1,602,963

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

Support Services

SCHEDULE A - EXPENSES

	Total	Adjustments	Admin and Support	Total of All Services
Account Number and Title				
1000 PERSONNEL SERVICES:				
1010 Administrative	419,462	-	185,252	234,210
1020 Professional/Program Staff	8,229,904	-	-	8,229,904
1040 Support Staff	1,296,625	-	429,084	867,541
1050 Client Wages	7,487	-	-	7,487
TOTAL PERSONNEL SERVICES	9,953,478	-	614,336	9,339,142
1100 PERSONNEL BENEFITS AND TAXES:				
1110 Retirement Plans	-	-	-	-
1120 Insurance Benefits	1,981,209	-	125,411	1,855,798
1130 Other Benefits	16,774	2,691	14	14,069
1140 FICA Taxes	730,091	-	43,439	686,652
1150 Unemployment Insurance	7,527	-	125	7,402
1160 Worker's Comp. Insurance	116,646	-	(1,189)	117,835
1170 Prof. Liability Insurance	61,826	-	59,420	2,406
1190 Other	21,604	-	3,023	18,581
TOTAL PERSONNEL BENEFITS AND TAXES	2,935,677	2,691	230,243	2,702,743
1200 PROF FEES & CONTRACT SVCS:				
1210 Administrative/Financial	162,477	850	77,037	84,590
1220 Habilitation/Rehabilitation	408	-	-	408
1230 Medical	-	-	-	-
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	1,269	1,269	-	-
1237 Physician/Nursing Services	-	-	-	-
1238 Psychiatric Services	12,000	-	-	12,000
1290 Other	372,325	6,171	84,460	281,694
TOTAL PROF FEES & CONTRACT SVCS	548,479	8,290	161,497	378,692
1300 TRAVEL/TRANSPORTATION:				
1390 Other	184,401	3,012	1,952	179,437
TOTAL TRAVEL/TRANSPORTATION	184,401	3,012	1,952	179,437
1400 SUPPLIES:				
1440 Food	122,707	-	-	122,707
1490 Other	697,136	-	4,932	692,204
TOTAL SUPPLIES	819,843	-	4,932	814,911
1500 OCCUPANCY:				
1510 Rent of Space	27,008	-	-	27,008
1520 Utilities & Telephone	220,885	-	14,483	206,402
1590 Other	145,143	-	21,161	123,982
TOTAL OCCUPANCY:	393,036	-	35,644	357,392
1600 EQUIPMENT:	160,517	3,150	26,478	130,889
1700 DEPRECIATION:				
1710 Building	519,578	-	23,705	495,873
1720 Equipment	169,928	6,172	8,560	155,196
TOTAL DEPRECIATION	689,506	6,172	32,265	651,069
1800 MISCELLANEOUS:				
1810 Clothing	240	-	-	240
1860 Bad Debt	-	-	-	-
1890 Other	30,658	597	3,307	26,754
TOTAL MISCELLANEOUS	30,898	597	3,307	26,994
Expenditure Subtotal	15,715,835	23,912	1,110,654	14,581,269
Admin. and Support Allocation	-	-	(1,110,654)	1,110,654
TOTAL EXPENDITURES	15,715,835	23,912	-	15,691,923

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

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	-	316	24,007	4,604	-	4,031	82,087	-	-
1020 Professional/Program Staff	-	11,084	841,518	156,480	-	149,624	3,303,609	-	-
1040 Support Staff	3,698	863	65,492	54,762	-	5,694	108,580	69,215	5,138
1050 Client Wages	7,341	-	-	-	-	-	-	-	146
TOTAL PERSONNEL SERVICES	11,039	12,263	931,017	215,846	-	159,349	3,494,276	69,215	5,284
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	452	2,421	183,833	46,440	-	59,337	712,254	8,481	628
1130 Other Benefits	4	13	965	170	-	170	3,139	72	5
1140 FICA Taxes	857	904	68,656	15,151	-	9,719	260,540	5,211	387
1150 Unemployment Insurance	-	-	-	-	-	-	7,402	-	-
1160 Worker's Comp. Insurance	80	174	13,184	2,162	-	1,583	61,912	1,490	111
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-
1190 Other	30	(2)	(148)	(322)	-	(3,886)	6,204	584	42
TOTAL PERSONNEL BENEFITS AND TAXES	1,423	3,510	266,490	63,601	-	66,923	1,051,451	15,838	1,173
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	74	70	5,296	937	-	796	24,795	-	214
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	3	65	4,969	3,401	-	769	21,632	75	4
TOTAL PROF FEES & CONTRACT SVCS	77	135	10,265	4,338	-	1,565	46,427	75	218
1300 TRAVEL/TRANSPORTATION:									
1390 Other	1,290	270	20,477	6,841	-	4,829	89,843	1,943	144
TOTAL TRAVEL/TRANSPORTATION	1,290	270	20,477	6,841	-	4,829	89,843	1,943	144
1400 SUPPLIES:									
1440 Food	-	1	38	6	-	6	123	-	76,627
1490 Other	530,046	57	4,306	1,442	14,650	371	11,026	2	6,380
TOTAL SUPPLIES	530,046	58	4,344	1,448	14,650	377	11,149	2	83,007
1500 OCCUPANCY:									
1510 Rent of Space	-	-	-	-	-	-	500	-	-
1520 Utilities & Telephone	2,197	323	24,545	3,194	-	2,976	24,249	56,446	3,746
1590 Other	1,253	215	16,315	603	-	929	11,650	28,697	5,268
TOTAL OCCUPANCY:	3,450	538	40,860	3,797	-	3,905	36,399	85,143	9,014
1600 EQUIPMENT:	6,589	192	14,560	3,131	1,056	2,866	41,879	14,188	2,289
1700 DEPRECIATION:									
1710 Building	6,603	841	63,844	3,180	-	4,691	20,551	74,716	8,322
1720 Equipment	479	272	20,671	19,369	-	395	58,954	3,146	4,895
TOTAL DEPRECIATION	7,082	1,113	84,515	22,549	-	5,086	79,505	77,862	13,217
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	240	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	51	3,903	46	667	47	942	1,318	-
TOTAL MISCELLANEOUS	-	51	3,903	46	907	47	942	1,318	-
Expenditure Subtotal	560,996	18,130	1,376,431	321,597	16,613	244,947	4,851,871	265,584	114,346
Admin. and Support Allocation	-	29,617	97,134	24,038	-	20,980	426,507	-	-
TOTAL EXPENDITURES	560,996	47,747	1,473,565	345,635	16,613	265,927	5,278,378	265,584	114,346

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

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	37,538	5,377	-	4,959	-	11,172	(31)	-	-
1020 Professional/Program Staff	217,439	45,950	-	192,976	494	126,912	10,325	-	367
1040 Support Staff	-	149,294	-	4,527	-	40,357	425	-	-
1050 Client Wages	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	254,977	200,621	-	202,462	494	178,441	10,719	-	367
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	61,264	31,733	-	53,482	155	35,061	1,885	-	71
1130 Other Benefits	-	212	-	232	-	757	61	-	-
1140 FICA Taxes	18,350	15,034	-	14,481	62	13,103	777	-	28
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	2,148	692	-	1,971	1	349	24	-	1
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-
1190 Other	(11,275)	2,088	-	2,149	-	(632)	18	-	-
TOTAL PERSONNEL BENEFITS AND TAXES	70,487	49,759	-	72,315	218	48,638	2,765	-	100
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	2,739	1,035	-	966	-	1,665	429	-	-
1220 Habilitation/Rehabilitation	-	-	408	-	-	-	-	-	-
1230 Medical	-	-	-	-	-	-	-	-	-
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	-	-	-	-	-	-	-	-	-
1237 Physician/Nursing Services	-	-	-	-	-	-	-	-	-
1238 Psychiatric Services	-	-	-	-	-	-	-	-	-
1290 Other	122	1,060	-	1,132	-	9,731	28	-	-
TOTAL PROF FEES & CONTRACT SVCS	2,861	2,095	408	2,098	-	11,396	457	-	-
1300 TRAVEL/TRANSPORTATION:									
1390 Other	2,175	1,236	-	8,855	-	284	49	-	-
TOTAL TRAVEL/TRANSPORTATION	2,175	1,236	-	8,855	-	284	49	-	-
1400 SUPPLIES:									
1440 Food	-	8	-	9	-	-	-	-	-
1490 Other	1,307	478	-	351	54	766	32	-	-
TOTAL SUPPLIES	1,307	486	-	360	54	766	32	-	-
1500 OCCUPANCY:									
1510 Rent of Space	10,750	-	-	-	-	1,920	-	-	-
1520 Utilities & Telephone	3,508	2,246	-	1,359	-	5,973	23	-	-
1590 Other	1,161	749	-	353	-	2,728	10	-	-
TOTAL OCCUPANCY:	15,419	2,995	-	1,712	-	10,621	33	-	-
1600 EQUIPMENT:	884	3,136	196	2,390	-	3,114	20	-	-
1700 DEPRECIATION:									
1710 Building	-	3,927	-	1,981	-	7,238	65	-	-
1720 Equipment	-	340	-	12,574	-	276	3	-	-
TOTAL DEPRECIATION	-	4,267	-	14,555	-	7,514	68	-	-
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	61	-	67	-	76	5	-	-
TOTAL MISCELLANEOUS	-	61	-	67	-	76	5	-	-
Expenditure Subtotal	348,110	264,656	604	304,814	766	260,850	14,148	-	467
Admin. and Support Allocation	40,312	27,934	-	26,443	47	19,266	1,252	-	35
TOTAL EXPENDITURES	388,422	292,590	604	331,257	813	280,116	15,400	-	502

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE A - EXPENSES

Division of Behavioral Health, Mental Health Services									
Account Number and Title	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
1000 PERSONNEL SERVICES:									
1010 Administrative	-	-	-	9,885	19,055	-	-	10,052	-
1020 Professional/Program Staff	12,517	298,088	5,389	512,852	453,429	-	4,728	431,247	372,220
1040 Support Staff	-	-	-	73,776	99,198	-	-	49,723	-
1050 Client Wages	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	12,517	298,088	5,389	596,513	571,682	-	4,728	491,022	372,220
1100 PERSONNEL BENEFITS AND TAXES:									
1110 Retirement Plans	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	2,476	43,361	1,028	113,335	112,680	-	1,055	84,396	69,677
1130 Other Benefits	-	154	-	1,770	1,782	-	100	1,040	-
1140 FICA Taxes	942	22,430	429	43,930	41,479	-	325	36,001	27,056
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	21	6,149	9	1,362	1,215	-	8	5,312	8,007
1170 Prof. Liability Insurance	-	-	-	-	2,406	-	-	-	-
1190 Other	-	(1,470)	-	6,261	4,220	-	1,346	2,770	5,446
TOTAL PERSONNEL BENEFITS AND TAXES	3,439	70,624	1,466	166,658	163,782	-	2,834	129,519	110,186
1200 PROF FEES & CONTRACT SVCS:									
1210 Administrative/Financial	-	1,168	8	5,087	3,745	-	75	12,084	1,534
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	-	8,414	-	49,791	38,834	117	-	15,304	293
TOTAL PROF FEES & CONTRACT SVCS	-	9,582	8	54,878	42,579	12,117	75	27,388	1,827
1300 TRAVEL/TRANSPORTATION:									
1390 Other	990	-	-	4,780	490	41	186	5,750	7,736
TOTAL TRAVEL/TRANSPORTATION	990	-	-	4,780	490	41	186	5,750	7,736
1400 SUPPLIES:									
1440 Food	-	1,627	-	-	-	-	-	3,814	19,229
1490 Other	-	173	35	4,266	1,901	-	262	6,530	1,000
TOTAL SUPPLIES	-	1,800	35	4,266	1,901	-	262	10,344	20,229
1500 OCCUPANCY:									
1510 Rent of Space	-	-	60	2,760	-	-	1,523	60	-
1520 Utilities & Telephone	-	3,524	-	8,528	4,703	-	-	12,409	13,363
1590 Other	-	3,786	4	4,427	1,622	-	17	8,869	10,364
TOTAL OCCUPANCY:	-	7,310	64	15,715	6,325	-	1,540	21,338	23,727
1600 EQUIPMENT:	-	1,474	-	3,826	5,099	-	60	4,297	9,303
1700 DEPRECIATION:									
1710 Building	-	32,014	-	14,147	8,524	-	-	70,251	5,374
1720 Equipment	-	1,762	-	649	588	-	-	5,100	-
TOTAL DEPRECIATION	-	33,776	-	14,796	9,112	-	-	75,351	5,374
1800 MISCELLANEOUS:									
1810 Clothing	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-
1890 Other	-	213	-	301	265	-	11,353	4,895	230
TOTAL MISCELLANEOUS	-	213	-	301	265	-	11,353	4,895	230
Expenditure Subtotal	16,946	422,867	6,962	861,733	801,235	12,158	21,038	769,904	550,832
Admin. and Support Allocation	1,421	37,629	414	63,622	47,693	-	309	55,934	50,599
TOTAL EXPENDITURES	18,367	460,496	7,376	925,355	848,928	12,158	21,347	825,838	601,431

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

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	Other- Please Specify in Row 7	SUD - Primary Prevention	Suicide Prevention	Prevention Resource Center
	DBT									
1000 PERSONNEL SERVICES:										
1010 Administrative	-	-	-	12,090	-	9,068	-	-	-	-
1020 Professional/Program Staff	51,791	37,559	131,345	273,145	72,224	65,151	2,855	158,166	33,598	111,761
1040 Support Staff	-	-	-	49,875	61,530	18,869	-	362	-	1,036
1050 Client Wages	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	51,791	37,559	131,345	335,110	133,754	93,088	2,855	158,528	33,598	112,797
1100 PERSONNEL BENEFITS AND TAXES:										
1110 Retirement Plans	-	-	-	-	-	-	-	-	-	-
1120 Insurance Benefits	11,620	9,336	20,490	37,648	38,932	23,507	481	35,641	6,826	18,217
1130 Other Benefits	-	-	-	1,974	814	148	-	1	-	1
1140 FICA Taxes	3,619	2,757	9,935	25,340	9,320	6,456	214	11,704	2,515	8,480
1150 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	147	65	2,480	5,380	343	178	5	281	57	215
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-	-	-
1190 Other	-	-	-	3,893	(3,298)	10	-	1,658	-	2,894
TOTAL PERSONNEL BENEFITS AND TAXES	15,386	12,158	32,905	74,235	46,111	30,299	700	49,285	9,398	29,807
1200 PROF FEES & CONTRACT SVCS:										
1210 Administrative/Financial	-	-	1,437	5,969	3,946	1,479	-	1,490	4,414	1,211
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	1,775	-	102	11,264	66,397	11,939	-	1	17,144	18,346
TOTAL PROF FEES & CONTRACT SVCS	1,775	-	1,539	17,233	70,343	13,418	-	1,491	21,558	19,557
1300 TRAVEL/TRANSPORTATION:										
1390 Other	-	603	-	9,036	845	120	-	2,225	5,678	2,442
TOTAL TRAVEL/TRANSPORTATION	-	603	-	9,036	845	120	-	2,225	5,678	2,442
1400 SUPPLIES:										
1440 Food	-	-	3,591	17,574	-	-	-	-	-	-
1490 Other	512	3,104	362	4,592	12,754	1,738	-	8,890	12,686	52,746
TOTAL SUPPLIES	512	3,104	3,953	22,166	12,754	1,738	-	8,890	12,686	52,746
1500 OCCUPANCY:										
1510 Rent of Space	-	-	-	-	-	-	-	-	-	1,200
1520 Utilities & Telephone	-	-	4,338	18,230	5,187	3,585	-	385	-	1,129
1590 Other	-	17	3,485	15,959	2,196	2,319	-	264	-	587
TOTAL OCCUPANCY:	-	17	7,823	34,189	7,383	5,904	-	649	-	2,916
1600 EQUIPMENT:	-	98	367	1,415	3,859	765	-	1,161	-	2,394
1700 DEPRECIATION:										
1710 Building	-	-	39,402	111,363	11,008	5,374	-	587	-	1,675
1720 Equipment	-	-	2,168	22,435	776	147	-	49	-	134
TOTAL DEPRECIATION	-	-	41,570	133,798	11,784	5,521	-	636	-	1,809
1800 MISCELLANEOUS:										
1810 Clothing	-	-	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-	-	-
1890 Other	-	-	194	506	1,001	467	-	100	-	-
TOTAL MISCELLANEOUS	-	-	194	506	1,001	467	-	100	-	-
Expenditure Subtotal	69,464	53,539	219,696	627,688	287,834	151,320	3,555	222,965	82,918	224,468
Admin. and Support Allocation	5,579	5,044	14,694	37,216	16,593	9,918	419	18,596	3,506	12,463
TOTAL EXPENDITURES	75,043	58,583	234,390	664,904	304,427	161,238	3,974	241,561	86,424	236,931

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE A - EXPENSES)
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE A - EXPENSES	Other Services							
	(Expenditures not related to the Departments of Social Services or Human Services)							
	Path/Payee	Health Homes	MAT	DUI	DOH Tobacco	Drug Court	CTC	Grants
Account Number and Title								
1000 PERSONNEL SERVICES:								
1010 Administrative	-	-	-	-	-	-	-	-
1020 Professional/Program Staff	27,193	27,543	174	4,305	11,404	62,836	11,606	-
1040 Support Staff	-	-	-	5,127	-	-	-	-
1050 Client Wages	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	27,193	27,543	174	9,432	11,404	62,836	11,606	-
1100 PERSONNEL BENEFITS AND TAXES:								
1110 Retirement Plans	-	-	-	-	-	-	-	-
1120 Insurance Benefits	746	669	50	2,337	2,585	18,160	3,048	-
1130 Other Benefits	-	-	-	485	-	-	-	-
1140 FICA Taxes	1,934	1,973	11	725	840	4,110	867	-
1150 Unemployment Insurance	-	-	-	-	-	-	-	-
1160 Worker's Comp. Insurance	276	276	-	19	19	110	19	-
1170 Prof. Liability Insurance	-	-	-	-	-	-	-	-
1190 Other	-	-	-	1	-	-	-	-
TOTAL PERSONNEL BENEFITS AND TAXES	2,956	2,918	61	3,567	3,444	22,380	3,934	-
1200 PROF FEES & CONTRACT SVCS:								
1210 Administrative/Financial	-	-	-	141	1,501	-	-	285
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	-	-	120	(1,138)	-	-	-	-
TOTAL PROF FEES & CONTRACT SVCS	-	-	120	(997)	1,501	-	-	285
1300 TRAVEL/TRANSPORTATION:								
1390 Other	-	-	-	(3)	-	-	282	-
TOTAL TRAVEL/TRANSPORTATION	-	-	-	(3)	-	-	282	-
1400 SUPPLIES:								
1440 Food	-	54	-	-	-	-	-	-
1490 Other	1,284	60	-	116	7,844	-	81	-
TOTAL SUPPLIES	1,284	114	-	116	7,844	-	81	-
1500 OCCUPANCY:								
1510 Rent of Space	8,235	-	-	-	-	-	-	-
1520 Utilities & Telephone	-	-	-	71	165	-	-	-
1590 Other	-	91	-	44	-	-	-	-
TOTAL OCCUPANCY:	8,235	91	-	115	165	-	-	-
1600 EQUIPMENT:	177	2	-	78	24	-	-	-
1700 DEPRECIATION:								
1710 Building	-	-	-	195	-	-	-	-
1720 Equipment	-	-	-	14	-	-	-	-
TOTAL DEPRECIATION	-	-	-	209	-	-	-	-
1800 MISCELLANEOUS:								
1810 Clothing	-	-	-	-	-	-	-	-
1860 Bad Debt	-	-	-	-	-	-	-	-
1890 Other	-	-	-	46	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	46	-	-	-	-
Expenditure Subtotal	39,845	30,668	355	12,563	24,382	85,216	15,903	285
Admin. and Support Allocation	4,019	874	17	1,112	1,171	6,919	1,328	-
TOTAL EXPENDITURES	43,864	31,542	372	13,675	25,553	92,135	17,231	285

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

Account Number and Title	Total	Adjustments	Admin and Support	Total of All Services
2000 FEES:				
2020 Title XIX (DSS, DHS, DOC)	8,577,434	-	-	8,577,434
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)	558,941	-	25,902	533,039
2060 Insurance	971,628	-	-	971,628
2065 Other States	-	-	-	-
2070 Room and Board	51,630	-	-	51,630
2075 Bureau of Indian Affairs	-	-	-	-
2080 Department of Human Services (Non Title XIX)	250,039	-	-	250,039
2085 Department of Social Services (Non Title XIX)	3,486,093	-	-	3,486,093
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	293,048	-	-	293,048
TOTAL FEES	14,188,813	-	25,902	14,162,911
2100 GRANTS (Foundations, corporations or Trusts)				
2110 Grants (Used for Capital Expenditures)	1,132	-	-	1,132
2120 Grants (Used for Non-Capital Expenditures)	675,790	-	-	675,790
2100 TOTAL GRANTS	676,922	-	-	676,922
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)				
2210 Contributions (Used for Capital Expenditures)	650,044	-	-	650,044
2220 Contributions (Used for Non-Capital Expenditures)	78,230	3,364	50	74,816
2200 TOTAL CONTRIBUTIONS	728,274	3,364	50	724,860
2300 OTHER INCOME:				
2310 Commodities, Food Stamps, National School Lunch	21,577	-	-	21,577
2340 FMHA Rent Subsidy	27,081	-	-	27,081
2341 Section 8 Rental Assistance	-	-	-	-
2350 Transportation	28,027	-	-	28,027
2360 Production/Farm Revenue	706,895	3	-	706,892
2370 Investment Income/Interest	628,851	-	270,798	358,053
2380 County Per Capita	187,173	-	-	187,173
2390 Other-Specify:	125,185	-	26,482	98,703
TOTAL OTHER INCOME	1,724,789	3	297,280	1,427,506
TOTAL REVENUES	17,318,798	3,367	323,232	16,992,199

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

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)	-	17,438	1,344,675	-	14,432	49,085	5,047,375	-	-
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)	-	53	4,092	-	-	149	15,359	226,351	63,160
2060 Insurance	-	-	-	-	-	-	-	-	-
2065 Other States	-	-	-	-	-	-	-	-	-
2070 Room and Board	-	-	-	-	-	-	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-
2080 Department of Human Services (Non Title XIX)	-	136	10,523	-	-	23,490	39,500	-	-
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)	-	111	8,580	-	-	313	32,207	-	-
TOTAL FEES	-	17,738	1,367,870	-	14,432	73,037	5,134,441	226,351	63,160
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)	-	5	423	-	-	15	1,586	-	-
2200 TOTAL CONTRIBUTIONS	-	5	423	-	-	15	1,586	-	-
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-	-	-	-	-	-	-	-	21,577
2340 FMHA Rent Subsidy	-	-	-	-	-	-	-	27,081	-
2341 Section 8 Rental Assistance	-	-	-	-	-	-	-	-	-
2350 Transportation	-	64	4,917	-	-	179	18,457	-	-
2360 Production/Farm Revenue	706,892	-	-	-	-	-	-	-	-
2370 Investment Income/Interest	-	-	-	-	-	-	358,003	15	-
2380 County Per Capita	-	24	1,821	-	-	66	6,834	-	-
2390 Other-Specify:	-	2,946	-	50	-	5,059	80	1,619	30,354
TOTAL OTHER INCOME	706,892	3,034	6,738	50	-	5,304	383,374	28,715	51,931
TOTAL REVENUES	706,892	20,777	1,375,031	50	14,432	78,356	5,519,401	255,066	115,091

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

	DHS		DSS Services						
	DDS	Division of Rehab Services (DRS)							
			Division of Behavioral Health, Mental Health Services						
	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
Account Number and Title	Employment Connections								
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	366,067	-	220	153,081	-	-	21,083	-	10,653
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)	-	-	-	1,162	-	-	94	-	378
2060 Insurance	-	-	552	92,735	-	-	10,660	-	711
2065 Other States	-	-	-	-	-	-	-	-	-
2070 Room and Board	-	-	-	-	-	-	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-
2080 Department of Human Services (Non Title XIX)	-	34,827	-	-	-	-	-	-	-
2085 Department of Social Services (Non Title XIX)	-	-	122	40,492	58,770	-	8,318	1,005,790	1,405
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	-	94,056	-	-	-	-	-	-	-
TOTAL FEES	366,067	128,883	894	287,470	58,770	-	40,155	1,005,790	13,147
2100 GRANTS (Foundations, corporations or Trusts)									
2110 Grants (Used for Capital Expenditures)	-	-	-	-	-	-	-	1,132	-
2120 Grants (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-	-	-
2100 TOTAL GRANTS	-	-	-	-	-	-	-	1,132	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)									
2210 Contributions (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-	2,098	-
2200 TOTAL CONTRIBUTIONS	-	-	-	-	-	-	-	2,098	-
2300 OTHER INCOME:									
2310 Commodities, Food Stamps, National School Lunch	-	-	-	-	-	-	-	-	-
2340 FMHA Rent Subsidy	-	-	-	-	-	-	-	-	-
2341 Section 8 Rental Assistance	-	-	-	-	-	-	-	-	-
2350 Transportation	-	4,410	-	-	-	-	-	-	-
2360 Production/Farm Revenue	-	-	-	-	-	-	-	-	-
2370 Investment Income/Interest	-	-	-	-	-	-	-	-	-
2380 County Per Capita	-	-	-	5,288	10,544	-	-	-	-
2390 Other-Specify:	-	-	-	8,295	-	-	-	-	-
TOTAL OTHER INCOME	-	4,410	-	13,583	10,544	-	-	-	-
TOTAL REVENUES	366,067	133,293	894	301,053	69,314	-	40,155	1,009,020	13,147

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

DSS									
Account Number and Title	Division of Behavioral Health, Mental Health Services							Division of Behavioral Health, Alcohol/Drug (Substance Use Disorder)	
	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)
							DBT		
2000 FEES:									
2020 Title XIX (DSS, DHS, DOC)	399,682	317,475	-	-	481,020	-	74,055	29,680	-
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)	66,701	35,059	-	-	-	(184)	638	25	14,465
2060 Insurance	427,633	363,479	-	-	-	-	15,665	13,684	-
2065 Other States	-	-	-	-	-	-	-	-	-
2070 Room and Board	-	-	-	-	-	51,915	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-
2080 Department of Human Services (Non Title XIX)	-	-	-	-	36,520	-	-	-	-
2085 Department of Social Services (Non Title XIX)	164,689	145,854	-	31,259	357,175	433,945	22,205	17,724	64,774
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	8,018	3,232	-	-	-	-	936	61	-
TOTAL FEES	1,066,723	865,099	-	31,259	874,715	485,676	113,499	61,174	79,239
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)	-	-	-	-	-	650,044	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	5,606	-	-	-	3,700	-	-	-	32,098
2200 TOTAL CONTRIBUTIONS	5,606	-	-	-	3,700	650,044	-	-	32,098
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	35	-	-	-	-	-	-	-	-
2380 County Per Capita	96,673	-	-	-	-	-	-	-	32,828
2390 Other-Specify:	5,531	4,812	-	10,253	5,524	-	-	-	-
TOTAL OTHER INCOME	102,239	4,812	-	10,253	5,524	-	-	-	32,828
TOTAL REVENUES	1,174,568	869,911	-	41,512	883,939	1,135,720	113,499	61,174	144,165

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

Account Number and Title	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	Other- Please Specify in Row 7	SUD - Primary Prevention	Suicide Prevention	Prevention Resource Center	Path/Payee	Health Homes	DUI
2000 FEES:										
2020 Title XIX (DSS, DHS, DOC)	99,102	97,434	51,499	3,378	-	-	-	-	-	-
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)	502	994	3,373	-	-	40,710	10,523	43,965	-	5,400
2060 Insurance	-	21,680	23,289	1,540	-	-	-	-	-	-
2065 Other States	-	-	-	-	-	-	-	-	-	-
2070 Room and Board	(285)	-	-	-	-	-	-	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-	-	-	-	-	-	-
2080 Department of Human Services (Non Title XIX)	67,113	-	-	-	-	-	-	-	-	-
2085 Department of Social Services (Non Title XIX)	514,128	65,678	36,902	915	185,312	39,360	213,058	-	78,218	-
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	-	15,586	12,448	-	21,700	1,500	2,300	-	-	-
TOTAL FEES	680,560	201,372	127,511	5,833	207,012	81,570	225,881	43,965	78,218	5,400
2100 GRANTS (Foundations, corporations or Trusts)										
2110 Grants (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-	-
2120 Grants (Used for Non-Capital Expenditures)	-	-	-	-	-	-	-	6,176	-	-
2100 TOTAL GRANTS	-	-	-	-	-	-	-	6,176	-	-
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)										
2210 Contributions (Used for Capital Expenditures)	-	-	-	-	-	-	-	-	-	-
2220 Contributions (Used for Non-Capital Expenditures)	8,605	-	1,869	-	13,752	5,059	-	-	-	-
2200 TOTAL CONTRIBUTIONS	8,605	-	1,869	-	13,752	5,059	-	-	-	-
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	-	-	33,095	-	-	-	-	-	-	-
2390 Other-Specify:	3,576	-	4,083	-	13,880	1,721	920	-	-	-
TOTAL OTHER INCOME	3,576	-	37,178	-	13,880	1,721	920	-	-	-
TOTAL REVENUES	692,741	201,372	166,558	5,833	234,644	88,350	226,801	50,141	78,218	5,400

HUMAN SERVICE AGENCY

COST REPORT (SCHEDULE B - REVENUES)
FOR THE YEAR ENDED JUNE 30, 2025

	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)	-	70	-	-
2060 Insurance	-	-	-	-
2065 Other States	-	-	-	-
2070 Room and Board	-	-	-	-
2075 Bureau of Indian Affairs	-	-	-	-
2080 Department of Human Services (Non Title XIX)	22,922	-	15,008	-
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)	2,144	89,856	-	-
TOTAL FEES	25,066	89,926	15,008	-
2100 GRANTS (Foundations, corporations or Trusts)				
2110 Grants (Used for Capital Expenditures)	-	-	-	-
2120 Grants (Used for Non-Capital Expenditures)	-	-	-	669,614
2100 TOTAL GRANTS	-	-	-	669,614
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:	-	-	-	-
TOTAL OTHER INCOME	-	-	-	-
TOTAL REVENUES	25,066	89,926	15,008	669,614