

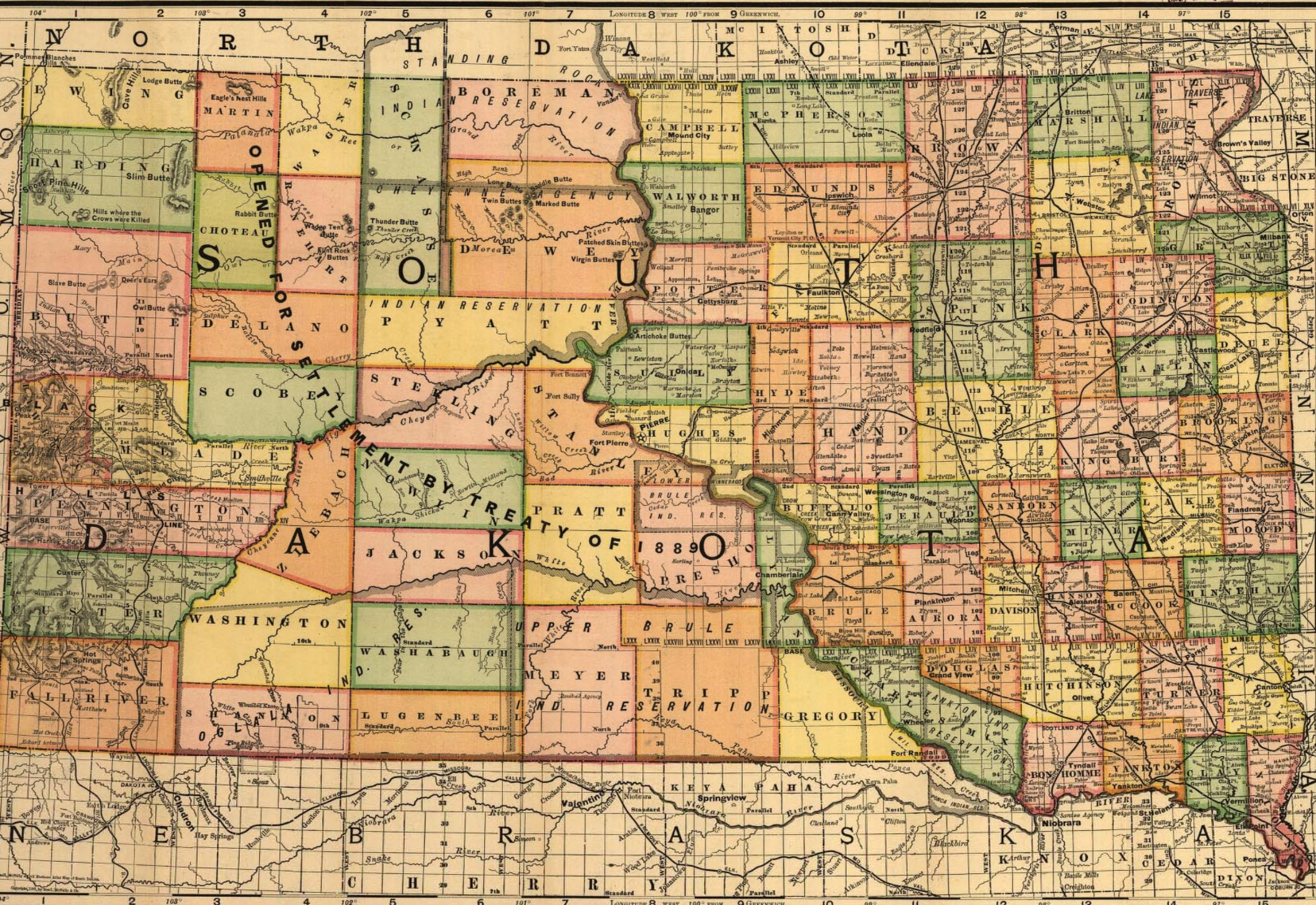
# **Exhibits and Appendices to County Revenues and Expenditures History**

**Prepared by Legislative Audit for the Study Committee on County Funding and Services  
June 14, 2023**

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# Exhibit B

## South Dakota Counties - Historical Revenue Summary - All Governmental Funds - 2009-2019

### 66 Counties

Account Number	Account Description	2009	% of Total	2010	% of Total	2011	% of Total	2012	% of Total	2013	% of Total	2014
<b>Taxes</b>												
31100	General Property Taxes--Current	\$ 222,935,229	56.12%	\$ 235,344,117	57.43%	\$ 243,500,451	55.90%	\$ 251,612,195	55.13%	\$ 266,795,852	56.78%	\$ 276,485,802
31200	General Property Taxes--Delinquent	2,087,212	0.53%	2,957,092	0.72%	3,121,044	0.72%	2,637,207	0.58%	2,319,749	0.49%	3,177,669
31300	Penalties and Interest	670,278	0.17%	834,725	0.20%	857,800	0.20%	796,031	0.17%	828,710	0.18%	763,698
31400	Telephone Tax (Outside)	588,681	0.15%	520,817	0.13%	64,074	0.01%	48,991	0.01%	32,120	0.01%	48,653
31500	Mobile Home Tax	429,182	0.11%	433,418	0.11%	418,437	0.10%	403,798	0.09%	406,733	0.09%	423,725
31600	Wheel Tax	9,978,299	2.51%	10,038,729	2.45%	10,544,071	2.42%	10,895,376	2.39%	11,300,612	2.40%	11,344,377
31700	911 Telephone Surcharge	7,336,702	1.85%	7,538,040	1.84%	7,864,549	1.81%	4,927,461	1.08%	1,919,366	0.41%	42,532
31800	Tax Deed Revenue	88,343	0.02%	158,540	0.04%	137,650	0.03%	391,021	0.09%	250,038	0.05%	366,044
31900	Other Taxes	115,353	0.03%	541,920	0.13%	812,463	0.19%	414,383	0.09%	62,871	0.01%	547,811
<b>Subtotal Taxes</b>		<b>\$ 244,229,277</b>	<b>61.48%</b>	<b>\$ 258,367,397</b>	<b>63.05%</b>	<b>\$ 267,320,540</b>	<b>61.37%</b>	<b>\$ 272,126,463</b>	<b>59.62%</b>	<b>\$ 283,916,051</b>	<b>60.42%</b>	<b>\$ 293,200,310</b>
<b>Licenses and Permits</b>												
32000	Licenses and Permits	\$ 1,988,289	0.50%	\$ 2,611,731	0.64%	\$ 2,357,782	0.54%	\$ 2,181,574	0.48%	\$ 2,367,474	0.50%	\$ 2,448,528
<b>Subtotal Licenses and Permits</b>		<b>\$ 1,988,289</b>	<b>0.50%</b>	<b>\$ 2,611,731</b>	<b>0.64%</b>	<b>\$ 2,357,782</b>	<b>0.54%</b>	<b>\$ 2,181,574</b>	<b>0.48%</b>	<b>\$ 2,367,474</b>	<b>0.50%</b>	<b>\$ 2,448,528</b>
<b>Intergovernmental Revenue</b>												
33100	Federal Grants	\$ 20,300,472	5.11%	\$ 17,503,341	4.27%	\$ 26,467,073	6.08%	\$ 21,285,761	4.66%	\$ 13,835,502	2.94%	\$ 10,955,144
33200	Federal Shared Revenue	2,810,208	0.71%	2,628,703	0.64%	2,571,903	0.59%	2,850,319	0.62%	1,646,394	0.35%	1,994,232
33300	Federal Payments in Lieu of Taxes	4,271,851	1.08%	4,964,685	1.21%	4,680,626	1.07%	5,417,856	1.19%	5,467,988	1.16%	6,676,874
33400	State Grants	1,588,551	0.40%	2,068,619	0.50%	6,054,317	1.39%	5,139,850	1.13%	8,442,010	1.80%	6,918,623
33501	Bank Franchise	4,541,078	1.14%	3,640,158	0.89%	1,993,661	0.46%	2,453,937	0.54%	2,768,254	0.59%	3,672,569
33502	Motor Vehicle Licenses	39,338,910	9.90%	41,052,297	10.02%	43,538,502	10.00%	56,066,069	12.28%	59,625,537	12.69%	65,520,070
33503	Inheritance Tax	16,334	0.00%	185	0.00%		0.00%		0.00%		0.00%	
33504	Liquor Tax Reversion	41,723	0.01%	42,315	0.01%	43,350	0.01%	46,129	0.01%	41,318	0.01%	47,980
33505	Lottery Shared Revenue	791,655	0.20%	829,665	0.20%	706,050	0.16%	898,966	0.20%	804,274	0.17%	800,218
33506	State Highway Fund (former 10% game)	309,986	0.08%	504,360	0.12%	245,743	0.06%	257,242	0.06%	243,958	0.05%	264,183
33507	Court Appointed Attorney/Public Defender	658,592	0.17%	624,763	0.15%	602,042	0.14%	556,328	0.12%	554,346	0.12%	514,077
33508	Energy Minerals Severance Tax	1,798,522	0.45%	3,264,742	0.80%	2,249,426	0.52%	3,225,757	0.71%	3,434,094	0.73%	3,385,243
33509	Prorate License Fees	3,332,124	0.84%	3,160,257	0.77%	4,118,569	0.95%	4,066,743	0.89%	3,813,094	0.81%	3,594,317
33510	Abused and Neglected Child Defense	201,337	0.05%	149,241	0.04%	128,012	0.03%	103,128	0.02%	108,534	0.02%	117,107
33511	63 3/4% Mobile Home	415,136	0.10%	424,610	0.10%	336,233	0.08%	471,779	0.10%	445,963	0.09%	542,645
33513	Secondary Road Motor Vehicle Remittances	3,660,258	0.92%	4,400,418	1.07%	5,138,772	1.18%	4,478,323	0.98%	4,293,282	0.91%	5,110,376
33514	Telecommunications Gross Receipts Tax	4,596,120	1.16%	4,076,907	0.99%	5,762,458	1.32%	5,253,173	1.15%	5,039,833	1.07%	4,397,121
33515	Motor Vehicle 1/4%	181,966	0.05%	164,576	0.04%	187,171	0.04%	154,065	0.03%	317,619	0.07%	210,095
33516	Renewable Facility Tax	46,961	0.01%	271,046	0.07%	426,953	0.10%	897,899	0.20%	946,617	0.20%	898,693
33517	Motor Fuel Tax		0.00%		0.00%		0.00%	375,012	0.08%	402,939	0.09%	374,397
33518	911 Remittances		0.00%		0.00%		0.00%	3,115,655	0.68%	6,819,245	1.45%	8,338,405
33519	Liquor Tax Reversion (25%)		0.00%		0.00%		0.00%		0.00%		0.00%	
33599	Other State Shared Revenue	88,272	0.02%	100,357	0.02%	566,854	0.13%	457,257	0.10%	382,931	0.08%	1,695,041
33600	State Payments in Lieu of Taxes	16,323	0.00%		0.00%	50,752	0.01%		0.00%	49,257	0.01%	
33800	Other Payments in Lieu of Taxes	69,921	0.02%	53,856	0.01%	89,417	0.02%	92,549	0.02%	70,988	0.02%	70,632
33900	Other Intergovernmental Revenue	1,941,358	0.49%	2,154,867	0.53%	2,274,711	0.52%	2,602,323	0.57%	2,654,737	0.56%	2,480,079
<b>Subtotal Intergovernmental Revenue</b>		<b>\$ 91,017,658</b>	<b>22.91%</b>	<b>\$ 92,079,966</b>	<b>22.47%</b>	<b>\$ 108,232,594</b>	<b>24.85%</b>	<b>\$ 120,266,122</b>	<b>26.35%</b>	<b>\$ 122,208,713</b>	<b>26.01%</b>	<b>\$ 128,578,119</b>

# Exhibit B

## South Dakota Counties - Historical Revenue Summary - All Governmental Funds - 2009-2019

### 66 Counties

Account Number	Account Description	2009	% of Total	2010	% of Total	2011	% of Total	2012	% of Total	2013	% of Total	2014
<b>Charges for Goods and Services</b>												
34110	Treasurer's Fees	\$ 1,025,025	0.26%	\$ 1,255,028	0.31%	\$ 1,315,275	0.30%	\$ 1,448,596	0.32%	\$ 1,482,913	0.32%	\$ 1,501,464
34120	Register of Deed's Fees	18,225	0.00%	550	0.00%	575	0.00%	255,536	0.06%	875,221	0.19%	739,683
34120	Register of Deeds' Fees	7,039,032	1.77%	6,791,290	1.66%	6,833,388	1.57%	9,088,719	1.99%	10,359,255	2.20%	9,452,817
34130	Driver's License Exams	88,366	0.02%	37,400	0.01%	46,240	0.01%	48,839	0.01%	45,004	0.01%	41,430
34140	Legal Services	2,323,280	0.58%	2,451,475	0.60%	2,851,128	0.65%	2,816,055	0.62%	2,907,698	0.62%	2,943,345
34150	Clerk of Courts Fees	1,142,293	0.29%	1,125,546	0.27%	1,016,568	0.23%	997,621	0.22%	928,703	0.20%	954,800
34160	Extension Fees	11,758	0.00%	4,814	0.00%	2,476	0.00%	292	0.00%		0.00%	
34190	Other Fees	777,088	0.20%	1,180,060	0.29%	1,006,213	0.23%	679,965	0.15%	800,570	0.17%	1,424,716
34210	Law Enforcement	7,338,536	1.85%	6,582,585	1.61%	6,516,224	1.50%	7,108,600	1.56%	6,906,016	1.47%	7,438,316
34220	Prisoner Care	14,001,653	3.52%	14,417,999	3.52%	15,746,837	3.62%	16,315,249	3.57%	17,712,184	3.77%	15,071,228
34230	Sobriety Testing	1,014,700	0.26%	1,044,122	0.25%	1,186,090	0.27%	1,378,862	0.30%	1,494,895	0.32%	1,533,029
34290	Other	4,995,018	1.26%	5,479,785	1.34%	5,335,825	1.23%	5,274,410	1.16%	4,995,052	1.06%	4,904,295
34310	Road Maintenance Contract Charges	3,970,350	1.00%	3,650,927	0.89%	3,210,620	0.74%	3,041,656	0.67%	2,382,068	0.51%	3,099,032
34320	Sanitation		0.00%		0.00%		0.00%		0.00%		0.00%	
34330	Airport		0.00%		0.00%		0.00%		0.00%		0.00%	
34390	Other	981,415	0.25%	562,839	0.14%	1,137,101	0.26%	964,944	0.21%	621,422	0.13%	884,969
34411	Poor Lien Recoveries	1,324,030	0.33%	1,431,488	0.35%	1,235,541	0.28%	1,399,896	0.31%	1,419,064	0.30%	1,157,404
34412	Veterans Service Officer	113,453	0.03%	123,115	0.03%	128,922	0.03%	13,054	0.00%	31,412	0.01%	101,899
34414	Food Stamp Administration	1,514	0.00%	2,101	0.00%	1,046	0.00%		0.00%		0.00%	
34419	Other	72,138	0.02%	22,483	0.01%	8,260	0.00%	11,308	0.00%	31,324	0.01%	10,497
34421	County Nurse	5,367	0.00%	5,080	0.00%	7,325	0.00%	11,390	0.00%	25,277	0.01%	31,517
34422	Ambulance	1,383,686	0.35%	1,410,673	0.34%	1,580,329	0.36%	1,380,909	0.30%	1,484,840	0.32%	1,562,676
34423	Hospital	110,223	0.03%	74,718	0.02%		0.00%	2,422	0.00%		0.00%	
34424	WIC	304,269	0.08%	336,088	0.08%	331,443	0.08%	338,802	0.07%	331,243	0.07%	387,435
34429	Other	3,795	0.00%	33,206	0.01%	5,882	0.00%	7,914	0.00%	2,054	0.00%	8,748
34430	Social Services	52,427	0.01%	44,788	0.01%	31,000	0.01%	30,653	0.01%	36,245	0.01%	40,206
34440	Mental Health Services	240,644	0.06%	245,804	0.06%	281,608	0.06%	171,616	0.04%	177,625	0.04%	261,704
34500	Culture and Recreation	889,296	0.22%	960,222	0.23%	1,154,158	0.26%	1,449,624	0.32%	1,097,539	0.23%	1,451,304
34600	Urban and Economic Development	71,526	0.02%	33,662	0.01%	45,424	0.01%	117,597	0.03%	200,558	0.04%	152,120
34800	Conservation of Natural Resources	1,445,328	0.36%	1,364,591	0.33%	987,473	0.23%	1,361,023	0.30%	994,708	0.21%	1,053,403
34900	Other Charges	355,440	0.09%	227,603	0.06%	214,861	0.05%	137,653	0.03%	159,537	0.03%	121,514
<b>Subtotal Charges for Goods and Services</b>		<b>\$ 51,099,875</b>	<b>12.86%</b>	<b>\$ 50,900,042</b>	<b>12.42%</b>	<b>\$ 52,217,830</b>	<b>11.99%</b>	<b>\$ 55,853,205</b>	<b>12.24%</b>	<b>\$ 57,502,425</b>	<b>12.24%</b>	<b>\$ 56,329,554</b>
<b>Fines and Forfeits</b>												
35100	Fines	\$ 158,431	0.04%	\$ 83,725	0.02%	\$ 44,847	0.01%	\$ 61,397	0.01%	\$ 62,049	0.01%	\$ 94,001
35200	Costs	800,295	0.20%	704,103	0.17%	658,690	0.15%	649,263	0.14%	605,194	0.13%	534,673
35300	Forfeits	402,638	0.10%	278,091	0.07%	278,842	0.06%	384,804	0.08%	291,453	0.06%	417,152
35900	Other	61,596	0.02%	15,481	0.00%	19,542	0.00%	20,193	0.00%	76,708	0.02%	35,894
<b>Subtotal Fines and Forfeits</b>		<b>\$ 1,422,959</b>	<b>0.36%</b>	<b>\$ 1,081,400</b>	<b>0.26%</b>	<b>\$ 1,001,920</b>	<b>0.23%</b>	<b>\$ 1,115,658</b>	<b>0.24%</b>	<b>\$ 1,035,404</b>	<b>0.22%</b>	<b>\$ 1,081,720</b>
<b>Miscellaneous Revenue</b>												
36100	Investment Earnings	\$ 5,626,541	1.42%	\$ 3,679,713	0.90%	\$ 2,719,732	0.62%	\$ 1,839,989	0.40%	\$ 992,329	0.21%	\$ 1,202,250
36200	Rent	1,054,740	0.27%	1,047,992	0.26%	1,082,082	0.25%	665,540	0.15%	763,972	0.16%	759,891
36300	Special Assessments	105,923	0.03%	122,288	0.03%	94,000	0.02%	106,240	0.02%	149,772	0.03%	581,398
36500	Contributions and Donations	726,325	0.18%	560,826	0.14%	928,872	0.21%	1,123,687	0.25%	985,930	0.21%	498,717
36600	Refund of Prior Year's Expenditures	425,047	0.11%	244,070	0.06%	416,928	0.10%	279,593	0.06%	278,062	0.06%	484,145
36900	Other	1,561,581	0.39%	1,711,575	0.42%	1,557,076	0.36%	3,051,391	0.67%	2,074,769	0.44%	2,340,012
<b>Subtotal Miscellaneous Revenue</b>		<b>\$ 9,500,158</b>	<b>2.39%</b>	<b>\$ 7,366,464</b>	<b>1.80%</b>	<b>\$ 6,798,690</b>	<b>1.56%</b>	<b>\$ 7,066,442</b>	<b>1.55%</b>	<b>\$ 5,244,834</b>	<b>1.12%</b>	<b>\$ 5,866,414</b>
<b>Total Revenues</b>		<b>\$ 397,269,928</b>	<b>100.00%</b>	<b>\$ 409,795,269</b>	<b>100.00%</b>	<b>\$ 435,571,575</b>	<b>100.00%</b>	<b>\$ 456,427,889</b>	<b>100.00%</b>	<b>\$ 469,907,427</b>	<b>100.00%</b>	<b>\$ 485,056,116</b>

# Exhibit B

## South Dakota Counties - Historical Revenue Summ

### 66 Counties

Account Number	Account Description	% of Total	2015	% of Total	2016	% of Total	2017	% of Total	2018	% of Total	2019	% of Total
<b>Taxes</b>												
31100	General Property Taxes--Current	57.00%	\$ 281,368,424	53.96%	\$ 292,789,840	55.59%	\$ 298,826,862	55.24%	\$ 312,101,238	54.99%	\$ 322,977,228	54.13%
31200	General Property Taxes--Delinquent	0.66%	1,859,118	0.36%	1,870,965	0.36%	2,031,477	0.38%	2,236,357	0.39%	2,125,175	0.36%
31300	Penalties and Interest	0.16%	753,590	0.14%	720,481	0.14%	748,848	0.14%	826,320	0.15%	801,980	0.13%
31400	Telephone Tax (Outside)	0.01%	50,828	0.01%	56,578	0.01%	38,659	0.01%	27,609	0.00%	56,944	0.01%
31500	Mobile Home Tax	0.09%	421,511	0.08%	302,566	0.06%	302,344	0.06%	640,564	0.11%	203,057	0.03%
31600	Wheel Tax	2.34%	12,163,346	2.33%	15,397,284	2.92%	15,675,863	2.90%	15,547,309	2.74%	15,931,366	2.67%
31700	911 Telephone Surcharge	0.01%	17,697	0.00%	12,970	0.00%		0.00%		0.00%		0.00%
31800	Tax Deed Revenue	0.08%	208,897	0.04%	204,384	0.04%	141,956	0.03%	162,468	0.03%	174,552	0.03%
31900	Other Taxes	0.11%	152,200	0.03%	303,168	0.06%	199,459	0.04%	53,461	0.01%	686,514	0.12%
<b>Subtotal Taxes</b>		<b>60.45%</b>	<b>\$ 296,995,612</b>	<b>56.95%</b>	<b>\$ 311,658,237</b>	<b>59.18%</b>	<b>\$ 317,965,469</b>	<b>58.78%</b>	<b>\$ 331,595,326</b>	<b>58.42%</b>	<b>\$ 342,956,815</b>	<b>57.48%</b>
<b>Licenses and Permits</b>												
32000	Licenses and Permits	0.50%	\$ 2,680,341	0.51%	\$ 3,516,867	0.67%	\$ 3,207,665	0.59%	\$ 3,703,550	0.65%	\$ 3,438,443	0.58%
<b>Subtotal Licenses and Permits</b>		<b>0.50%</b>	<b>\$ 2,680,341</b>	<b>0.51%</b>	<b>\$ 3,516,867</b>	<b>0.67%</b>	<b>\$ 3,207,665</b>	<b>0.59%</b>	<b>\$ 3,703,550</b>	<b>0.65%</b>	<b>\$ 3,438,443</b>	<b>0.58%</b>
<b>Intergovernmental Revenue</b>												
33100	Federal Grants	2.26%	\$ 9,377,614	1.80%	\$ 8,439,938	1.60%	\$ 7,902,579	1.46%	\$ 6,628,275	1.17%	\$ 6,723,955	1.13%
33200	Federal Shared Revenue	0.41%	1,997,191	0.38%	1,793,819	0.34%	1,521,390	0.28%	1,926,015	0.34%	2,099,970	0.35%
33300	Federal Payments in Lieu of Taxes	1.38%	6,206,043	1.19%	6,385,216	1.21%	6,845,219	1.27%	7,246,568	1.28%	7,367,941	1.23%
33400	State Grants	1.43%	34,336,334	6.58%	16,162,230	3.07%	16,755,710	3.10%	21,632,024	3.81%	32,223,300	5.40%
33501	Bank Franchise	0.76%	3,350,489	0.64%	4,303,158	0.82%	4,385,048	0.81%	4,476,936	0.79%	6,198,379	1.04%
33502	Motor Vehicle Licenses	13.51%	70,134,603	13.45%	74,083,093	14.07%	73,520,195	13.59%	75,296,816	13.27%	76,529,519	12.83%
33503	Inheritance Tax	0.00%		0.00%		0.00%	993	0.00%		0.00%		0.00%
33504	Liquor Tax Reversion	0.01%	46,688	0.01%	84,120	0.02%	704,334	0.13%	204,072	0.04%	129,198	0.02%
33505	Lottery Shared Revenue	0.16%	807,967	0.15%	807,436	0.15%	799,213	0.15%	808,062	0.14%	822,639	0.14%
33506	State Highway Fund (former 10% game)	0.05%	256,881	0.05%	259,547	0.05%	60,379	0.01%	429,406	0.08%	337,840	0.06%
33507	Court Appointed Attorney/Public Defender	0.11%	572,440	0.11%	596,381	0.11%	552,883	0.10%	419,002	0.07%	508,368	0.09%
33508	Energy Minerals Severance Tax	0.70%	1,681,309	0.32%	782,386	0.15%	1,659,726	0.31%	1,730,098	0.30%	1,591,735	0.27%
33509	Prorate License Fees	0.74%	3,961,112	0.76%	4,183,218	0.79%	4,139,156	0.77%	4,015,368	0.71%	3,891,861	0.65%
33510	Abused and Neglected Child Defense	0.02%	121,711	0.02%	123,358	0.02%	120,253	0.02%	252,221	0.04%	119,088	0.02%
33511	63 3/4% Mobile Home	0.11%	592,904	0.11%	531,497	0.10%	603,917	0.11%	542,922	0.10%	569,852	0.10%
33513	Secondary Road Motor Vehicle Remittances	1.05%	5,238,806	1.00%	6,163,559	1.17%	6,058,896	1.12%	6,262,441	1.10%	5,887,413	0.99%
33514	Telecommunications Gross Receipts Tax	0.91%	4,278,648	0.82%	3,898,378	0.74%	3,031,858	0.56%	3,884,001	0.68%	4,362,501	0.73%
33515	Motor Vehicle 1/4%	0.04%	264,891	0.05%	265,309	0.05%	284,771	0.05%	283,388	0.05%	285,036	0.05%
33516	Renewable Facility Tax	0.19%	954,295	0.18%	973,059	0.18%	1,193,590	0.22%	1,185,504	0.21%	1,188,215	0.20%
33517	Motor Fuel Tax	0.08%	381,651	0.07%	353,735	0.07%	356,480	0.07%	388,657	0.07%	369,106	0.06%
33518	911 Remittances	1.72%	8,445,637	1.62%	8,401,119	1.60%	8,370,322	1.55%	8,203,428	1.45%	7,113,538	1.19%
33519	Liquor Tax Reversion (25%)	0.00%		0.00%	1,344,288	0.26%	2,839,163	0.52%	3,351,982	0.59%	3,572,538	0.60%
33599	Other State Shared Revenue	0.35%	178,947	0.03%	154,817	0.03%	98,232	0.02%	1,911,116	0.34%	1,219,363	0.20%
33600	State Payments in Lieu of Taxes	0.00%	344	0.00%		0.00%	1,921	0.00%	22,621	0.00%		0.00%
33800	Other Payments in Lieu of Taxes	0.01%	126,555	0.02%	63,184	0.01%	84,568	0.02%	54,803	0.01%	60,904	0.01%
33900	Other Intergovernmental Revenue	0.51%	2,586,695	0.50%	2,973,452	0.56%	2,854,121	0.53%	2,814,054	0.50%	2,493,450	0.42%
<b>Subtotal Intergovernmental Revenue</b>		<b>26.51%</b>	<b>\$ 155,899,755</b>	<b>29.90%</b>	<b>\$ 143,126,297</b>	<b>27.18%</b>	<b>\$ 144,744,916</b>	<b>26.76%</b>	<b>\$ 153,969,781</b>	<b>27.13%</b>	<b>\$ 165,665,709</b>	<b>27.77%</b>

# Exhibit B

## South Dakota Counties - Historical Revenue Summ

### 66 Counties

Account Number	Account Description	% of Total	2015	% of Total	2016	% of Total	2017	% of Total	2018	% of Total	2019	% of Total
<b>Charges for Goods and Services</b>												
34110	Treasurer's Fees	0.31%	\$ 1,516,573	0.29%	\$ 2,758,038	0.52%	\$ 3,764,102	0.70%	\$ 4,313,523	0.76%	\$ 4,038,540	0.68%
34120	Register of Deed's Fees	0.15%	747,391	0.14%	760,433	0.14%	789,329	0.15%	758,871	0.13%	663,049	0.11%
34120	Register of Deeds' Fees	1.95%	9,601,464	1.84%	9,800,490	1.86%	9,955,562	1.84%	10,373,620	1.83%	10,552,692	1.77%
34130	Driver's License Exams	0.01%	47,077	0.01%	54,260	0.01%	60,061	0.01%	42,136	0.01%	230,549	0.04%
34140	Legal Services	0.61%	3,351,545	0.64%	3,385,571	0.64%	3,293,902	0.61%	3,290,897	0.58%	3,286,983	0.55%
34150	Clerk of Courts Fees	0.20%	1,068,974	0.20%	1,057,963	0.20%	1,062,787	0.20%	961,697	0.17%	975,513	0.16%
34160	Extension Fees	0.00%		0.00%	128	0.00%	60,008	0.01%		0.00%		0.00%
34190	Other Fees	0.29%	776,345	0.15%	1,242,692	0.24%	744,446	0.14%	980,668	0.17%	1,087,157	0.18%
34210	Law Enforcement	1.53%	7,777,338	1.49%	8,485,147	1.61%	9,203,462	1.70%	9,244,847	1.63%	9,641,594	1.62%
34220	Prisoner Care	3.11%	16,851,058	3.23%	19,369,933	3.68%	20,671,702	3.82%	20,602,160	3.63%	23,943,924	4.01%
34230	Sobriety Testing	0.32%	1,750,856	0.34%	1,866,596	0.35%	1,851,335	0.34%	2,191,873	0.39%	2,101,210	0.35%
34290	Other	1.01%	5,280,670	1.01%	5,146,669	0.98%	5,546,380	1.03%	5,795,301	1.02%	6,023,286	1.01%
34310	Road Maintenance Contract Charges	0.64%	2,542,814	0.49%	2,235,185	0.42%	3,730,452	0.69%	2,114,060	0.37%	3,062,850	0.51%
34320	Sanitation	0.00%		0.00%		0.00%		0.00%		0.00%	288,836	0.05%
34330	Airport	0.00%		0.00%		0.00%	99,446	0.02%	132,503	0.02%	103,915	0.02%
34390	Other	0.18%	804,340	0.15%	838,914	0.16%	560,861	0.10%	441,877	0.08%	271,505	0.05%
34411	Poor Lien Recoveries	0.24%	994,203	0.19%	1,205,402	0.23%	1,015,273	0.19%	921,938	0.16%	826,011	0.14%
34412	Veterans Service Officer	0.02%	139,683	0.03%	127,188	0.02%	146,458	0.03%	139,746	0.02%	152,157	0.03%
34414	Food Stamp Administration	0.00%		0.00%		0.00%	4,552	0.00%		0.00%		0.00%
34419	Other	0.00%	34,641	0.01%	6,937	0.00%	1,878	0.00%	11,924	0.00%	16,170	0.00%
34421	County Nurse	0.01%	3,887	0.00%	5,228	0.00%	4,990	0.00%	4,579	0.00%	3,107	0.00%
34422	Ambulance	0.32%	1,689,146	0.32%	1,811,643	0.34%	1,716,013	0.32%	1,920,389	0.34%	1,826,184	0.31%
34423	Hospital	0.00%	4,265	0.00%		0.00%		0.00%		0.00%		0.00%
34424	WIC	0.08%	398,748	0.08%	354,230	0.07%	381,309	0.07%	447,388	0.08%	452,172	0.08%
34429	Other	0.00%	19,324	0.00%	8,854	0.00%	25,267	0.00%	11,657	0.00%	20,263	0.00%
34430	Social Services	0.01%	40,707	0.01%	35,751	0.01%	41,700	0.01%	43,865	0.01%	43,889	0.01%
34440	Mental Health Services	0.05%	282,268	0.05%	318,897	0.06%	142,417	0.03%	444,152	0.08%	333,999	0.06%
34500	Culture and Recreation	0.30%	1,502,876	0.29%	1,446,752	0.27%	1,644,342	0.30%	1,587,602	0.28%	1,784,363	0.30%
34600	Urban and Economic Development	0.03%	149,253	0.03%	163,712	0.03%	254,192	0.05%	161,281	0.03%	141,084	0.02%
34800	Conservation of Natural Resources	0.22%	1,049,445	0.20%	1,237,522	0.23%	944,512	0.17%	831,199	0.15%	821,953	0.14%
34900	Other Charges	0.03%	154,321	0.03%	210,389	0.04%	25,390	0.00%	114,200	0.02%	136,265	0.02%
<b>Subtotal Charges for Goods and Services</b>		<b>11.61%</b>	<b>\$ 58,579,213</b>	<b>11.23%</b>	<b>\$ 63,934,522</b>	<b>12.14%</b>	<b>\$ 67,742,128</b>	<b>12.52%</b>	<b>\$ 67,883,952</b>	<b>11.96%</b>	<b>\$ 72,829,220</b>	<b>12.21%</b>
<b>Fines and Forfeits</b>												
35100	Fines	0.02%	\$ 100,652	0.02%	\$ 129,761	0.02%	\$ 115,343	0.02%	\$ 64,309	0.01%	\$ 101,762	0.02%
35200	Costs	0.11%	588,901	0.11%	710,167	0.13%	715,823	0.13%	789,521	0.14%	749,877	0.13%
35300	Forfeits	0.09%	463,392	0.09%	416,573	0.08%	495,594	0.09%	407,138	0.07%	412,784	0.07%
35900	Other	0.01%	51,538	0.01%	45,573	0.01%	34,900	0.01%	14,166	0.00%	13,180	0.00%
<b>Subtotal Fines and Forfeits</b>		<b>0.22%</b>	<b>\$ 1,204,483</b>	<b>0.23%</b>	<b>\$ 1,302,073</b>	<b>0.25%</b>	<b>\$ 1,361,660</b>	<b>0.25%</b>	<b>\$ 1,275,134</b>	<b>0.22%</b>	<b>\$ 1,277,603</b>	<b>0.21%</b>
<b>Miscellaneous Revenue</b>												
36100	Investment Earnings	0.25%	\$ 1,252,871	0.24%	\$ 1,556,801	0.30%	\$ 2,253,808	0.42%	\$ 4,513,376	0.80%	\$ 7,520,618	1.26%
36200	Rent	0.16%	793,643	0.15%	900,993	0.17%	1,348,848	0.25%	773,805	0.14%	1,102,381	0.18%
36300	Special Assessments	0.12%	514,017	0.10%	273,566	0.05%	685,534	0.13%	320,084	0.06%	280,976	0.05%
36500	Contributions and Donations	0.10%	864,147	0.17%	1,582,746	0.30%	2,499,791	0.46%	4,357,067	0.77%	2,143,431	0.36%
36600	Refund of Prior Year's Expenditures	0.10%	346,964	0.07%	276,238	0.05%	242,331	0.04%	390,336	0.07%	536,046	0.09%
36900	Other	0.48%	5,019,861	0.96%	2,040,600	0.39%	2,126,798	0.39%	2,512,877	0.44%	2,310,426	0.39%
<b>Subtotal Miscellaneous Revenue</b>		<b>1.21%</b>	<b>\$ 8,791,502</b>	<b>1.69%</b>	<b>\$ 6,630,944</b>	<b>1.26%</b>	<b>\$ 9,157,110</b>	<b>1.69%</b>	<b>\$ 12,867,544</b>	<b>2.27%</b>	<b>\$ 13,893,877</b>	<b>2.33%</b>
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 521,470,565</b>	<b>100.00%</b>	<b>\$ 526,652,073</b>	<b>100.00%</b>	<b>\$ 540,971,282</b>	<b>100.00%</b>	<b>\$ 567,591,736</b>	<b>100.00%</b>	<b>\$ 596,623,225</b>	<b>100.00%</b>

## Exhibit B

### South Dakota Counties - Historical Revenue Summ

#### 66 Counties

Account Number	Account Description	Average 2009-2019	% of Total
<b>Taxes</b>			
31100	General Property Taxes--Current	\$ 273,157,931	54.98%
31200	General Property Taxes--Delinquent	2,402,097	0.48%
31300	Penalties and Interest	782,042	0.16%
31400	Telephone Tax (Outside)	139,450	0.03%
31500	Mobile Home Tax	398,667	0.08%
31600	Wheel Tax	12,619,694	2.54%
31700	911 Telephone Surcharge	3,707,415	0.75%
31800	Tax Deed Revenue	207,626	0.04%
31900	Other Taxes	353,600	0.07%
<b>Subtotal Taxes</b>		<b>\$ 293,768,522</b>	<b>59.13%</b>
<b>Licenses and Permits</b>			
32000	Licenses and Permits	\$ 2,772,931	0.56%
<b>Subtotal Licenses and Permits</b>		<b>\$ 2,772,931</b>	<b>0.56%</b>
<b>Intergovernmental Revenue</b>			
33100	Federal Grants	\$ 13,583,605	2.73%
33200	Federal Shared Revenue	2,167,286	0.44%
33300	Federal Payments in Lieu of Taxes	5,957,352	1.20%
33400	State Grants	13,756,506	2.77%
33501	Bank Franchise	3,798,515	0.76%
33502	Motor Vehicle Licenses	61,336,874	12.34%
33503	Inheritance Tax	5,837	0.00%
33504	Liquor Tax Reversion	130,112	0.03%
33505	Lottery Shared Revenue	806,922	0.16%
33506	State Highway Fund (former 10% game)	288,139	0.06%
33507	Court Appointed Attorney/Public Defender	559,929	0.11%
33508	Energy Minerals Severance Tax	2,254,822	0.45%
33509	Prorate License Fees	3,843,256	0.77%
33510	Abused and Neglected Child Defense	140,363	0.03%
33511	63 3/4% Mobile Home	497,951	0.10%
33513	Secondary Road Motor Vehicle Remittances	5,153,867	1.04%
33514	Telecommunications Gross Receipts Tax	4,416,454	0.89%
33515	Motor Vehicle 1/4%	236,262	0.05%
33516	Renewable Facility Tax	816,621	0.16%
33517	Motor Fuel Tax	375,247	0.08%
33518	911 Remittances	7,350,919	1.48%
33519	Liquor Tax Reversion (25%)	2,776,993	0.56%
33599	Other State Shared Revenue	623,017	0.13%
33600	State Payments in Lieu of Taxes	23,536	0.00%
33800	Other Payments in Lieu of Taxes	76,125	0.02%
33900	Other Intergovernmental Revenue	2,529,986	0.51%
<b>Subtotal Intergovernmental Revenue</b>		<b>\$ 133,506,496</b>	<b>26.87%</b>



## Exhibit B

### South Dakota Counties - Historical Revenue Summ

#### 66 Counties

Account Number	Account Description	Average 2009-2019	% of Total
<b>Charges for Goods and Services</b>			
34110	Treasurer's Fees	\$ 2,219,916	0.45%
34120	Register of Deed's Fees	509,897	0.10%
34120	Register of Deeds' Fees	9,077,121	1.83%
34130	Driver's License Exams	67,397	0.01%
34140	Legal Services	2,991,080	0.60%
34150	Clerk of Courts Fees	1,026,588	0.21%
34160	Extension Fees	13,246	0.00%
34190	Other Fees	972,720	0.20%
34210	Law Enforcement	7,840,242	1.58%
34220	Prisoner Care	17,700,357	3.56%
34230	Sobriety Testing	1,583,052	0.32%
34290	Other	5,343,336	1.08%
34310	Road Maintenance Contract Charges	3,003,638	0.60%
34320	Sanitation	288,836	0.06%
34330	Airport	111,955	0.02%
34390	Other	733,653	0.15%
34411	Poor Lien Recoveries	1,175,477	0.24%
34412	Veterans Service Officer	110,644	0.02%
34414	Food Stamp Administration	2,303	0.00%
34419	Other	20,687	0.00%
34421	County Nurse	9,795	0.00%
34422	Ambulance	1,615,135	0.33%
34423	Hospital	47,907	0.01%
34424	WIC	369,375	0.07%
34429	Other	13,360	0.00%
34430	Social Services	40,112	0.01%
34440	Mental Health Services	263,703	0.05%
34500	Culture and Recreation	1,360,734	0.27%
34600	Urban and Economic Development	135,492	0.03%
34800	Conservation of Natural Resources	1,099,196	0.22%
34900	Other Charges	168,834	0.03%
<b>Subtotal Charges for Goods and Services</b>		<b>\$ 59,915,788</b>	<b>12.06%</b>
<b>Fines and Forfeits</b>			
35100	Fines	\$ 92,389	0.02%
35200	Costs	682,410	0.14%
35300	Forfeits	386,224	0.08%
35900	Other	35,343	0.01%
<b>Subtotal Fines and Forfeits</b>		<b>\$ 1,196,365</b>	<b>0.24%</b>
<b>Miscellaneous Revenue</b>			
36100	Investment Earnings	\$ 3,014,366	0.61%
36200	Rent	935,808	0.19%
36300	Special Assessments	293,982	0.06%
36500	Contributions and Donations	1,479,231	0.30%
36600	Refund of Prior Year's Expenditures	356,342	0.07%
36900	Other	2,391,542	0.48%
<b>Subtotal Miscellaneous Revenue</b>		<b>\$ 8,471,271</b>	<b>1.70%</b>
<b>Total Revenues</b>		<b>\$ 496,858,442</b>	<b>100.00%</b>

# Exhibit C

## South Dakota Counties - Historical Revenue Comparison - All Governmental Funds - 2009-2014 Versus 2015-2019 66 Counties

Account Number	Account Description	Average 2009-2014	% of Total	Average 2015-2019	% of Total
<b>Taxes</b>					
31100	General Property Taxes--Current	\$ 249,445,608	55.98%	\$ 301,612,719	54.69%
31200	General Property Taxes--Delinquent	2,716,662	0.61%	2,024,618	0.37%
31300	Penalties and Interest	791,874	0.18%	770,244	0.14%
31400	Telephone Tax (Outside)	217,222	0.05%	46,124	0.01%
31500	Mobile Home Tax	419,216	0.09%	374,008	0.07%
31600	Wheel Tax	10,683,577	2.40%	14,943,034	2.71%
31700	911 Telephone Surcharge	4,938,108	1.11%	15,334	0.00%
31800	Tax Deed Revenue	231,939	0.05%	178,451	0.03%
31900	Other Taxes	415,800	0.09%	278,961	0.05%
<b>Subtotal Taxes</b>		<b>\$ 269,860,006</b>	<b>60.56%</b>	<b>\$ 320,243,492</b>	<b>58.06%</b>
<b>Licenses and Permits</b>					
32000	Licenses and Permits	\$ 2,325,896	0.52%	\$ 3,309,373	0.60%
<b>Subtotal Licenses and Permits</b>		<b>\$ 2,325,896</b>	<b>0.52%</b>	<b>\$ 3,309,373</b>	<b>0.60%</b>
<b>Intergovernmental Revenue</b>					
33100	Federal Grants	\$ 18,391,215	4.13%	\$ 7,814,472	1.42%
33200	Federal Shared Revenue	2,416,960	0.54%	1,867,677	0.34%
33300	Federal Payments in Lieu of Taxes	5,246,647	1.18%	6,810,198	1.23%
33400	State Grants	5,035,328	1.13%	24,221,920	4.39%
33501	Bank Franchise	3,178,276	0.71%	4,542,802	0.82%
33502	Motor Vehicle Licenses	50,856,897	11.41%	73,912,845	13.40%
33503	Inheritance Tax	8,259	0.00%	993	0.00%
33504	Liquor Tax Reversion	43,803	0.01%	233,682	0.04%
33505	Lottery Shared Revenue	805,138	0.18%	809,063	0.15%
33506	State Highway Fund (former 10% game)	304,245	0.07%	268,811	0.05%
33507	Court Appointed Attorney/Public Defender	585,025	0.13%	529,815	0.10%
33508	Energy Minerals Severance Tax	2,892,964	0.65%	1,489,051	0.27%
33509	Prorate License Fees	3,680,851	0.83%	4,038,143	0.73%
33510	Abused and Neglected Child Defense	134,560	0.03%	147,326	0.03%
33511	63 3/4% Mobile Home	439,394	0.10%	568,218	0.10%
33513	Secondary Road Motor Vehicle Remittances	4,513,571	1.01%	5,922,223	1.07%
33514	Telecommunications Gross Receipts Tax	4,854,269	1.09%	3,891,077	0.71%
33515	Motor Vehicle 1/4%	202,582	0.05%	276,679	0.05%
33516	Renewable Facility Tax	581,361	0.13%	1,098,932	0.20%
33517	Motor Fuel Tax	384,116	0.09%	369,926	0.07%
33518	911 Remittances	6,091,102	1.37%	8,106,809	1.47%
33519	Liquor Tax Reversion (25%)		0.00%	2,776,993	0.50%
33599	Other State Shared Revenue	548,452	0.12%	712,495	0.13%
33600	State Payments in Lieu of Taxes	38,777	0.01%	8,295	0.00%
33800	Other Payments in Lieu of Taxes	74,560	0.02%	78,003	0.01%
33900	Other Intergovernmental Revenue	2,351,346	0.53%	2,744,354	0.50%
<b>Subtotal Intergovernmental Revenue</b>		<b>\$ 113,659,699</b>	<b>25.51%</b>	<b>\$ 153,240,803</b>	<b>27.78%</b>
<b>Charges for Goods and Services</b>					
34110	Treasurer's Fees	\$ 1,338,050	0.30%	\$ 3,278,156	0.59%
34120	Register of Deed's Fees	314,965	0.07%	743,814	0.13%
34120	Register of Deeds' Fees	8,260,750	1.85%	10,056,766	1.82%
34130	Driver's License Exams	51,213	0.01%	86,817	0.02%
34140	Legal Services	2,715,497	0.61%	3,321,780	0.60%
34150	Clerk of Courts Fees	1,027,588	0.23%	1,025,387	0.19%
34160	Extension Fees	4,835	0.00%	30,068	0.01%
34190	Other Fees	978,102	0.22%	966,262	0.18%
34210	Law Enforcement	6,981,713	1.57%	8,870,477	1.61%
34220	Prisoner Care	15,544,192	3.49%	20,287,755	3.68%
34230	Sobriety Testing	1,275,283	0.29%	1,952,374	0.35%
34290	Other	5,164,064	1.16%	5,558,461	1.01%
34310	Road Maintenance Contract Charges	3,225,775	0.72%	2,737,072	0.50%

# Exhibit C

## South Dakota Counties - Historical Revenue Comparison - All Governmental Funds - 2009-2014 Versus 2015-2019 66 Counties

Account Number	Account Description	Average 2009-2014	% of Total	Average 2015-2019	% of Total
34320	Sanitation		0.00%	288,836	0.05%
34330	Airport		0.00%	111,955	0.02%
34390	Other	858,781	0.19%	583,499	0.11%
34411	Poor Lien Recoveries	1,327,904	0.30%	992,565	0.18%
34412	Veterans Service Officer	85,309	0.02%	141,046	0.03%
34414	Food Stamp Administration	1,554	0.00%	4,552	0.00%
34419	Other	26,002	0.01%	14,310	0.00%
34421	County Nurse	14,326	0.00%	4,358	0.00%
34422	Ambulance	1,467,186	0.33%	1,792,675	0.33%
34423	Hospital	62,455	0.01%	4,265	0.00%
34424	WIC	338,213	0.08%	406,769	0.07%
34429	Other	10,267	0.00%	17,073	0.00%
34430	Social Services	39,220	0.01%	41,182	0.01%
34440	Mental Health Services	229,834	0.05%	304,347	0.06%
34500	Culture and Recreation	1,167,024	0.26%	1,593,187	0.29%
34600	Urban and Economic Development	103,481	0.02%	173,904	0.03%
34800	Conservation of Natural Resources	1,201,088	0.27%	976,926	0.18%
34900	Other Charges	202,768	0.05%	128,113	0.02%
<b>Subtotal Charges for Goods and Services</b>		<b>\$ 54,017,438</b>	<b>12.12%</b>	<b>\$ 66,494,752</b>	<b>12.06%</b>
<b>Fines and Forfeits</b>					
35100	Fines	\$ 84,075	0.02%	\$ 102,365	0.02%
35200	Costs	658,703	0.15%	710,858	0.13%
35300	Forfeits	342,163	0.08%	439,096	0.08%
35900	Other	38,235	0.01%	31,871	0.01%
<b>Subtotal Fines and Forfeits</b>		<b>\$ 1,123,177</b>	<b>0.25%</b>	<b>\$ 1,284,191</b>	<b>0.23%</b>
<b>Miscellaneous Revenue</b>					
36100	Investment Earnings	\$ 2,676,759	0.60%	\$ 3,419,495	0.62%
36200	Rent	895,703	0.20%	983,934	0.18%
36300	Special Assessments	193,270	0.04%	414,835	0.08%
36500	Contributions and Donations	804,060	0.18%	2,289,436	0.42%
36600	Refund of Prior Year's Expenditures	354,641	0.08%	358,383	0.06%
36900	Other	2,049,401	0.46%	2,802,112	0.51%
<b>Subtotal Miscellaneous Revenue</b>		<b>\$ 6,973,834</b>	<b>1.56%</b>	<b>\$ 10,268,195</b>	<b>1.86%</b>
<b>Total Revenues</b>		<b>\$ 445,634,153</b>	<b>100.00%</b>	<b>\$ 551,531,433</b>	<b>100.00%</b>



## Exhibit C

### South Dakota Counties - Historical Revenue Comparison - A)

#### 66 Counties

Account	Account	2015-2019
Number	Description	vs. 2009-2014
<b>Taxes</b>		
31100	General Property Taxes--Current	(1.29%)
31200	General Property Taxes--Delinquent	(0.24%)
31300	Penalties and Interest	(0.04%)
31400	Telephone Tax (Outside)	(0.04%)
31500	Mobile Home Tax	(0.02%)
31600	Wheel Tax	0.31%
31700	911 Telephone Surcharge	(1.11%)
31800	Tax Deed Revenue	(0.02%)
31900	Other Taxes	(0.04%)
<b>Subtotal Taxes</b>		<b>(2.50%)</b>
<b>Licenses and Permits</b>		
32000	Licenses and Permits	0.08%
<b>Subtotal Licenses and Permits</b>		<b>0.08%</b>
<b>Intergovernmental Revenue</b>		
33100	Federal Grants	(2.71%)
33200	Federal Shared Revenue	(0.20%)
33300	Federal Payments in Lieu of Taxes	0.05%
33400	State Grants	3.26%
33501	Bank Franchise	0.11%
33502	Motor Vehicle Licenses	1.99%
33503	Inheritance Tax	0.00%
33504	Liquor Tax Reversion	0.03%
33505	Lottery Shared Revenue	(0.03%)
33506	State Highway Fund (former 10% game)	(0.02%)
33507	Court Appointed Attorney/Public Defender	(0.03%)
33508	Energy Minerals Severance Tax	(0.38%)
33509	Prorate License Fees	(0.10%)
33510	Abused and Neglected Child Defense	0.00%
33511	63 3/4% Mobile Home	0.00%
33513	Secondary Road Motor Vehicle Remittances	0.06%
33514	Telecommunications Gross Receipts Tax	(0.38%)
33515	Motor Vehicle 1/4%	0.00%
33516	Renewable Facility Tax	0.07%
33517	Motor Fuel Tax	(0.02%)
33518	911 Remittances	0.10%
33519	Liquor Tax Reversion (25%)	0.50%
33599	Other State Shared Revenue	0.01%
33600	State Payments in Lieu of Taxes	(0.01%)
33800	Other Payments in Lieu of Taxes	(0.01%)
33900	Other Intergovernmental Revenue	(0.03%)
<b>Subtotal Intergovernmental Revenue</b>		<b>2.27%</b>
<b>Charges for Goods and Services</b>		
34110	Treasurer's Fees	0.29%
34120	Register of Deed's Fees	0.06%
34120	Register of Deeds' Fees	(0.03%)
34130	Driver's License Exams	0.01%
34140	Legal Services	(0.01%)
34150	Clerk of Courts Fees	(0.04%)
34160	Extension Fees	0.01%
34190	Other Fees	(0.04%)
34210	Law Enforcement	0.04%
34220	Prisoner Care	0.19%
34230	Sobriety Testing	0.06%
34290	Other	(0.15%)
34310	Road Maintenance Contract Charges	(0.22%)

## Exhibit C

### South Dakota Counties - Historical Revenue Comparison - A)

#### 66 Counties

Account Number	Account Description	2015-2019 vs. 2009-2014
34320	Sanitation	0.05%
34330	Airport	0.02%
34390	Other	(0.08%)
34411	Poor Lien Recoveries	(0.12%)
34412	Veterans Service Officer	0.01%
34414	Food Stamp Administration	0.00%
34419	Other	(0.01%)
34421	County Nurse	0.00%
34422	Ambulance	0.00%
34423	Hospital	(0.01%)
34424	WIC	(0.01%)
34429	Other	0.00%
34430	Social Services	0.00%
34440	Mental Health Services	0.01%
34500	Culture and Recreation	0.03%
34600	Urban and Economic Development	0.01%
34800	Conservation of Natural Resources	(0.09%)
34900	Other Charges	(0.03%)
<b>Subtotal Charges for Goods and Services</b>		<b>(0.06%)</b>
<b>Fines and Forfeits</b>		
35100	Fines	0.00%
35200	Costs	(0.02%)
35300	Forfeits	0.00%
35900	Other	0.00%
<b>Subtotal Fines and Forfeits</b>		<b>(0.02%)</b>
<b>Miscellaneous Revenue</b>		
36100	Investment Earnings	0.02%
36200	Rent	(0.02%)
36300	Special Assessments	0.04%
36500	Contributions and Donations	0.24%
36600	Refund of Prior Year's Expenditures	(0.02%)
36900	Other	0.05%
<b>Subtotal Miscellaneous Revenue</b>		<b>0.30%</b>
<b>Total Revenues</b>		<b>0.00%</b>

# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

### 66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Aurora County	Property Tax	\$ 1,193,342	\$ 1,259,978	\$ 1,628,023	\$ 1,691,100	\$ 1,759,986	\$ 1,768,992
Aurora County	Total Gen. Fund Revenue	\$ 1,450,758	\$ 1,504,877	\$ 1,888,093	\$ 2,085,382	\$ 2,191,883	\$ 2,211,632
Aurora County	% Prop. Tax to Gen. Fund Rev.	82.26%	83.73%	86.23%	81.09%	80.30%	79.99%
Beadle County	Property Tax	\$ 3,909,708	\$ 4,193,865	\$ 4,635,419	\$ 4,787,359	\$ 4,924,652	\$ 5,119,706
Beadle County	Total Gen. Fund Revenue	\$ 5,325,905	\$ 5,552,892	\$ 5,947,437	\$ 6,064,745	\$ 6,239,362	\$ 6,378,169
Beadle County	% Prop. Tax to Gen. Fund Rev.	73.41%	75.53%	77.94%	78.94%	78.93%	80.27%
Bennett County	Property Tax	\$ 1,268,180	\$ 1,308,742	\$ 1,298,371	\$ 1,330,496	\$ 1,378,278	\$ 1,784,986
Bennett County	Total Gen. Fund Revenue	\$ 1,442,246	\$ 1,475,128	\$ 1,474,790	\$ 1,540,192	\$ 1,607,697	\$ 1,974,750
Bennett County	% Prop. Tax to Gen. Fund Rev.	87.93%	88.72%	88.04%	86.39%	85.73%	90.39%
Bon Homme County	Property Tax	\$ 2,077,075	\$ 2,170,480	\$ 2,185,204	\$ 2,253,702	\$ 2,368,186	\$ 2,428,303
Bon Homme County	Total Gen. Fund Revenue	\$ 2,379,658	\$ 2,447,525	\$ 2,461,815	\$ 2,515,205	\$ 2,654,560	\$ 2,732,182
Bon Homme County	% Prop. Tax to Gen. Fund Rev.	87.28%	88.68%	88.76%	89.60%	89.21%	88.88%
Brookings County	Property Tax	\$ 7,819,810	\$ 8,384,687	\$ 8,672,425	\$ 9,278,559	\$ 9,874,773	\$ 10,269,309
Brookings County	Total Gen. Fund Revenue	\$ 9,517,742	\$ 10,093,048	\$ 10,273,502	\$ 11,028,137	\$ 11,543,050	\$ 11,967,561
Brookings County	% Prop. Tax to Gen. Fund Rev.	82.16%	83.07%	84.42%	84.14%	85.55%	85.81%
Brown County	Property Tax	\$ 9,916,917	\$ 10,543,748	\$ 10,783,678	\$ 11,306,634	\$ 11,959,926	\$ 12,623,690
Brown County	Total Gen. Fund Revenue	\$ 12,414,904	\$ 13,210,889	\$ 13,357,701	\$ 14,583,774	\$ 15,105,086	\$ 15,680,269
Brown County	% Prop. Tax to Gen. Fund Rev.	79.88%	79.81%	80.73%	77.53%	79.18%	80.51%
Brule County	Property Tax	\$ 1,489,563	\$ 1,565,999	\$ 1,611,462	\$ 1,608,446	\$ 1,720,326	\$ 1,766,849
Brule County	Total Gen. Fund Revenue	\$ 1,826,796	\$ 1,923,357	\$ 1,944,736	\$ 2,079,013	\$ 2,255,830	\$ 2,271,017
Brule County	% Prop. Tax to Gen. Fund Rev.	81.54%	81.42%	82.86%	77.37%	76.26%	77.80%
Buffalo County	Property Tax	\$ 328,095	\$ 344,288	\$ 341,333	\$ 456,285	\$ 468,646	\$ 375,644
Buffalo County	Total Gen. Fund Revenue	\$ 396,876	\$ 430,421	\$ 402,670	\$ 534,962	\$ 552,038	\$ 596,769
Buffalo County	% Prop. Tax to Gen. Fund Rev.	82.67%	79.99%	84.77%	85.29%	84.89%	62.95%
Butte County	Property Tax	\$ 2,143,860	\$ 2,269,821	\$ 2,329,079	\$ 2,414,136	\$ 2,512,556	\$ 2,899,412
Butte County	Total Gen. Fund Revenue	\$ 3,295,847	\$ 3,322,714	\$ 3,486,978	\$ 3,598,895	\$ 3,640,490	\$ 4,107,153
Butte County	% Prop. Tax to Gen. Fund Rev.	65.05%	68.31%	66.79%	67.08%	69.02%	70.59%
Campbell County	Property Tax	\$ 1,004,599	\$ 1,049,625	\$ 1,068,496	\$ 1,105,112	\$ 1,162,832	\$ 1,199,954
Campbell County	Total Gen. Fund Revenue	\$ 1,258,363	\$ 1,277,866	\$ 1,304,607	\$ 1,332,467	\$ 1,406,185	\$ 1,426,991
Campbell County	% Prop. Tax to Gen. Fund Rev.	79.83%	82.14%	81.90%	82.94%	82.69%	84.09%
Charles Mix County	Property Tax	\$ 3,080,506	\$ 3,391,668	\$ 3,408,115	\$ 3,544,310	\$ 3,696,822	\$ 3,805,989
Charles Mix County	Total Gen. Fund Revenue	\$ 3,979,749	\$ 4,309,474	\$ 4,492,634	\$ 4,414,477	\$ 4,609,687	\$ 4,509,073
Charles Mix County	% Prop. Tax to Gen. Fund Rev.	77.40%	78.70%	75.86%	80.29%	80.20%	84.41%
Clark County	Property Tax	\$ 2,107,233	\$ 2,234,679	\$ 2,335,655	\$ 2,402,073	\$ 2,496,201	\$ 2,554,244
Clark County	Total Gen. Fund Revenue	\$ 2,854,922	\$ 2,755,340	\$ 2,784,714	\$ 3,066,591	\$ 2,957,001	\$ 3,035,594



# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Clark County	% Prop. Tax to Gen. Fund Rev.	73.81%	81.10%	83.87%	78.33%	84.42%	84.14%
Clay County	Property Tax	\$ 3,607,573	\$ 3,761,730	\$ 3,808,758	\$ 3,920,005	\$ 4,084,630	\$ 4,379,862
Clay County	Total Gen. Fund Revenue	\$ 4,112,008	\$ 4,245,738	\$ 4,337,654	\$ 4,466,068	\$ 4,741,436	\$ 5,004,794
Clay County	% Prop. Tax to Gen. Fund Rev.	87.73%	88.60%	87.81%	87.77%	86.15%	87.51%
Codington County	Property Tax	\$ 6,037,871	\$ 6,409,258	\$ 6,404,303	\$ 6,674,403	\$ 6,975,842	\$ 7,202,898
Codington County	Total Gen. Fund Revenue	\$ 7,474,444	\$ 7,993,236	\$ 8,038,915	\$ 8,380,508	\$ 8,845,706	\$ 8,953,566
Codington County	% Prop. Tax to Gen. Fund Rev.	80.78%	80.18%	79.67%	79.64%	78.86%	80.45%
Corson County	Property Tax	\$ 992,521	\$ 1,026,988	\$ 1,034,336	\$ 1,053,350	\$ 990,723	\$ 1,014,717
Corson County	Total Gen. Fund Revenue	\$ 1,284,677	\$ 1,319,775	\$ 1,495,280	\$ 1,520,182	\$ 1,416,222	\$ 1,454,424
Corson County	% Prop. Tax to Gen. Fund Rev.	77.26%	77.82%	69.17%	69.29%	69.96%	69.77%
Custer County	Property Tax	\$ 2,051,717	\$ 2,215,638	\$ 2,312,104	\$ 2,461,107	\$ 2,524,103	\$ 2,593,794
Custer County	Total Gen. Fund Revenue	\$ 3,767,627	\$ 3,786,212	\$ 4,030,186	\$ 4,284,808	\$ 4,099,746	\$ 4,357,246
Custer County	% Prop. Tax to Gen. Fund Rev.	54.46%	58.52%	57.37%	57.44%	61.57%	59.53%
Davison County	Property Tax	\$ 4,993,582	\$ 5,104,924	\$ 5,361,196	\$ 5,614,217	\$ 5,780,927	\$ 5,910,826
Davison County	Total Gen. Fund Revenue	\$ 6,252,024	\$ 6,437,295	\$ 6,761,852	\$ 6,905,565	\$ 6,983,179	\$ 7,258,891
Davison County	% Prop. Tax to Gen. Fund Rev.	79.87%	79.30%	79.29%	81.30%	82.78%	81.43%
Day County	Property Tax	\$ 2,066,349	\$ 2,239,038	\$ 2,313,287	\$ 2,402,586	\$ 2,512,395	\$ 2,623,099
Day County	Total Gen. Fund Revenue	\$ 2,449,748	\$ 2,640,324	\$ 2,739,172	\$ 2,810,135	\$ 2,941,438	\$ 3,006,603
Day County	% Prop. Tax to Gen. Fund Rev.	84.35%	84.80%	84.45%	85.50%	85.41%	87.24%
Deuel County	Property Tax	\$ 2,177,151	\$ 2,310,125	\$ 2,324,945	\$ 2,378,661	\$ 2,454,118	\$ 2,531,161
Deuel County	Total Gen. Fund Revenue	\$ 2,526,657	\$ 2,710,746	\$ 2,615,303	\$ 2,767,327	\$ 2,834,866	\$ 2,908,628
Deuel County	% Prop. Tax to Gen. Fund Rev.	86.17%	85.22%	88.90%	85.96%	86.57%	87.02%
Dewey County	Property Tax	\$ 821,604	\$ 849,873	\$ 851,739	\$ 878,670	\$ 900,760	\$ 920,652
Dewey County	Total Gen. Fund Revenue	\$ 1,029,661	\$ 1,080,503	\$ 1,139,528	\$ 1,136,511	\$ 1,168,906	\$ 1,166,961
Dewey County	% Prop. Tax to Gen. Fund Rev.	79.79%	78.66%	74.74%	77.31%	77.06%	78.89%
Douglas County	Property Tax	\$ 1,405,204	\$ 1,450,483	\$ 1,449,211	\$ 1,495,588	\$ 1,562,751	\$ 1,516,517
Douglas County	Total Gen. Fund Revenue	\$ 1,546,270	\$ 1,577,433	\$ 1,719,910	\$ 2,103,574	\$ 2,121,203	\$ 1,780,604
Douglas County	% Prop. Tax to Gen. Fund Rev.	90.88%	91.95%	84.26%	71.10%	73.67%	85.17%
Edmunds County	Property Tax	\$ 2,282,353	\$ 2,360,525	\$ 2,380,637	\$ 2,463,883	\$ 2,574,100	\$ 2,649,964
Edmunds County	Total Gen. Fund Revenue	\$ 2,507,714	\$ 2,583,283	\$ 2,620,447	\$ 2,696,455	\$ 2,796,217	\$ 2,843,813
Edmunds County	% Prop. Tax to Gen. Fund Rev.	91.01%	91.38%	90.85%	91.37%	92.06%	93.18%
Fall River County	Property Tax	\$ 2,171,834	\$ 2,253,288	\$ 2,247,359	\$ 2,312,768	\$ 2,369,955	\$ 2,540,290
Fall River County	Total Gen. Fund Revenue	\$ 3,132,049	\$ 3,300,297	\$ 3,211,519	\$ 3,428,897	\$ 3,287,529	\$ 3,784,466
Fall River County	% Prop. Tax to Gen. Fund Rev.	69.34%	68.28%	69.98%	67.45%	72.09%	67.12%
Faulk County	Property Tax	\$ 1,709,690	\$ 1,767,564	\$ 1,782,975	\$ 1,822,799	\$ 1,880,575	\$ 1,931,718

# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Faulk County	Total Gen. Fund Revenue	\$ 2,008,956	\$ 2,115,822	\$ 2,101,601	\$ 2,105,471	\$ 2,125,043	\$ 2,107,264
Faulk County	% Prop. Tax to Gen. Fund Rev.	85.10%	83.54%	84.84%	86.57%	88.50%	91.67%
Grant County	Property Tax	\$ 3,108,146	\$ 3,301,127	\$ 3,390,847	\$ 3,478,732	\$ 3,628,789	\$ 3,716,249
Grant County	Total Gen. Fund Revenue	\$ 3,515,400	\$ 3,740,725	\$ 3,818,192	\$ 3,955,294	\$ 4,109,481	\$ 4,174,824
Grant County	% Prop. Tax to Gen. Fund Rev.	88.42%	88.25%	88.81%	87.95%	88.30%	89.02%
Gregory County	Property Tax	\$ 1,868,034	\$ 1,971,859	\$ 2,011,759	\$ 2,031,813	\$ 2,123,402	\$ 2,172,836
Gregory County	Total Gen. Fund Revenue	\$ 2,235,516	\$ 2,277,050	\$ 2,351,725	\$ 2,363,130	\$ 2,468,030	\$ 2,517,430
Gregory County	% Prop. Tax to Gen. Fund Rev.	83.56%	86.60%	85.54%	85.98%	86.04%	86.31%
Haakon County	Property Tax	\$ 864,473	\$ 892,668	\$ 907,009	\$ 1,102,579	\$ 1,156,540	\$ 1,185,238
Haakon County	Total Gen. Fund Revenue	\$ 1,023,768	\$ 1,021,181	\$ 1,038,449	\$ 1,213,440	\$ 1,294,605	\$ 1,376,714
Haakon County	% Prop. Tax to Gen. Fund Rev.	84.44%	87.42%	87.34%	90.86%	89.34%	86.09%
Hamlin County	Property Tax	\$ 1,815,597	\$ 1,910,660	\$ 1,926,859	\$ 2,005,736	\$ 2,074,789	\$ 2,143,979
Hamlin County	Total Gen. Fund Revenue	\$ 2,139,634	\$ 2,237,510	\$ 2,262,431	\$ 2,418,385	\$ 2,419,249	\$ 2,533,713
Hamlin County	% Prop. Tax to Gen. Fund Rev.	84.86%	85.39%	85.17%	82.94%	85.76%	84.62%
Hand County	Property Tax	\$ 1,734,093	\$ 1,796,692	\$ 1,825,278	\$ 1,850,078	\$ 1,917,339	\$ 1,972,607
Hand County	Total Gen. Fund Revenue	\$ 1,949,270	\$ 2,030,268	\$ 2,068,037	\$ 2,078,800	\$ 2,172,303	\$ 2,233,293
Hand County	% Prop. Tax to Gen. Fund Rev.	88.96%	88.50%	88.26%	89.00%	88.26%	88.33%
Hanson County	Property Tax	\$ 1,265,825	\$ 1,305,152	\$ 1,333,431	\$ 1,378,110	\$ 1,423,776	\$ 1,469,263
Hanson County	Total Gen. Fund Revenue	\$ 1,424,208	\$ 1,472,908	\$ 1,511,234	\$ 1,529,914	\$ 1,612,754	\$ 1,638,719
Hanson County	% Prop. Tax to Gen. Fund Rev.	88.88%	88.61%	88.23%	90.08%	88.28%	89.66%
Harding County	Property Tax	\$ 980,161	\$ 1,049,477	\$ 1,085,486	\$ 1,114,828	\$ 1,160,705	\$ 1,212,773
Harding County	Total Gen. Fund Revenue	\$ 1,522,633	\$ 1,549,832	\$ 1,597,795	\$ 1,984,435	\$ 1,765,982	\$ 2,043,239
Harding County	% Prop. Tax to Gen. Fund Rev.	64.37%	67.72%	67.94%	56.18%	65.73%	59.36%
Hughes County	Property Tax	\$ 3,526,419	\$ 3,728,185	\$ 3,785,768	\$ 3,928,207	\$ 4,111,271	\$ 4,297,237
Hughes County	Total Gen. Fund Revenue	\$ 5,092,703	\$ 6,568,740	\$ 7,661,604	\$ 7,947,395	\$ 8,138,572	\$ 7,507,209
Hughes County	% Prop. Tax to Gen. Fund Rev.	69.24%	56.76%	49.41%	49.43%	50.52%	57.24%
Hutchinson County	Property Tax	\$ 2,469,077	\$ 2,477,095	\$ 2,472,944	\$ 2,523,947	\$ 2,598,741	\$ 2,663,766
Hutchinson County	Total Gen. Fund Revenue	\$ 2,928,349	\$ 2,881,060	\$ 2,776,955	\$ 2,860,793	\$ 2,948,127	\$ 2,997,544
Hutchinson County	% Prop. Tax to Gen. Fund Rev.	84.32%	85.98%	89.05%	88.23%	88.15%	88.86%
Hyde County	Property Tax	\$ 960,272	\$ 967,561	\$ 978,082	\$ 996,070	\$ 1,044,300	\$ 1,059,192
Hyde County	Total Gen. Fund Revenue	\$ 1,095,780	\$ 1,162,699	\$ 1,243,985	\$ 1,146,912	\$ 1,235,618	\$ 1,239,161
Hyde County	% Prop. Tax to Gen. Fund Rev.	87.63%	83.22%	78.62%	86.85%	84.52%	85.48%
Jackson County	Property Tax	\$ 644,712	\$ 725,982	\$ 719,878	\$ 725,758	\$ 751,715	\$ 774,168
Jackson County	Total Gen. Fund Revenue	\$ 986,392	\$ 1,092,569	\$ 1,135,417	\$ 1,091,151	\$ 1,120,371	\$ 1,198,590
Jackson County	% Prop. Tax to Gen. Fund Rev.	65.36%	66.45%	63.40%	66.51%	67.10%	64.59%

# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Jerauld County	Property Tax	\$ 888,362	\$ 926,352	\$ 937,329	\$ 968,718	\$ 993,821	\$ 1,183,088
Jerauld County	Total Gen. Fund Revenue	\$ 1,088,309	\$ 1,218,086	\$ 1,183,568	\$ 1,263,414	\$ 1,279,032	\$ 1,597,037
Jerauld County	% Prop. Tax to Gen. Fund Rev.	81.63%	76.05%	79.20%	76.67%	77.70%	74.08%
Jones County	Property Tax	\$ 623,107	\$ 634,912	\$ 629,613	\$ 648,865	\$ 652,906	\$ 681,761
Jones County	Total Gen. Fund Revenue	\$ 740,305	\$ 756,240	\$ 744,131	\$ 787,994	\$ 787,754	\$ 806,378
Jones County	% Prop. Tax to Gen. Fund Rev.	84.17%	83.96%	84.61%	82.34%	82.88%	84.55%
Kingsbury County	Property Tax	\$ 1,640,061	\$ 1,734,173	\$ 2,059,567	\$ 2,106,860	\$ 2,181,621	\$ 2,240,566
Kingsbury County	Total Gen. Fund Revenue	\$ 1,995,929	\$ 2,075,751	\$ 2,410,816	\$ 2,448,419	\$ 2,620,138	\$ 2,669,812
Kingsbury County	% Prop. Tax to Gen. Fund Rev.	82.17%	83.54%	85.43%	86.05%	83.26%	83.92%
Lake County	Property Tax	\$ 3,005,361	\$ 3,178,323	\$ 3,213,081	\$ 3,234,599	\$ 3,350,023	\$ 3,498,614
Lake County	Total Gen. Fund Revenue	\$ 3,514,036	\$ 3,681,161	\$ 3,726,788	\$ 3,732,382	\$ 3,938,536	\$ 4,063,104
Lake County	% Prop. Tax to Gen. Fund Rev.	85.52%	86.34%	86.22%	86.66%	85.06%	86.11%
Lawrence County	Property Tax	\$ 6,941,853	\$ 7,376,716	\$ 7,787,873	\$ 8,151,998	\$ 8,665,037	\$ 9,405,356
Lawrence County	Total Gen. Fund Revenue	\$ 10,171,858	\$ 9,683,610	\$ 11,511,508	\$ 15,971,359	\$ 12,849,229	\$ 12,524,114
Lawrence County	% Prop. Tax to Gen. Fund Rev.	68.25%	76.18%	67.65%	51.04%	67.44%	75.10%
Lincoln County	Property Tax	\$ 7,053,296	\$ 7,691,574	\$ 7,985,282	\$ 8,313,449	\$ 8,820,166	\$ 9,188,762
Lincoln County	Total Gen. Fund Revenue	\$ 8,883,260	\$ 9,426,887	\$ 9,904,997	\$ 10,494,646	\$ 11,084,204	\$ 11,428,695
Lincoln County	% Prop. Tax to Gen. Fund Rev.	79.40%	81.59%	80.62%	79.22%	79.57%	80.40%
Lyman County	Property Tax	\$ 1,036,966	\$ 1,077,651	\$ 1,080,016	\$ 1,111,924	\$ 1,156,666	\$ 1,183,727
Lyman County	Total Gen. Fund Revenue	\$ 1,612,199	\$ 1,444,342	\$ 1,469,729	\$ 1,506,754	\$ 1,540,160	\$ 1,595,487
Lyman County	% Prop. Tax to Gen. Fund Rev.	64.32%	74.61%	73.48%	73.80%	75.10%	74.19%
Marshall County	Property Tax	\$ 1,801,738	\$ 1,962,841	\$ 2,952,341	\$ 2,952,348	\$ 3,070,604	\$ 3,168,318
Marshall County	Total Gen. Fund Revenue	\$ 2,317,724	\$ 2,528,338	\$ 3,628,237	\$ 3,450,536	\$ 3,628,732	\$ 3,724,203
Marshall County	% Prop. Tax to Gen. Fund Rev.	77.74%	77.63%	81.37%	85.56%	84.62%	85.07%
McCook County	Property Tax	\$ 2,563,297	\$ 2,959,518	\$ 3,014,732	\$ 3,085,578	\$ 3,171,803	\$ 3,263,668
McCook County	Total Gen. Fund Revenue	\$ 3,015,506	\$ 3,399,599	\$ 3,444,827	\$ 3,543,422	\$ 3,627,015	\$ 3,722,460
McCook County	% Prop. Tax to Gen. Fund Rev.	85.00%	87.05%	87.51%	87.08%	87.45%	87.68%
McPherson County	Property Tax	\$ 1,249,912	\$ 1,288,825	\$ 1,308,041	\$ 1,334,779	\$ 1,370,903	\$ 1,416,683
McPherson County	Total Gen. Fund Revenue	\$ 1,432,320	\$ 1,526,983	\$ 1,523,800	\$ 1,552,961	\$ 1,600,643	\$ 1,639,519
McPherson County	% Prop. Tax to Gen. Fund Rev.	87.26%	84.40%	85.84%	85.95%	85.65%	86.41%
Meade County	Property Tax	\$ 8,364,811	\$ 8,792,213	\$ 8,936,942	\$ 8,938,631	\$ 9,269,948	\$ 9,661,006
Meade County	Total Gen. Fund Revenue	\$ 10,456,957	\$ 11,183,403	\$ 10,653,501	\$ 10,689,295	\$ 11,357,099	\$ 12,286,068
Meade County	% Prop. Tax to Gen. Fund Rev.	79.99%	78.62%	83.89%	83.62%	81.62%	78.63%
Mellette County	Property Tax	\$ 652,931	\$ 684,380	\$ 640,779	\$ 643,194	\$ 785,028	\$ 730,459
Mellette County	Total Gen. Fund Revenue	\$ 937,229	\$ 1,053,648	\$ 1,048,895	\$ 905,167	\$ 1,013,214	\$ 970,110



# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Mellette County	% Prop. Tax to Gen. Fund Rev.	69.67%	64.95%	61.09%	71.06%	77.48%	75.30%
Miner County	Property Tax	\$ 2,099,327	\$ 2,198,293	\$ 2,347,953	\$ 2,438,786	\$ 2,517,693	\$ 2,579,312
Miner County	Total Gen. Fund Revenue	\$ 2,465,470	\$ 2,564,518	\$ 2,697,214	\$ 2,772,202	\$ 2,836,118	\$ 2,875,912
Miner County	% Prop. Tax to Gen. Fund Rev.	85.15%	85.72%	87.05%	87.97%	88.77%	89.69%
Minnehaha County	Property Tax	\$ 24,765,998	\$ 26,363,975	\$ 26,999,202	\$ 29,707,519	\$ 32,749,494	\$ 33,948,259
Minnehaha County	Total Gen. Fund Revenue	\$ 41,297,160	\$ 41,498,688	\$ 40,994,591	\$ 44,249,891	\$ 46,643,213	\$ 47,602,320
Minnehaha County	% Prop. Tax to Gen. Fund Rev.	59.97%	63.53%	65.86%	67.14%	70.21%	71.32%
Moody County	Property Tax	\$ 2,699,150	\$ 2,827,622	\$ 2,869,508	\$ 2,952,043	\$ 3,046,225	\$ 3,164,460
Moody County	Total Gen. Fund Revenue	\$ 3,286,470	\$ 3,423,348	\$ 3,543,055	\$ 3,580,968	\$ 3,641,944	\$ 3,848,807
Moody County	% Prop. Tax to Gen. Fund Rev.	82.13%	82.60%	80.99%	82.44%	83.64%	82.22%
Oglala Lakota County	Property Tax	\$ 203,133	\$ 211,043	\$ 208,790	\$ 229,225	\$ 224,971	\$ 236,802
Oglala Lakota County	Total Gen. Fund Revenue	\$ 329,638	\$ 310,251	\$ 383,578	\$ 400,531	\$ 339,291	\$ 374,400
Oglala Lakota County	% Prop. Tax to Gen. Fund Rev.	61.62%	68.02%	54.43%	57.23%	66.31%	63.25%
Pennington County	Property Tax	\$ 27,373,764	\$ 28,663,072	\$ 28,049,002	\$ 27,917,197	\$ 30,104,916	\$ 30,586,398
Pennington County	Total Gen. Fund Revenue	\$ 45,866,349	\$ 46,055,996	\$ 44,961,938	\$ 45,137,206	\$ 48,925,161	\$ 48,422,518
Pennington County	% Prop. Tax to Gen. Fund Rev.	59.68%	62.24%	62.38%	61.85%	61.53%	63.17%
Perkins County	Property Tax	\$ 1,384,764	\$ 1,408,384	\$ 1,423,159	\$ 1,465,112	\$ 1,551,598	\$ 1,567,239
Perkins County	Total Gen. Fund Revenue	\$ 1,670,050	\$ 1,714,314	\$ 1,728,799	\$ 1,798,432	\$ 2,027,957	\$ 2,125,118
Perkins County	% Prop. Tax to Gen. Fund Rev.	82.92%	82.15%	82.32%	81.47%	76.51%	73.75%
Potter County	Property Tax	\$ 1,455,844	\$ 1,503,095	\$ 1,510,777	\$ 1,557,612	\$ 1,611,364	\$ 1,661,332
Potter County	Total Gen. Fund Revenue	\$ 1,653,280	\$ 1,689,691	\$ 1,745,266	\$ 1,732,130	\$ 1,794,282	\$ 1,881,930
Potter County	% Prop. Tax to Gen. Fund Rev.	88.06%	88.96%	86.56%	89.92%	89.81%	88.28%
Roberts County	Property Tax	\$ 2,472,278	\$ 2,592,565	\$ 2,638,820	\$ 2,742,628	\$ 2,917,920	\$ 3,095,280
Roberts County	Total Gen. Fund Revenue	\$ 3,265,648	\$ 3,354,127	\$ 3,356,532	\$ 3,362,867	\$ 3,847,137	\$ 4,003,184
Roberts County	% Prop. Tax to Gen. Fund Rev.	75.71%	77.29%	78.62%	81.56%	75.85%	77.32%
Sanborn County	Property Tax	\$ 1,370,421	\$ 1,418,568	\$ 1,784,569	\$ 1,819,798	\$ 1,920,635	\$ 1,909,572
Sanborn County	Total Gen. Fund Revenue	\$ 1,618,478	\$ 1,677,957	\$ 2,042,224	\$ 2,134,181	\$ 2,237,902	\$ 2,147,918
Sanborn County	% Prop. Tax to Gen. Fund Rev.	84.67%	84.54%	87.38%	85.27%	85.82%	88.90%
Spink County	Property Tax	\$ 2,530,727	\$ 2,657,301	\$ 2,628,646	\$ 2,716,740	\$ 2,832,300	\$ 2,891,474
Spink County	Total Gen. Fund Revenue	\$ 3,175,212	\$ 3,289,902	\$ 3,244,723	\$ 3,359,054	\$ 3,526,246	\$ 3,568,306
Spink County	% Prop. Tax to Gen. Fund Rev.	79.70%	80.77%	81.01%	80.88%	80.32%	81.03%
Stanley County	Property Tax	\$ 1,133,620	\$ 1,200,979	\$ 1,210,652	\$ 1,241,176	\$ 1,320,268	\$ 1,417,737
Stanley County	Total Gen. Fund Revenue	\$ 1,571,749	\$ 1,664,087	\$ 1,582,466	\$ 1,703,901	\$ 1,780,845	\$ 2,011,280
Stanley County	% Prop. Tax to Gen. Fund Rev.	72.12%	72.17%	76.50%	72.84%	74.14%	70.49%
Sully County	Property Tax	\$ 1,530,013	\$ 1,590,269	\$ 1,628,501	\$ 1,680,752	\$ 1,743,115	\$ 1,800,423

# Exhibit D

## South Dakota Counties - Historical Comparison - General Fund Property Tax to Total General Fund Revenue (excluding other financing sources) 2009-2019

66 Counties

Entity Name		2009	2010	2011	2012	2013	2014
Sully County	Total Gen. Fund Revenue	\$ 1,869,689	\$ 1,891,119	\$ 1,910,958	\$ 1,998,529	\$ 2,065,680	\$ 2,099,950
Sully County	% Prop. Tax to Gen. Fund Rev.	81.83%	84.09%	85.22%	84.10%	84.38%	85.74%
Todd County	Property Tax	\$ 561,397	\$ 580,978	\$ 586,160	\$ 590,736	\$ 616,794	\$ 643,548
Todd County	Total Gen. Fund Revenue	\$ 683,299	\$ 684,529	\$ 728,607	\$ 721,010	\$ 734,542	\$ 742,857
Todd County	% Prop. Tax to Gen. Fund Rev.	82.16%	84.87%	80.45%	81.93%	83.97%	86.63%
Tripp County	Property Tax	\$ 2,495,466	\$ 2,523,416	\$ 2,553,858	\$ 2,608,375	\$ 2,682,077	\$ 2,817,374
Tripp County	Total Gen. Fund Revenue	\$ 3,016,946	\$ 3,045,083	\$ 3,142,383	\$ 3,113,869	\$ 3,161,842	\$ 3,379,811
Tripp County	% Prop. Tax to Gen. Fund Rev.	82.71%	82.87%	81.27%	83.77%	84.83%	83.36%
Turner County	Property Tax	\$ 3,886,371	\$ 3,982,615	\$ 4,023,438	\$ 4,156,934	\$ 4,268,391	\$ 4,433,822
Turner County	Total Gen. Fund Revenue	\$ 4,493,534	\$ 4,740,530	\$ 4,595,462	\$ 4,695,250	\$ 4,832,110	\$ 5,008,953
Turner County	% Prop. Tax to Gen. Fund Rev.	86.49%	84.01%	87.55%	88.53%	88.33%	88.52%
Union County	Property Tax	\$ 3,929,710	\$ 4,261,532	\$ 4,918,171	\$ 5,135,564	\$ 5,358,166	\$ 5,551,728
Union County	Total Gen. Fund Revenue	\$ 4,889,607	\$ 5,103,653	\$ 5,976,165	\$ 6,194,145	\$ 6,649,919	\$ 6,501,164
Union County	% Prop. Tax to Gen. Fund Rev.	80.37%	83.50%	82.30%	82.91%	80.57%	85.40%
Walworth County	Property Tax	\$ 1,639,833	\$ 1,677,579	\$ 1,707,555	\$ 1,760,883	\$ 1,824,646	\$ 1,889,966
Walworth County	Total Gen. Fund Revenue	\$ 2,115,227	\$ 2,123,697	\$ 2,111,086	\$ 2,204,614	\$ 2,363,908	\$ 2,277,483
Walworth County	% Prop. Tax to Gen. Fund Rev.	77.53%	78.99%	80.89%	79.87%	77.19%	82.98%
Yankton County	Property Tax	\$ 4,311,652	\$ 4,554,746	\$ 4,691,368	\$ 4,977,707	\$ 5,255,927	\$ 5,248,257
Yankton County	Total Gen. Fund Revenue	\$ 5,959,704	\$ 6,439,401	\$ 6,933,383	\$ 7,145,713	\$ 7,783,107	\$ 7,694,834
Yankton County	% Prop. Tax to Gen. Fund Rev.	72.35%	70.73%	67.66%	69.66%	67.53%	68.20%
Ziebach County	Property Tax	\$ 666,170	\$ 678,939	\$ 704,841	\$ 703,193	\$ 726,042	\$ 658,512
Ziebach County	Total Gen. Fund Revenue	\$ 848,358	\$ 775,974	\$ 858,007	\$ 808,217	\$ 934,474	\$ 1,206,155
Ziebach County	% Prop. Tax to Gen. Fund Rev.	78.52%	87.50%	82.15%	87.01%	77.70%	54.60%
ALL COUNTIES	Property Tax	\$ 239,679,685	\$ 247,471,307	\$ 249,133,381	\$ 257,578,732	\$ 274,795,073	\$ 280,578,257
ALL COUNTIES	Total Gen. Fund Revenue	\$ 478,109,457	\$ 493,653,790	\$ 496,958,721	\$ 513,822,684	\$ 548,219,243	\$ 559,739,832
ALL COUNTIES	% Prop. Tax to Gen. Fund Rev.	50.13%	50.13%	50.13%	50.13%	50.13%	50.13%

# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Aurora County	Property Tax	\$ 1,799,734	\$ 2,035,171	\$ 2,031,381	\$ 1,551,942	\$ 1,510,544	\$ 18,230,193
Aurora County	Total Gen. Fund Revenue	\$ 2,206,868	\$ 2,482,843	\$ 2,532,833	\$ 2,136,378	\$ 1,924,276	\$ 22,615,822
Aurora County	% Prop. Tax to Gen. Fund Rev.	81.55%	81.97%	80.20%	72.64%	78.50%	80.61%
Beadle County	Property Tax	\$ 5,158,216	\$ 5,261,656	\$ 5,313,251	\$ 5,448,028	\$ 5,579,737	\$ 54,331,597
Beadle County	Total Gen. Fund Revenue	\$ 6,353,967	\$ 6,557,010	\$ 6,631,757	\$ 6,724,979	\$ 6,844,519	\$ 68,620,741
Beadle County	% Prop. Tax to Gen. Fund Rev.	81.18%	80.24%	80.12%	81.01%	81.52%	79.18%
Bennett County	Property Tax	\$ 1,782,315	\$ 1,794,814	\$ 1,837,270	\$ 1,854,140	\$ 1,797,045	\$ 17,434,636
Bennett County	Total Gen. Fund Revenue	\$ 1,997,260	\$ 1,979,856	\$ 2,069,377	\$ 2,105,508	\$ 2,061,316	\$ 19,728,121
Bennett County	% Prop. Tax to Gen. Fund Rev.	89.24%	90.65%	88.78%	88.06%	87.18%	88.37%
Bon Homme County	Property Tax	\$ 2,489,079	\$ 2,550,063	\$ 2,580,913	\$ 2,631,644	\$ 2,712,470	\$ 26,447,120
Bon Homme County	Total Gen. Fund Revenue	\$ 2,787,054	\$ 2,872,954	\$ 2,946,749	\$ 3,010,774	\$ 3,530,665	\$ 30,339,142
Bon Homme County	% Prop. Tax to Gen. Fund Rev.	89.31%	88.76%	87.59%	87.41%	76.83%	87.17%
Brookings County	Property Tax	\$ 10,666,815	\$ 11,099,808	\$ 11,331,530	\$ 11,629,205	\$ 12,034,039	\$ 111,060,960
Brookings County	Total Gen. Fund Revenue	\$ 12,582,217	\$ 13,421,059	\$ 13,730,851	\$ 14,300,741	\$ 14,809,380	\$ 133,267,288
Brookings County	% Prop. Tax to Gen. Fund Rev.	84.78%	82.70%	82.53%	81.32%	81.26%	83.34%
Brown County	Property Tax	\$ 13,137,470	\$ 13,499,395	\$ 13,557,659	\$ 13,885,853	\$ 14,509,791	\$ 135,724,762
Brown County	Total Gen. Fund Revenue	\$ 16,334,472	\$ 17,408,571	\$ 17,079,802	\$ 17,340,796	\$ 18,198,086	\$ 170,714,351
Brown County	% Prop. Tax to Gen. Fund Rev.	80.43%	77.54%	79.38%	80.08%	79.73%	79.50%
Brule County	Property Tax	\$ 1,830,104	\$ 1,851,790	\$ 1,892,867	\$ 1,943,183	\$ 1,985,062	\$ 19,265,651
Brule County	Total Gen. Fund Revenue	\$ 2,324,231	\$ 2,399,059	\$ 2,371,663	\$ 2,467,860	\$ 2,478,975	\$ 24,342,538
Brule County	% Prop. Tax to Gen. Fund Rev.	78.74%	77.19%	79.81%	78.74%	80.08%	79.14%
Buffalo County	Property Tax	\$ 375,064	\$ 387,699	\$ 382,597	\$ 394,054	\$ 400,184	\$ 4,253,890
Buffalo County	Total Gen. Fund Revenue	\$ 450,696	\$ 463,939	\$ 516,632	\$ 486,916	\$ 494,952	\$ 5,326,870
Buffalo County	% Prop. Tax to Gen. Fund Rev.	83.22%	83.57%	74.06%	80.93%	80.85%	79.86%
Butte County	Property Tax	\$ 2,999,105	\$ 3,077,167	\$ 3,185,098	\$ 3,333,521	\$ 3,429,732	\$ 30,593,488
Butte County	Total Gen. Fund Revenue	\$ 4,033,087	\$ 4,128,855	\$ 4,344,928	\$ 4,642,821	\$ 4,676,355	\$ 43,278,124
Butte County	% Prop. Tax to Gen. Fund Rev.	74.36%	74.53%	73.31%	71.80%	73.34%	70.69%
Campbell County	Property Tax	\$ 1,232,184	\$ 1,254,754	\$ 1,244,998	\$ 1,340,412	\$ 1,366,103	\$ 13,029,068
Campbell County	Total Gen. Fund Revenue	\$ 1,486,925	\$ 1,546,398	\$ 1,679,503	\$ 1,744,701	\$ 1,796,051	\$ 16,260,056
Campbell County	% Prop. Tax to Gen. Fund Rev.	82.87%	81.14%	74.13%	76.83%	76.06%	80.13%
Charles Mix County	Property Tax	\$ 3,903,360	\$ 4,004,323	\$ 4,075,613	\$ 4,188,787	\$ 4,291,947	\$ 41,391,440
Charles Mix County	Total Gen. Fund Revenue	\$ 4,615,312	\$ 4,687,253	\$ 4,837,665	\$ 5,053,428	\$ 5,030,578	\$ 50,539,328
Charles Mix County	% Prop. Tax to Gen. Fund Rev.	84.57%	85.43%	84.25%	82.89%	85.32%	81.90%
Clark County	Property Tax	\$ 2,597,151	\$ 2,657,705	\$ 2,696,037	\$ 2,731,121	\$ 2,823,817	\$ 27,635,918
Clark County	Total Gen. Fund Revenue	\$ 3,297,344	\$ 3,124,204	\$ 3,434,819	\$ 3,472,794	\$ 3,335,205	\$ 34,118,529



# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Clark County	% Prop. Tax to Gen. Fund Rev.	78.76%	85.07%	78.49%	78.64%	84.67%	81.00%
Clay County	Property Tax	\$ 4,584,018	\$ 4,597,151	\$ 4,667,684	\$ 4,890,907	\$ 4,911,712	\$ 47,214,029
Clay County	Total Gen. Fund Revenue	\$ 5,286,284	\$ 5,435,281	\$ 5,479,059	\$ 5,768,988	\$ 5,840,553	\$ 54,717,863
Clay County	% Prop. Tax to Gen. Fund Rev.	86.72%	84.58%	85.19%	84.78%	84.10%	86.29%
Codington County	Property Tax	\$ 7,428,157	\$ 7,667,108	\$ 7,819,918	\$ 7,978,798	\$ 8,269,140	\$ 78,867,697
Codington County	Total Gen. Fund Revenue	\$ 9,145,245	\$ 9,596,540	\$ 9,887,334	\$ 10,321,055	\$ 11,138,812	\$ 99,775,360
Codington County	% Prop. Tax to Gen. Fund Rev.	81.22%	79.89%	79.09%	77.31%	74.24%	79.05%
Corson County	Property Tax	\$ 1,028,818	\$ 1,057,195	\$ 1,080,632	\$ 1,131,960	\$ 1,109,953	\$ 11,521,194
Corson County	Total Gen. Fund Revenue	\$ 1,468,839	\$ 1,556,752	\$ 1,637,865	\$ 1,686,330	\$ 1,681,550	\$ 16,521,896
Corson County	% Prop. Tax to Gen. Fund Rev.	70.04%	67.91%	65.98%	67.13%	66.01%	69.73%
Custer County	Property Tax	\$ 2,700,954	\$ 2,752,402	\$ 2,792,674	\$ 2,633,796	\$ 3,029,195	\$ 28,067,484
Custer County	Total Gen. Fund Revenue	\$ 4,488,640	\$ 4,439,644	\$ 4,596,783	\$ 4,761,358	\$ 4,920,847	\$ 47,533,098
Custer County	% Prop. Tax to Gen. Fund Rev.	60.17%	62.00%	60.75%	55.32%	61.56%	59.05%
Davison County	Property Tax	\$ 6,028,121	\$ 6,151,266	\$ 6,232,432	\$ 6,565,105	\$ 6,818,312	\$ 64,560,909
Davison County	Total Gen. Fund Revenue	\$ 7,322,625	\$ 7,342,248	\$ 7,601,568	\$ 7,856,476	\$ 8,288,661	\$ 79,010,382
Davison County	% Prop. Tax to Gen. Fund Rev.	82.32%	83.78%	81.99%	83.56%	82.26%	81.71%
Day County	Property Tax	\$ 2,694,014	\$ 2,728,341	\$ 2,953,540	\$ 3,031,278	\$ 3,128,049	\$ 28,691,977
Day County	Total Gen. Fund Revenue	\$ 3,133,344	\$ 3,241,740	\$ 3,456,712	\$ 3,540,334	\$ 3,701,313	\$ 33,660,862
Day County	% Prop. Tax to Gen. Fund Rev.	85.98%	84.16%	85.44%	85.62%	84.51%	85.24%
Deuel County	Property Tax	\$ 2,624,853	\$ 2,647,378	\$ 2,675,814	\$ 2,727,695	\$ 2,810,936	\$ 27,662,836
Deuel County	Total Gen. Fund Revenue	\$ 2,996,338	\$ 3,055,279	\$ 3,092,078	\$ 3,190,172	\$ 3,364,643	\$ 32,062,037
Deuel County	% Prop. Tax to Gen. Fund Rev.	87.60%	86.65%	86.54%	85.50%	83.54%	86.28%
Dewey County	Property Tax	\$ 941,693	\$ 962,761	\$ 964,913	\$ 871,823	\$ 905,663	\$ 9,870,153
Dewey County	Total Gen. Fund Revenue	\$ 1,240,304	\$ 1,331,845	\$ 1,355,775	\$ 1,777,502	\$ 1,265,885	\$ 13,693,379
Dewey County	% Prop. Tax to Gen. Fund Rev.	75.92%	72.29%	71.17%	49.05%	71.54%	72.08%
Douglas County	Property Tax	\$ 1,576,749	\$ 1,632,953	\$ 1,656,055	\$ 1,694,575	\$ 1,734,568	\$ 17,174,654
Douglas County	Total Gen. Fund Revenue	\$ 1,878,802	\$ 1,908,165	\$ 1,937,597	\$ 2,010,309	\$ 2,047,749	\$ 20,631,616
Douglas County	% Prop. Tax to Gen. Fund Rev.	83.92%	85.58%	85.47%	84.29%	84.71%	83.24%
Edmunds County	Property Tax	\$ 2,764,483	\$ 2,831,258	\$ 2,846,022	\$ 2,970,070	\$ 3,029,426	\$ 29,152,722
Edmunds County	Total Gen. Fund Revenue	\$ 2,987,722	\$ 3,054,650	\$ 3,102,316	\$ 3,248,134	\$ 3,299,122	\$ 31,739,871
Edmunds County	% Prop. Tax to Gen. Fund Rev.	92.53%	92.69%	91.74%	91.44%	91.83%	91.85%
Fall River County	Property Tax	\$ 2,570,822	\$ 2,621,707	\$ 2,642,162	\$ 2,668,764	\$ 2,674,560	\$ 27,073,508
Fall River County	Total Gen. Fund Revenue	\$ 3,823,739	\$ 3,894,234	\$ 4,079,102	\$ 4,092,941	\$ 4,065,515	\$ 40,100,288
Fall River County	% Prop. Tax to Gen. Fund Rev.	67.23%	67.32%	64.77%	65.20%	65.79%	67.51%
Faulk County	Property Tax	\$ 1,978,941	\$ 2,012,543	\$ 2,023,438	\$ 2,170,161	\$ 2,201,715	\$ 21,282,119

# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Faulk County	Total Gen. Fund Revenue	\$ 2,226,563	\$ 2,236,303	\$ 2,221,901	\$ 2,622,610	\$ 2,802,666	\$ 24,674,198
Faulk County	% Prop. Tax to Gen. Fund Rev.	88.88%	89.99%	91.07%	82.75%	78.56%	86.25%
Grant County	Property Tax	\$ 3,823,705	\$ 3,930,624	\$ 4,051,458	\$ 4,132,696	\$ 4,309,980	\$ 40,872,353
Grant County	Total Gen. Fund Revenue	\$ 4,223,401	\$ 4,456,250	\$ 4,544,674	\$ 4,644,255	\$ 4,958,550	\$ 46,141,046
Grant County	% Prop. Tax to Gen. Fund Rev.	90.54%	88.20%	89.15%	88.99%	86.92%	88.58%
Gregory County	Property Tax	\$ 2,207,195	\$ 2,246,765	\$ 2,285,015	\$ 2,300,736	\$ 2,361,680	\$ 23,581,093
Gregory County	Total Gen. Fund Revenue	\$ 2,580,698	\$ 2,580,580	\$ 2,685,664	\$ 2,666,653	\$ 2,877,783	\$ 27,604,259
Gregory County	% Prop. Tax to Gen. Fund Rev.	85.53%	87.06%	85.08%	86.28%	82.07%	85.43%
Haakon County	Property Tax	\$ 1,200,450	\$ 1,217,776	\$ 1,245,943	\$ 1,280,316	\$ 1,304,925	\$ 12,357,917
Haakon County	Total Gen. Fund Revenue	\$ 1,327,348	\$ 1,348,960	\$ 1,404,120	\$ 1,571,583	\$ 1,528,384	\$ 14,148,553
Haakon County	% Prop. Tax to Gen. Fund Rev.	90.44%	90.28%	88.73%	81.47%	85.38%	87.34%
Hamlin County	Property Tax	\$ 2,200,740	\$ 2,250,721	\$ 2,295,700	\$ 2,329,326	\$ 2,404,314	\$ 23,358,421
Hamlin County	Total Gen. Fund Revenue	\$ 2,595,373	\$ 2,716,752	\$ 2,750,772	\$ 2,932,997	\$ 2,925,515	\$ 27,932,333
Hamlin County	% Prop. Tax to Gen. Fund Rev.	84.79%	82.85%	83.46%	79.42%	82.18%	83.63%
Hand County	Property Tax	\$ 2,036,425	\$ 2,068,118	\$ 2,080,481	\$ 2,099,104	\$ 2,167,461	\$ 21,547,676
Hand County	Total Gen. Fund Revenue	\$ 2,259,846	\$ 2,307,680	\$ 2,348,074	\$ 2,359,091	\$ 2,447,344	\$ 24,254,005
Hand County	% Prop. Tax to Gen. Fund Rev.	90.11%	89.62%	88.60%	88.98%	88.56%	88.84%
Hanson County	Property Tax	\$ 1,494,545	\$ 1,530,988	\$ 1,553,077	\$ 1,617,803	\$ 1,656,169	\$ 16,028,140
Hanson County	Total Gen. Fund Revenue	\$ 1,720,918	\$ 1,720,775	\$ 1,754,546	\$ 1,823,935	\$ 1,880,466	\$ 18,090,377
Hanson County	% Prop. Tax to Gen. Fund Rev.	86.85%	88.97%	88.52%	88.70%	88.07%	88.60%
Harding County	Property Tax	\$ 1,271,288	\$ 1,324,295	\$ 1,343,204	\$ 1,271,288	\$ 1,424,416	\$ 13,237,921
Harding County	Total Gen. Fund Revenue	\$ 1,815,505	\$ 1,815,335	\$ 1,851,322	\$ 1,815,505	\$ 2,542,748	\$ 20,304,330
Harding County	% Prop. Tax to Gen. Fund Rev.	70.02%	72.95%	72.55%	70.02%	56.02%	65.20%
Hughes County	Property Tax	\$ 4,415,410	\$ 4,606,169	\$ 4,638,101	\$ 4,758,095	\$ 4,871,630	\$ 46,666,491
Hughes County	Total Gen. Fund Revenue	\$ 8,264,743	\$ 8,686,213	\$ 9,065,209	\$ 8,833,468	\$ 10,062,338	\$ 87,828,194
Hughes County	% Prop. Tax to Gen. Fund Rev.	53.42%	53.03%	51.16%	53.86%	48.41%	53.13%
Hutchinson County	Property Tax	\$ 2,692,719	\$ 2,811,651	\$ 2,841,826	\$ 2,968,701	\$ 3,074,849	\$ 29,595,318
Hutchinson County	Total Gen. Fund Revenue	\$ 2,963,154	\$ 3,192,266	\$ 3,191,159	\$ 3,371,388	\$ 3,558,222	\$ 33,669,016
Hutchinson County	% Prop. Tax to Gen. Fund Rev.	90.87%	88.08%	89.05%	88.06%	86.42%	87.90%
Hyde County	Property Tax	\$ 1,066,400	\$ 1,122,468	\$ 1,106,259	\$ 1,115,408	\$ 1,139,715	\$ 11,555,727
Hyde County	Total Gen. Fund Revenue	\$ 1,203,674	\$ 1,272,891	\$ 1,286,281	\$ 1,288,766	\$ 1,264,802	\$ 13,440,567
Hyde County	% Prop. Tax to Gen. Fund Rev.	88.60%	88.18%	86.00%	86.55%	90.11%	85.98%
Jackson County	Property Tax	\$ 885,909	\$ 897,361	\$ 898,568	\$ 943,765	\$ 921,112	\$ 8,888,928
Jackson County	Total Gen. Fund Revenue	\$ 1,307,509	\$ 1,304,555	\$ 1,345,918	\$ 1,418,063	\$ 1,410,587	\$ 13,411,122
Jackson County	% Prop. Tax to Gen. Fund Rev.	67.76%	68.79%	66.76%	66.55%	65.30%	66.28%

# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Jerauld County	Property Tax	\$ 1,226,520	\$ 1,226,453	\$ 1,256,641	\$ 1,266,313	\$ 1,345,273	\$ 12,218,869
Jerauld County	Total Gen. Fund Revenue	\$ 1,668,558	\$ 1,663,301	\$ 1,721,915	\$ 1,733,526	\$ 1,849,180	\$ 16,265,926
Jerauld County	% Prop. Tax to Gen. Fund Rev.	73.51%	73.74%	72.98%	73.05%	72.75%	75.12%
Jones County	Property Tax	\$ 693,971	\$ 699,829	\$ 703,528	\$ 738,532	\$ 744,468	\$ 7,451,492
Jones County	Total Gen. Fund Revenue	\$ 800,880	\$ 838,989	\$ 842,617	\$ 913,217	\$ 878,469	\$ 8,896,974
Jones County	% Prop. Tax to Gen. Fund Rev.	86.65%	83.41%	83.49%	80.87%	84.75%	83.75%
Kingsbury County	Property Tax	\$ 2,282,490	\$ 2,343,299	\$ 2,358,344	\$ 2,395,460	\$ 2,444,353	\$ 23,786,794
Kingsbury County	Total Gen. Fund Revenue	\$ 2,670,140	\$ 2,774,498	\$ 2,808,630	\$ 2,897,797	\$ 2,965,920	\$ 28,337,851
Kingsbury County	% Prop. Tax to Gen. Fund Rev.	85.48%	84.46%	83.97%	82.66%	82.41%	83.94%
Lake County	Property Tax	\$ 3,556,651	\$ 3,562,265	\$ 3,539,780	\$ 3,825,425	\$ 3,956,290	\$ 37,920,412
Lake County	Total Gen. Fund Revenue	\$ 4,337,682	\$ 4,306,716	\$ 4,356,293	\$ 4,723,277	\$ 4,902,531	\$ 45,282,507
Lake County	% Prop. Tax to Gen. Fund Rev.	81.99%	82.71%	81.26%	80.99%	80.70%	83.74%
Lawrence County	Property Tax	\$ 9,665,214	\$ 9,650,335	\$ 9,728,661	\$ 10,026,849	\$ 10,458,216	\$ 97,858,109
Lawrence County	Total Gen. Fund Revenue	\$ 12,515,796	\$ 12,310,469	\$ 12,366,142	\$ 12,767,860	\$ 13,033,109	\$ 135,705,054
Lawrence County	% Prop. Tax to Gen. Fund Rev.	77.22%	78.39%	78.67%	78.53%	80.24%	72.11%
Lincoln County	Property Tax	\$ 9,779,675	\$ 10,311,009	\$ 10,850,867	\$ 11,457,001	\$ 12,154,048	\$ 103,605,128
Lincoln County	Total Gen. Fund Revenue	\$ 12,116,832	\$ 13,054,890	\$ 14,143,680	\$ 15,248,509	\$ 16,392,018	\$ 132,178,617
Lincoln County	% Prop. Tax to Gen. Fund Rev.	80.71%	78.98%	76.72%	75.14%	74.15%	78.38%
Lyman County	Property Tax	\$ 1,207,553	\$ 1,232,693	\$ 1,227,161	\$ 1,265,893	\$ 1,296,715	\$ 12,876,966
Lyman County	Total Gen. Fund Revenue	\$ 1,659,660	\$ 1,701,971	\$ 1,692,584	\$ 1,764,119	\$ 1,815,050	\$ 17,802,056
Lyman County	% Prop. Tax to Gen. Fund Rev.	72.76%	72.43%	72.50%	71.76%	71.44%	72.33%
Marshall County	Property Tax	\$ 3,219,574	\$ 2,430,603	\$ 2,445,571	\$ 2,491,989	\$ 2,564,900	\$ 29,060,827
Marshall County	Total Gen. Fund Revenue	\$ 3,918,555	\$ 3,061,990	\$ 3,182,689	\$ 3,158,638	\$ 3,348,842	\$ 35,948,484
Marshall County	% Prop. Tax to Gen. Fund Rev.	82.16%	79.38%	76.84%	78.89%	76.59%	80.84%
McCook County	Property Tax	\$ 3,339,501	\$ 3,421,191	\$ 3,431,578	\$ 3,482,016	\$ 3,578,595	\$ 35,311,479
McCook County	Total Gen. Fund Revenue	\$ 3,792,382	\$ 3,908,911	\$ 3,915,150	\$ 3,973,155	\$ 4,072,471	\$ 40,414,898
McCook County	% Prop. Tax to Gen. Fund Rev.	88.06%	87.52%	87.65%	87.64%	87.87%	87.37%
McPherson County	Property Tax	\$ 1,427,366	\$ 1,461,862	\$ 1,452,053	\$ 1,472,404	\$ 1,527,352	\$ 15,310,178
McPherson County	Total Gen. Fund Revenue	\$ 1,652,432	\$ 1,698,395	\$ 1,703,538	\$ 1,734,144	\$ 1,781,264	\$ 17,845,999
McPherson County	% Prop. Tax to Gen. Fund Rev.	86.38%	86.07%	85.24%	84.91%	85.75%	85.79%
Meade County	Property Tax	\$ 9,514,840	\$ 8,680,896	\$ 8,712,883	\$ 9,206,880	\$ 9,593,737	\$ 99,672,787
Meade County	Total Gen. Fund Revenue	\$ 12,736,959	\$ 11,039,439	\$ 11,454,640	\$ 11,756,211	\$ 12,188,835	\$ 125,802,407
Meade County	% Prop. Tax to Gen. Fund Rev.	74.70%	78.64%	76.06%	78.32%	78.71%	79.23%
Mellette County	Property Tax	\$ 708,276	\$ 772,053	\$ 767,447	\$ 746,624	\$ 813,881	\$ 7,945,051
Mellette County	Total Gen. Fund Revenue	\$ 963,448	\$ 1,005,448	\$ 1,012,095	\$ 1,001,514	\$ 1,078,008	\$ 10,988,776



# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

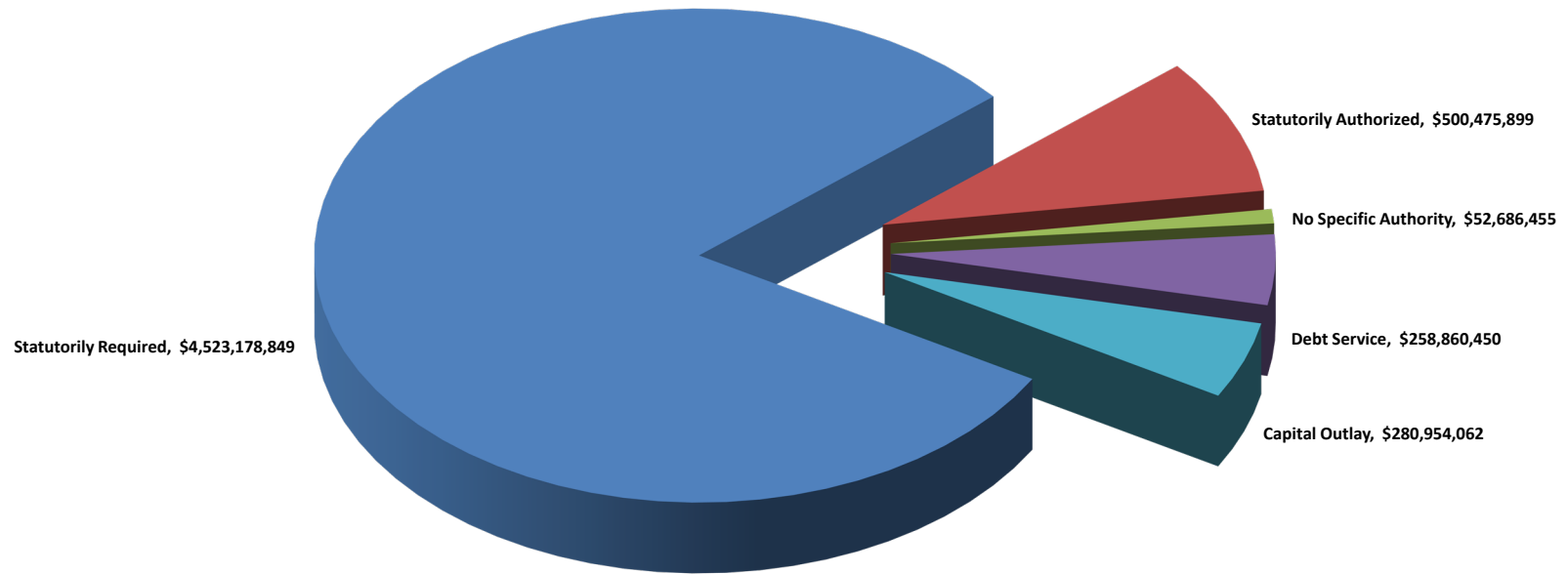
Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Mellette County	% Prop. Tax to Gen. Fund Rev.	73.51%	76.79%	75.83%	74.55%	75.50%	72.30%
Miner County	Property Tax	\$ 2,618,916	\$ 2,670,719	\$ 2,676,781	\$ 2,767,279	\$ 2,824,209	\$ 27,739,265
Miner County	Total Gen. Fund Revenue	\$ 2,967,458	\$ 3,009,640	\$ 3,058,692	\$ 3,203,556	\$ 3,318,216	\$ 31,768,996
Miner County	% Prop. Tax to Gen. Fund Rev.	88.25%	88.74%	87.51%	86.38%	85.11%	87.32%
Minnehaha County	Property Tax	\$ 34,913,945	\$ 37,462,648	\$ 38,307,034	\$ 40,961,664	\$ 43,252,787	\$ 369,432,523
Minnehaha County	Total Gen. Fund Revenue	\$ 48,253,489	\$ 52,648,475	\$ 59,210,838	\$ 56,030,754	\$ 60,525,567	\$ 538,954,987
Minnehaha County	% Prop. Tax to Gen. Fund Rev.	72.36%	71.16%	64.70%	73.11%	71.46%	68.55%
Moody County	Property Tax	\$ 3,210,652	\$ 3,263,781	\$ 3,318,005	\$ 3,339,090	\$ 3,444,482	\$ 34,135,018
Moody County	Total Gen. Fund Revenue	\$ 3,857,943	\$ 3,987,016	\$ 4,092,377	\$ 4,252,049	\$ 4,296,871	\$ 41,810,847
Moody County	% Prop. Tax to Gen. Fund Rev.	83.22%	81.86%	81.08%	78.53%	80.16%	81.64%
Oglala Lakota County	Property Tax	\$ 276,123	\$ 248,808	\$ 249,244	\$ 280,247	\$ 289,323	\$ 2,657,709
Oglala Lakota County	Total Gen. Fund Revenue	\$ 409,195	\$ 403,589	\$ 441,135	\$ 476,811	\$ 487,798	\$ 4,356,216
Oglala Lakota County	% Prop. Tax to Gen. Fund Rev.	67.48%	61.65%	56.50%	58.78%	59.31%	61.01%
Pennington County	Property Tax	\$ 28,836,600	\$ 30,233,307	\$ 32,061,307	\$ 33,553,024	\$ 35,056,820	\$ 332,435,408
Pennington County	Total Gen. Fund Revenue	\$ 47,457,619	\$ 51,049,624	\$ 54,585,763	\$ 56,674,370	\$ 60,257,578	\$ 549,394,121
Pennington County	% Prop. Tax to Gen. Fund Rev.	60.76%	59.22%	58.74%	59.20%	58.18%	60.51%
Perkins County	Property Tax	\$ 1,587,916	\$ 1,595,991	\$ 1,609,631	\$ 1,628,451	\$ 1,669,591	\$ 16,891,836
Perkins County	Total Gen. Fund Revenue	\$ 2,196,033	\$ 2,214,563	\$ 2,285,592	\$ 2,283,195	\$ 2,347,777	\$ 22,391,830
Perkins County	% Prop. Tax to Gen. Fund Rev.	72.31%	72.07%	70.43%	71.32%	71.11%	75.44%
Potter County	Property Tax	\$ 1,702,753	\$ 1,729,099	\$ 1,767,912	\$ 1,810,323	\$ 1,812,235	\$ 18,122,345
Potter County	Total Gen. Fund Revenue	\$ 1,912,682	\$ 1,951,277	\$ 1,979,440	\$ 2,027,819	\$ 2,057,556	\$ 20,425,352
Potter County	% Prop. Tax to Gen. Fund Rev.	89.02%	88.61%	89.31%	89.27%	88.08%	88.72%
Roberts County	Property Tax	\$ 3,155,294	\$ 3,274,839	\$ 3,265,490	\$ 3,360,635	\$ 3,432,057	\$ 32,947,806
Roberts County	Total Gen. Fund Revenue	\$ 3,958,961	\$ 4,133,438	\$ 4,267,266	\$ 4,529,830	\$ 4,580,837	\$ 42,659,828
Roberts County	% Prop. Tax to Gen. Fund Rev.	79.70%	79.23%	76.52%	74.19%	74.92%	77.23%
Sanborn County	Property Tax	\$ 1,961,897	\$ 1,992,023	\$ 1,997,331	\$ 2,046,529	\$ 2,086,704	\$ 20,308,048
Sanborn County	Total Gen. Fund Revenue	\$ 2,203,246	\$ 2,259,219	\$ 2,255,319	\$ 2,296,559	\$ 2,328,390	\$ 23,201,394
Sanborn County	% Prop. Tax to Gen. Fund Rev.	89.05%	88.17%	88.56%	89.11%	89.62%	87.53%
Spink County	Property Tax	\$ 2,948,073	\$ 2,999,623	\$ 3,028,730	\$ 3,117,315	\$ 3,206,021	\$ 31,556,950
Spink County	Total Gen. Fund Revenue	\$ 3,638,032	\$ 3,674,306	\$ 3,699,221	\$ 3,846,709	\$ 3,926,886	\$ 38,948,597
Spink County	% Prop. Tax to Gen. Fund Rev.	81.03%	81.64%	81.87%	81.04%	81.64%	81.02%
Stanley County	Property Tax	\$ 1,458,826	\$ 1,438,877	\$ 1,484,991	\$ 1,475,565	\$ 1,563,733	\$ 14,946,425
Stanley County	Total Gen. Fund Revenue	\$ 2,054,455	\$ 2,043,792	\$ 2,126,998	\$ 2,117,976	\$ 2,158,077	\$ 20,815,627
Stanley County	% Prop. Tax to Gen. Fund Rev.	71.01%	70.40%	69.82%	69.67%	72.46%	71.80%
Sully County	Property Tax	\$ 1,865,562	\$ 1,918,243	\$ 1,924,122	\$ 2,049,447	\$ 2,067,777	\$ 19,798,222

# Exhibit D

## South Dakota Counties - Historical Comparison - Ge Total General Fund Revenue (excluding other financ 66 Counties

Entity Name		2015	2016	2017	2018	2019	2009 to 2019
Sully County	Total Gen. Fund Revenue	\$ 2,183,305	\$ 2,225,659	\$ 2,260,074	\$ 2,366,357	\$ 2,407,796	\$ 23,279,117
Sully County	% Prop. Tax to Gen. Fund Rev.	85.45%	86.19%	85.14%	86.61%	85.88%	85.05%
Todd County	Property Tax	\$ 669,246	\$ 669,246	\$ 663,737	\$ 661,513	\$ 689,848	\$ 6,933,203
Todd County	Total Gen. Fund Revenue	\$ 735,019	\$ 753,894	\$ 814,787	\$ 848,610	\$ 865,441	\$ 8,312,594
Todd County	% Prop. Tax to Gen. Fund Rev.	91.05%	88.77%	81.46%	77.95%	79.71%	83.41%
Tripp County	Property Tax	\$ 2,853,166	\$ 2,901,848	\$ 2,939,793	\$ 2,979,834	\$ 3,030,084	\$ 30,385,291
Tripp County	Total Gen. Fund Revenue	\$ 3,367,610	\$ 3,530,292	\$ 3,603,211	\$ 3,617,214	\$ 3,851,605	\$ 36,829,868
Tripp County	% Prop. Tax to Gen. Fund Rev.	84.72%	82.20%	81.59%	82.38%	78.67%	82.50%
Turner County	Property Tax	\$ 4,495,726	\$ 4,588,235	\$ 4,611,533	\$ 4,789,699	\$ 4,881,822	\$ 48,118,586
Turner County	Total Gen. Fund Revenue	\$ 5,058,456	\$ 5,233,196	\$ 5,282,961	\$ 5,473,696	\$ 5,593,387	\$ 55,007,536
Turner County	% Prop. Tax to Gen. Fund Rev.	88.88%	87.68%	87.29%	87.50%	87.28%	87.48%
Union County	Property Tax	\$ 5,722,961	\$ 5,965,775	\$ 6,253,127	\$ 5,968,156	\$ 6,260,582	\$ 59,325,472
Union County	Total Gen. Fund Revenue	\$ 6,710,523	\$ 7,150,273	\$ 7,587,281	\$ 7,373,445	\$ 7,612,954	\$ 71,749,129
Union County	% Prop. Tax to Gen. Fund Rev.	85.28%	83.43%	82.42%	80.94%	82.24%	82.68%
Walworth County	Property Tax	\$ 1,959,064	\$ 2,007,060	\$ 2,056,707	\$ 2,135,974	\$ 2,185,544	\$ 20,844,811
Walworth County	Total Gen. Fund Revenue	\$ 2,606,952	\$ 2,925,063	\$ 3,117,273	\$ 2,890,045	\$ 2,850,354	\$ 27,585,702
Walworth County	% Prop. Tax to Gen. Fund Rev.	75.15%	68.62%	65.98%	73.91%	76.68%	75.56%
Yankton County	Property Tax	\$ 5,381,537	\$ 5,507,294	\$ 5,580,247	\$ 5,834,020	\$ 6,110,282	\$ 57,453,036
Yankton County	Total Gen. Fund Revenue	\$ 8,233,855	\$ 8,493,927	\$ 8,683,398	\$ 9,616,992	\$ 9,558,300	\$ 86,542,616
Yankton County	% Prop. Tax to Gen. Fund Rev.	65.36%	64.84%	64.26%	60.66%	63.93%	66.39%
Ziebach County	Property Tax	\$ 733,391	\$ 707,434	\$ 709,823	\$ 711,872	\$ 717,991	\$ 7,718,207
Ziebach County	Total Gen. Fund Revenue	\$ 1,006,728	\$ 1,160,745	\$ 1,026,392	\$ 977,562	\$ 1,003,292	\$ 10,605,905
Ziebach County	% Prop. Tax to Gen. Fund Rev.	72.85%	60.95%	69.16%	72.82%	71.56%	72.77%
ALL COUNTIES	Property Tax	\$ 282,166,546	\$ 294,680,945	\$ 309,986,236	\$ 316,291,981	\$ 331,593,665	\$ 3,083,955,808
ALL COUNTIES	Total Gen. Fund Revenue	\$ 562,905,726	\$ 587,900,028	\$ 618,520,418	\$ 631,111,559	\$ 661,659,978	\$ 6,152,601,437
ALL COUNTIES	% Prop. Tax to Gen. Fund Rev.	50.13%	50.12%	50.12%	50.12%	50.12%	50.12%

**South Dakota Counties - All Governmental Funds  
% of Expenditures by Authorization  
2009-2019 (66 of 66 counties)**



All Governmental Funds		
Authority	Total Expenditures CY2009-2019	% of Total
Statutorily Required	\$ 4,523,178,849	80.54%
Statutorily Authorized	\$ 500,475,899	8.91%
No specific authority	\$ 52,686,455	0.94%
Debt Service	\$ 258,860,450	4.61%
Capital Outlay	\$ 280,954,062	5.00%
Totals	\$ 5,616,155,715	100.00%

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Projects) - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County
411100	Board of County Commissioners	Statutorily Required	\$ 1,241,842	\$ 1,616,801	\$ 748,295	\$ 984,041	\$ 5,221,048	\$ 3,103,854	\$ 1,066,862	\$ 532,164	\$ 1,642,959	\$ 1,031,868
412000	Elections	Statutorily Required	\$ 119,599	\$ 237,190	\$ 95,398	\$ 151,006	\$ 740,989	\$ 590,482	\$ 135,404	\$ 78,255	\$ 478,367	\$ 86,070
413000	Judicial System	Statutorily Required	\$ 559,702	\$ 281,204	\$ 202,969	\$ 1,004,439	\$ 5,897,188	\$ 677,786	\$ 285,778	\$ 72,662	\$ 877,117	\$ 17,575
414100	Auditor	Statutorily Required	\$ 1,128,065	\$ 1,977,995	\$ 932,488	\$ 1,213,882		\$ 3,493,906	\$ 1,020,106	\$ 524,709	\$ 2,415,953	\$ 1,012,270
414200	Treasurer	Statutorily Required	\$ 1,037,959	\$ 2,338,597	\$ 710,088	\$ 1,263,927		\$ 5,272,033	\$ 1,177,320	\$ 526,108	\$ 2,737,361	\$ 1,001,143
414300	Finance Officer	Statutorily Required		\$ 85,437			\$ 5,480,771	\$ 1,545,336			\$ 39,687	
414900	Other Financial Administration	Statutorily Required		\$ 22,433	\$ 362,606						\$ 1,612,330	
415100	State's Attorney	Statutorily Required	\$ 958,005	\$ 3,952,574	\$ 1,198,857	\$ 1,027,097	\$ 6,276,761	\$ 7,769,424	\$ 1,465,590	\$ 437,692	\$ 3,329,843	\$ 822,431
415200	Public Defender	Statutorily Required						\$ 39,279				
415300	Court Appointed Attorney	Statutorily Required		\$ 3,087,555	\$ 1,193,534			\$ 5,343,020	\$ 1,244,724	\$ 176,183	\$ 2,339,340	\$ 76,182
415400	Abused and Neglected Child Defense	Statutorily Required			\$ 204,874		\$ 154,000	\$ 377,821	\$ 92,299			
415900	Other Legal Services	Statutorily Required					\$ 25,000	\$ 226,262	\$ 8,220		\$ 54,611	
416100	General Government Building	Statutorily Required	\$ 2,804,038	\$ 3,579,530	\$ 936,962	\$ 1,189,240	\$ 6,813,622	\$ 12,557,402	\$ 1,271,797	\$ 144,830	\$ 2,861,787	\$ 641,322
416200	Director of Equalization	Statutorily Required	\$ 1,016,460	\$ 2,975,796	\$ 524,045	\$ 2,379,519	\$ 5,158,625	\$ 5,479,547	\$ 1,464,612	\$ 540,690	\$ 2,346,828	\$ 1,035,839
416300	Register of Deeds	Statutorily Required	\$ 692,736	\$ 1,793,079	\$ 615,611	\$ 1,152,797	\$ 2,182,872	\$ 3,341,467	\$ 1,102,933	\$ 136,703	\$ 1,315,936	\$ 981,208
416400	Judgments	Statutorily Required	\$ 4,719									
416500	Veterans' Service Officer	Statutorily Required	\$ 121,906	\$ 784,562	\$ 113,221	\$ 286,686	\$ 779,684	\$ 1,415,465	\$ 137,551	\$ 66,896	\$ 232,106	\$ 88,142
416600	Predatory Animal (GFP)	Statutorily Required	\$ 42,680	\$ 75,909	\$ 35,007	\$ 46,022	\$ 76,377	\$ 81,782	\$ 59,068	\$ 18,706	\$ 157,355	\$ 25,541
416700	Disability Coordinator	Statutorily Authorized					\$ 1,325,588					
416800	Self-Insurance Plan	Statutorily Authorized					\$ 153,831					
416900	Other General Government	No specific authority		\$ 26,603	\$ -		\$ 357,250	\$ 1,297,067			\$ 4,085	\$ 1,372
417000	Geographic Information System	No specific authority						\$ 976,327				
417100	Information Technology	Statutorily Required					\$ 1,704,836	\$ 2,391,976			\$ 129,404	
417200	Human Resources	Statutorily Required					\$ 498,727	\$ 608,745				
421100	Sheriff	Statutorily Required	\$ 2,829,875	\$ 6,733,276	\$ 579,651	\$ 2,764,026	\$ 13,914,957	\$ 15,176,565	\$ 3,586,680	\$ 824,080	\$ 5,239,966	\$ 2,098,186
421200	County Jail	Statutorily Required	\$ 638,693	\$ 13,851,703	\$ 4,309,993	\$ 2,326,343	\$ 12,216,695	\$ 18,509,710	\$ 3,682,637	\$ 69,077	\$ 4,019,035	\$ 101,526
421300	Coroner	Statutorily Required	\$ 10,697	\$ 139,576	\$ 58,741	\$ 31,988	\$ 226,328	\$ 340,436	\$ 62,679	\$ 15,222	\$ 127,090	\$ 20,001
421400	County-Wide Law Enforcement	Statutorily Authorized			\$ 2,497,587		\$ 314,318	\$ 238,394	\$ 8,200			
421500	Juvenile Detention	Statutorily Required			\$ 685,718	\$ 104,313	\$ 1,022,877	\$ 8,665,275	\$ 240,219	\$ 11,800	\$ 717,182	
421900	Other Law Enforcement	Statutorily Required					\$ 536,799		\$ 2,667		\$ 174,323	
422100	Fire Protection	Statutorily Authorized	\$ 519,000		\$ 216,797		\$ 1,110,000	\$ 263,185	\$ 563,800		\$ 521,855	
422200	Emergency and Disaster Services	Statutorily Required	\$ 532,802	\$ 3,489,665	\$ 241,163	\$ 1,122,899	\$ 1,415,438	\$ 2,954,192	\$ 478,072	\$ 140,540	\$ 1,582,322	\$ 331,893
422300	Flood Control	Statutorily Authorized					\$ 169,918					
422400	Fire Guards	Statutorily Authorized			\$ 35,219							
422500	Communication Center	Statutorily Authorized	\$ 480,449	\$ 1,235,215	\$ 441,993	\$ 832,821	\$ 4,136,794	\$ 10,924,612	\$ 1,026,924	\$ 34,435	\$ 5,993,984	\$ 219,104
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 20,333		\$ 4,700						\$ 23,484
431100	Highways, Roads and Bridges	Statutorily Required	\$ 14,974,624	\$ 43,052,536	\$ 5,801,587	\$ 27,760,465	\$ 57,961,851	\$ 95,863,942	\$ 14,011,846	\$ 2,883,612	\$ 16,808,592	\$ 13,862,463
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized				\$ 54,374						
433100	Airport	Statutorily Authorized		\$ 10,000								
433200	Railroad	Statutorily Authorized										\$ 600
434000	Water System	Statutorily Authorized							\$ 502,921			
439000	Other Public Works	Statutorily Authorized		\$ 89,000								\$ 6,929
441100	Support of Poor	Statutorily Required	\$ 151,521	\$ 976,477	\$ 36,609	\$ 139,068	\$ 2,216,449	\$ 4,319,326	\$ 321,670	\$ 42,970	\$ 76,443	\$ 9,534
441200	Public Welfare	Statutorily Authorized	\$ 67,983	\$ 916,819	\$ 2,634	\$ 6,432				\$ 41		
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized	\$ 22,762		\$ 269		\$ 10,000					
441900	Other Economic Assistance	No specific authority	\$ 9,331	\$ 1,350	\$ 4,166		\$ 49,000				\$ 13,130	\$ 5,000
442100	County Nurse	Statutorily Authorized	\$ 289,928	\$ 800,482		\$ 416,264	\$ 858,820	\$ 255,825	\$ 277,310		\$ 533,475	
442200	Health Services	Statutorily Authorized		\$ 158,649		\$ 48,675						
442300	Hospital	Statutorily Authorized					\$ 750,000			\$ 836		
442400	Ambulance	Statutorily Authorized	\$ 783			\$ 110,000		\$ 120,338			\$ 479,555	\$ 434,085
442500	Board of Health	Statutorily Authorized							\$ 1,100			
442600	WIC	No specific authority	\$ 52,329	\$ 668,360	\$ 97,233	\$ 112,197	\$ 217,810			\$ 200	\$ 156,493	
442900	Other Health Assistance	No specific authority		\$ 3,864		\$ 10,900	\$ 2,990					\$ 21,799



EXHIB E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Projects) - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County
443100	Day Care Centers	Statutorily Authorized					\$ 25,000					
443200	Child Support Enforcement	Statutorily Authorized					\$ 343,000					
443300	Care of Aged	Statutorily Authorized	\$ 103,084	\$ 810		\$ 77,353	\$ 94,345	\$ 11,450	\$ 129,372			\$ 35,500
443400	Domestic Abuse	Statutorily Required	\$ 19,480	\$ 1,017,658	\$ 25,625	\$ 12,700	\$ 508,685	\$ 134,776	\$ 29,433	\$ 585	\$ 42,350	\$ 2,875
443900	Other Social Services	No specific authority		\$ 2,025		\$ 80,000	\$ 120,238					
444100	Mentally Ill	Statutorily Required	\$ 122,870	\$ 770,584	\$ 86,592	\$ 234,778	\$ 666,163	\$ 1,071,586	\$ 55,002	\$ 5,379	\$ 558,147	\$ 1,497
444200	Developmentally Disabled	Statutorily Required		\$ 46,400			\$ 363,666	\$ 82,610	\$ 9,360		\$ 13,560	
444300	Drug Abuse	Statutorily Authorized	\$ 13,200					\$ 266,913		\$ 30	\$ 1,000	\$ 3,600
444400	Mental Health Centers	Statutorily Authorized		\$ 324,000		\$ 59,700	\$ 720,500	\$ 404,946				
444500	Mental Illness Board	Statutorily Required	\$ 46,141	\$ 2,108	\$ 77,272			\$ 470,877	\$ 42,565	\$ 5,876	\$ 53,891	\$ 29,389
444900	Other Mental Health Services	No specific authority		\$ 333,277		\$ 82,500						
451100	Public Library	Statutorily Authorized		\$ 9,180	\$ 518,461		\$ 300,200	\$ 202,000			\$ 101,498	
451200	Historical Museum	Statutorily Authorized		\$ 434,665			\$ 47,000	\$ 3,637,585				
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized				\$ 24,160		\$ 5,192	\$ 33,000			
451500	Memorial Day Expense	Statutorily Authorized				\$ 1,100						
451900	Other Culture	No specific authority					\$ 20,000					
452100	Recreational Programs	Statutorily Authorized	\$ 1,800				\$ 25,000	\$ 54,750				\$ 32,736
452200	Parks	Statutorily Authorized						\$ 1,012,725				\$ 16,630
452300	Exhibition Building O&M	Statutorily Authorized	\$ 390,398		\$ 22,752			\$ 3,978,223	\$ 147,926			
452400	County Fair	Statutorily Authorized			\$ 49,755	\$ 943,613		\$ 10,000,158			\$ 345,039	
452500	Senior Center	Statutorily Authorized	\$ 28,050	\$ 59,244	\$ 215,550		\$ 32,550	\$ 22,025				\$ 5,695
452900	Other Recreation	No specific authority					\$ 664,820	\$ 21,000				\$ 2,964
461100	County Extension	Statutorily Authorized	\$ 422,605	\$ 1,026,513	\$ 348,662	\$ 142,163	\$ 1,287,098	\$ 818,616	\$ 257,399	\$ 14,740	\$ 771,048	\$ 236,623
461200	Soil Conservation Districts	Statutorily Authorized		\$ 4,500	\$ 13,000	\$ 444,150	\$ 200,000		\$ 15,500	\$ 10,000	\$ 36,000	\$ 9,000
461300	Rodent Control	Statutorily Authorized										\$ 1,373
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 609,131	\$ 1,767,294	\$ 182,689	\$ 542,691	\$ 2,622,806	\$ 2,030,353	\$ 649,158	\$ 95,365	\$ 988,134	\$ 466,605
461600	Grasshopper and Pest Control	Statutorily Required				\$ 17,665						
461900	Other Soil Conservation	No specific authority							\$ 1,000			
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized	\$ 750						\$ 12,080			
462400	Drainage Commissions	Statutorily Authorized										
462900	Other Water Conservation	No specific authority							\$ 3,000			
471100	Planning and Zoning	Statutorily Required	\$ 1,592,780	\$ 31,152		\$ 488,772	\$ 1,810,321	\$ 893,628	\$ 239,523	\$ 2,494	\$ 118,653	\$ 68,441
471200	Urban and Rural Development	Statutorily Authorized	\$ 51	\$ 163,135			\$ 375,964	\$ 1,817,773			\$ 200,000	
471900	Other Urban Development	No specific authority	\$ 115,724				\$ 42,893	\$ 7,500			\$ 72,195	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized		\$ 86,559			\$ 735,000	\$ 7,071,457	\$ 759,011		\$ 76,787	\$ 414,129
472900	Other Economic Development	No specific authority					\$ 1,200	\$ 880,855			\$ 47,130	
475000	Intergovernmental Expenditures	Statutorily Required	\$ 39,510			\$ 129,160	\$ 1,576,906	\$ 745,338	\$ 224,697	\$ 37,153	\$ 100,394	
480000	Debt Service	Debt Service	\$ 2,143,696	\$ 5,505,171	\$ 340,659		\$ 3,972,284	\$ 6,478,696		\$ 254,580	\$ 2,762,529	\$ 351,047
485000	Payments to Local Education Agencies	Statutorily Required		\$ 126,079				\$ 51,941				\$ 84,533
489000	Capital Outlay	Capital Outlay	\$ 107,690	\$ 477,741			\$ 10,082,347					
<b>Total Expenditures</b>			<b>\$ 36,017,510</b>	<b>\$ 107,216,497</b>	<b>\$ 24,689,167</b>	<b>\$ 49,901,897</b>	<b>\$ 166,616,198</b>	<b>\$ 256,393,751</b>	<b>\$ 37,907,014</b>	<b>\$ 7,704,611</b>	<b>\$ 65,306,871</b>	<b>\$ 25,718,204</b>

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Summary											
Statutorily Required	\$ 31,249,697	\$ 94,857,201	\$ 19,884,429	\$ 46,450,795	\$ 138,070,440	\$ 205,626,142	\$ 34,168,473	\$ 7,389,750	\$ 53,191,069	\$ 23,896,534	
Statutorily Authorized	\$ 2,339,043	\$ 5,340,905	\$ 4,362,679	\$ 3,165,505	\$ 13,014,926	\$ 41,106,164	\$ 3,734,541	\$ 60,081	\$ 9,060,240	\$ 1,439,488	
No specific authority	\$ 177,383	\$ 1,035,479	\$ 101,400	\$ 285,597	\$ 1,476,201	\$ 3,182,749	\$ 4,000	\$ 200	\$ 293,034	\$ 31,134	
Debt Service	\$ 2,143,696	\$ 5,505,171	\$ 340,659	\$ -	\$ 3,972,284	\$ 6,478,696	\$ -	\$ 254,580	\$ 2,762,529	\$ 351,047	
Capital Outlay	\$ 107,690	\$ 477,741	\$ -	\$ -	\$ 10,082,347	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 36,017,510</b>	<b>\$ 107,216,497</b>	<b>\$ 24,689,167</b>	<b>\$ 49,901,897</b>	<b>\$ 166,616,198</b>	<b>\$ 256,393,751</b>	<b>\$ 37,907,014</b>	<b>\$ 7,704,611</b>	<b>\$ 65,306,871</b>	<b>\$ 25,718,204</b>	

91100	Transfers Out		\$ 4,323,823	\$ 15,979,420	\$ 831,102	\$ 9,165,117	\$ 44,338,317	\$ 47,356,795	\$ 2,633,618	\$ 577,591	\$ 3,972,757	\$ 4,862,957
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EXHIBT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Charles Mix County	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County
411100	Board of County Commissioners	Statutorily Required	\$ 2,308,518	\$ 1,132,295	\$ 1,674,509	\$ 3,133,399	\$ 806,305	\$ 1,815,282	\$ 2,221,997	\$ 1,238,307	\$ 1,528,373	\$ 676,072
412000	Elections	Statutorily Required	\$ 263,353	\$ 124,818	\$ 238,185	\$ 476,750	\$ 177,373	\$ 284,624	\$ 547,058	\$ 203,884	\$ 263,527	\$ 228,440
413000	Judicial System	Statutorily Required	\$ 805,755	\$ 46,152	\$ 727,917	\$ 507,782	\$ 26,108	\$ 948,616	\$ 606,354	\$ 426,284	\$ 142,914	\$ 108,559
414100	Auditor	Statutorily Required	\$ 1,498,008	\$ 1,285,198	\$ 1,844,713	\$ 2,750,301	\$ 1,132,678	\$ 1,824,475	\$ 2,383,163	\$ 1,657,394	\$ 1,367,885	\$ 1,064,354
414200	Treasurer	Statutorily Required	\$ 1,255,147	\$ 1,135,002	\$ 2,871,523	\$ 3,826,048	\$ 1,066,682	\$ 2,177,124	\$ 2,077,730	\$ 1,473,894	\$ 1,174,096	\$ 1,062,663
414300	Finance Officer	Statutorily Required		\$ 201,734				\$ 1,057,590		\$ 82,258	\$ 48,279	
414900	Other Financial Administration	Statutorily Required	\$ 205,675			\$ 229,333		\$ 330,418	\$ 275,832	\$ 3,749	\$ 133,164	
415100	State's Attorney	Statutorily Required	\$ 2,418,117	\$ 992,571	\$ 2,726,476	\$ 6,451,700	\$ 565,718	\$ 2,537,023	\$ 4,572,862	\$ 1,148,198	\$ 935,874	\$ 818,004
415200	Public Defender	Statutorily Required			\$ 657,306	\$ 2,415,338			\$ 2,675,642	\$ 51,227		
415300	Court Appointed Attorney	Statutorily Required	\$ 2,096,319	\$ 367,275	\$ 487,619	\$ 1,173,328	\$ 272,516	\$ 320,788	\$ 1,251,561	\$ 833,400	\$ 217,148	
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 255,684	\$ 5,000	\$ 100,320	\$ 12,772			\$ 326,770		\$ 5,585	
415900	Other Legal Services	Statutorily Required		\$ 9,900		\$ 34,870	\$ 44,017		\$ 2,000			
416100	General Government Building	Statutorily Required	\$ 3,551,658	\$ 1,407,929	\$ 1,781,455	\$ 6,843,205	\$ 1,839,697	\$ 5,150,734	\$ 5,174,279	\$ 1,751,872	\$ 1,666,570	\$ 675,748
416200	Director of Equalization	Statutorily Required	\$ 2,055,481	\$ 1,615,506	\$ 2,311,078	\$ 5,875,388	\$ 814,908	\$ 2,554,436	\$ 4,596,808	\$ 1,687,486	\$ 1,378,444	\$ 1,119,650
416300	Register of Deeds	Statutorily Required	\$ 1,220,126	\$ 806,355	\$ 1,433,164	\$ 2,676,635	\$ 846,796	\$ 1,117,703	\$ 2,158,462	\$ 1,207,318	\$ 840,576	\$ 923,383
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 243,483	\$ 123,841	\$ 276,190	\$ 1,260,298	\$ 76,895	\$ 300,498	\$ 769,687	\$ 429,148	\$ 138,183	\$ 70,824
416600	Predatory Animal (GFP)	Statutorily Required	\$ 94,724	\$ 59,269	\$ 17,429	\$ 72,595	\$ 65,367	\$ 17,136	\$ 29,119	\$ 31,684	\$ 47,117	\$ 51,822
416700	Disability Coordinator	Statutorily Authorized										
416800	Self-Insurance Plan	Statutorily Authorized	\$ 622,224			\$ 10,571						
416900	Other General Government	No specific authority	\$ 565,516		\$ 13	\$ 226,500		\$ 55,884	\$ 2,537,039			
417000	Geographic Information System	No specific authority	\$ 376,395					\$ 534,650	\$ 188,557		\$ 16,805	
417100	Information Technology	Statutorily Required			\$ 80,411			\$ 930,150			\$ 26,155	
417200	Human Resources	Statutorily Required						\$ 175,025				
421100	Sheriff	Statutorily Required	\$ 6,214,363	\$ 2,337,481	\$ 6,919,665	\$ 12,384,962	\$ 3,594,079	\$ 10,962,460	\$ 7,263,108	\$ 3,387,666	\$ 4,151,422	\$ 2,999,018
421200	County Jail	Statutorily Required	\$ 5,476,464	\$ 458,739	\$ 4,458,942	\$ 17,367,350	\$ 508,659	\$ 1,829,145	\$ 18,834,994	\$ 2,025,876	\$ 435,147	\$ 320,682
421300	Coroner	Statutorily Required	\$ 93,650	\$ 23,197	\$ 73,571	\$ 164,124	\$ 81,742	\$ 112,536	\$ 256,328	\$ 36,430	\$ 19,922	\$ 11,058
421400	County-Wide Law Enforcement	Statutorily Authorized										
421500	Juvenile Detention	Statutorily Required	\$ 1,069,928			\$ 26,830			\$ 976,471		\$ 1,170	
421900	Other Law Enforcement	Statutorily Required	\$ 65,626			\$ 40,515	\$ 49,281	\$ 623,687				\$ 235,191
422100	Fire Protection	Statutorily Authorized		\$ 1,539	\$ 1,231,537	\$ 17,745	\$ 166,400	\$ 3,006,997	\$ 519,923		\$ 5,745	\$ 126,166
422200	Emergency and Disaster Services	Statutorily Required	\$ 675,043	\$ 384,320	\$ 843,964	\$ 4,474,254	\$ 236,781	\$ 785,610	\$ 2,419,487	\$ 1,198,370	\$ 552,359	\$ 281,617
422300	Flood Control	Statutorily Authorized							\$ 204,109			
422400	Fire Guards	Statutorily Authorized							\$ 199,618			
422500	Communication Center	Statutorily Authorized	\$ 2,928,896	\$ 501,795	\$ 2,846,853	\$ 2,980,309	\$ 262,633	\$ 4,204,009	\$ 1,544,821	\$ 839,093	\$ 1,326,744	
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 100,705			\$ 360,924		\$ 386,849				
431100	Highways, Roads and Bridges	Statutorily Required	\$ 32,579,492	\$ 30,752,975	\$ 30,208,325	\$ 34,773,483	\$ 15,106,562	\$ 24,240,958	\$ 34,504,403	\$ 33,168,766	\$ 22,510,455	\$ 13,060,174
432100	Sewers	Statutorily Authorized			\$ 9,586							
432200	Solid Waste	Statutorily Authorized			\$ 72,864							
433100	Airport	Statutorily Authorized		\$ 1,534,566				\$ 3,143,240				
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
441100	Support of Poor	Statutorily Required	\$ 377,301	\$ 271,593	\$ 577,764	\$ 1,389,538	\$ 12,342	\$ 122,907	\$ 2,978,473	\$ 435,222	\$ 225,821	\$ 24,935
441200	Public Welfare	Statutorily Authorized	\$ 142		\$ 61,995	\$ 11,114	\$ 1,199	\$ 18,900			\$ 182,411	
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized						\$ 31,500				
441900	Other Economic Assistance	No specific authority			\$ 38,810			\$ 116,000		\$ 38,088		
442100	County Nurse	Statutorily Authorized	\$ 739,905	\$ 461,945	\$ 441,371	\$ 730,835		\$ 252,567	\$ 733,878	\$ 175,318	\$ 334,506	\$ 210,155
442200	Health Services	Statutorily Authorized								\$ 101,311		
442300	Hospital	Statutorily Authorized										
442400	Ambulance	Statutorily Authorized		\$ 2,666,554	\$ 308,769		\$ 22,767			\$ 509,654	\$ 484,506	\$ 153,412
442500	Board of Health	Statutorily Authorized										\$ 7,465
442600	WIC	No specific authority	\$ 449,091	\$ 30,073	\$ 132,303	\$ 487,962	\$ 36,544	\$ 4,552	\$ 470,054	\$ 86,125		\$ 27,824
442900	Other Health Assistance	No specific authority		\$ 3,388		\$ 19,570		\$ 2,500		\$ 759	\$ 13,163	

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Charles Mix County	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized		\$ 212,767		\$ 140,525		\$ 33,300		\$ 40,900		
443400	Domestic Abuse	Statutorily Required	\$ 15,980	\$ 6,475	\$ 41,341	\$ 216,086	\$ 8,015	\$ 19,000	\$ 82,248	\$ 11,185	\$ 10,120	\$ 5,630
443900	Other Social Services	No specific authority		\$ 657		\$ 26,000		\$ 25,500	\$ 9,200	\$ 33,600		
444100	Mentally Ill	Statutorily Required	\$ 483,006	\$ 7,860	\$ 1,008,204	\$ 340,886	\$ 9,000	\$ 145,653	\$ 1,195	\$ 53,740	\$ 42,780	
444200	Developmentally Disabled	Statutorily Required	\$ 19,368			\$ 43,860		\$ 7,400	\$ 324,091	\$ 73,400		\$ 300
444300	Drug Abuse	Statutorily Authorized			\$ 36,411			\$ 10,500	\$ 66,000			
444400	Mental Health Centers	Statutorily Authorized	\$ 360,564	\$ 143,875	\$ 165,113	\$ 790,244	\$ 55,790	\$ 44,509	\$ 77,000	\$ 40,835	\$ 122,963	\$ 65,850
444500	Mental Illness Board	Statutorily Required		\$ 47,067		\$ 335,936	\$ 15,381	\$ 45,604	\$ 516,032	\$ 37,842	\$ 6,249	
444900	Other Mental Health Services	No specific authority				\$ 85,763						
451100	Public Library	Statutorily Authorized		\$ 500	\$ 71,500			\$ 2,250,614				\$ 511,960
451200	Historical Museum	Statutorily Authorized		\$ 5,000	\$ 126,512	\$ 90,005		\$ 165,641				\$ 19,100
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized			\$ 191,264	\$ 15,500		\$ 50,000				
451500	Memorial Day Expense	Statutorily Authorized		\$ 11,000		\$ 900		\$ 100,000				
451900	Other Culture	No specific authority		\$ 4,642				\$ 12,237				\$ 34,650
452100	Recreational Programs	Statutorily Authorized	\$ 108,796			\$ 177,000		\$ 22,126				
452200	Parks	Statutorily Authorized			\$ 13,420	\$ 1,836,361						
452300	Exhibition Building O&M	Statutorily Authorized		\$ 57,844		\$ 3,058,201			\$ 913,241		\$ 178,699	
452400	County Fair	Statutorily Authorized	\$ 154,405		\$ 177,488		\$ 26,172	\$ 331,284		\$ 103,711		
452500	Senior Center	Statutorily Authorized	\$ 118,909		\$ 220,190		\$ 35,254	\$ 31,000		\$ 30,500	\$ 34,550	
452900	Other Recreation	No specific authority				\$ 110,000		\$ 6,820				
461100	County Extension	Statutorily Authorized	\$ 335,233	\$ 518,537	\$ 745,624	\$ 1,510,804	\$ 329,032	\$ 429,557	\$ 643,558	\$ 486,361	\$ 625,530	\$ 318,896
461200	Soil Conservation Districts	Statutorily Authorized	\$ 450,000	\$ 114,050	\$ 312,911		\$ 55,000	\$ 192,329	\$ 275,000	\$ 65,000	\$ 99,000	
461300	Rodent Control	Statutorily Authorized					\$ 632					
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 1,495,893	\$ 1,709,862	\$ 1,235,383	\$ 1,748,106	\$ 480,989	\$ 1,390,080	\$ 897,503	\$ 798,149	\$ 691,312	
461600	Grasshopper and Pest Control	Statutorily Required										
461900	Other Soil Conservation	No specific authority			\$ 89,287	\$ 123,217						
462100	Geological Survey	Statutorily Authorized				\$ 45,377						
462200	Weather Modification	Statutorily Authorized								\$ 8,000		
462300	Water Conservation Districts	Statutorily Authorized				\$ 48,777						
462400	Drainage Commissions	Statutorily Authorized							\$ 112,234	\$ 82,697	\$ 6,068	
462900	Other Water Conservation	No specific authority			\$ 671,087							
471100	Planning and Zoning	Statutorily Required	\$ 145,410	\$ 61,918	\$ 457,455	\$ 792,313		\$ 1,332,008	\$ 882,851	\$ 228,330	\$ 411,523	
471200	Urban and Rural Development	Statutorily Authorized		\$ 116,778	\$ 126,773			\$ 7,200	\$ 147,815		\$ 410,617	\$ 515,000
471900	Other Urban Development	No specific authority				\$ 80,000						
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 15,253		\$ 149,335	\$ 7,500		\$ 13,000	\$ 110,000	\$ 232,886	\$ 6,586	
472900	Other Economic Development	No specific authority				\$ 255,000						
475000	Intergovernmental Expenditures	Statutorily Required	\$ 2,622,656	\$ 123,898		\$ 309,341		\$ 15,000	\$ 94,084	\$ 258,694	\$ 348,655	
480000	Debt Service	Debt Service	\$ 656,371	\$ 543,339	\$ 945,443	\$ 983,790	\$ 1,226,503	\$ 2,460,542	\$ 1,834,623		\$ 724,447	\$ 1,109,280
485000	Payments to Local Education Agencies	Statutorily Required						\$ 21,126			\$ 41,401	
489000	Capital Outlay	Capital Outlay	\$ 473,332	\$ 696,252				\$ 6,318,888				
<b>Total Expenditures</b>			<b>\$ 78,061,965</b>	<b>\$ 53,123,330</b>	<b>\$ 72,239,369</b>	<b>\$ 126,377,821</b>	<b>\$ 30,055,814</b>	<b>\$ 87,457,491</b>	<b>\$ 110,287,258</b>	<b>\$ 56,814,609</b>	<b>\$ 43,934,568</b>	<b>\$ 26,837,882</b>
91100	Transfers Out		\$ 11,840,614	\$ 13,641,916	\$ 16,562,678	\$ 12,203,016	\$ 3,519,647	\$ 3,689,368	\$ 10,695,200	\$ 12,710,150	\$ 13,385,528	\$ 2,195,751

Summary												
Statutorily Required	\$ 69,606,230	\$ 45,498,230	\$ 63,052,909	\$ 112,147,326	\$ 27,837,888	\$ 63,194,795	\$ 99,700,591	\$ 53,939,771	\$ 39,362,226	\$ 23,738,124		
Statutorily Authorized	\$ 5,935,031	\$ 6,346,750	\$ 7,309,516	\$ 11,832,693	\$ 954,878	\$ 14,725,122	\$ 5,547,196	\$ 2,716,266	\$ 3,817,926	\$ 1,928,004		
No specific authority	\$ 1,391,001	\$ 38,759	\$ 931,500	\$ 1,414,012	\$ 36,544	\$ 758,144	\$ 3,204,849	\$ 158,571	\$ 29,969	\$ 62,474		
Debt Service	\$ 656,371	\$ 543,339	\$ 945,443	\$ 983,790	\$ 1,226,503	\$ 2,460,542	\$ 1,834,623	\$ -	\$ 724,447	\$ 1,109,280		
Capital Outlay	\$ 473,332	\$ 696,252	\$ -	\$ -	\$ -	\$ 6,318,888	\$ -	\$ -	\$ -	\$ -		
<b>Total Expenditures</b>	<b>\$ 78,061,965</b>	<b>\$ 53,123,330</b>	<b>\$ 72,239,369</b>	<b>\$ 126,377,821</b>	<b>\$ 30,055,814</b>	<b>\$ 87,457,491</b>	<b>\$ 110,287,258</b>	<b>\$ 56,814,609</b>	<b>\$ 43,934,568</b>	<b>\$ 26,837,882</b>		

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Douglas County	Edmunds County	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County
411100	Board of County Commissioners	Statutorily Required	\$ 816,983	\$ 1,042,897	\$ 1,481,275	\$ 1,307,711	\$ 1,791,995	\$ 610,413	\$ 717,854	\$ 1,098,359	\$ 638,382	\$ 1,474,211
412000	Elections	Statutorily Required	\$ 96,659	\$ 107,293	\$ 445,921	\$ 104,189	\$ 411,630	\$ 76,878	\$ 115,376	\$ 123,088	\$ 131,049	\$ 104,191
413000	Judicial System	Statutorily Required	\$ 141,574	\$ 30,982	\$ 176,890	\$ 13,790	\$ 268,531	\$ 419,541	\$ 55,477	\$ 99,266	\$ 120,508	\$ 892,171
414100	Auditor	Statutorily Required	\$ 968,187	\$ 1,276,124	\$ 2,211,632	\$ 950,058	\$ 2,531,053	\$ 988,164	\$ 1,016,288	\$ 626,993	\$ 1,185,193	\$ 806,658
414200	Treasurer	Statutorily Required	\$ 1,024,052	\$ 1,221,928	\$ 1,916,323	\$ 897,798	\$ 1,777,225	\$ 1,109,900	\$ 1,053,999	\$ 1,169,690	\$ 1,103,700	\$ 829,261
414300	Finance Officer	Statutorily Required	\$ 9,906		\$ 284,336		\$ 452,702	\$ 410,239		\$ 38,284	\$ 14,796	
414900	Other Financial Administration	Statutorily Required	\$ 4,439					\$ 118,690		\$ 24,479		
415100	State's Attorney	Statutorily Required	\$ 622,917	\$ 670,881	\$ 1,844,608	\$ 687,939	\$ 1,766,057	\$ 817,911	\$ 627,283	\$ 684,176	\$ 918,051	\$ 846,431
415200	Public Defender	Statutorily Required		\$ 24,431	\$ 17	\$ 14,351		\$ 90,541				
415300	Court Appointed Attorney	Statutorily Required		\$ 253,499	\$ 1,787,244	\$ 94,703	\$ 695,891	\$ 940,496	\$ 149,047	\$ 388,129	\$ 111,487	
415400	Abused and Neglected Child Defense	Statutorily Required			\$ 226,604	\$ 3,800	\$ 22,741	\$ 28,980			\$ 8,720	
415900	Other Legal Services	Statutorily Required			\$ 2,085	\$ 4,400						
416100	General Government Building	Statutorily Required	\$ 2,002,425	\$ 1,408,512	\$ 3,259,627	\$ 3,885,641	\$ 2,599,985	\$ 945,288	\$ 1,261,861	\$ 1,262,389	\$ 1,442,000	\$ 3,822,135
416200	Director of Equalization	Statutorily Required	\$ 948,662	\$ 1,241,919	\$ 2,028,275	\$ 1,054,530	\$ 1,268,391	\$ 1,234,309	\$ 784,800	\$ 1,271,353	\$ 1,432,268	\$ 1,215,284
416300	Register of Deeds	Statutorily Required	\$ 572,409	\$ 1,221,365	\$ 1,280,025	\$ 825,130	\$ 1,424,180	\$ 1,010,400	\$ 824,103	\$ 830,990	\$ 882,498	\$ 765,241
416400	Judgments	Statutorily Required				\$ 16,105		\$ 7,948				
416500	Veterans' Service Officer	Statutorily Required	\$ 117,231	\$ 191,969	\$ 465,695	\$ 139,406	\$ 197,968	\$ 97,729	\$ 118,627	\$ 163,811	\$ 113,919	\$ 108,213
416600	Predatory Animal (GFP)	Statutorily Required	\$ 36,704	\$ 48,005	\$ 50,729		\$ 51,152	\$ 54,210	\$ 54,826	\$ 55,446	\$ 73,757	\$ 23,861
416700	Disability Coordinator	Statutorily Authorized			\$ 46,455							
416800	Self-Insurance Plan	Statutorily Authorized										
416900	Other General Government	No specific authority				\$ 13,358						
417000	Geographic Information System	No specific authority		\$ 45,382	\$ 449,706	\$ 256						
417100	Information Technology	Statutorily Required	\$ 19,017	\$ 107,299			\$ 367,159					
417200	Human Resources	Statutorily Required										
421100	Sheriff	Statutorily Required	\$ 2,412,953	\$ 4,729,793	\$ 6,878,835	\$ 3,053,200	\$ 4,308,069	\$ 2,723,753	\$ 1,623,644	\$ 3,759,420	\$ 2,304,375	\$ 2,376,245
421200	County Jail	Statutorily Required	\$ 201,170	\$ 1,100,693	\$ 5,350,858	\$ 3,044,219	\$ 2,338,148	\$ 1,760,968	\$ 263,652	\$ 554,516	\$ 265,697	\$ 464,001
421300	Coroner	Statutorily Required	\$ 10,750	\$ 37,204	\$ 210,413	\$ 20,591	\$ 48,602	\$ 41,573	\$ 10,976	\$ 18,326	\$ 10,852	\$ 7,177
421400	County-Wide Law Enforcement	Statutorily Authorized										\$ (11,161)
421500	Juvenile Detention	Statutorily Required	\$ 27,829		\$ 477,777		\$ 34,228				\$ 36,427	\$ 233,360
421900	Other Law Enforcement	Statutorily Required	\$ 1,882		\$ 35,678	\$ 6,671		\$ 23,523				
422100	Fire Protection	Statutorily Authorized			\$ 121,830	\$ 642,898	\$ 18,250	\$ 712,000				
422200	Emergency and Disaster Services	Statutorily Required	\$ 358,440	\$ 751,656	\$ 1,293,704	\$ 510,675	\$ 1,290,561	\$ 375,928	\$ 330,590	\$ 922,128	\$ 696,355	\$ 472,033
422300	Flood Control	Statutorily Authorized	\$ 32,724			\$ 71,992						
422400	Fire Guards	Statutorily Authorized			\$ 8,148	\$ 34,777						
422500	Communication Center	Statutorily Authorized	\$ 847,233	\$ 539,267	\$ 3,537,687	\$ 38,564	\$ 1,211,722	\$ 892,163	\$ 430,593	\$ 723,876	\$ 296,349	\$ 411,209
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 2,880		\$ 78,127	\$ 252,669			\$ 44,196			\$ 34,463
431100	Highways, Roads and Bridges	Statutorily Required	\$ 15,197,688	\$ 28,763,845	\$ 17,608,884	\$ 19,821,879	\$ 30,570,570	\$ 23,682,100	\$ 11,266,991	\$ 25,021,607	\$ 20,512,123	\$ 13,724,158
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized						\$ 665,285			\$ 188,051	
433100	Airport	Statutorily Authorized										
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized			\$ 620,543							
439000	Other Public Works	Statutorily Authorized					\$ 12,822	\$ 4,140				
441100	Support of Poor	Statutorily Required	\$ 103,925	\$ 153,340	\$ 191,370	\$ 19,653	\$ 435,478	\$ 130,208	\$ 98,433	\$ 113,199	\$ 98,115	\$ 129,076
441200	Public Welfare	Statutorily Authorized		\$ 155	\$ 5,627	\$ 142	\$ 30,232		\$ 19,046	\$ 3,165	\$ 478	
441300	LIEAP	Statutorily Authorized								\$ 61,007		
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority		\$ 12,500	\$ 63,300	\$ 5,500				\$ 11,950		
442100	County Nurse	Statutorily Authorized	\$ 232,497		\$ 561,086	\$ 267,418	\$ 609,366	\$ 373,916	\$ 177,698	\$ 331,944	\$ 364,230	\$ 311,004
442200	Health Services	Statutorily Authorized		\$ 379,250						\$ 33,589		
442300	Hospital	Statutorily Authorized	\$ 553,576	\$ 8,200								
442400	Ambulance	Statutorily Authorized	\$ 502,137	\$ 82,000		\$ 975,390	\$ 333,794	\$ 49,500		\$ 8,096		\$ 61,416
442500	Board of Health	Statutorily Authorized										
442600	WIC	No specific authority			\$ 5,129	\$ 17,558	\$ 12,945	\$ 4,953	\$ 26,789	\$ 79,002		
442900	Other Health Assistance	No specific authority			\$ 2,104	\$ 50,000	\$ 5,473					\$ 500



EXHIBT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Douglas County	Edmunds County	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized	\$ 24,923		\$ 140,975			\$ 40,000			\$ 1,400	
443400	Domestic Abuse	Statutorily Required	\$ 16,210	\$ 8,143	\$ 45,030	\$ 4,125	\$ 33,456	\$ 29,153	\$ 1,925	\$ 14,660	\$ 11,000	\$ 18,500
443900	Other Social Services	No specific authority	\$ 11,678		\$ 58,640		\$ 892,645					\$ 10,000
444100	Mentally Ill	Statutorily Required	\$ 61,953	\$ 11,485	\$ 344,812	\$ 10,033	\$ 33,963	\$ 152,361	\$ 90,403	\$ 53,401	\$ 9,887	\$ 10,265
444200	Developmentally Disabled	Statutorily Required	\$ 158,970			\$ 8,640	\$ 19,451			\$ 5,797	\$ 46,542	\$ 44,990
444300	Drug Abuse	Statutorily Authorized			\$ 148,000	\$ 10,000			\$ 500			\$ 20,617
444400	Mental Health Centers	Statutorily Authorized	\$ 7,603	\$ 20,500	\$ 82,500	\$ 45,000	\$ 293,231			\$ 55,000	\$ 77,300	\$ 63,058
444500	Mental Illness Board	Statutorily Required	\$ 31,354	\$ 5,323	\$ 210,714		\$ 47,208					\$ 13,800
444900	Other Mental Health Services	No specific authority			\$ 20,750						\$ 450	
451100	Public Library	Statutorily Authorized			\$ 253,750	\$ 785,272	\$ 3,099,262		\$ 440,034	\$ 975	\$ 744,505	\$ 206,331
451200	Historical Museum	Statutorily Authorized	\$ 19,611		\$ 57,641							
451300	County Monuments	Statutorily Authorized					\$ 2,693					
451400	Historical Sites	Statutorily Authorized	\$ 600				\$ 116,302	\$ 12,000				
451500	Memorial Day Expense	Statutorily Authorized	\$ 4,350									\$ 125
451900	Other Culture	No specific authority			\$ 4,000							
452100	Recreational Programs	Statutorily Authorized								\$ 32,754		\$ 2,900
452200	Parks	Statutorily Authorized	\$ 125,512				\$ 49,203			\$ 8,546		\$ 25,300
452300	Exhibition Building O&M	Statutorily Authorized					\$ 43,201			\$ 123,918		
452400	County Fair	Statutorily Authorized	\$ 179,896	\$ 549,891	\$ 29,200		\$ 64,775		\$ 15,420	\$ 26,794		
452500	Senior Center	Statutorily Authorized		\$ 81,500	\$ 88,625			\$ 49,500		\$ 2,000		\$ 16,400
452900	Other Recreation	No specific authority		\$ 93,631								
461100	County Extension	Statutorily Authorized	\$ 333,416	\$ 123,808	\$ 575,205	\$ 505,749	\$ 858,465	\$ 553,136	\$ 225,614	\$ 540,989	\$ 462,984	\$ 353,255
461200	Soil Conservation Districts	Statutorily Authorized	\$ 115,500	\$ 187,998	\$ 213,000		\$ 283,037	\$ 624,293	\$ 79,200	\$ 70,625	\$ 90,811	\$ 175,500
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized				\$ 43,936						
461500	Weed and Pest Control	Statutorily Required	\$ 404,476	\$ 649,840	\$ 1,525,877	\$ 370,226	\$ 942,298	\$ 605,833	\$ 255,116	\$ 1,132,094	\$ 1,058,194	\$ 204,770
461600	Grasshopper and Pest Control	Statutorily Required			\$ 158,153							
461900	Other Soil Conservation	No specific authority			\$ 12,144					\$ 66,306		
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized					\$ 17,023					\$ 123,456
462900	Other Water Conservation	No specific authority								\$ 1,773		
471100	Planning and Zoning	Statutorily Required	\$ 191,031	\$ 48,605	\$ 1,274	\$ 59,912	\$ 480,313	\$ 231,789		\$ 291,804	\$ 26,371	\$ 268,594
471200	Urban and Rural Development	Statutorily Authorized		\$ 112,229				\$ 700	\$ 19,000	\$ 438,561		
471900	Other Urban Development	No specific authority			\$ 10,685	\$ 102,058			\$ 8,760			
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized			\$ 79,573	\$ 2,928	\$ 325,264	\$ 20,650		\$ 6,262	\$ 245,112	
472900	Other Economic Development	No specific authority			\$ 17,609	\$ 42,000			\$ 297		\$ 181,220	
475000	Intergovernmental Expenditures	Statutorily Required	\$ 49,650	\$ 264,607	\$ 335,937	\$ 62,055	\$ 12,200			\$ 133,311	\$ 784	
480000	Debt Service	Debt Service	\$ 388,971		\$ 140,210	\$ 3,577,596	\$ 2,470,163		\$ 465,068	\$ 317,483	\$ 6,736,590	\$ 2,521,968
485000	Payments to Local Education Agencies	Statutorily Required			\$ 648,434							
489000	Capital Outlay	Capital Outlay	\$ 30,498			\$ 5,691,142		\$ 16,819	\$ 213,464		\$ 2,274,732	\$ 713,045
<b>Total Expenditures</b>			<b>\$ 30,004,036</b>	<b>\$ 47,519,667</b>	<b>\$ 60,318,585</b>	<b>\$ 50,167,632</b>	<b>\$ 66,971,073</b>	<b>\$ 42,737,881</b>	<b>\$ 22,886,949</b>	<b>\$ 42,801,332</b>	<b>\$ 44,931,065</b>	<b>\$ 33,880,213</b>

91100	Transfers Out		\$ 5,239,280	\$ 13,562,965	\$ 3,411,390	\$ 10,199,260	\$ 14,045,837	\$ 10,726,000	\$ 3,720,668	\$ 9,734,798	\$ 7,772,317	\$ 7,113,751
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Summary												
Statutorily Required	\$ 26,590,431	\$ 45,283,354	\$ 52,886,335	\$ 36,991,430	\$ 56,221,205	\$ 38,718,825	\$ 20,721,271	\$ 39,856,717	\$ 33,266,853	\$ 28,840,827		
Statutorily Authorized	\$ 2,982,459	\$ 2,084,799	\$ 6,647,973	\$ 3,676,734	\$ 7,368,642	\$ 3,997,284	\$ 1,451,301	\$ 2,468,101	\$ 2,471,221	\$ 1,793,873		
No specific authority	\$ 11,678	\$ 151,513	\$ 644,067	\$ 230,730	\$ 911,063	\$ 4,953	\$ 35,845	\$ 159,031	\$ 181,670	\$ 10,500		
Debt Service	\$ 388,971	\$ -	\$ 140,210	\$ 3,577,596	\$ 2,470,163	\$ -	\$ 465,068	\$ 317,483	\$ 6,736,590	\$ 2,521,968		
Capital Outlay	\$ 30,498	\$ -	\$ -	\$ 5,691,142	\$ -	\$ 16,819	\$ 213,464	\$ -	\$ 2,274,732	\$ 713,045		
<b>Total Expenditures</b>	<b>\$ 30,004,036</b>	<b>\$ 47,519,667</b>	<b>\$ 60,318,585</b>	<b>\$ 50,167,632</b>	<b>\$ 66,971,073</b>	<b>\$ 42,737,881</b>	<b>\$ 22,886,949</b>	<b>\$ 42,801,332</b>	<b>\$ 44,931,065</b>	<b>\$ 33,880,213</b>		

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Harding County	Hughes County	Hutchinson County	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County
411100	Board of County Commissioners	Statutorily Required	\$ 1,425,459	\$ 3,441,883	\$ 1,421,355	\$ 777,802	\$ 705,460	\$ 544,874	\$ 430,962	\$ 1,473,726	\$ 1,365,931	\$ 3,340,464
412000	Elections	Statutorily Required	\$ 101,960	\$ 282,947	\$ 280,120	\$ 80,753	\$ 163,662	\$ 157,096	\$ 61,627	\$ 137,056	\$ 276,190	\$ 297,002
413000	Judicial System	Statutorily Required	\$ 122,657	\$ 1,480,728	\$ 533,716	\$ 88,819	\$ 548,526	\$ 93,723	\$ 56,342	\$ 73,234	\$ 1,866,526	\$ 1,196,221
414100	Auditor	Statutorily Required	\$ 1,138,642	\$ 2,049,859	\$ 1,282,857	\$ 991,122	\$ 834,215	\$ 614,196	\$ 834,910	\$ 1,075,831	\$ 1,911,238	\$ 3,404,326
414200	Treasurer	Statutorily Required	\$ 1,033,480	\$ 2,474,162	\$ 1,695,520	\$ 1,007,279	\$ 741,201	\$ 754,510	\$ 632,914	\$ 1,320,790	\$ 1,760,965	\$ 4,146,298
414300	Finance Officer	Statutorily Required	\$ 25,562	\$ 322,399	\$ 78,854	\$ 4,128	\$ 34,120				\$ 181,383	\$ 1,976,033
414900	Other Financial Administration	Statutorily Required	\$ 21,370	\$ 8,935	\$ 508	\$ 9,523						\$ 4,310,259
415100	State's Attorney	Statutorily Required	\$ 1,054,757	\$ 3,851,229	\$ 1,160,041	\$ 991,763	\$ 636,715	\$ 724,461	\$ 566,669	\$ 1,128,935	\$ 2,375,794	\$ 5,028,598
415200	Public Defender	Statutorily Required		\$ 2,764,699								\$ 4,149,420
415300	Court Appointed Attorney	Statutorily Required		\$ 1,230,096	\$ 195,362	\$ 282,440		\$ 181,202	\$ 139,610	\$ 269,145		\$ 2,633,847
415400	Abused and Neglected Child Defense	Statutorily Required		\$ 100,864	\$ 6,594	\$ 5,480			\$ 19,886	\$ 33,686		
415900	Other Legal Services	Statutorily Required								\$ 56,795		
416100	General Government Building	Statutorily Required	\$ 944,983	\$ 3,967,537	\$ 1,832,785	\$ 1,050,680	\$ 713,381	\$ 1,386,410	\$ 566,339	\$ 2,885,461	\$ 4,515,481	\$ 7,853,624
416200	Director of Equalization	Statutorily Required	\$ 1,167,106	\$ 1,423,465	\$ 1,530,020	\$ 676,390	\$ 633,206	\$ 1,191,524	\$ 654,782	\$ 1,268,107	\$ 2,362,078	\$ 5,631,151
416300	Register of Deeds	Statutorily Required	\$ 1,256,880	\$ 1,267,798	\$ 946,699	\$ 993,838	\$ 583,905	\$ 587,756	\$ 602,717	\$ 1,054,778	\$ 1,236,067	\$ 3,232,327
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 54,093	\$ 912,445	\$ 211,349	\$ 41,818	\$ 112,217	\$ 115,519	\$ 37,145	\$ 208,556	\$ 134,576	\$ 441,071
416600	Predatory Animal (GFP)	Statutorily Required	\$ 125,006	\$ 22,393	\$ 58,824	\$ 41,776	\$ 36,688	\$ 40,693	\$ 26,036	\$ 75,403	\$ 30,625	\$ 11,508
416700	Disability Coordinator	Statutorily Authorized					\$ 18					
416800	Self-Insurance Plan	Statutorily Authorized										
416900	Other General Government	No specific authority	\$ 30,804		\$ 32,475		\$ 31,496			\$ 7,449		
417000	Geographic Information System	No specific authority	\$ 87,361	\$ 68,787							\$ 3,520	\$ 481,861
417100	Information Technology	Statutorily Required	\$ 149,998	\$ 320,790	\$ 44,957					\$ 26,248	\$ 130,906	\$ 1,553,514
417200	Human Resources	Statutorily Required										
421100	Sheriff	Statutorily Required	\$ 2,032,444	\$ 7,244,101	\$ 2,422,821	\$ 1,304,423	\$ 1,967,549	\$ 3,062,812	\$ 1,583,650	\$ 4,266,348	\$ 5,487,055	\$ 17,184,707
421200	County Jail	Statutorily Required	\$ 292,561	\$ 37,040,904	\$ 290,416	\$ 111,462	\$ 653,401	\$ 230,402	\$ 302,064	\$ 498,412	\$ 4,603,631	\$ 10,855,269
421300	Coroner	Statutorily Required	\$ 17,186	\$ 140,030	\$ 61,025	\$ 7,265	\$ 25,019	\$ 4,015	\$ 1,137	\$ 25,419	\$ 145,676	\$ 529,167
421400	County-Wide Law Enforcement	Statutorily Authorized	\$ 3,782									
421500	Juvenile Detention	Statutorily Required	\$ 37,108	\$ 5,921,611	\$ 99,330	\$ 6,920		\$ 8,500		\$ 1,660		\$ 661,509
421900	Other Law Enforcement	Statutorily Required		\$ 182,564								\$ 37,103
422100	Fire Protection	Statutorily Authorized	\$ 358,518	\$ 1,101,295		\$ 290,000	\$ 83,223	\$ 76,683				\$ 978,264
422200	Emergency and Disaster Services	Statutorily Required	\$ 299,136	\$ 4,958,101	\$ 1,267,641	\$ 183,364	\$ 153,666	\$ 352,952	\$ 300,591	\$ 1,109,432	\$ 1,394,104	\$ 2,765,415
422300	Flood Control	Statutorily Authorized	\$ 8,688									
422400	Fire Guards	Statutorily Authorized									\$ 93,627	
422500	Communication Center	Statutorily Authorized	\$ 180,500	\$ 2,256,906	\$ 419,252	\$ 282,324	\$ 302,465	\$ 237,017	\$ 154,274	\$ 331,629	\$ 3,841,349	\$ 7,978,486
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 2,420	\$ 4,889	\$ 399,356		\$ 129,496			\$ 345,299	\$ 97,272	
431100	Highways, Roads and Bridges	Statutorily Required	\$ 29,468,838	\$ 29,872,995	\$ 33,976,550	\$ 10,447,307	\$ 9,301,657	\$ 9,778,539	\$ 7,078,507	\$ 22,976,989	\$ 26,520,449	\$ 48,585,332
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized										
433100	Airport	Statutorily Authorized	\$ 609,391	\$ 70,000		\$ 86,000						\$ 9,928,736
433200	Railroad	Statutorily Authorized		\$ 105,841								
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized		\$ 326,000		\$ 24,000						
441100	Support of Poor	Statutorily Required	\$ 10,370	\$ 645,073	\$ 643,269	\$ 30,744	\$ 6,438	\$ 149,426	\$ 37,247	\$ 238,544	\$ 405,435	\$ 253,176
441200	Public Welfare	Statutorily Authorized			\$ 19,007	\$ 431				\$ 9,726		
441300	LIEAP	Statutorily Authorized								\$ 62,275		
441500	Food Stamp Distribution	Statutorily Authorized					\$ 4,053					
441900	Other Economic Assistance	No specific authority	\$ 398				\$ 39,276					
442100	County Nurse	Statutorily Authorized		\$ 148,372	\$ 362,969		\$ 148,470	\$ 344,768			\$ 605,732	\$ 310,666
442200	Health Services	Statutorily Authorized	\$ 35,616			\$ 38,400			\$ 74,300			\$ 261,486
442300	Hospital	Statutorily Authorized		\$ 52,920				\$ 122,218				
442400	Ambulance	Statutorily Authorized	\$ 349,594	\$ 565,847			\$ 70,370	\$ 636,440	\$ 37,045		\$ 217,675	\$ 116,100
442500	Board of Health	Statutorily Authorized						\$ 558				
442600	WIC	No specific authority	\$ 529	\$ 38,883		\$ 5,876	\$ 178,258	\$ 835			\$ 105,166	
442900	Other Health Assistance	No specific authority	\$ 1,419					\$ 1,655,163		\$ 80,920		

EXHIBT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Harding County	Hughes County	Hutchinson County	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized									\$ 229,544	
443400	Domestic Abuse	Statutorily Required	\$ 3,000	\$ 35,984	\$ 9,650	\$ 2,530		\$ 14,810	\$ 3,671	\$ 4,829	\$ 31,763	\$ 128,409
443900	Other Social Services	No specific authority			\$ 811			\$ 1,110				
444100	Mentally Ill	Statutorily Required	\$ 69,586	\$ 1,720,150	\$ 382,688	\$ 25,052	\$ 14,972	\$ 67,068	\$ 5,988	\$ 16,861	\$ 12,583	\$ 673,427
444200	Developmentally Disabled	Statutorily Required	\$ 6,756			\$ 1,000					\$ 102,162	
444300	Drug Abuse	Statutorily Authorized	\$ 6,167				\$ 280				\$ 92,070	\$ 114,000
444400	Mental Health Centers	Statutorily Authorized	\$ 13,605		\$ 122,152	\$ 24,870	\$ 11,000	\$ 53,750	\$ 30,394	\$ 174,508	\$ 94,257	\$ 255,887
444500	Mental Illness Board	Statutorily Required		\$ 325,543	\$ 24,972	\$ 6,546	\$ 4,796	\$ 4,781		\$ 48,458	\$ 193,085	\$ 78,112
444900	Other Mental Health Services	No specific authority						\$ 207,989				
451100	Public Library	Statutorily Authorized	\$ 451,256	\$ 87,197	\$ 13,500	\$ 571,822	\$ 410,241	\$ 3,300	\$ 150		\$ 131,700	\$ 5,415,102
451200	Historical Museum	Statutorily Authorized				\$ 1,600		\$ 11,000			\$ 24,000	
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized	\$ 5,000									
451500	Memorial Day Expense	Statutorily Authorized				\$ 797			\$ 400			
451900	Other Culture	No specific authority	\$ 44,854			\$ 50						
452100	Recreational Programs	Statutorily Authorized		\$ 5,000		\$ 283,771						
452200	Parks	Statutorily Authorized										
452300	Exhibition Building O&M	Statutorily Authorized		\$ 193,279				\$ 343,636		\$ 186,987		
452400	County Fair	Statutorily Authorized	\$ 203,678	\$ 139,216	\$ 81,559		\$ 1,000					\$ 110,000
452500	Senior Center	Statutorily Authorized				\$ 10,950		\$ 11,000				\$ 140,000
452900	Other Recreation	No specific authority				\$ 296,964	\$ 8,000				\$ 111,577	
461100	County Extension	Statutorily Authorized	\$ 262,385	\$ 549,686	\$ 607,547	\$ 374,679	\$ 193,995	\$ 323,290	\$ 296,610	\$ 475,753	\$ 843,638	\$ 577,453
461200	Soil Conservation Districts	Statutorily Authorized	\$ 178,386		\$ 231,965		\$ 198,000		\$ 79,000	\$ 77,000	\$ 623,965	\$ 220,000
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 935,372	\$ 562,779	\$ 855,616	\$ 762,212	\$ 37,747	\$ 505,307	\$ 269,706	\$ 331,032	\$ 356,446	\$ 5,841,360
461600	Grasshopper and Pest Control	Statutorily Required								\$ 48,077		
461900	Other Soil Conservation	No specific authority					\$ 5,965					
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized								\$ 18,484		
462400	Drainage Commissions	Statutorily Authorized								\$ 91,147		
462900	Other Water Conservation	No specific authority								\$ 265,869	\$ 149,910	
471100	Planning and Zoning	Statutorily Required	\$ 24,654	\$ 718,269	\$ 399,752	\$ 7,842		\$ 111,987		\$ 60,510	\$ 824,422	\$ 2,338,230
471200	Urban and Rural Development	Statutorily Authorized		\$ 165,999						\$ 187,547		
471900	Other Urban Development	No specific authority		\$ 76,165			\$ 62,715	\$ 155,616		\$ 9,084	\$ 211,029	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized		\$ 154,552	\$ 20,000	\$ 34,054		\$ 7,087		\$ 4,067	\$ 274,800	\$ 99,210
472900	Other Economic Development	No specific authority		\$ 46,556				\$ 430,166		\$ 1,743	\$ 96,297	
475000	Intergovernmental Expenditures	Statutorily Required	\$ 333,541		\$ 275,103					\$ 400,790	\$ 304,515	
480000	Debt Service	Debt Service		\$ 6,779,674	\$ 436,938	\$ 595,510		\$ 1,986,303		\$ 197,609	\$ 4,524,265	
485000	Payments to Local Education Agencies	Statutorily Required	\$ 5,066,922									
489000	Capital Outlay	Capital Outlay	\$ 5,105,724		\$ 5,059,464		\$ 667,097					
	<b>Total Expenditures</b>		<b>\$ 55,159,502</b>	<b>\$ 128,227,395</b>	<b>\$ 59,795,389</b>	<b>\$ 22,862,378</b>	<b>\$ 20,453,959</b>	<b>\$ 27,290,490</b>	<b>\$ 14,884,673</b>	<b>\$ 43,642,208</b>	<b>\$ 70,900,477</b>	<b>\$ 166,124,129</b>

91100	Transfers Out		\$ 27,845,964	\$ 18,549,356	\$ 21,372,567	\$ 1,112,345	\$ 3,019,260	\$ 2,615,882	\$ 1,537,350	\$ 10,231,693	\$ 11,425,383	\$ 21,278,191
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Summary												
Statutorily Required		\$ 47,219,426	\$ 115,290,332	\$ 51,988,395	\$ 19,940,280	\$ 17,908,541	\$ 20,682,562	\$ 14,212,500	\$ 41,115,112	\$ 58,529,083	\$ 139,136,878	
Statutorily Authorized		\$ 2,668,986	\$ 5,926,998	\$ 2,277,307	\$ 2,023,698	\$ 1,552,611	\$ 2,170,747	\$ 672,172	\$ 1,964,423	\$ 7,169,630	\$ 26,505,390	
No specific authority		\$ 165,365	\$ 230,391	\$ 33,286	\$ 302,890	\$ 325,710	\$ 2,450,878	\$ -	\$ 365,066	\$ 677,500	\$ 481,861	
Debt Service		\$ -	\$ 6,779,674	\$ 436,938	\$ 595,510	\$ -	\$ 1,986,303	\$ -	\$ 197,609	\$ 4,524,265	\$ -	
Capital Outlay		\$ 5,105,724	\$ -	\$ 5,059,464	\$ -	\$ 667,097	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		<b>\$ 55,159,502</b>	<b>\$ 128,227,395</b>	<b>\$ 59,795,389</b>	<b>\$ 22,862,378</b>	<b>\$ 20,453,959</b>	<b>\$ 27,290,490</b>	<b>\$ 14,884,673</b>	<b>\$ 43,642,208</b>	<b>\$ 70,900,477</b>	<b>\$ 166,124,129</b>	

EXHIBT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Lincoln County	Lyman County	Marshall County	McCook County	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County
411100	Board of County Commissioners	Statutorily Required	\$ 2,312,399	\$ 892,036	\$ 1,169,500	\$ 1,250,653	\$ 1,164,532	\$ 2,664,141	\$ 401,636	\$ 1,156,785	\$ 7,258,539	\$ 2,872,084
412000	Elections	Statutorily Required	\$ 886,599	\$ 150,002	\$ 221,897	\$ 141,147	\$ 101,652	\$ 665,491	\$ 76,488	\$ 130,753	\$ 2,274,304	\$ 158,675
413000	Judicial System	Statutorily Required	\$ 6,793,207	\$ 54,984	\$ 121,730	\$ 245,418	\$ 12,490	\$ 951,356	\$ 93,035	\$ 87,083	\$ 16,551,438	\$ 304,638
414100	Auditor	Statutorily Required	\$ 3,551,081	\$ 1,056,697	\$ 1,266,093	\$ 1,345,282	\$ 1,020,658	\$ 2,505,571	\$ 735,506	\$ 1,356,279	\$ 7,319,079	\$ 1,464,108
414200	Treasurer	Statutorily Required	\$ 5,356,963	\$ 1,064,754	\$ 1,370,119	\$ 1,291,229	\$ 1,046,148	\$ 4,442,720	\$ 598,371	\$ 1,319,958	\$ 13,547,844	\$ 1,836,686
414300	Finance Officer	Statutorily Required	\$ 1,149,251				\$ 3,021	\$ 603,166			\$ 9,115,446	\$ 40,213
414900	Other Financial Administration	Statutorily Required	\$ 114,693						\$ 15,366		\$ 7,660,604	\$ 29,111
415100	State's Attorney	Statutorily Required	\$ 9,284,219	\$ 614,885	\$ 953,837	\$ 987,275	\$ 831,514	\$ 5,997,902	\$ 621,909	\$ 920,469	\$ 38,588,431	\$ 1,642,797
415200	Public Defender	Statutorily Required									\$ 28,065,161	
415300	Court Appointed Attorney	Statutorily Required		\$ 817,880	\$ 462,919	\$ 550,892	\$ 137,599	\$ 3,265,232	\$ 503,951	\$ 153,290	\$ 7,777,528	\$ 1,217,001
415400	Abused and Neglected Child Defense	Statutorily Required				\$ 54,643	\$ 10,248	\$ 231,964	\$ 105,050	\$ 15,232		\$ 81,704
415900	Other Legal Services	Statutorily Required								\$ 10,563		
416100	General Government Building	Statutorily Required	\$ 6,459,458	\$ 2,047,598	\$ 2,146,643	\$ 1,214,559	\$ 1,441,223	\$ 15,596,232	\$ 600,460	\$ 1,472,950	\$ 28,289,823	\$ 1,843,939
416200	Director of Equalization	Statutorily Required	\$ 8,021,029	\$ 1,130,757	\$ 1,613,851	\$ 1,761,615	\$ 1,115,117	\$ 9,311,895	\$ 569,268	\$ 1,329,744	\$ 14,689,972	\$ 1,446,235
416300	Register of Deeds	Statutorily Required	\$ 2,958,300	\$ 755,025	\$ 996,038	\$ 1,248,149	\$ 935,561	\$ 3,070,782	\$ 539,806	\$ 1,196,912	\$ 8,465,647	\$ 1,222,319
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 268,377	\$ 71,596	\$ 181,930	\$ 123,046	\$ 308,831	\$ 419,242	\$ 43,171	\$ 118,606		\$ 203,849
416600	Predatory Animal (GFP)	Statutorily Required	\$ 35,889	\$ 45,219	\$ 54,502	\$ 37,728	\$ 52,535	\$ 119,158	\$ 23,208	\$ 38,872	\$ 62,337	\$ 32,677
416700	Disability Coordinator	Statutorily Authorized	\$ 58,898					\$ 350,322			\$ 1,625,591	
416800	Self-Insurance Plan	Statutorily Authorized		\$ 172,077							\$ 2,135,986	\$ 12,131
416900	Other General Government	No specific authority	\$ 620,281		\$ 54,774		\$ 20,309	\$ 2,681,248			\$ 494,667	
417000	Geographic Information System	No specific authority	\$ 1,800,847			\$ 235,815	\$ 4,108	\$ 91,024		\$ 41,963		
417100	Information Technology	Statutorily Required	\$ 2,694,607					\$ 395,318			\$ 9,789,856	
417200	Human Resources	Statutorily Required	\$ 403,625			\$ 34,487		\$ 878,281			\$ 2,044,744	
421100	Sheriff	Statutorily Required	\$ 25,903,885	\$ 3,231,774	\$ 6,149,105	\$ 4,674,345	\$ 2,081,486	\$ 20,938,626	\$ 2,963,321	\$ 2,434,231	\$ 75,496,468	\$ 6,220,870
421200	County Jail	Statutorily Required	\$ 826,061	\$ 1,762,367	\$ 725,636	\$ 164,707	\$ 16,601,882	\$ 1,800,598	\$ 212,152	\$ 127,552,444	\$ 2,137,877	
421300	Coroner	Statutorily Required	\$ 324,864	\$ 23,201	\$ 41,170	\$ 19,356	\$ 10,196	\$ 269,352	\$ 34,168	\$ 26,483	\$ 3,314,535	\$ 43,954
421400	County-Wide Law Enforcement	Statutorily Authorized				\$ 1,656,430				\$ 771,990		
421500	Juvenile Detention	Statutorily Required	\$ 1,602,880			\$ 144,036		\$ 1,551,701		\$ 60,175	\$ 35,088,904	
421900	Other Law Enforcement	Statutorily Required	\$ 591,989								\$ 3,370,077	
422100	Fire Protection	Statutorily Authorized	\$ 798,466	\$ 464,804			\$ 21,228	\$ 636,889	\$ 198,226		\$ 5,402,826	\$ 844,628
422200	Emergency and Disaster Services	Statutorily Required	\$ 1,337,790	\$ 429,208	\$ 398,561	\$ 807,732	\$ 381,615	\$ 1,025,887	\$ 182,083	\$ 783,314	\$ 12,625,653	\$ 589,138
422300	Flood Control	Statutorily Authorized	\$ 2,613,317						\$ 22,373			
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized	\$ 7,327,894	\$ 579,523	\$ 1,300,286	\$ 733,598	\$ 262,541	\$ 6,906,973	\$ 253,183	\$ 1,817,798	\$ 27,150,963	\$ 722,895
422900	Other Protective and Emergency Services	Statutorily Authorized					\$ 205	\$ 798,386		\$ 1,850		
431100	Highways, Roads and Bridges	Statutorily Required	\$ 66,532,036	\$ 17,603,857	\$ 23,893,414	\$ 24,283,269	\$ 20,620,259	\$ 57,434,465	\$ 5,352,130	\$ 18,051,835	\$ 73,028,795	\$ 23,895,648
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized	\$ 3,989,233							\$ 1,500		
433100	Airport	Statutorily Authorized	\$ 5,050,660									
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										\$ 64,114
439000	Other Public Works	Statutorily Authorized										
441100	Support of Poor	Statutorily Required	\$ 2,073,689	\$ 118,868	\$ 664,122	\$ 586,878	\$ 118,826	\$ 145,778	\$ 40,892	\$ 132,428	\$ 35,313,002	\$ 436,425
441200	Public Welfare	Statutorily Authorized	\$ 2,695			\$ 59,513	\$ 14	\$ 661		\$ 53,927		\$ 297
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority	\$ 187,679				\$ 24,909				\$ 1,003,532	
442100	County Nurse	Statutorily Authorized		\$ 227,916	\$ 236,117	\$ 516,865	\$ 306,725	\$ 653,407		\$ 410,873		\$ 373,233
442200	Health Services	Statutorily Authorized	\$ 159,125	\$ 3,860	\$ 46,800					\$ 26,030		\$ 311,218
442300	Hospital	Statutorily Authorized		\$ 129,384								\$ 15,000
442400	Ambulance	Statutorily Authorized		\$ 2,050,606	\$ 1,849,290	\$ 197,147	\$ 60,000	\$ 751,613	\$ 1,939,314	\$ 2,267,450	\$ 2,842,049	
442500	Board of Health	Statutorily Authorized		\$ 213,055								
442600	WIC	No specific authority	\$ 72,331	\$ 134,584	\$ 4,686	\$ 997				\$ 19,988		
442900	Other Health Assistance	No specific authority			\$ 5,000		\$ 545			\$ 24,160		



EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Lincoln County	Lyman County	Marshall County	McCook County	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County
443100	Day Care Centers	Statutorily Authorized								\$ 66,000	\$ 74,000	
443200	Child Support Enforcement	Statutorily Authorized									\$ 60,000	
443300	Care of Aged	Statutorily Authorized										
443400	Domestic Abuse	Statutorily Required	\$ 82,420	\$ 13,568	\$ 10,578	\$ 21,665	\$ 2,200	\$ 94,545	\$ 6,360	\$ 17,895	\$ 723,389	\$ 28,760
443900	Other Social Services	No specific authority			\$ 11,000			\$ 21,440		\$ 72,653	\$ 6,420,203	
444100	Mentally Ill	Statutorily Required	\$ 2,505,856	\$ 2,948	\$ 49,714	\$ 160,502	\$ 57,517	\$ 201,755	\$ 25,686	\$ 14,903	\$ 10,771,906	\$ 72,416
444200	Developmentally Disabled	Statutorily Required				\$ 59,160	\$ 35,400	\$ 41,960		\$ 5,000	\$ 62,327	
444300	Drug Abuse	Statutorily Authorized	\$ 5,835					\$ 54,980	\$ 600	\$ 77,809	\$ 10,000	
444400	Mental Health Centers	Statutorily Authorized	\$ 431,017	\$ 16,826	\$ 118,800	\$ 62,440	\$ 39,000	\$ 15,000	\$ 600	\$ 77,809	\$ 1,830,539	\$ 54,400
444500	Mental Illness Board	Statutorily Required		\$ 38,379	\$ 5,947			\$ 721,301		\$ 30,622		\$ 69,244
444900	Other Mental Health Services	No specific authority										
451100	Public Library	Statutorily Authorized	\$ 280,500		\$ 1,000	\$ 192,490		\$ 620,785			\$ 9,976,282	\$ 729,130
451200	Historical Museum	Statutorily Authorized		\$ 59,021	\$ 10,000	\$ 350			\$ 1,500	\$ 2,500	\$ 13,692,857	\$ 1,500
451300	County Monuments	Statutorily Authorized				\$ 314					\$ 1,335,201	\$ 7,700
451400	Historical Sites	Statutorily Authorized										\$ 42,400
451500	Memorial Day Expense	Statutorily Authorized									\$ 14,281	
451900	Other Culture	No specific authority									\$ 7,490	
452100	Recreational Programs	Statutorily Authorized					\$ 56,320			\$ 41,500		\$ 40,000
452200	Parks	Statutorily Authorized	\$ 105,000								\$ 747,252	
452300	Exhibition Building O&M	Statutorily Authorized	\$ 362,753							\$ 169,764		
452400	County Fair	Statutorily Authorized	\$ 976,021			\$ 74,400		\$ 157,500			\$ 2,006,667	\$ 52,000
452500	Senior Center	Statutorily Authorized	\$ 349,315		\$ 52,500	\$ 17,850	\$ 60,500	\$ 82,400		\$ 93,722	\$ 5,500	\$ 224,000
452900	Other Recreation	No specific authority						\$ 8,000				
461100	County Extension	Statutorily Authorized	\$ 312,792	\$ 322,956	\$ 649,157	\$ 468,917	\$ 444,491	\$ 600,765	\$ 94,799	\$ 735,805	\$ 1,151,684	\$ 877,917
461200	Soil Conservation Districts	Statutorily Authorized	\$ 220,000	\$ 60,000	\$ 60,500	\$ 140,593	\$ 22,540	\$ 634,417		\$ 77,000	\$ 29,000	\$ 189,984
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 1,409,983	\$ 279,819	\$ 635,234	\$ 370,727	\$ 309,675	\$ 2,100,669		\$ 600,327		\$ 614,239
461600	Grasshopper and Pest Control	Statutorily Required	\$ 153,427									
461900	Other Soil Conservation	No specific authority						\$ 269,072			\$ 25,000	
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized				\$ 94,372				\$ 600		\$ 45,414
462900	Other Water Conservation	No specific authority										
471100	Planning and Zoning	Statutorily Required	\$ 2,827,080	\$ 126,632	\$ 198,564	\$ 296,183	\$ 13,538		\$ 68,984		\$ 6,360,481	\$ 182,193
471200	Urban and Rural Development	Statutorily Authorized	\$ 1,118,092	\$ 504,253	\$ 83,637		\$ 68,353	\$ 82,985	\$ 4,380	\$ 122,794		\$ 144,523
471900	Other Urban Development	No specific authority	\$ 138,865		\$ 47,000		\$ 6,467					\$ 659,757
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 611,564	\$ 333,847	\$ 5,027	\$ 95,875	\$ 11,149	\$ 356,000		\$ 3,264	\$ 45,500	
472900	Other Economic Development	No specific authority	\$ 1,000		\$ 176,900						\$ 74,650	
475000	Intergovernmental Expenditures	Statutorily Required	\$ 1,114,584			\$ 347,274					\$ 2,659,282	\$ 38,597
480000	Debt Service	Debt Service	\$ 19,402,410		\$ 1,762,686	\$ 378,063		\$ 1,998,115	\$ 1,327,745		\$ 58,556,285	\$ 63,719
485000	Payments to Local Education Agencies	Statutorily Required		\$ 43,997								
489000	Capital Outlay	Capital Outlay	\$ 7,674,130						\$ 41,620		\$ 99,880,573	
<b>Total Expenditures</b>			<b>\$ 211,420,901</b>	<b>\$ 34,319,412</b>	<b>\$ 51,173,697</b>	<b>\$ 49,574,112</b>	<b>\$ 33,523,098</b>	<b>\$ 169,326,742</b>	<b>\$ 18,098,084</b>	<b>\$ 38,327,475</b>	<b>\$ 823,891,996</b>	<b>\$ 57,043,408</b>

91100	Transfers Out		\$ 35,239,969	\$ 2,241,057	\$ 8,853,569	\$ 16,557,550	\$ 5,362,727	\$ 30,587,253	\$ 262,630	\$ 10,680,458	\$ 4,835,895	\$ 11,517,000
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Summary												
Statutorily Required	\$ 156,750,179	\$ 31,439,745	\$ 44,367,836	\$ 42,782,884	\$ 31,976,548	\$ 152,246,372	\$ 15,401,446	\$ 31,676,862	\$ 587,868,016	\$ 48,725,397		
Statutorily Authorized	\$ 24,773,178	\$ 2,745,084	\$ 4,743,814	\$ 6,176,353	\$ 1,490,212	\$ 12,011,470	\$ 1,327,273	\$ 6,491,849	\$ 69,561,579	\$ 7,594,535		
No specific authority	\$ 2,821,004	\$ 134,584	\$ 299,360	\$ 236,812	\$ 56,338	\$ 3,070,784	\$ -	\$ 158,764	\$ 8,025,542	\$ 659,757		
Debt Service	\$ 19,402,410	\$ -	\$ 1,762,686	\$ 378,063	\$ -	\$ 1,998,115	\$ 1,327,745	\$ -	\$ 58,556,285	\$ 63,719		
Capital Outlay	\$ 7,674,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,620	\$ -	\$ 99,880,573	\$ -		
<b>Total Expenditures</b>	<b>\$ 211,420,901</b>	<b>\$ 34,319,412</b>	<b>\$ 51,173,697</b>	<b>\$ 49,574,112</b>	<b>\$ 33,523,098</b>	<b>\$ 169,326,742</b>	<b>\$ 18,098,084</b>	<b>\$ 38,327,475</b>	<b>\$ 823,891,996</b>	<b>\$ 57,043,408</b>		

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County	Shannon County	Spink County	Stanley County	Sully County	Todd County
411100	Board of County Commissioners	Statutorily Required	\$ 9,841,176	\$ 765,390	\$ 1,327,298	\$ 1,286,863	\$ 893,684	\$ 344,615	\$ 1,273,426	\$ 895,234	\$ 911,225	\$ 799,087
412000	Elections	Statutorily Required	\$ 4,611,710	\$ 125,281	\$ 109,218	\$ 199,377	\$ 95,433	\$ 327,567	\$ 220,738	\$ 103,234	\$ 124,133	\$ 134,262
413000	Judicial System	Statutorily Required	\$ 3,787,746	\$ 354,799	\$ 45,617	\$ 385,650	\$ 269,864	\$ 8,592	\$ 127,097	\$ 129,664	\$ 82,471	\$ 12,689
414100	Auditor	Statutorily Required	\$ 5,192,396	\$ 1,159,147	\$ 919,468	\$ 1,509,370	\$ 962,107	\$ 483,720	\$ 1,567,197	\$ 1,045,225	\$ 1,191,961	\$ 694,370
414200	Treasurer	Statutorily Required	\$ 10,526,287		\$ 1,230,823	\$ 1,533,936	\$ 881,844	\$ 511,786	\$ 1,489,370	\$ 1,129,675	\$ 1,115,265	\$ 741,904
414300	Finance Officer	Statutorily Required	\$ 4,568,380	\$ 858,977				\$ 56,818				
414900	Other Financial Administration	Statutorily Required		\$ 961						\$ 7,562	\$ 15,133	
415100	State's Attorney	Statutorily Required	\$ 34,984,080	\$ 1,295,446	\$ 960,708	\$ 1,445,925	\$ 737,509	\$ 432,312	\$ 1,166,812	\$ 1,524,463	\$ 1,002,388	\$ 153,642
415200	Public Defender	Statutorily Required	\$ 23,221,428		\$ 21,858	\$ 385,487						
415300	Court Appointed Attorney	Statutorily Required	\$ 7,107,329		\$ 125,243	\$ 1,168,641		\$ 49,887	\$ 616,051	\$ 639,259	\$ 224,948	\$ 83,819
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 2,890,674			\$ 181		\$ 716		\$ 664	\$ 37,590	
415900	Other Legal Services	Statutorily Required	\$ 4,217,349		\$ 93				\$ 7,200	\$ 2,095		
416100	General Government Building	Statutorily Required	\$ 45,394,657	\$ 1,406,008	\$ 850,277	\$ 1,753,186	\$ 1,106,871		\$ 2,111,019	\$ 2,960,048	\$ 2,302,066	\$ 231,785
416200	Director of Equalization	Statutorily Required	\$ 15,481,053	\$ 1,823,841	\$ 891,470	\$ 1,414,665	\$ 1,184,500	\$ 232,027	\$ 2,111,974	\$ 1,381,006	\$ 1,039,800	\$ 483,427
416300	Register of Deeds	Statutorily Required	\$ 5,225,136	\$ 1,070,751	\$ 996,697	\$ 1,012,275	\$ 947,735	\$ 287,724	\$ 879,394	\$ 739,271	\$ 850,650	\$ 485,987
416400	Judgments	Statutorily Required									\$ 4,451	
416500	Veterans' Service Officer	Statutorily Required		\$ 105,485	\$ 108,232	\$ 748,561	\$ 96,692	\$ 192,877	\$ 223,071	\$ 77,003	\$ 51,477	\$ 99,425
416600	Predatory Animal (GFP)	Statutorily Required	\$ 36,942	\$ 121,061	\$ 21,828	\$ 50,375	\$ 46,157	\$ 23,366	\$ 71,177	\$ 17,715	\$ 15,670	\$ 43,299
416700	Disability Coordinator	Statutorily Authorized										
416800	Self-Insurance Plan	Statutorily Authorized										\$ 87,436
416900	Other General Government	No specific authority	\$ 500,000		\$ 28	\$ 4,448,531				\$ 750		\$ 313,952
417000	Geographic Information System	No specific authority	\$ 618,000	\$ 96,720					\$ 16,093		\$ 309,588	
417100	Information Technology	Statutorily Required	\$ 4,423,192					\$ 13,150	\$ 23,474			\$ 6,735
417200	Human Resources	Statutorily Required	\$ 1,001,400									
421100	Sheriff	Statutorily Required	\$ 85,853,539	\$ 5,075,075	\$ 2,445,366	\$ 4,752,844	\$ 2,974,105	\$ 899,291	\$ 9,699,462	\$ 471,055	\$ 2,825,449	\$ 1,072,179
421200	County Jail	Statutorily Required	\$ 118,749,867	\$ 476,828	\$ 185,981	\$ 12,339,813	\$ 39,254	\$ 122,449	\$ 1,586,214	\$ 1,277,139	\$ 327,664	\$ 182,710
421300	Coroner	Statutorily Required	\$ 969,347	\$ 40,287	\$ 3,833	\$ 145,688	\$ 3,892	\$ 77,866	\$ 81,482	\$ 27,667	\$ 11,846	\$ 36,922
421400	County-Wide Law Enforcement	Statutorily Authorized	\$ 6,285,553			\$ 653,299			\$ 13,074	\$ 2,299,882	\$ 14,000	
421500	Juvenile Detention	Statutorily Required	\$ 52,276,354			\$ 1,017,604		\$ 2,715		\$ 141,053		
421900	Other Law Enforcement	Statutorily Required	\$ 40,328,847	\$ 5,429								
422100	Fire Protection	Statutorily Authorized	\$ 3,477,128	\$ 897,796	\$ 728,384			\$ 59,213		\$ 831,790	\$ 440,675	\$ 213,710
422200	Emergency and Disaster Services	Statutorily Required	\$ 8,308,145	\$ 1,012,418	\$ 152,902	\$ 424,011	\$ 326,805	\$ 92,821	\$ 1,153,488	\$ 319,531	\$ 300,726	\$ 232,012
422300	Flood Control	Statutorily Authorized	\$ 295,600							\$ 26,190		
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized	\$ 34,497,904	\$ 369,691	\$ 428,936	\$ 3,563,356	\$ 306,598		\$ 2,024,391	\$ 323,409	\$ 461,596	\$ 384,079
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 480		\$ 32,906						
431100	Highways, Roads and Bridges	Statutorily Required	\$ 54,843,417	\$ 19,450,122	\$ 18,105,023	\$ 23,822,469	\$ 15,986,909	\$ 5,056,564	\$ 33,956,824	\$ 11,609,902	\$ 19,133,112	\$ 7,797,216
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized										
433100	Airport	Statutorily Authorized										
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized	\$ 57,172						\$ 44,000		\$ 37,684	
441100	Support of Poor	Statutorily Required	\$ 15,921,811	\$ 30,421	\$ 274,260	\$ 170,266	\$ 123,627	\$ 2,766	\$ 436,630	\$ 120,312	\$ 102,051	\$ 42,190
441200	Public Welfare	Statutorily Authorized	\$ 823	\$ 332		\$ 61,774	\$ 21,450	\$ 725	\$ 50,789	\$ 8,638	\$ 1,000	\$ 1,269
441300	LIEAP	Statutorily Authorized				\$ 5,000					\$ 1,000	
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority	\$ 0		\$ 27,500				\$ 33,000		\$ 9,500	
442100	County Nurse	Statutorily Authorized		\$ 461,422		\$ 520,710	\$ 296,919		\$ 514,472	\$ 493,645		
442200	Health Services	Statutorily Authorized	\$ 1,614,334	\$ 104,568							\$ 74,400	\$ 2,640
442300	Hospital	Statutorily Authorized										
442400	Ambulance	Statutorily Authorized	\$ 4,000	\$ 507,603	\$ 176,000		\$ 428,520		\$ 152,030	\$ 198,104		
442500	Board of Health	Statutorily Authorized										
442600	WIC	No specific authority		\$ 100,437	\$ 65,627	\$ 426,571	\$ 11,855		\$ 47,812	\$ 55,164	\$ 138	
442900	Other Health Assistance	No specific authority	\$ 89,772					\$ 500			\$ 765	\$ 11,580

EXHIBIT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj)

66 of 66 Counties

Account Number	Account Description	Authority	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County	Shannon County	Spink County	Stanley County	Sully County	Todd County
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized	\$ 155,630	\$ 20,000	\$ 25,500	\$ 58,000	\$ 1,200					
443400	Domestic Abuse	Statutorily Required	\$ 470,093	\$ 11,567	\$ 6,000	\$ 30,068	\$ 16,159		\$ 46,800	\$ 10,714	\$ 2,425	\$ 6,200
443900	Other Social Services	No specific authority	\$ 28,295						\$ 55,950			
444100	Mentally Ill	Statutorily Required	\$ 5,315,083	\$ 143,534	\$ 37,671	\$ 378,837	\$ 1,020	\$ 86,632	\$ 123,773	\$ 130,632	\$ 20,680	\$ 13,505
444200	Developmentally Disabled	Statutorily Required			\$ 42,680	\$ 8,800			\$ 7,320		\$ 16,500	\$ 15,956
444300	Drug Abuse	Statutorily Authorized				\$ 9,381	\$ 19,800		\$ 16,920			
444400	Mental Health Centers	Statutorily Authorized	\$ 302,844		\$ 27,075	\$ 129,278	\$ 75,110	\$ 37,000	\$ 157,963	\$ 1,702	\$ 33,756	\$ 112,930
444500	Mental Illness Board	Statutorily Required			\$ 41,134		\$ 9,755	\$ 111,490	\$ 36,865		\$ 8,746	\$ 53,432
444900	Other Mental Health Services	No specific authority				\$ 250						
451100	Public Library	Statutorily Authorized	\$ 6,032,066		\$ 1,202,452	\$ 3,500				\$ 3,465	\$ 294,506	
451200	Historical Museum	Statutorily Authorized							\$ 96,905	\$ 20,365	\$ 2,250	
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized										
451500	Memorial Day Expense	Statutorily Authorized					\$ 1,650					
451900	Other Culture	No specific authority			\$ 7,300						\$ 6,000	
452100	Recreational Programs	Statutorily Authorized		\$ 3,000	\$ 52,800					\$ 212,551	\$ 183,000	
452200	Parks	Statutorily Authorized		\$ 3,000								
452300	Exhibition Building O&M	Statutorily Authorized					\$ 134,050			\$ 13,230		
452400	County Fair	Statutorily Authorized	\$ 2,273,073	\$ 1,000,582	\$ 78,092	\$ 62,763			\$ 194,177	\$ 1,715,126	\$ 113,000	\$ 164,538
452500	Senior Center	Statutorily Authorized	\$ 71,103	\$ 54,000	\$ 65,000		\$ 14,850		\$ 245,296		\$ 15,000	
452900	Other Recreation	No specific authority		\$ 65,100			\$ 308,559					
461100	County Extension	Statutorily Authorized	\$ 922,613	\$ 370,576	\$ 344,128	\$ 557,165	\$ 381,716		\$ 724,807	\$ 245,642	\$ 241,313	\$ 52,093
461200	Soil Conservation Districts	Statutorily Authorized	\$ 667,860	\$ 257,000	\$ 91,750			\$ 17,000	\$ 56,250	\$ 16,913		\$ 152,000
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 3,243,674	\$ 661,960	\$ 776,114	\$ 504,990	\$ 429,465	\$ 26,690	\$ 1,352,828	\$ 465,317	\$ 1,161,623	\$ 8,269
461600	Grasshopper and Pest Control	Statutorily Required	\$ 2,024,634									
461900	Other Soil Conservation	No specific authority										
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized	\$ 374,162				\$ 226,817					
462900	Other Water Conservation	No specific authority					\$ 53,541					
471100	Planning and Zoning	Statutorily Required	\$ 4,773,706	\$ 9,652		\$ 5,959	\$ 133,814		\$ 403,258	\$ 11,013	\$ 58,858	
471200	Urban and Rural Development	Statutorily Authorized	\$ 221,052	\$ 393,723	\$ 90,962	\$ 174,804			\$ 55,000	\$ 46,090	\$ 15,605	\$ 18,790
471900	Other Urban Development	No specific authority	\$ 2,402,804						\$ 95,076	\$ 252,641	\$ 23,954	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 105,000		\$ 7,500				\$ 8,195		\$ 5,500	
472900	Other Economic Development	No specific authority	\$ 70,000						\$ 414,885		\$ 113,789	
475000	Intergovernmental Expenditures	Statutorily Required				\$ 132,684	\$ 7,209		\$ 751,073		\$ 32,858	
480000	Debt Service	Debt Service	\$ 69,858,822	\$ 1,148,792		\$ 12,478,971	\$ 1,258,669	\$ 227,627	\$ 2,119,580	\$ 720,496	\$ 3,537,082	\$ 724,601
485000	Payments to Local Education Agencies	Statutorily Required		\$ 1,790,704				\$ 2,166		\$ 709,699	\$ 210,155	
489000	Capital Outlay	Capital Outlay	\$ 121,653,524		\$ 297,168	\$ 525,103				\$ 266,750	\$ 2,961,966	
<b>Total Expenditures</b>			<b>\$ 828,168,584</b>	<b>\$ 43,649,963</b>	<b>\$ 33,395,998</b>	<b>\$ 80,306,978</b>	<b>\$ 30,848,622</b>	<b>\$ 9,788,669</b>	<b>\$ 68,660,681</b>	<b>\$ 33,698,696</b>	<b>\$ 42,078,988</b>	<b>\$ 15,670,640</b>

91100	Transfers Out		\$ 34,863,949	\$ 2,553,455	\$ 5,299,806	\$ 5,832,154	\$ 8,736,270	\$ 26,091	\$ 12,063,983	\$ 4,119,922	\$ 8,074,314	\$ 1,476,762
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Summary												
Statutorily Required	\$ 575,589,451	\$ 37,795,141	\$ 29,679,796	\$ 56,628,524	\$ 27,274,410	\$ 9,446,604	\$ 61,524,016	\$ 25,946,152	\$ 33,181,921	\$ 13,431,021		
Statutorily Authorized	\$ 57,357,916	\$ 4,443,772	\$ 3,318,579	\$ 5,799,029	\$ 1,941,587	\$ 113,938	\$ 4,354,269	\$ 6,456,743	\$ 1,934,285	\$ 1,189,486		
No specific authority	\$ 3,708,871	\$ 262,257	\$ 100,455	\$ 4,875,351	\$ 373,956	\$ 500	\$ 662,816	\$ 308,555	\$ 463,734	\$ 325,532		
Debt Service	\$ 69,858,822	\$ 1,148,792	\$ -	\$ 12,478,971	\$ 1,258,669	\$ 227,627	\$ 2,119,580	\$ 720,496	\$ 3,537,082	\$ 724,601		
Capital Outlay	\$ 121,653,524	\$ -	\$ 297,168	\$ 525,103	\$ -	\$ -	\$ -	\$ 266,750	\$ 2,961,966	\$ -		
<b>Total Expenditures</b>	<b>\$ 828,168,584</b>	<b>\$ 43,649,963</b>	<b>\$ 33,395,998</b>	<b>\$ 80,306,978</b>	<b>\$ 30,848,622</b>	<b>\$ 9,788,669</b>	<b>\$ 68,660,681</b>	<b>\$ 33,698,696</b>	<b>\$ 42,078,988</b>	<b>\$ 15,670,640</b>		

EXHIBT E

South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj

66 of 66 Counties

Account Number	Account Description	Authority	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County	Total Amount	Percentage of Total
411100	Board of County Commissioners	Statutorily Required	\$ 1,282,173	\$ 1,146,732	\$ 2,053,175	\$ 1,615,647	\$ 1,786,335	\$ 1,015,925	\$ 108,013,080	1.92%
412000	Elections	Statutorily Required	\$ 268,872	\$ 200,775	\$ 319,661	\$ 164,309	\$ 363,140	\$ 115,270	\$ 21,365,448	0.38%
413000	Judicial System	Statutorily Required	\$ 147,104	\$ 1,737,358	\$ 211,636	\$ 328,679	\$ 3,507,834	\$ 46,875	\$ 58,901,136	1.05%
414100	Auditor	Statutorily Required	\$ 1,103,275	\$ 1,444,710	\$ 1,865,767	\$ 1,318,272	\$ 2,324,060	\$ 754,426	\$ 102,380,917	1.82%
414200	Treasurer	Statutorily Required	\$ 1,111,688	\$ 1,880,105	\$ 2,815,859	\$ 1,394,809	\$ 2,776,776	\$ 889,652	\$ 123,760,014	2.20%
414300	Finance Officer	Statutorily Required	\$ 293,739	\$ 19,681	\$ 266,176		\$ 965,852		\$ 30,314,554	0.54%
414900	Other Financial Administration	Statutorily Required		\$ 267	\$ 76,284	\$ 3,385			\$ 15,597,109	0.28%
415100	State's Attorney	Statutorily Required	\$ 1,422,175	\$ 2,083,884	\$ 3,693,914	\$ 1,962,941	\$ 4,105,376	\$ 631,792	\$ 195,456,637	3.48%
415200	Public Defender	Statutorily Required			\$ 1,814,960		\$ 28,300		\$ 66,419,447	1.18%
415300	Court Appointed Attorney	Statutorily Required	\$ 1,231,108		\$ 170,251	\$ 1,041,818	\$ 47,433		\$ 57,224,769	1.02%
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 129,206		\$ 13,854	\$ 277,056	\$ 112,300		\$ 5,953,562	0.11%
415900	Other Legal Services	Statutorily Required					\$ 88,646		\$ 4,794,106	0.09%
416100	General Government Building	Statutorily Required	\$ 2,550,384	\$ 1,650,136	\$ 3,297,107	\$ 1,281,742	\$ 3,022,602	\$ 1,054,662	\$ 242,335,651	4.31%
416200	Director of Equalization	Statutorily Required	\$ 865,864	\$ 2,128,745	\$ 2,761,616	\$ 1,527,877	\$ 4,116,161	\$ 603,933	\$ 154,986,210	2.76%
416300	Register of Deeds	Statutorily Required	\$ 830,323	\$ 1,258,799	\$ 1,574,875	\$ 1,111,909	\$ 2,071,607	\$ 666,665	\$ 89,343,301	1.59%
416400	Judgments	Statutorily Required			\$ 17,412				\$ 50,635	0.00%
416500	Veterans' Service Officer	Statutorily Required	\$ 187,184	\$ 201,025	\$ 185,754	\$ 169,039	\$ 352,523	\$ 69,137	\$ 16,304,753	0.29%
416600	Predatory Animal (GFP)	Statutorily Required	\$ 124,724	\$ 66,922	\$ 19,408	\$ 25,236	\$ 36,008	\$ 40,532	\$ 3,284,896	0.06%
416700	Disability Coordinator	Statutorily Authorized							\$ 3,406,873	0.06%
416800	Self-Insurance Plan	Statutorily Authorized	\$ 207,089						\$ 3,401,346	0.06%
416900	Other General Government	No specific authority	\$ 499,166			\$ 3,589	\$ 2,404,046		\$ 17,228,251	0.31%
417000	Geographic Information System	No specific authority	\$ 390,574						\$ 6,834,338	0.12%
417100	Information Technology	Statutorily Required	\$ 504,848		\$ 298,716				\$ 26,132,716	0.47%
417200	Human Resources	Statutorily Required							\$ 5,645,034	0.10%
421100	Sheriff	Statutorily Required	\$ 3,137,704	\$ 6,583,626	\$ 8,533,936	\$ 2,921,215	\$ 10,639,492	\$ 1,615,696	\$ 494,281,828	8.80%
421200	County Jail	Statutorily Required	\$ 2,226,437	\$ 872,388	\$ 8,004,771	\$ 7,095,741	\$ 14,053,377	\$ 18,289	\$ 501,006,496	8.92%
421300	Coroner	Statutorily Required	\$ 21,724	\$ 47,960	\$ 74,927	\$ 78,473	\$ 286,013	\$ 17,775	\$ 9,310,701	0.17%
421400	County-Wide Law Enforcement	Statutorily Authorized		\$ 2,012,635					\$ 16,757,983	0.30%
421500	Juvenile Detention	Statutorily Required	\$ 452,305	\$ 327,064		\$ 27,277	\$ 745,244		\$ 114,505,354	2.04%
421900	Other Law Enforcement	Statutorily Required		\$ 397		\$ 2,529			\$ 46,314,778	0.82%
422100	Fire Protection	Statutorily Authorized	\$ 392,632	\$ 380,827	\$ 477,523	\$ 131,894	\$ 331,370	\$ 74,018	\$ 29,457,676	0.52%
422200	Emergency and Disaster Services	Statutorily Required	\$ 465,756	\$ 660,265	\$ 2,345,049	\$ 621,689	\$ 2,315,325	\$ 143,570	\$ 81,362,759	1.45%
422300	Flood Control	Statutorily Authorized			\$ 217,856				\$ 3,662,767	0.07%
422400	Fire Guards	Statutorily Authorized					\$ 2,388		\$ 373,776	0.01%
422500	Communication Center	Statutorily Authorized	\$ 998,998	\$ 987,070	\$ 3,753,242	\$ 901,322	\$ 2,123,578	\$ 152	\$ 165,854,324	2.95%
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 10	\$ 1,236		\$ 220,824		\$ 3,343,959	0.06%
431100	Highways, Roads and Bridges	Statutorily Required	\$ 23,387,191	\$ 45,805,587	\$ 41,889,904	\$ 16,263,577	\$ 37,173,440	\$ 8,796,997	\$ 1,711,838,079	30.48%
432100	Sewers	Statutorily Authorized	\$ 55,108						\$ 64,694	0.00%
432200	Solid Waste	Statutorily Authorized	\$ 405,038						\$ 5,376,346	0.10%
433100	Airport	Statutorily Authorized					\$ 165,000		\$ 20,597,593	0.37%
433200	Railroad	Statutorily Authorized							\$ 106,441	0.00%
434000	Water System	Statutorily Authorized							\$ 1,187,577	0.02%
439000	Other Public Works	Statutorily Authorized		\$ 111					\$ 601,857	0.01%
441100	Support of Poor	Statutorily Required	\$ 160,209	\$ 484,517	\$ 179,895	\$ 333,359	\$ 1,250,398	\$ 6,676	\$ 77,868,779	1.39%
441200	Public Welfare	Statutorily Authorized	\$ 15,890	\$ 5,712			\$ 30,000		\$ 1,673,189	0.03%
441300	LIEAP	Statutorily Authorized							\$ 129,282	0.00%
441500	Food Stamp Distribution	Statutorily Authorized					\$ 400,000		\$ 468,584	0.01%
441900	Other Economic Assistance	No specific authority				\$ 27,500	\$ 153,708		\$ 1,875,128	0.03%
442100	County Nurse	Statutorily Authorized	\$ 325,450	\$ 500,066	\$ 206,845	\$ 370,365	\$ 627,295	\$ 323,300	\$ 20,028,344	0.36%
442200	Health Services	Statutorily Authorized		\$ 20,540		\$ 86,700	\$ 2,700		\$ 3,584,193	0.06%
442300	Hospital	Statutorily Authorized			\$ 40,000				\$ 1,672,134	0.03%
442400	Ambulance	Statutorily Authorized	\$ 3,042,213	\$ 202,015	\$ 340,000	\$ 220,965	\$ 9,951,804	\$ 6,250	\$ 36,482,801	0.65%
442500	Board of Health	Statutorily Authorized	\$ 2,614						\$ 224,791	0.00%
442600	WIC	No specific authority			\$ 99,349		\$ 185,970		\$ 4,730,581	0.08%
442900	Other Health Assistance	No specific authority			\$ 1,137	\$ 25,188			\$ 2,033,157	0.04%



EXHIBT E

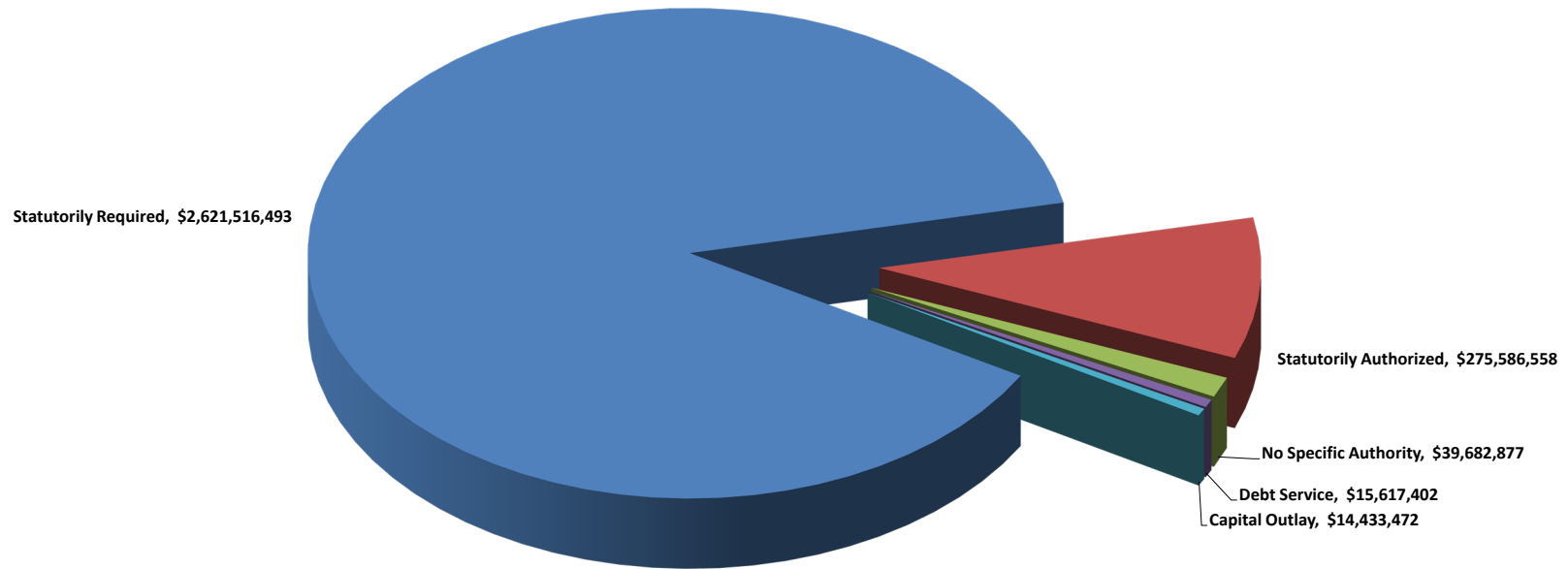
South Dakota Counties - ALL Governmental Funds Expenditures (except Capital Proj

66 of 66 Counties

Account Number	Account Description	Authority	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County	Total Amount	Percentage of Total
443100	Day Care Centers	Statutorily Authorized							\$ 165,000	0.00%
443200	Child Support Enforcement	Statutorily Authorized							\$ 403,000	0.01%
443300	Care of Aged	Statutorily Authorized	\$ 40,164		\$ 36,500				\$ 1,653,242	0.03%
443400	Domestic Abuse	Statutorily Required	\$ 23,000	\$ 42,646	\$ 82,942	\$ 16,270	\$ 57,500	\$ 8,000	\$ 4,458,855	0.08%
443900	Other Social Services	No specific authority	\$ 2,000	\$ 75,019	\$ 11,270				\$ 7,969,933	0.14%
444100	Mentally Ill	Statutorily Required	\$ 103,616	\$ 69,905	\$ 297,497	\$ 52,769	\$ 970,399	\$ 6,633	\$ 31,047,249	0.55%
444200	Developmentally Disabled	Statutorily Required	\$ 8,469	\$ 153,810		\$ 14,772			\$ 1,850,477	0.03%
444300	Drug Abuse	Statutorily Authorized	\$ 21,085			\$ 12,000			\$ 1,017,697	0.02%
444400	Mental Health Centers	Statutorily Authorized	\$ 140,299	\$ 93,323	\$ 119,849	\$ 170,500	\$ 931,484	\$ 6,000	\$ 9,786,049	0.17%
444500	Mental Illness Board	Statutorily Required	\$ 96,571	\$ 85,175	\$ 31,832	\$ 44,018	\$ 789,760		\$ 4,901,193	0.09%
444900	Other Mental Health Services	No specific authority							\$ 730,978	0.01%
451100	Public Library	Statutorily Authorized	\$ 1,187,171		\$ 134,000		\$ 216,000	\$ 3,000	\$ 37,456,657	0.67%
451200	Historical Museum	Statutorily Authorized	\$ 39,500		\$ 28,700	\$ 46,500	\$ 204,500		\$ 18,845,808	0.34%
451300	County Monuments	Statutorily Authorized	\$ 14,792						\$ 1,360,701	0.02%
451400	Historical Sites	Statutorily Authorized					\$ 628,097		\$ 1,123,514	0.02%
451500	Memorial Day Expense	Statutorily Authorized	\$ 2,256						\$ 136,858	0.00%
451900	Other Culture	No specific authority	\$ 1,500				\$ 19,450		\$ 162,173	0.00%
452100	Recreational Programs	Statutorily Authorized							\$ 1,335,804	0.02%
452200	Parks	Statutorily Authorized				\$ 5,163			\$ 3,948,112	0.07%
452300	Exhibition Building O&M	Statutorily Authorized						\$ 4,000	\$ 10,322,102	0.18%
452400	County Fair	Statutorily Authorized	\$ 624,304	\$ 1,580,107	\$ 595,394			\$ 9,500	\$ 25,210,299	0.45%
452500	Senior Center	Statutorily Authorized	\$ 37,180			\$ 50,000	\$ 428,843	\$ 9,000	\$ 3,109,550	0.06%
452900	Other Recreation	No specific authority				\$ 119,410			\$ 1,816,845	0.03%
461100	County Extension	Statutorily Authorized	\$ 631,176	\$ 834,692	\$ 456,294	\$ 470,430	\$ 1,449,006	\$ 280,182	\$ 33,927,371	0.60%
461200	Soil Conservation Districts	Statutorily Authorized		\$ 88,000	\$ 83,000	\$ 99,541	\$ 484,149	\$ 55,000	\$ 9,246,217	0.16%
461300	Rodent Control	Statutorily Authorized			\$ 11,500				\$ 13,505	0.00%
461400	Predator Control Districts	Statutorily Authorized							\$ 43,936	0.00%
461500	Weed and Pest Control	Statutorily Required	\$ 871,744	\$ 227,334	\$ 925,464	\$ 572,171	\$ 944,532	\$ 13,851	\$ 56,514,506	1.01%
461600	Grasshopper and Pest Control	Statutorily Required							\$ 2,401,956	0.04%
461900	Other Soil Conservation	No specific authority							\$ 591,992	0.01%
462100	Geological Survey	Statutorily Authorized							\$ 45,377	0.00%
462200	Weather Modification	Statutorily Authorized							\$ 8,000	0.00%
462300	Water Conservation Districts	Statutorily Authorized							\$ 80,090	0.00%
462400	Drainage Commissions	Statutorily Authorized					\$ 9,000		\$ 1,182,989	0.02%
462900	Other Water Conservation	No specific authority							\$ 1,145,181	0.02%
471100	Planning and Zoning	Statutorily Required	\$ 187,604	\$ 76,643	\$ 708,732	\$ 43,721	\$ 1,548,533		\$ 33,678,077	0.60%
471200	Urban and Rural Development	Statutorily Authorized	\$ 45,500	\$ 134,708		\$ 309,480			\$ 8,439,871	0.15%
471900	Other Urban Development	No specific authority		\$ 25,613		\$ 10,000			\$ 4,616,602	0.08%
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 5,000	\$ 13,900	\$ 7,006	\$ 80,000	\$ 512,228		\$ 13,157,619	0.23%
472900	Other Economic Development	No specific authority		\$ 100,000					\$ 2,951,297	0.05%
475000	Intergovernmental Expenditures	Statutorily Required		\$ 358,045	\$ 383,282	\$ 153,765			\$ 14,776,630	0.26%
480000	Debt Service	Debt Service	\$ 808,266	\$ 5,742,965	\$ 3,232,303		\$ 8,692,252	\$ 1,389,654	\$ 258,860,450	4.61%
485000	Payments to Local Education Agencies	Statutorily Required							\$ 8,797,157	0.16%
489000	Capital Outlay	Capital Outlay			\$ 429,278	\$ 709,441	\$ 8,110,198	\$ 476,076	\$ 280,954,062	5.00%
	<b>Total Expenditures</b>		<b>\$ 53,129,962</b>	<b>\$ 82,411,815</b>	<b>\$ 95,196,941</b>	<b>\$ 44,314,054</b>	<b>\$ 134,762,854</b>	<b>\$ 19,152,489</b>	<b>\$ 5,616,155,715</b>	<b>100.00%</b>
91100	Transfers Out		\$ 9,071,328	\$ 28,752,925	\$ 24,804,202	\$ 1,695,272	\$ 12,222,592	\$ 1,829,425	\$ 726,560,182	12.94%

Summary										
Statutorily Required	\$ 43,194,999	\$ 69,614,500	\$ 84,914,659	\$ 40,464,066	\$ 96,478,964	\$ 16,516,357	\$ 4,523,178,849			80.54%
Statutorily Authorized	\$ 8,233,456	\$ 6,853,718	\$ 6,508,944	\$ 2,954,860	\$ 18,718,265	\$ 770,402	\$ 500,475,899			8.91%
No specific authority	\$ 893,240	\$ 200,632	\$ 111,757	\$ 185,686	\$ 2,763,174	\$ -	\$ 52,686,455			0.94%
Debt Service	\$ 808,266	\$ 5,742,965	\$ 3,232,303	\$ -	\$ 8,692,252	\$ 1,389,654	\$ 258,860,450			4.61%
Capital Outlay	\$ -	\$ -	\$ 429,278	\$ 709,441	\$ 8,110,198	\$ 476,076	\$ 280,954,062			5.00%
<b>Total Expenditures</b>	<b>\$ 53,129,962</b>	<b>\$ 82,411,815</b>	<b>\$ 95,196,941</b>	<b>\$ 44,314,054</b>	<b>\$ 134,762,854</b>	<b>\$ 19,152,489</b>	<b>\$ 5,616,155,715</b>			<b>100.00%</b>

**South Dakota Counties - General Fund  
% of Expenditures by Authorization  
2009-2019 (66 of 66 counties)**



General Fund		
Authority	Total Expenditures CY2009-2019	% of Total
Statutorily Required	\$ 2,621,516,493	88.36%
Statutorily Authorized	\$ 275,586,558	9.29%
No specific authority	\$ 39,682,877	1.34%
Debt Service	\$ 15,617,402	0.53%
Capital Outlay	\$ 14,433,472	0.49%
<b>Totals</b>	<b>\$ 2,966,836,803</b>	<b>100.00%</b>

EXHIBT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County
411100	Board of County Commissioners	Statutorily Required	\$ 1,241,842	\$ 1,616,801	\$ 748,295	\$ 984,041	\$ 5,221,048	\$ 3,103,854	\$ 1,066,862	\$ 532,164	\$ 1,642,959	\$ 1,031,868
412000	Elections	Statutorily Required	\$ 119,599	\$ 237,190	\$ 95,398	\$ 151,006	\$ 740,989	\$ 590,482	\$ 135,404	\$ 78,255	\$ 478,367	\$ 86,070
413000	Judicial System	Statutorily Required	\$ 559,702	\$ 281,204	\$ 202,969	\$ 1,004,439	\$ 5,897,188	\$ 677,786	\$ 285,778	\$ 72,662	\$ 877,117	\$ 17,575
414100	Auditor	Statutorily Required	\$ 1,128,065	\$ 1,977,995	\$ 932,488	\$ 1,213,882		\$ 3,493,906	\$ 1,110,106	\$ 524,709	\$ 2,415,953	\$ 1,012,270
414200	Treasurer	Statutorily Required	\$ 1,037,959	\$ 2,338,597	\$ 710,088	\$ 1,263,927		\$ 5,272,033	\$ 1,177,320	\$ 526,108	\$ 2,737,361	\$ 1,001,143
414300	Finance Officer	Statutorily Required		\$ 85,437			\$ 5,480,771	\$ 1,545,336				\$ 39,687
414900	Other Financial Administration	Statutorily Required		\$ 22,433	\$ 362,606							\$ 1,612,330
415100	State's Attorney	Statutorily Required	\$ 958,005	\$ 3,952,574	\$ 1,198,857	\$ 1,027,097	\$ 6,276,761	\$ 7,689,436	\$ 1,465,590	\$ 437,692	\$ 3,329,843	\$ 822,431
415200	Public Defender	Statutorily Required						\$ 39,279				
415300	Court Appointed Attorney	Statutorily Required		\$ 3,087,555	\$ 1,193,534			\$ 5,343,020	\$ 1,244,724	\$ 176,183	\$ 2,339,340	\$ 76,182
415400	Abused and Neglected Child Defense	Statutorily Required			\$ 204,874		\$ 154,000	\$ 377,821	\$ 92,299			
415900	Other Legal Services	Statutorily Required					\$ 25,000		\$ 8,220			\$ 9,000
416100	General Government Building	Statutorily Required	\$ 2,804,038	\$ 2,428,319	\$ 767,413	\$ 1,189,240	\$ 4,373,467	\$ 12,495,905	\$ 1,271,797	\$ 144,830	\$ 2,861,787	\$ 608,022
416200	Director of Equalization	Statutorily Required	\$ 1,016,460	\$ 2,975,796	\$ 524,045	\$ 2,379,519	\$ 5,158,625	\$ 5,479,547	\$ 1,464,612	\$ 540,690	\$ 2,346,828	\$ 1,035,839
416300	Register of Deeds	Statutorily Required	\$ 664,221	\$ 1,771,645	\$ 606,637	\$ 1,114,363	\$ 2,103,308	\$ 3,279,538	\$ 1,075,687	\$ 116,155	\$ 1,294,445	\$ 965,363
416400	Judgments	Statutorily Required	\$ 4,719									
416500	Veterans' Service Officer	Statutorily Required	\$ 121,906	\$ 784,562	\$ 113,221	\$ 286,686	\$ 779,684	\$ 1,415,465	\$ 137,551	\$ 66,896	\$ 232,106	\$ 88,142
416600	Predatory Animal (GFP)	Statutorily Required	\$ 42,680	\$ 75,909	\$ 35,007	\$ 46,022	\$ 76,377	\$ 81,782	\$ 59,068	\$ 18,706	\$ 157,355	\$ 25,541
416700	Disability Coordinator	Statutorily Authorized					\$ 1,325,588					
416800	Self-Insurance Plan	Statutorily Authorized					\$ 153,831					
416900	Other General Government	No specific authority		\$ 26,603			\$ 265,676	\$ 305,236			\$ 4,085	\$ 925
417000	Geographic Information System	No specific authority						\$ 893,827				
417100	Information Technology	Statutorily Required					\$ 1,704,836	\$ 2,391,976			\$ 129,404	
417200	Human Resources	Statutorily Required					\$ 498,727	\$ 608,745				
421100	Sheriff	Statutorily Required	\$ 2,829,875	\$ 6,733,276	\$ 579,651	\$ 2,764,026	\$ 13,914,957	\$ 15,004,274	\$ 3,562,148	\$ 824,080	\$ 5,239,966	\$ 2,098,186
421200	County Jail	Statutorily Required	\$ 638,693	\$ 13,518,422	\$ 4,044,382	\$ 2,314,431	\$ 11,755,450	\$ 17,595,266	\$ 3,549,381	\$ 69,077	\$ 4,019,035	\$ 101,526
421300	Coroner	Statutorily Required	\$ 10,697	\$ 139,576	\$ 58,741	\$ 31,988	\$ 226,328	\$ 340,436	\$ 62,679	\$ 15,222	\$ 127,090	\$ 20,001
421400	County-Wide Law Enforcement	Statutorily Authorized			\$ 2,497,587		\$ 314,318	\$ 238,394	\$ 8,200			
421500	Juvenile Detention	Statutorily Required			\$ 685,718	\$ 104,313	\$ 499,304	\$ 8,665,275	\$ 240,219	\$ 11,800	\$ 717,182	
421900	Other Law Enforcement	Statutorily Required					\$ 40,500					
422100	Fire Protection	Statutorily Authorized	\$ 519,000				\$ 1,110,000	\$ 263,185	\$ 440,446			
422200	Emergency and Disaster Services	Statutorily Required									\$ 160,589	\$ 137,608
422300	Flood Control	Statutorily Authorized					\$ 169,918					
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized		\$ 127,144			\$ 729,942		\$ 157,371		\$ 1,935,882	
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 4,883								
431100	Highways, Roads and Bridges	Statutorily Required										
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized				\$ 54,374						
433100	Airport	Statutorily Authorized		\$ 10,000								
433200	Railroad	Statutorily Authorized										\$ 600
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized		\$ 89,000								\$ 6,929
441100	Support of Poor	Statutorily Required	\$ 151,521	\$ 939,388	\$ 36,609	\$ 139,068	\$ 2,216,449	\$ 4,319,326	\$ 321,670	\$ 42,970	\$ 76,443	\$ 9,534
441200	Public Welfare	Statutorily Authorized	\$ 67,983	\$ 912,819	\$ 2,634	\$ 6,432				\$ 41		
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized	\$ 22,762		\$ 269		\$ 10,000					
441900	Other Economic Assistance	No specific authority	\$ 9,331	\$ 1,350	\$ 4,166		\$ 49,000					\$ 5,000
442100	County Nurse	Statutorily Authorized	\$ 289,928	\$ 800,482		\$ 416,264	\$ 858,820	\$ 245,363	\$ 277,310		\$ 533,475	
442200	Health Services	Statutorily Authorized				\$ 48,675						
442300	Hospital	Statutorily Authorized					\$ 750,000			\$ 836		
442400	Ambulance	Statutorily Authorized	\$ 783			\$ 110,000		\$ 120,338			\$ 479,555	\$ 434,085
442500	Board of Health	Statutorily Authorized							\$ 1,100			
442600	WIC	No specific authority	\$ 52,329	\$ 668,360	\$ 97,233	\$ 112,197	\$ 166,279				\$ 115,256	
442900	Other Health Assistance	No specific authority				\$ 9,400	\$ 2,990					\$ 21,799
443100	Day Care Centers	Statutorily Authorized					\$ 25,000					
443200	Child Support Enforcement	Statutorily Authorized					\$ 343,000					
443300	Care of Aged	Statutorily Authorized	\$ 103,084	\$ 810		\$ 77,353	\$ 94,345	\$ 11,450	\$ 129,372			\$ 35,500
443400	Domestic Abuse	Statutorily Required		\$ 7,200			\$ 396,000					
443900	Other Social Services	No specific authority		\$ 2,025		\$ 80,000	\$ 120,238					
444100	Mentally Ill	Statutorily Required	\$ 122,870	\$ 770,584	\$ 86,592	\$ 234,778	\$ 666,163	\$ 1,071,586	\$ 55,002	\$ 5,379	\$ 558,147	\$ 1,497
444200	Developmentally Disabled	Statutorily Required		\$ 46,400			\$ 363,666	\$ 82,610	\$ 9,360		\$ 13,560	
444300	Drug Abuse	Statutorily Authorized	\$ 13,200					\$ 266,913			\$ 1,000	\$ 3,600

EXHIBT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County
444400	Mental Health Centers	Statutorily Authorized		\$ 324,000		\$ 59,700	\$ 720,500	\$ 404,946				
444500	Mental Illness Board	Statutorily Required		\$ 46,141	\$ 2,108	\$ 77,272		\$ 470,877	\$ 42,565	\$ 5,876	\$ 53,891	\$ 29,389
444900	Other Mental Health Services	No specific authority		\$ 333,277		\$ 82,500						
451100	Public Library	Statutorily Authorized		\$ 9,180	\$ 511,689		\$ 300,200	\$ 202,000				
451200	Historical Museum	Statutorily Authorized		\$ 434,665			\$ 47,000	\$ 3,637,585				
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized				\$ 24,160		\$ 5,192	\$ 33,000			
451500	Memorial Day Expense	Statutorily Authorized				\$ 1,100						
451900	Other Culture	No specific authority					\$ 20,000					
452100	Recreational Programs	Statutorily Authorized		\$ 1,800			\$ 25,000	\$ 54,750				\$ 32,736
452200	Parks	Statutorily Authorized						\$ 1,009,563				\$ 16,630
452300	Exhibition Building O&M	Statutorily Authorized	\$ 390,398		\$ 22,752			\$ 3,978,223	\$ 147,926			
452400	County Fair	Statutorily Authorized			\$ 49,755	\$ 943,613		\$ 9,934,354			\$ 345,039	
452500	Senior Center	Statutorily Authorized	\$ 28,050	\$ 59,244	\$ 7,500		\$ 32,550	\$ 22,025				\$ 5,695
452900	Other Recreation	No specific authority					\$ 664,820	\$ 21,000				\$ 2,964
461100	County Extension	Statutorily Authorized	\$ 422,605	\$ 1,026,513	\$ 348,662	\$ 142,163	\$ 1,287,098	\$ 818,616	\$ 186,245	\$ 14,740	\$ 771,048	\$ 236,623
461200	Soil Conservation Districts	Statutorily Authorized		\$ 4,500	\$ 13,000	\$ 444,150	\$ 200,000		\$ 15,500	\$ 10,000	\$ 36,000	\$ 9,000
461300	Rodent Control	Statutorily Authorized										\$ 1,373
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 609,131	\$ 1,767,294	\$ 182,689	\$ 542,691	\$ 2,622,806	\$ 2,026,111	\$ 649,158	\$ 95,365	\$ 988,134	\$ 466,605
461600	Grasshopper and Pest Control	Statutorily Required				\$ 17,665						
461900	Other Soil Conservation	No specific authority							\$ 1,000			
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized	\$ 750									
462400	Drainage Commissions	Statutorily Authorized										
462900	Other Water Conservation	No specific authority							\$ 3,000			
471100	Planning and Zoning	Statutorily Required	\$ 1,592,780	\$ 31,152		\$ 488,772	\$ 1,810,321	\$ 893,628	\$ 239,523	\$ 2,494	\$ 118,653	\$ 68,441
471200	Urban and Rural Development	Statutorily Authorized	\$ 51	\$ 163,135			\$ 375,964	\$ 1,467,405			\$ 200,000	
471900	Other Urban Development	No specific authority					\$ 42,893	\$ 7,500			\$ 72,195	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized		\$ 86,559			\$ 735,000	\$ 227,236	\$ 2,025			\$ 414,129
472900	Other Economic Development	No specific authority					\$ 1,200				\$ 47,130	
475000	Intergovernmental Expenditures	Statutorily Required				\$ 7,010						
480000	Debt Service	Debt Service	\$ 1,567,997		\$ 62,456						\$ 298,898	
485000	Payments to Local Education Agencies	Statutorily Required		\$ 126,079								
489000	Capital Outlay	Capital Outlay	\$ 65,948	\$ 48,394			\$ 189,757					
<b>Total Expenditures</b>			<b>\$ 19,208,964</b>	<b>\$ 50,896,272</b>	<b>\$ 16,989,624</b>	<b>\$ 19,994,316</b>	<b>\$ 84,133,652</b>	<b>\$ 128,490,401</b>	<b>\$ 20,729,217</b>	<b>\$ 4,332,929</b>	<b>\$ 39,416,137</b>	<b>\$ 10,930,821</b>
91100	Transfers Out		\$ 4,323,823	\$ 15,957,289	\$ 831,102	\$ 9,149,675	\$ 42,410,966	\$ 46,726,285	\$ 2,559,448	\$ 572,848	\$ 3,928,178	\$ 4,816,875

Summary												
Statutorily Required	\$ 15,654,766	\$ 45,761,528	\$ 13,371,919	\$ 17,382,235	\$ 73,002,724	\$ 104,355,300	\$ 19,326,723	\$ 4,307,312	\$ 34,576,575	\$ 9,703,233		
Statutorily Authorized	\$ 1,858,594	\$ 4,054,735	\$ 3,453,848	\$ 2,327,984	\$ 9,608,074	\$ 22,907,537	\$ 1,398,494	\$ 25,617	\$ 4,301,998	\$ 1,196,900		
No specific authority	\$ 61,660	\$ 1,031,615	\$ 101,400	\$ 284,097	\$ 1,333,096	\$ 1,227,563	\$ 4,000	\$ -	\$ 238,667	\$ 30,687		
Debt Service	\$ 1,567,997	\$ -	\$ 62,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,898	\$ -	\$ -
Capital Outlay	\$ 65,948	\$ 48,394	\$ -	\$ -	\$ 189,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 19,208,964</b>	<b>\$ 50,896,272</b>	<b>\$ 16,989,624</b>	<b>\$ 19,994,316</b>	<b>\$ 84,133,652</b>	<b>\$ 128,490,401</b>	<b>\$ 20,729,217</b>	<b>\$ 4,332,929</b>	<b>\$ 39,416,137</b>	<b>\$ 10,930,821</b>		



EXHIBT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Charles Mix County	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County
411100	Board of County Commissioners	Statutorily Required	\$ 2,308,518	\$ 1,132,295	\$ 1,674,509	\$ 3,133,399	\$ 806,305	\$ 1,805,838	\$ 2,221,997	\$ 1,238,307	\$ 1,528,373	\$ 676,072
412000	Elections	Statutorily Required	\$ 263,353	\$ 124,818	\$ 238,185	\$ 476,750	\$ 177,373	\$ 284,624	\$ 547,058	\$ 203,884	\$ 263,527	\$ 228,440
413000	Judicial System	Statutorily Required	\$ 805,755	\$ 46,152	\$ 727,917	\$ 507,782	\$ 26,108	\$ 948,616	\$ 606,354	\$ 426,284	\$ 142,914	\$ 108,559
414100	Auditor	Statutorily Required	\$ 1,498,008	\$ 1,285,198	\$ 1,844,713	\$ 2,750,301	\$ 1,132,678	\$ 1,827,704	\$ 2,383,163	\$ 1,657,394	\$ 1,367,885	\$ 1,064,354
414200	Treasurer	Statutorily Required	\$ 1,255,147	\$ 1,135,002	\$ 2,871,523	\$ 3,826,048	\$ 1,066,682	\$ 2,177,124	\$ 2,077,730	\$ 1,473,894	\$ 1,174,096	\$ 1,062,663
414300	Finance Officer	Statutorily Required	\$ 201,734					\$ 1,057,590		\$ 82,258	\$ 48,279	
414900	Other Financial Administration	Statutorily Required	\$ 205,675			\$ 229,333		\$ 330,418	\$ 275,832	\$ 3,749	\$ 133,164	
415100	State's Attorney	Statutorily Required	\$ 2,418,117	\$ 992,571	\$ 2,726,476	\$ 5,694,610	\$ 565,718	\$ 2,537,023	\$ 4,572,862	\$ 1,148,198	\$ 935,874	\$ 818,004
415200	Public Defender	Statutorily Required			\$ 657,306	\$ 2,415,338			\$ 2,675,642	\$ 51,227		
415300	Court Appointed Attorney	Statutorily Required	\$ 2,096,319	\$ 367,275	\$ 487,619	\$ 1,173,328	\$ 272,516	\$ 320,788	\$ 1,251,561	\$ 833,400	\$ 217,148	
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 255,684	\$ 5,000	\$ 100,320	\$ 12,772			\$ 326,770		\$ 5,585	
415900	Other Legal Services	Statutorily Required		\$ 9,900		\$ 34,870	\$ 44,017		\$ 2,000			
416100	General Government Building	Statutorily Required	\$ 3,392,169	\$ 1,407,929	\$ 1,781,455	\$ 5,820,020	\$ 1,287,481	\$ 1,692,086	\$ 5,173,907	\$ 1,751,872	\$ 1,249,202	
416200	Director of Equalization	Statutorily Required	\$ 2,055,481	\$ 1,615,506	\$ 2,311,078	\$ 5,875,388	\$ 814,908	\$ 2,554,436	\$ 4,596,808	\$ 1,682,635	\$ 1,378,444	\$ 1,119,650
416300	Register of Deeds	Statutorily Required	\$ 1,153,983	\$ 756,232	\$ 1,400,422	\$ 2,672,940	\$ 822,025	\$ 1,065,492	\$ 2,106,458	\$ 1,185,747	\$ 813,073	\$ 901,739
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 243,483	\$ 123,841	\$ 276,190	\$ 1,260,298	\$ 76,895	\$ 300,498	\$ 769,687	\$ 429,148	\$ 138,183	\$ 70,824
416600	Predatory Animal (GFP)	Statutorily Required	\$ 94,724	\$ 59,269	\$ 17,429	\$ 72,595	\$ 65,367	\$ 17,136	\$ 29,119	\$ 31,684	\$ 47,117	\$ 51,822
416700	Disability Coordinator	Statutorily Authorized										
416800	Self-Insurance Plan	Statutorily Authorized				\$ 10,571						
416900	Other General Government	No specific authority	\$ 565,516		\$ 13	\$ 226,500		\$ 39,956	\$ 2,537,039			
417000	Geographic Information System	No specific authority	\$ 376,395					\$ 534,650	\$ 188,557		\$ 16,805	
417100	Information Technology	Statutorily Required			\$ 80,411			\$ 930,150			\$ 26,155	
417200	Human Resources	Statutorily Required						\$ 175,025				
421100	Sheriff	Statutorily Required	\$ 6,209,941	\$ 2,337,481	\$ 6,919,665	\$ 12,384,962	\$ 3,592,017	\$ 10,788,177	\$ 7,263,108	\$ 3,387,666	\$ 4,151,422	\$ 2,999,018
421200	County Jail	Statutorily Required	\$ 5,124,059	\$ 446,859	\$ 4,160,222	\$ 16,744,391	\$ 503,060	\$ 1,800,385	\$ 18,098,653	\$ 2,008,273	\$ 429,483	\$ 303,659
421300	Coroner	Statutorily Required	\$ 93,650	\$ 23,197	\$ 73,571	\$ 164,124	\$ 81,742	\$ 112,536	\$ 256,328	\$ 36,430	\$ 19,922	\$ 11,058
421400	County-Wide Law Enforcement	Statutorily Authorized										
421500	Juvenile Detention	Statutorily Required	\$ 1,069,928			\$ 26,830			\$ 976,471		\$ 1,170	
421900	Other Law Enforcement	Statutorily Required	\$ 65,626			\$ 40,515	\$ 49,281	\$ 542,347				
422100	Fire Protection	Statutorily Authorized		\$ 1,539		\$ 17,745	\$ 166,400	\$ 16,759	\$ 990		\$ 5,745	
422200	Emergency and Disaster Services	Statutorily Required			\$ 59,518		\$ 152,350	\$ 5,000				\$ 148,710
422300	Flood Control	Statutorily Authorized										
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized		\$ 11,950	\$ 916,617		\$ 17,332	\$ 528,150				
422900	Other Protective and Emergency Services	Statutorily Authorized						\$ 103,056				
431100	Highways, Roads and Bridges	Statutorily Required					\$ 224,285					
432100	Sewers	Statutorily Authorized			\$ 9,586							
432200	Solid Waste	Statutorily Authorized			\$ 72,864							
433100	Airport	Statutorily Authorized		\$ 1,534,566				\$ 1,470,183				
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
441100	Support of Poor	Statutorily Required	\$ 377,301	\$ 271,593	\$ 577,764	\$ 1,389,538	\$ 12,342	\$ 122,907	\$ 2,978,473	\$ 429,802	\$ 225,821	\$ 24,935
441200	Public Welfare	Statutorily Authorized	\$ 142		\$ 61,995	\$ 11,114	\$ 1,199	\$ 7,000			\$ 182,411	
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized						\$ 31,500				
441900	Other Economic Assistance	No specific authority			\$ 38,810			\$ 116,000		\$ 37,500		
442100	County Nurse	Statutorily Authorized	\$ 739,905	\$ 461,945	\$ 441,371	\$ 730,835		\$ 247,409	\$ 733,878	\$ 175,318	\$ 334,506	\$ 210,155
442200	Health Services	Statutorily Authorized								\$ 9,197		
442300	Hospital	Statutorily Authorized										
442400	Ambulance	Statutorily Authorized		\$ 2,666,554	\$ 308,769		\$ 22,767			\$ 509,654	\$ 484,506	\$ 153,412
442500	Board of Health	Statutorily Authorized										\$ 7,465
442600	WIC	No specific authority	\$ 449,091	\$ 6,492	\$ 121,176		\$ 36,544		\$ 470,054	\$ 78,761		\$ 27,824
442900	Other Health Assistance	No specific authority		\$ 3,388		\$ 19,570		\$ 2,500			\$ 13,163	
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized		\$ 212,767		\$ 140,525		\$ 29,300		\$ 40,900		
443400	Domestic Abuse	Statutorily Required				\$ 102,000			\$ 19,248	\$ 2,000		
443900	Other Social Services	No specific authority				\$ 26,000		\$ 25,500	\$ 9,200	\$ 33,600		
444100	Mentally Ill	Statutorily Required	\$ 483,006	\$ 7,860	\$ 1,008,204	\$ 340,886	\$ 9,000	\$ 145,653	\$ 1,195	\$ 53,740	\$ 42,780	
444200	Developmentally Disabled	Statutorily Required	\$ 19,368			\$ 43,860		\$ 7,400	\$ 324,091	\$ 73,400		\$ 300
444300	Drug Abuse	Statutorily Authorized			\$ 36,411			\$ 10,500	\$ 68,000			

EXHIBT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Charles Mix County	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County
444400	Mental Health Centers	Statutorily Authorized	\$ 360,564	\$ 143,875	\$ 165,113	\$ 790,244	\$ 55,790	\$ 44,509	\$ 77,000	\$ 40,835	\$ 122,963	\$ 65,850
444500	Mental Illness Board	Statutorily Required		\$ 47,067		\$ 335,936	\$ 15,381	\$ 45,604	\$ 516,032	\$ 37,842	\$ 6,249	
444900	Other Mental Health Services	No specific authority				\$ 85,763						
451100	Public Library	Statutorily Authorized		\$ 500	\$ 71,500			\$ 2,010,305				\$ 511,960
451200	Historical Museum	Statutorily Authorized		\$ 5,000	\$ 126,512	\$ 90,005		\$ 165,641				\$ 19,100
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized			\$ 191,264	\$ 15,500		\$ 50,000				
451500	Memorial Day Expense	Statutorily Authorized	\$ 11,000			\$ 900		\$ 100,000				
451900	Other Recreation	No specific authority		\$ 4,642				\$ 12,237				\$ 34,650
452100	Recreational Programs	Statutorily Authorized	\$ 108,796			\$ 177,000		\$ 22,126				
452200	Parks	Statutorily Authorized			\$ 13,420	\$ 1,836,361						
452300	Exhibition Building O&M	Statutorily Authorized		\$ 57,844		\$ 3,058,201			\$ 913,241		\$ 178,699	
452400	County Fair	Statutorily Authorized	\$ 154,405		\$ 177,488		\$ 26,172	\$ 331,284		\$ 103,711		
452500	Senior Center	Statutorily Authorized	\$ 118,909		\$ 220,190		\$ 35,254	\$ 31,000		\$ 30,500	\$ 34,550	
452900	Other Recreation	No specific authority				\$ 110,000		\$ 6,820				
461100	County Extension	Statutorily Authorized	\$ 335,233	\$ 518,537	\$ 745,624	\$ 1,510,804	\$ 329,032	\$ 429,557	\$ 643,558	\$ 486,361	\$ 625,530	\$ 318,896
461200	Soil Conservation Districts	Statutorily Authorized	\$ 450,000	\$ 114,050	\$ 312,911		\$ 55,000	\$ 192,329	\$ 275,000	\$ 65,000	\$ 99,000	
461300	Rodent Control	Statutorily Authorized					\$ 632					
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 1,495,893	\$ 1,709,862	\$ 1,235,383	\$ 1,748,106	\$ 480,989	\$ 1,312,683	\$ 897,503	\$ 798,149	\$ 691,312	
461600	Grasshopper and Pest Control	Statutorily Required										
461900	Other Soil Conservation	No specific authority				\$ 123,217						
462100	Geological Survey	Statutorily Authorized				\$ 45,377						
462200	Weather Modification	Statutorily Authorized								\$ 8,000		
462300	Water Conservation Districts	Statutorily Authorized				\$ 48,777						
462400	Drainage Commissions	Statutorily Authorized							\$ 112,234	\$ 82,697	\$ 6,068	
462900	Other Water Conservation	No specific authority										
471100	Planning and Zoning	Statutorily Required	\$ 145,410	\$ 61,918	\$ 457,455	\$ 792,313		\$ 1,303,707	\$ 882,851	\$ 228,330	\$ 411,523	
471200	Urban and Rural Development	Statutorily Authorized		\$ 116,778	\$ 126,773			\$ 7,200	\$ 147,815		\$ 401,392	\$ 515,000
471900	Other Urban Development	No specific authority				\$ 80,000						
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 15,253		\$ 149,335	\$ 7,500		\$ 13,000	\$ 110,000	\$ 232,886	\$ 4,939	
472900	Other Economic Development	No specific authority				\$ 255,000						
475000	Intergovernmental Expenditures	Statutorily Required	\$ 2,055,420			\$ 7,748		\$ 15,000		\$ 16,330		
480000	Debt Service	Debt Service				\$ 983,790	\$ 1,226,503	\$ 16,052	\$ 377,145		\$ 1,486	\$ 72,750
485000	Payments to Local Education Agencies	Statutorily Required										
489000	Capital Outlay	Capital Outlay		\$ 53,309				\$ 509,202				
<b>Total Expenditures</b>			<b>\$ 38,860,229</b>	<b>\$ 20,093,294</b>	<b>\$ 35,995,077</b>	<b>\$ 80,478,279</b>	<b>\$ 14,251,143</b>	<b>\$ 41,329,675</b>	<b>\$ 68,492,609</b>	<b>\$ 21,206,563</b>	<b>\$ 17,960,466</b>	<b>\$ 11,526,868</b>
91100	Transfers Out		\$ 11,840,614	\$ 13,622,337	\$ 18,066,758	\$ 11,609,615	\$ 2,544,278	\$ 2,620,645	\$ 10,695,200	\$ 12,639,377	\$ 13,099,000	\$ 2,087,782

Summary												
Statutorily Required	\$ 35,186,021	\$ 14,168,559	\$ 31,687,336	\$ 70,076,980	\$ 12,278,520	\$ 34,225,948	\$ 61,830,901	\$ 19,271,642	\$ 15,448,702	\$ 9,589,806		
Statutorily Authorized	\$ 2,283,207	\$ 5,856,905	\$ 4,147,742	\$ 8,491,460	\$ 709,577	\$ 5,840,809	\$ 3,079,715	\$ 1,785,060	\$ 2,480,310	\$ 1,801,838		
No specific authority	\$ 1,391,001	\$ 14,521	\$ 159,999	\$ 926,050	\$ 36,544	\$ 737,664	\$ 3,204,849	\$ 149,861	\$ 29,969	\$ 62,474		
Debt Service	\$ -	\$ -	\$ -	\$ 983,790	\$ 1,226,503	\$ 16,052	\$ 377,145	\$ -	\$ -	\$ 1,486	\$ 72,750	
Capital Outlay	\$ -	\$ 53,309	\$ -	\$ -	\$ -	\$ 509,202	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 38,860,229</b>	<b>\$ 20,093,294</b>	<b>\$ 35,995,077</b>	<b>\$ 80,478,279</b>	<b>\$ 14,251,143</b>	<b>\$ 41,329,675</b>	<b>\$ 68,492,609</b>	<b>\$ 21,206,563</b>	<b>\$ 17,960,466</b>	<b>\$ 11,526,868</b>		

EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Douglas County	Edmunds County	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County
411100	Board of County Commissioners	Statutorily Required	\$ 816,983	\$ 1,042,897	\$ 1,481,275	\$ 1,307,711	\$ 1,791,995	\$ 610,413	\$ 717,854	\$ 1,098,359	\$ 638,382	\$ 1,474,211
412000	Elections	Statutorily Required	\$ 96,659	\$ 107,293	\$ 445,921	\$ 104,189	\$ 411,630	\$ 76,878	\$ 115,376	\$ 123,088	\$ 131,049	\$ 104,191
413000	Judicial System	Statutorily Required	\$ 141,574	\$ 30,982	\$ 176,890	\$ 13,790	\$ 268,531	\$ 419,541	\$ 55,477	\$ 99,266	\$ 120,508	\$ 892,171
414100	Auditor	Statutorily Required	\$ 968,187	\$ 1,276,124	\$ 2,211,632	\$ 950,058	\$ 2,531,053	\$ 988,164	\$ 1,016,288	\$ 626,993	\$ 1,185,193	\$ 786,658
414200	Treasurer	Statutorily Required	\$ 1,024,052	\$ 1,221,928	\$ 1,916,323	\$ 897,798	\$ 1,777,225	\$ 1,109,900	\$ 1,053,999	\$ 1,169,690	\$ 1,103,700	\$ 829,261
414300	Finance Officer	Statutorily Required	\$ 9,906		\$ 284,336		\$ 452,702	\$ 410,239		\$ 38,284	\$ 14,796	
414900	Other Financial Administration	Statutorily Required	\$ 4,439					\$ 118,690		\$ 24,479		
415100	State's Attorney	Statutorily Required	\$ 622,917	\$ 670,881	\$ 1,844,608	\$ 687,939	\$ 1,766,057	\$ 817,911	\$ 627,283	\$ 684,176	\$ 918,051	\$ 846,431
415200	Public Defender	Statutorily Required		\$ 24,431	\$ 17	\$ 14,351		\$ 90,541				
415300	Court Appointed Attorney	Statutorily Required		\$ 253,499	\$ 1,787,244	\$ 94,703	\$ 695,891	\$ 940,496	\$ 149,047	\$ 388,129	\$ 111,487	
415400	Abused and Neglected Child Defense	Statutorily Required			\$ 226,604	\$ 3,800	\$ 22,741	\$ 28,980			\$ 8,720	
415900	Other Legal Services	Statutorily Required			\$ 2,085	\$ 4,400						
416100	General Government Building	Statutorily Required	\$ 2,002,425	\$ 1,408,512	\$ 2,455,768	\$ 747,913	\$ 2,578,975	\$ 945,288	\$ 819,989	\$ 1,262,389	\$ 1,442,000	\$ 888,724
416200	Director of Equalization	Statutorily Required	\$ 948,662	\$ 1,241,919	\$ 2,028,275	\$ 1,054,530	\$ 1,268,391	\$ 1,234,309	\$ 782,895	\$ 1,271,353	\$ 1,432,268	\$ 1,215,284
416300	Register of Deeds	Statutorily Required	\$ 551,607	\$ 1,180,282	\$ 1,270,234	\$ 806,850	\$ 1,378,881	\$ 987,831	\$ 803,446	\$ 782,761	\$ 855,784	\$ 753,608
416400	Judgments	Statutorily Required				\$ 16,105		\$ 7,948				
416500	Veterans' Service Officer	Statutorily Required	\$ 117,231	\$ 191,969	\$ 465,695	\$ 139,406	\$ 197,968	\$ 97,729	\$ 118,627	\$ 163,811	\$ 113,919	\$ 108,213
416600	Predatory Animal (GFP)	Statutorily Required	\$ 36,704	\$ 48,005	\$ 50,729		\$ 51,152	\$ 54,210	\$ 54,826	\$ 55,446	\$ 73,757	\$ 23,861
416700	Disability Coordinator	Statutorily Authorized			\$ 46,455							
416800	Self-Insurance Plan	Statutorily Authorized										
416900	Other General Government	No specific authority				\$ 13,358						
417000	Geographic Information System	No specific authority		\$ 45,382	\$ 449,706	\$ 256						
417100	Information Technology	Statutorily Required		\$ 19,017	\$ 107,299		\$ 367,159					
417200	Human Resources	Statutorily Required										
421100	Sheriff	Statutorily Required	\$ 2,412,953	\$ 4,729,793	\$ 6,560,103	\$ 3,045,514	\$ 4,307,576	\$ 2,723,753	\$ 1,623,444	\$ 3,759,420	\$ 2,304,375	\$ 2,376,245
421200	County Jail	Statutorily Required	\$ 198,120	\$ 1,032,456	\$ 5,350,858	\$ 3,040,486	\$ 2,276,710	\$ 1,703,020	\$ 262,081	\$ 518,673	\$ 260,233	\$ 461,923
421300	Coroner	Statutorily Required	\$ 10,750	\$ 37,204	\$ 210,413	\$ 20,591	\$ 48,602	\$ 41,573	\$ 10,976	\$ 18,326	\$ 10,852	\$ 7,177
421400	County-Wide Law Enforcement	Statutorily Authorized										\$ (11,161)
421500	Juvenile Detention	Statutorily Required	\$ 27,829		\$ 477,777		\$ 34,228					\$ 233,360
421900	Other Law Enforcement	Statutorily Required			\$ 35,678	\$ 5,349		\$ 12,427				
422100	Fire Protection	Statutorily Authorized					\$ 18,250					
422200	Emergency and Disaster Services	Statutorily Required	\$ 248					\$ 7,200				
422300	Flood Control	Statutorily Authorized	\$ 493									
422400	Fire Guards	Statutorily Authorized			\$ 8,148							
422500	Communication Center	Statutorily Authorized	\$ 350,438		\$ 1,671,011							
422900	Other Protective and Emergency Services	Statutorily Authorized			\$ 16,262							\$ 34,463
431100	Highways, Roads and Bridges	Statutorily Required						\$ 82,260				
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized						\$ 665,285			\$ 188,051	
433100	Airport	Statutorily Authorized										
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized					\$ 12,822	\$ 4,140				
441100	Support of Poor	Statutorily Required	\$ 103,925	\$ 153,340	\$ 191,370	\$ 19,653	\$ 435,478	\$ 130,208	\$ 98,433	\$ 113,199	\$ 98,115	\$ 129,076
441200	Public Welfare	Statutorily Authorized		\$ 155	\$ 5,627	\$ 142	\$ 30,232		\$ 19,046	\$ 3,165	\$ 478	
441300	LIEAP	Statutorily Authorized								\$ 61,007		
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority		\$ 12,500	\$ 63,300	\$ 5,500				\$ 11,950		
442100	County Nurse	Statutorily Authorized	\$ 232,497		\$ 561,086	\$ 267,418	\$ 609,366	\$ 373,916	\$ 177,698	\$ 331,944	\$ 364,230	\$ 311,004
442200	Health Services	Statutorily Authorized		\$ 379,250								
442300	Hospital	Statutorily Authorized	\$ 553,576	\$ 8,200								
442400	Ambulance	Statutorily Authorized	\$ 502,137	\$ 82,000		\$ 975,390	\$ 333,794	\$ 49,500		\$ 8,096		\$ 61,416
442500	Board of Health	Statutorily Authorized										
442600	WIC	No specific authority				\$ 17,558		\$ 26,789				
442900	Other Health Assistance	No specific authority			\$ 2,104	\$ 50,000	\$ 5,473					\$ 500
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized	\$ 24,923		\$ 140,975			\$ 40,000				
443400	Domestic Abuse	Statutorily Required	\$ 12,200									\$ 13,500
443900	Other Social Services	No specific authority	\$ 11,678		\$ 58,640		\$ 747,236					\$ 10,000
444100	Mentally Ill	Statutorily Required	\$ 61,953	\$ 11,485	\$ 344,812	\$ 10,033	\$ 33,963	\$ 152,361	\$ 90,403	\$ 53,401	\$ 9,887	\$ 10,265
444200	Developmentally Disabled	Statutorily Required	\$ 158,970			\$ 8,640	\$ 19,451			\$ 5,797	\$ 46,542	\$ 44,990
444300	Drug Abuse	Statutorily Authorized			\$ 148,000	\$ 10,000						\$ 20,617

EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Douglas County	Edmunds County	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County
444400	Mental Health Centers	Statutorily Authorized	\$ 7,603	\$ 20,500	\$ 82,500	\$ 45,000	\$ 293,231			\$ 55,000	\$ 77,300	\$ 63,058
444500	Mental Illness Board	Statutorily Required	\$ 31,354	\$ 5,323	\$ 210,714		\$ 47,208				\$ 13,800	
444900	Other Mental Health Services	No specific authority			\$ 20,750						\$ 450	
451100	Public Library	Statutorily Authorized			\$ 253,750	\$ 767,716	\$ 2,944,672		\$ 426,233	\$ 975	\$ 728,332	
451200	Historical Museum	Statutorily Authorized	\$ 19,611		\$ 57,641							
451300	County Monuments	Statutorily Authorized					\$ 2,693					
451400	Historical Sites	Statutorily Authorized	\$ 600				\$ 116,302	\$ 12,000				
451500	Memorial Day Expense	Statutorily Authorized	\$ 4,350									\$ 125
451900	Other Culture	No specific authority			\$ 4,000							
452100	Recreational Programs	Statutorily Authorized								\$ 32,754		\$ 2,900
452200	Parks	Statutorily Authorized	\$ 125,512				\$ 49,203					\$ 25,300
452300	Exhibition Building O&M	Statutorily Authorized					\$ 43,201					
452400	County Fair	Statutorily Authorized	\$ 179,896	\$ 549,891	\$ 29,200		\$ 61,000		\$ 15,420	\$ 20,000		
452500	Senior Center	Statutorily Authorized		\$ 81,500	\$ 88,625			\$ 49,500		\$ 2,000		\$ 16,400
452900	Other Recreation	No specific authority		\$ 93,631								
461100	County Extension	Statutorily Authorized	\$ 333,416	\$ 123,808	\$ 575,205	\$ 505,749	\$ 858,465	\$ 553,136	\$ 225,614	\$ 540,989	\$ 462,984	\$ 353,255
461200	Soil Conservation Districts	Statutorily Authorized	\$ 115,500	\$ 187,998	\$ 213,000		\$ 283,037	\$ 624,293	\$ 79,200	\$ 70,625	\$ 90,811	\$ 175,500
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized					\$ 43,936					
461500	Weed and Pest Control	Statutorily Required	\$ 404,476	\$ 649,840	\$ 1,520,391	\$ 370,226	\$ 942,298	\$ 605,833	\$ 255,116	\$ 1,132,094	\$ 1,058,194	\$ 204,770
461600	Grasshopper and Pest Control	Statutorily Required										
461900	Other Soil Conservation	No specific authority			\$ 1,160					\$ 66,306		
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized					\$ 17,023					\$ 123,456
462900	Other Water Conservation	No specific authority										
471100	Planning and Zoning	Statutorily Required	\$ 191,031	\$ 48,605	\$ 1,274	\$ 59,912	\$ 480,313	\$ 231,789		\$ 291,804	\$ 26,371	\$ 268,594
471200	Urban and Rural Development	Statutorily Authorized		\$ 112,229				\$ 700	\$ 19,000	\$ 110,949		
471900	Other Urban Development	No specific authority			\$ 10,685	\$ 30,264			\$ 8,760			
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized			\$ 79,573	\$ 2,928	\$ 325,264	\$ 20,650		\$ 6,262		
472900	Other Economic Development	No specific authority			\$ 17,609	\$ 42,000			\$ 297			
475000	Intergovernmental Expenditures	Statutorily Required	\$ 11,864	\$ 20,839	\$ 299,043	\$ 62,055				\$ 9,824	\$ 784	
480000	Debt Service	Debt Service	\$ 388,971		\$ 139,326						\$ 451,178	\$ 57,030
485000	Payments to Local Education Agencies	Statutorily Required			\$ 634,116							
489000	Capital Outlay	Capital Outlay	\$ 2,444			\$ 17,996		\$ 16,819	\$ 964		\$ 11,300	\$ 77,403
<b>Total Expenditures</b>			<b>\$ 13,820,667</b>	<b>\$ 17,103,668</b>	<b>\$ 37,335,823</b>	<b>\$ 16,281,212</b>	<b>\$ 30,937,442</b>	<b>\$ 17,032,230</b>	<b>\$ 9,661,780</b>	<b>\$ 15,012,785</b>	<b>\$ 14,353,885</b>	<b>\$ 12,993,781</b>
91100	Transfers Out		\$ 5,239,280	\$ 14,945,496	\$ 3,015,129	\$ 9,299,732	\$ 13,973,291	\$ 10,726,000	\$ 3,676,481	\$ 9,734,796	\$ 7,651,850	\$ 6,362,751

Summary												
Statutorily Required	\$ 10,967,022	\$ 15,406,623	\$ 32,591,485	\$ 13,486,001	\$ 24,186,178	\$ 14,622,290	\$ 8,662,760	\$ 13,690,763	\$ 11,978,770	\$ 11,672,514		
Statutorily Authorized	\$ 2,450,553	\$ 1,545,532	\$ 3,977,058	\$ 2,618,279	\$ 5,998,555	\$ 2,393,121	\$ 962,211	\$ 1,243,766	\$ 1,912,187	\$ 1,176,334		
No specific authority	\$ 11,678	\$ 151,513	\$ 627,954	\$ 158,936	\$ 752,709	\$ -	\$ 35,845	\$ 78,256	\$ 450	\$ 10,500		
Debt Service	\$ 388,971	\$ -	\$ 139,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451,178	\$ 57,030	
Capital Outlay	\$ 2,444	\$ -	\$ -	\$ 17,996	\$ -	\$ 16,819	\$ 964	\$ -	\$ -	\$ 11,300	\$ 77,403	
<b>Total Expenditures</b>	<b>\$ 13,820,667</b>	<b>\$ 17,103,668</b>	<b>\$ 37,335,823</b>	<b>\$ 16,281,212</b>	<b>\$ 30,937,442</b>	<b>\$ 17,032,230</b>	<b>\$ 9,661,780</b>	<b>\$ 15,012,785</b>	<b>\$ 14,353,885</b>	<b>\$ 12,993,781</b>		

EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Harding County	Hughes County	Hutchinson County	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County
411100	Board of County Commissioners	Statutorily Required	\$ 1,283,192	\$ 3,441,883	\$ 1,421,355	\$ 777,802	\$ 705,460	\$ 544,874	\$ 430,962	\$ 1,473,726	\$ 1,365,931	\$ 3,340,464
412000	Elections	Statutorily Required	\$ 101,960	\$ 282,947	\$ 280,120	\$ 80,753	\$ 163,662	\$ 157,096	\$ 61,627	\$ 137,056	\$ 276,190	\$ 297,002
413000	Judicial System	Statutorily Required	\$ 122,657	\$ 1,480,728	\$ 533,716	\$ 88,819	\$ 548,526	\$ 93,723	\$ 56,342	\$ 73,234	\$ 1,866,526	\$ 1,196,221
414100	Auditor	Statutorily Required	\$ 1,138,642	\$ 2,049,859	\$ 1,282,857	\$ 991,122	\$ 834,215	\$ 614,196	\$ 834,910	\$ 1,075,831	\$ 1,911,238	\$ 3,404,326
414200	Treasurer	Statutorily Required	\$ 1,033,480	\$ 2,474,162	\$ 1,695,520	\$ 1,007,279	\$ 741,201	\$ 754,510	\$ 632,914	\$ 1,320,790	\$ 1,760,965	\$ 4,146,298
414300	Finance Officer	Statutorily Required	\$ 25,562	\$ 322,399	\$ 78,854	\$ 4,128	\$ 34,120				\$ 181,383	\$ 1,976,033
414900	Other Financial Administration	Statutorily Required	\$ 21,370		\$ 508	\$ 9,523						\$ 4,310,259
415100	State's Attorney	Statutorily Required	\$ 1,054,757	\$ 3,851,229	\$ 1,160,041	\$ 991,763	\$ 636,715	\$ 724,461	\$ 566,669	\$ 1,128,935	\$ 2,375,794	\$ 5,028,598
415200	Public Defender	Statutorily Required		\$ 2,764,699								\$ 4,149,420
415300	Court Appointed Attorney	Statutorily Required		\$ 1,230,096	\$ 195,362	\$ 282,440		\$ 181,202	\$ 139,610	\$ 269,145		\$ 2,633,847
415400	Abused and Neglected Child Defense	Statutorily Required		\$ 84,891	\$ 6,594	\$ 5,480			\$ 19,886	\$ 33,686		
415900	Other Legal Services	Statutorily Required								\$ 56,795		
416100	General Government Building	Statutorily Required	\$ 892,199	\$ 3,527,553	\$ 1,052,125	\$ 1,050,680	\$ 623,939	\$ 1,386,410	\$ 566,339	\$ 2,419,879	\$ 2,783,534	\$ 7,853,624
416200	Director of Equalization	Statutorily Required	\$ 1,167,106	\$ 1,423,465	\$ 1,530,020	\$ 676,390	\$ 633,206	\$ 1,191,524	\$ 654,782	\$ 1,265,236	\$ 2,362,078	\$ 5,631,151
416300	Register of Deeds	Statutorily Required	\$ 1,193,599	\$ 1,251,449	\$ 888,048	\$ 989,272	\$ 554,555	\$ 564,500	\$ 576,797	\$ 1,042,074	\$ 1,165,113	\$ 3,095,638
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 54,093	\$ 912,445	\$ 211,349	\$ 41,818	\$ 112,217	\$ 115,519	\$ 37,145	\$ 208,556	\$ 134,576	\$ 441,071
416600	Predatory Animal (GFP)	Statutorily Required	\$ 135,136	\$ 22,393	\$ 58,824	\$ 41,776	\$ 36,688	\$ 40,693	\$ 26,036	\$ 75,403	\$ 30,625	\$ 11,508
416700	Disability Coordinator	Statutorily Authorized					\$ 18					
416800	Self-Insurance Plan	Statutorily Authorized										
416900	Other General Government	No specific authority	\$ 30,804		\$ 32,427		\$ 17,009			\$ 7,449		
417000	Geographic Information System	No specific authority	\$ 87,361	\$ 68,787							\$ 3,520	\$ 481,861
417100	Information Technology	Statutorily Required	\$ 149,998	\$ 320,790	\$ 44,957					\$ 26,248	\$ 130,906	\$ 1,553,514
417200	Human Resources	Statutorily Required										
421100	Sheriff	Statutorily Required	\$ 2,014,929	\$ 7,146,448	\$ 2,422,821	\$ 1,304,423	\$ 1,911,357	\$ 3,062,812	\$ 1,583,650	\$ 4,266,348	\$ 5,487,055	\$ 17,184,707
421200	County Jail	Statutorily Required	\$ 286,599	\$ 26,455,379	\$ 290,416	\$ 111,462	\$ 653,401	\$ 177,653	\$ 302,064	\$ 485,665	\$ 4,320,147	\$ 10,804,854
421300	Coroner	Statutorily Required	\$ 15,901	\$ 140,030	\$ 61,025	\$ 7,265	\$ 25,019	\$ 4,015	\$ 1,137	\$ 25,419	\$ 145,676	\$ 529,167
421400	County-Wide Law Enforcement	Statutorily Authorized	\$ 3,782									
421500	Juvenile Detention	Statutorily Required	\$ 37,108	\$ 5,921,611	\$ 99,330	\$ 6,920		\$ 8,500		\$ 1,660		\$ 661,509
421900	Other Law Enforcement	Statutorily Required										
422100	Fire Protection	Statutorily Authorized				\$ 290,000		\$ 12,880				
422200	Emergency and Disaster Services	Statutorily Required	\$ 74,470				\$ 31,538	\$ 125,625		\$ 6,000		
422300	Flood Control	Statutorily Authorized										
422400	Fire Guards	Statutorily Authorized									\$ 71,732	
422500	Communication Center	Statutorily Authorized	\$ 14,278	\$ 827,228						\$ 25,791		\$ 5,041,198
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 2,420								\$ 64,228	
431100	Highways, Roads and Bridges	Statutorily Required										
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized										
433100	Airport	Statutorily Authorized	\$ 610,301	\$ 70,000		\$ 86,000						\$ 9,928,736
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized		\$ 326,000		\$ 24,000						
441100	Support of Poor	Statutorily Required	\$ 10,370	\$ 645,073	\$ 643,269	\$ 30,744	\$ 6,438	\$ 149,426	\$ 37,247	\$ 238,544	\$ 405,435	\$ 253,176
441200	Public Welfare	Statutorily Authorized			\$ 19,007	\$ 431				\$ 9,726		
441300	LIEAP	Statutorily Authorized								\$ 62,275		
441500	Food Stamp Distribution	Statutorily Authorized					\$ 4,053					
441900	Other Economic Assistance	No specific authority					\$ 39,276					
442100	County Nurse	Statutorily Authorized		\$ 148,372	\$ 362,969		\$ 148,470	\$ 344,768			\$ 605,732	\$ 310,666
442200	Health Services	Statutorily Authorized	\$ 35,616			\$ 38,400			\$ 74,300			\$ 261,486
442300	Hospital	Statutorily Authorized		\$ 52,920								
442400	Ambulance	Statutorily Authorized	\$ 334,655	\$ 565,847			\$ 70,370		\$ 37,045		\$ 217,675	\$ 116,100
442500	Board of Health	Statutorily Authorized						\$ 558				
442600	WIC	No specific authority	\$ 529	\$ 38,883		\$ 5,876	\$ 178,258	\$ 835			\$ 105,166	
442900	Other Health Assistance	No specific authority										
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized									\$ 229,544	
443400	Domestic Abuse	Statutorily Required						\$ 10,600				
443900	Other Social Services	No specific authority			\$ 811			\$ 1,000				
444100	Mentally Ill	Statutorily Required	\$ 69,586	\$ 1,720,150	\$ 382,688	\$ 25,052	\$ 14,972	\$ 67,068	\$ 5,988	\$ 16,861	\$ 12,583	\$ 673,427
444200	Developmentally Disabled	Statutorily Required	\$ 6,756			\$ 1,000					\$ 102,162	
444300	Drug Abuse	Statutorily Authorized	\$ 6,167				\$ 280				\$ 92,070	\$ 114,000



EXHIBT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Harding County	Hughes County	Hutchinson County	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County
444400	Mental Health Centers	Statutorily Authorized	\$ 13,605		\$ 122,152	\$ 24,870	\$ 11,000	\$ 53,750	\$ 30,394	\$ 174,508	\$ 94,257	\$ 255,887
444500	Mental Illness Board	Statutorily Required		\$ 325,543	\$ 24,972	\$ 6,546	\$ 4,796	\$ 4,781		\$ 48,458	\$ 193,085	\$ 78,112
444900	Other Mental Health Services	No specific authority										
451100	Public Library	Statutorily Authorized		\$ 87,197	\$ 13,500	\$ 559,005	\$ 410,241	\$ 3,300	\$ 150		\$ 131,700	\$ 5,415,102
451200	Historical Museum	Statutorily Authorized				\$ 1,600		\$ 11,000			\$ 24,000	
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized	\$ 5,000									
451500	Memorial Day Expense	Statutorily Authorized				\$ 797			\$ 400			
451900	Other Culture	No specific authority	\$ 44,854			\$ 50						
452100	Recreational Programs	Statutorily Authorized		\$ 5,000		\$ 283,771						
452200	Parks	Statutorily Authorized										
452300	Exhibition Building O&M	Statutorily Authorized		\$ 145,604				\$ 343,636		\$ 186,987		
452400	County Fair	Statutorily Authorized		\$ 139,216	\$ 81,559		\$ 1,000					\$ 110,000
452500	Senior Center	Statutorily Authorized				\$ 10,950		\$ 11,000				\$ 140,000
452900	Other Recreation	No specific authority				\$ 296,964	\$ 8,000				\$ 111,577	
461100	County Extension	Statutorily Authorized	\$ 262,385	\$ 549,686	\$ 607,547	\$ 374,679	\$ 193,995	\$ 323,290	\$ 296,610	\$ 475,753	\$ 843,638	\$ 577,453
461200	Soil Conservation Districts	Statutorily Authorized	\$ 178,386		\$ 231,965		\$ 198,000		\$ 79,000	\$ 77,000	\$ 623,965	\$ 220,000
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 877,653	\$ 562,779	\$ 855,616	\$ 762,212	\$ 37,747	\$ 505,307	\$ 269,706	\$ 331,032	\$ 356,446	\$ 5,181,612
461600	Grasshopper and Pest Control	Statutorily Required								\$ 48,077		
461900	Other Soil Conservation	No specific authority					\$ 5,965					
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized								\$ 91,147		
462900	Other Water Conservation	No specific authority									\$ 149,910	
471100	Planning and Zoning	Statutorily Required	\$ 24,654	\$ 718,269	\$ 399,752	\$ 7,842		\$ 111,987		\$ 60,510	\$ 824,422	\$ 2,338,230
471200	Urban and Rural Development	Statutorily Authorized		\$ 118,323						\$ 187,547		
471900	Other Urban Development	No specific authority		\$ 25,481			\$ 62,715			\$ 581	\$ 60,970	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized			\$ 20,000	\$ 34,054		\$ 7,087		\$ 4,067	\$ 274,800	
472900	Other Economic Development	No specific authority						\$ 7,000		\$ 1,743		
475000	Intergovernmental Expenditures	Statutorily Required										
480000	Debt Service	Debt Service			\$ 16,875						\$ 15,151	
485000	Payments to Local Education Agencies	Statutorily Required										
489000	Capital Outlay	Capital Outlay	\$ 500,362				\$ 166,577					
<b>Total Expenditures</b>			<b>\$ 13,922,284</b>	<b>\$ 72,244,812</b>	<b>\$ 17,128,953</b>	<b>\$ 11,333,960</b>	<b>\$ 9,824,998</b>	<b>\$ 11,716,585</b>	<b>\$ 7,321,710</b>	<b>\$ 17,439,744</b>	<b>\$ 31,911,505</b>	<b>\$ 109,746,256</b>
91100	Transfers Out		\$ 5,658,578	\$ 15,629,973	\$ 19,756,116	\$ 1,328,623	\$ 2,858,226	\$ 2,741,676	\$ 1,549,350	\$ 10,231,693	\$ 11,500,383	\$ 21,278,191

Summary												
Statutorily Required	\$ 11,791,777	\$ 69,076,269	\$ 15,620,141	\$ 9,302,513	\$ 8,309,771	\$ 10,596,481	\$ 6,803,812	\$ 16,135,168	\$ 28,191,869	\$ 86,773,767		
Statutorily Authorized	\$ 1,466,596	\$ 3,035,392	\$ 1,458,699	\$ 1,728,557	\$ 1,037,427	\$ 1,111,269	\$ 517,899	\$ 1,294,802	\$ 3,273,342	\$ 22,490,628		
No specific authority	\$ 163,548	\$ 133,151	\$ 33,238	\$ 302,890	\$ 311,223	\$ 8,835	\$ -	\$ 9,773	\$ 431,143	\$ 481,861		
Debt Service	\$ -	\$ -	\$ 16,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,151	\$ -	\$ -
Capital Outlay	\$ 500,362	\$ -	\$ -	\$ -	\$ -	\$ 166,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 13,922,284</b>	<b>\$ 72,244,812</b>	<b>\$ 17,128,953</b>	<b>\$ 11,333,960</b>	<b>\$ 9,824,998</b>	<b>\$ 11,716,585</b>	<b>\$ 7,321,710</b>	<b>\$ 17,439,744</b>	<b>\$ 31,911,505</b>	<b>\$ 109,746,256</b>		

EXHIBIT F  
 South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Lincoln County	Lyman County	Marshall County	McCook County	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County
411100	Board of County Commissioners	Statutorily Required	\$ 2,312,399	\$ 892,036	\$ 1,169,500	\$ 1,250,653	\$ 1,164,532	\$ 2,664,141	\$ 401,636	\$ 1,156,785	\$ 7,258,539	\$ 2,872,084
412000	Elections	Statutorily Required	\$ 886,599	\$ 150,002	\$ 221,897	\$ 141,147	\$ 101,652	\$ 665,491	\$ 76,488	\$ 130,753	\$ 2,274,304	\$ 158,675
413000	Judicial System	Statutorily Required	\$ 6,793,207	\$ 54,984	\$ 121,730	\$ 245,418	\$ 12,490	\$ 951,356	\$ 93,035	\$ 87,083	\$ 16,551,438	\$ 304,638
414100	Auditor	Statutorily Required	\$ 3,551,081	\$ 1,056,697	\$ 1,266,093	\$ 1,345,282	\$ 1,020,658	\$ 2,505,571	\$ 735,506	\$ 1,356,279	\$ 7,319,079	\$ 1,464,108
414200	Treasurer	Statutorily Required	\$ 5,356,963	\$ 1,064,754	\$ 1,370,119	\$ 1,291,229	\$ 1,046,148	\$ 4,442,720	\$ 598,371	\$ 1,319,958	\$ 13,547,844	\$ 1,836,686
414300	Finance Officer	Statutorily Required	\$ 1,149,251				\$ 3,021	\$ 603,166			\$ 9,115,446	\$ 40,213
414900	Other Financial Administration	Statutorily Required	\$ 114,693						\$ 15,366			\$ 29,111
415100	State's Attorney	Statutorily Required	\$ 9,284,219	\$ 614,885	\$ 953,837	\$ 987,275	\$ 831,514	\$ 5,997,902	\$ 621,909	\$ 920,469	\$ 38,588,431	\$ 1,642,797
415200	Public Defender	Statutorily Required									\$ 28,065,161	
415300	Court Appointed Attorney	Statutorily Required		\$ 817,880	\$ 462,919	\$ 550,892	\$ 137,599	\$ 3,265,232	\$ 503,951	\$ 153,290	\$ 7,777,528	\$ 1,217,001
415400	Abused and Neglected Child Defense	Statutorily Required				\$ 54,643	\$ 10,248	\$ 231,964	\$ 105,050	\$ 15,232		\$ 81,704
415900	Other Legal Services	Statutorily Required								\$ 10,563		
416100	General Government Building	Statutorily Required	\$ 6,459,458	\$ 2,047,598	\$ 2,146,643	\$ 1,214,559	\$ 1,441,223	\$ 9,568,935	\$ 600,460	\$ 1,472,950	\$ 25,976,182	\$ 1,843,939
416200	Director of Equalization	Statutorily Required	\$ 8,021,029	\$ 1,130,757	\$ 1,613,851	\$ 1,761,615	\$ 1,115,117	\$ 9,311,895	\$ 569,268	\$ 1,329,744	\$ 14,689,972	\$ 1,446,235
416300	Register of Deeds	Statutorily Required	\$ 2,663,801	\$ 744,914	\$ 961,691	\$ 1,218,865	\$ 904,218	\$ 2,979,152	\$ 510,650	\$ 1,177,599	\$ 7,929,509	\$ 1,180,083
416400	Judgments	Statutorily Required										
416500	Veterans' Service Officer	Statutorily Required	\$ 268,377	\$ 71,596	\$ 181,930	\$ 123,046	\$ 308,831	\$ 419,242	\$ 43,171	\$ 118,606		\$ 203,849
416600	Predatory Animal (GFP)	Statutorily Required	\$ 35,889	\$ 45,219	\$ 54,502	\$ 37,728	\$ 52,535	\$ 119,158	\$ 23,208	\$ 38,872	\$ 62,337	\$ 32,677
416700	Disability Coordinator	Statutorily Authorized	\$ 58,898					\$ 350,322			\$ 1,625,591	
416800	Self-Insurance Plan	Statutorily Authorized		\$ 172,077							\$ 2,135,986	\$ 12,131
416900	Other General Government	No specific authority	\$ 620,281		\$ 23,604		\$ 20,309	\$ 2,681,248			\$ 258,667	
417000	Geographic Information System	No specific authority	\$ 1,800,847			\$ 235,815	\$ 4,108	\$ 91,024		\$ 41,963		
417100	Information Technology	Statutorily Required	\$ 2,694,607					\$ 395,318			\$ 9,789,856	
417200	Human Resources	Statutorily Required	\$ 403,625			\$ 34,487		\$ 878,281			\$ 2,044,744	
421100	Sheriff	Statutorily Required	\$ 25,903,885	\$ 3,220,151	\$ 6,149,105	\$ 4,674,345	\$ 1,483,383	\$ 20,869,809	\$ 2,966,641	\$ 2,431,162	\$ 72,043,762	\$ 6,217,613
421200	County Jail	Statutorily Required		\$ 826,061	\$ 1,697,886	\$ 682,975	\$ 164,549	\$ 16,392,599	\$ 1,689,503	\$ 194,013	\$ 127,495,917	\$ 1,984,857
421300	Coroner	Statutorily Required	\$ 324,864	\$ 23,201	\$ 41,170	\$ 19,356	\$ 10,196	\$ 269,352	\$ 34,168	\$ 26,483	\$ 3,314,535	\$ 43,954
421400	County-Wide Law Enforcement	Statutorily Authorized				\$ 1,656,430				\$ 771,990		
421500	Juvenile Detention	Statutorily Required	\$ 1,602,880			\$ 144,036		\$ 1,551,701		\$ 60,175	\$ 35,088,904	
421900	Other Law Enforcement	Statutorily Required									\$ 2,663,437	
422100	Fire Protection	Statutorily Authorized					\$ 21,228	\$ 483,508				
422200	Emergency and Disaster Services	Statutorily Required		\$ 7,617			\$ 20,776					\$ 2,500
422300	Flood Control	Statutorily Authorized	\$ 194,273									
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized		\$ 3,772				\$ 1,269,556			\$ 3,616,564	
422900	Other Protective and Emergency Services	Statutorily Authorized						\$ 798,386				
431100	Highways, Roads and Bridges	Statutorily Required					\$ 96,133					
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized							\$ 1,500			
433100	Airport	Statutorily Authorized										
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										\$ 64,114
439000	Other Public Works	Statutorily Authorized										
441100	Support of Poor	Statutorily Required	\$ 2,073,689	\$ 118,868	\$ 664,122	\$ 586,878	\$ 118,826	\$ 145,778	\$ 40,892	\$ 132,428	\$ 35,061,871	\$ 436,425
441200	Public Welfare	Statutorily Authorized	\$ 2,695			\$ 59,513	\$ 606	\$ 661		\$ 53,927		\$ 297
441300	LIEAP	Statutorily Authorized										
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority	\$ 187,679				\$ 24,909				\$ 1,003,532	
442100	County Nurse	Statutorily Authorized		\$ 227,916	\$ 236,117	\$ 516,865	\$ 306,725	\$ 653,407		\$ 410,873		\$ 373,233
442200	Health Services	Statutorily Authorized	\$ 113,625		\$ 46,800					\$ 26,030		\$ 311,218
442300	Hospital	Statutorily Authorized			\$ 129,384							\$ 15,000
442400	Ambulance	Statutorily Authorized			\$ 1,497,098	\$ 1,849,290	\$ 197,147		\$ 751,613	\$ 1,939,314	\$ 2,267,450	\$ 2,842,049
442500	Board of Health	Statutorily Authorized				\$ 213,055						
442600	WIC	No specific authority	\$ 29,092	\$ 93,919	\$ 4,686	\$ 997				\$ 19,988		
442900	Other Health Assistance	No specific authority			\$ 5,000		\$ 545			\$ 24,160		
443100	Day Care Centers	Statutorily Authorized								\$ 66,000	\$ 74,000	
443200	Child Support Enforcement	Statutorily Authorized									\$ 60,000	
443300	Care of Aged	Statutorily Authorized										
443400	Domestic Abuse	Statutorily Required				\$ 9,300				\$ 12,600		\$ 11,475
443900	Other Social Services	No specific authority			\$ 11,000			\$ 21,440		\$ 72,653	\$ 6,420,203	
444100	Mentally Ill	Statutorily Required	\$ 2,505,856	\$ 2,948	\$ 49,714	\$ 160,502	\$ 57,517	\$ 201,755	\$ 25,686	\$ 14,903	\$ 10,771,906	\$ 72,416
444200	Developmentally Disabled	Statutorily Required				\$ 59,160	\$ 35,400	\$ 41,960		\$ 5,000	\$ 62,327	
444300	Drug Abuse	Statutorily Authorized	\$ 5,835					\$ 54,980	\$ 600	\$ 77,809	\$ 10,000	

EXHIBIT F  
 South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Lincoln County	Lyman County	Marshall County	McCook County	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County
444400	Mental Health Centers	Statutorily Authorized	\$ 431,017	\$ 16,826	\$ 118,800	\$ 62,440	\$ 39,000	\$ 15,000	\$ 600	\$ 77,809	\$ 1,830,539	\$ 54,400
444500	Mental Illness Board	Statutorily Required		\$ 38,379	\$ 5,947			\$ 721,301		\$ 30,622		\$ 69,244
444900	Other Mental Health Services	No specific authority										
451100	Public Library	Statutorily Authorized	\$ 280,500		\$ 1,000	\$ 192,490						\$ 729,130
451200	Historical Museum	Statutorily Authorized		\$ 59,021	\$ 10,000	\$ 350			\$ 1,500	\$ 2,500	\$ 12,339,471	\$ 1,500
451300	County Monuments	Statutorily Authorized				\$ 314						\$ 7,700
451400	Historical Sites	Statutorily Authorized										\$ 42,400
451500	Memorial Day Expense	Statutorily Authorized									\$ 14,281	
451900	Other Culture	No specific authority									\$ 7,490	
452100	Recreational Programs	Statutorily Authorized					\$ 56,320			\$ 41,500		\$ 40,000
452200	Parks	Statutorily Authorized	\$ 105,000								\$ 747,252	
452300	Exhibition Building O&M	Statutorily Authorized	\$ 362,753							\$ 169,764		
452400	County Fair	Statutorily Authorized	\$ 976,021			\$ 74,400		\$ 157,500			\$ 2,006,667	\$ 52,000
452500	Senior Center	Statutorily Authorized	\$ 349,315		\$ 52,500	\$ 17,850	\$ 60,500	\$ 82,400		\$ 93,722	\$ 5,500	\$ 224,000
452900	Other Recreation	No specific authority						\$ 8,000				
461100	County Extension	Statutorily Authorized	\$ 312,792	\$ 322,956	\$ 649,157	\$ 468,917	\$ 444,491	\$ 600,765	\$ 94,799	\$ 735,805	\$ 1,151,684	\$ 877,917
461200	Soil Conservation Districts	Statutorily Authorized	\$ 220,000	\$ 60,000	\$ 60,500	\$ 140,593	\$ 22,540	\$ 634,417		\$ 77,000	\$ 29,000	\$ 189,984
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 1,409,983	\$ 279,819	\$ 635,234	\$ 370,727	\$ 309,675	\$ 2,100,669		\$ 600,327		\$ 614,239
461600	Grasshopper and Pest Control	Statutorily Required	\$ 153,427									
461900	Other Soil Conservation	No specific authority						\$ 269,072			\$ 25,000	
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized				\$ 94,372				\$ 600		\$ 45,414
462900	Other Water Conservation	No specific authority										
471100	Planning and Zoning	Statutorily Required	\$ 2,827,080	\$ 126,632	\$ 198,564	\$ 296,183	\$ 13,538		\$ 68,984		\$ 6,360,481	\$ 182,193
471200	Urban and Rural Development	Statutorily Authorized	\$ 1,088,239	\$ 85,908	\$ 83,637		\$ 68,353	\$ 82,985	\$ 4,380	\$ 122,794		\$ 144,523
471900	Other Urban Development	No specific authority			\$ 47,000		\$ 6,467					
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 80,283	\$ 237,472	\$ 5,027	\$ 95,875	\$ 11,149	\$ 356,000		\$ 3,264	\$ 45,500	
472900	Other Economic Development	No specific authority			\$ 176,900						\$ 74,650	
475000	Intergovernmental Expenditures	Statutorily Required	\$ 32,000								\$ (11,283)	\$ 38,597
480000	Debt Service	Debt Service	\$ 5,555		\$ 985,424			\$ 190,671			\$ 68,830	
485000	Payments to Local Education Agencies	Statutorily Required		\$ 43,997								
489000	Capital Outlay	Capital Outlay									\$ 4,588,976	
	<b>Total Expenditures</b>		<b>\$ 94,053,562</b>	<b>\$ 14,658,863</b>	<b>\$ 24,110,090</b>	<b>\$ 22,939,866</b>	<b>\$ 11,744,176</b>	<b>\$ 96,095,788</b>	<b>\$ 10,577,435</b>	<b>\$ 17,626,862</b>	<b>\$ 524,249,061</b>	<b>\$ 30,054,324</b>
91100	Transfers Out		\$ 34,201,458	\$ 2,220,945	\$ 8,853,569	\$ 16,557,550	\$ 5,325,890	\$ 30,544,695	\$ 262,630	\$ 10,680,458	\$ 3,547,560	\$ 11,517,000

Summary												
Statutorily Required		\$ 86,828,861	\$ 13,378,996	\$ 19,966,456	\$ 17,260,299	\$ 10,459,780	\$ 87,294,447	\$ 9,723,943	\$ 12,795,897	\$ 483,842,228	\$ 24,027,313	
Statutorily Authorized		\$ 4,581,246	\$ 1,185,948	\$ 2,890,020	\$ 5,442,755	\$ 1,228,058	\$ 5,539,887	\$ 853,491	\$ 4,672,201	\$ 27,959,486	\$ 6,027,011	
No specific authority		\$ 2,637,899	\$ 93,919	\$ 268,190	\$ 236,812	\$ 56,338	\$ 3,070,784	\$ -	\$ 158,764	\$ 7,789,542	\$ -	
Debt Service		\$ 5,555	\$ -	\$ 985,424	\$ -	\$ -	\$ 190,671	\$ -	\$ -	\$ 68,830	\$ -	
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,588,976	\$ -	
<b>Total Expenditures</b>		<b>\$ 94,053,562</b>	<b>\$ 14,658,863</b>	<b>\$ 24,110,090</b>	<b>\$ 22,939,866</b>	<b>\$ 11,744,176</b>	<b>\$ 96,095,788</b>	<b>\$ 10,577,435</b>	<b>\$ 17,626,862</b>	<b>\$ 524,249,061</b>	<b>\$ 30,054,324</b>	

EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County	Shannon County	Spink County	Stanley County	Sully County	Todd County
411100	Board of County Commissioners	Statutorily Required	\$ 9,769,160	\$ 765,390	\$ 1,327,298	\$ 1,286,863	\$ 893,684	\$ 344,615	\$ 1,273,426	\$ 895,234	\$ 911,225	\$ 799,087
412000	Elections	Statutorily Required	\$ 4,611,710	\$ 125,281	\$ 109,218	\$ 199,377	\$ 95,433	\$ 327,567	\$ 220,738	\$ 103,234	\$ 124,133	\$ 134,262
413000	Judicial System	Statutorily Required	\$ 3,787,746	\$ 354,799	\$ 45,617	\$ 382,937	\$ 269,864	\$ 8,592	\$ 127,097	\$ 129,664	\$ 82,471	\$ 12,689
414100	Auditor	Statutorily Required	\$ 5,192,396	\$ 1,158,297	\$ 919,468	\$ 1,509,370	\$ 962,107	\$ 483,720	\$ 1,567,197	\$ 1,045,225	\$ 1,191,961	\$ 694,370
414200	Treasurer	Statutorily Required	\$ 10,526,287		\$ 1,230,823	\$ 1,533,936	\$ 881,844	\$ 510,786	\$ 1,489,370	\$ 1,129,675	\$ 1,115,265	\$ 741,904
414300	Finance Officer	Statutorily Required	\$ 4,568,380	\$ 858,977				\$ 56,818				
414900	Other Financial Administration	Statutorily Required								\$ 7,562	\$ 15,133	
415100	State's Attorney	Statutorily Required	\$ 34,551,595	\$ 1,295,446	\$ 960,708	\$ 1,445,925	\$ 737,509	\$ 432,312	\$ 1,166,812	\$ 1,524,463	\$ 1,002,388	\$ 153,642
415200	Public Defender	Statutorily Required	\$ 23,221,428		\$ 21,858	\$ 385,487						
415300	Court Appointed Attorney	Statutorily Required	\$ 7,107,329		\$ 125,243	\$ 1,168,641		\$ 49,887	\$ 616,051	\$ 639,259	\$ 224,948	\$ 83,819
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 2,890,674			\$ 181		\$ 716		\$ 664	\$ 37,590	
415900	Other Legal Services	Statutorily Required	\$ 4,217,349		\$ 93				\$ 7,200	\$ 2,095		
416100	General Government Building	Statutorily Required	\$ 39,813,628	\$ 1,406,008	\$ 850,277	\$ 1,441,013	\$ 1,106,871		\$ 2,111,019	\$ 988,303	\$ 2,302,066	\$ 213,467
416200	Director of Equalization	Statutorily Required	\$ 14,768,921	\$ 1,823,841	\$ 891,470	\$ 1,411,057	\$ 1,184,500	\$ 232,027	\$ 2,111,974	\$ 1,381,006	\$ 1,039,800	\$ 483,427
416300	Register of Deeds	Statutorily Required	\$ 4,932,075	\$ 1,058,433	\$ 958,080	\$ 965,484	\$ 942,396	\$ 283,059	\$ 843,090	\$ 717,229	\$ 823,208	\$ 476,745
416400	Judgments	Statutorily Required									\$ 4,451	
416500	Veterans' Service Officer	Statutorily Required		\$ 105,485	\$ 108,232	\$ 748,561	\$ 82,600	\$ 192,877	\$ 223,071	\$ 77,003	\$ 51,477	\$ 99,425
416600	Predatory Animal (GFP)	Statutorily Required	\$ 36,942	\$ 121,061	\$ 21,828	\$ 50,375	\$ 46,157	\$ 23,366	\$ 71,177	\$ 17,715	\$ 15,670	\$ 43,299
416700	Disability Coordinator	Statutorily Authorized										
416800	Self-Insurance Plan	Statutorily Authorized										\$ 87,436
416900	Other General Government	No specific authority	\$ 500,000		\$ 26	\$ 2,500						\$ 313,952
417000	Geographic Information System	No specific authority	\$ 618,000	\$ 96,720					\$ 16,093		\$ 309,588	
417100	Information Technology	Statutorily Required	\$ 4,423,192					\$ 13,150	\$ 23,474			\$ 6,735
417200	Human Resources	Statutorily Required	\$ 1,001,400									
421100	Sheriff	Statutorily Required	\$ 84,551,966	\$ 4,676,645	\$ 2,445,366	\$ 4,752,844	\$ 2,974,105	\$ 899,291	\$ 7,245,057		\$ 2,825,449	\$ 1,072,179
421200	County Jail	Statutorily Required	\$ 118,164,381	\$ 474,602	\$ 182,446	\$ 12,061,580	\$ 98	\$ 122,449	\$ 1,500,921	\$ 1,277,139	\$ 327,640	\$ 182,710
421300	Coroner	Statutorily Required	\$ 837,529	\$ 40,287	\$ 3,833	\$ 145,688	\$ 3,892	\$ 77,866	\$ 81,482	\$ 27,667	\$ 11,846	\$ 36,922
421400	County-Wide Law Enforcement	Statutorily Authorized	\$ 6,285,553			\$ 653,299			\$ 13,074	\$ 2,299,882		
421500	Juvenile Detention	Statutorily Required	\$ 52,276,354			\$ 1,017,604		\$ 2,715		\$ 141,053		
421900	Other Law Enforcement	Statutorily Required	\$ 35,840,955									
422100	Fire Protection	Statutorily Authorized		\$ 727,782							\$ 257,675	\$ 87,500
422200	Emergency and Disaster Services	Statutorily Required	\$ 1,066,266	\$ 21,624							\$ 28,854	
422300	Flood Control	Statutorily Authorized	\$ 295,600									
422400	Fire Guards	Statutorily Authorized										
422500	Communication Center	Statutorily Authorized	\$ 3,362,881			\$ 1,966,628						
422900	Other Protective and Emergency Services	Statutorily Authorized										
431100	Highways, Roads and Bridges	Statutorily Required		\$ 25,655								
432100	Sewers	Statutorily Authorized										
432200	Solid Waste	Statutorily Authorized										
433100	Airport	Statutorily Authorized										
433200	Railroad	Statutorily Authorized										
434000	Water System	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized	\$ 57,172						\$ 44,000		\$ 11,505	
441100	Support of Poor	Statutorily Required	\$ 15,918,836	\$ 30,421	\$ 274,260	\$ 170,266	\$ 123,627	\$ 2,766	\$ 436,630	\$ 120,312	\$ 102,051	\$ 25,601
441200	Public Welfare	Statutorily Authorized		\$ 332		\$ 61,774	\$ 21,450	\$ 725	\$ 50,789	\$ 8,638	\$ 1,000	
441300	LIEAP	Statutorily Authorized				\$ 5,000					\$ 1,000	
441500	Food Stamp Distribution	Statutorily Authorized										
441900	Other Economic Assistance	No specific authority			\$ 27,500				\$ 33,000		\$ 9,500	
442100	County Nurse	Statutorily Authorized		\$ 461,422		\$ 520,710	\$ 296,919		\$ 514,472	\$ 493,645		
442200	Health Services	Statutorily Authorized	\$ 1,614,334	\$ 24,458							\$ 74,400	\$ 2,640
442300	Hospital	Statutorily Authorized										
442400	Ambulance	Statutorily Authorized	\$ 4,000	\$ 219,401	\$ 176,000		\$ 428,520		\$ 152,030	\$ 198,104		
442500	Board of Health	Statutorily Authorized										
442600	WIC	No specific authority		\$ 80,855	\$ 65,627	\$ 426,571	\$ 11,855		\$ 14,686	\$ 55,164	\$ 138	
442900	Other Health Assistance	No specific authority	\$ 89,772									
443100	Day Care Centers	Statutorily Authorized										
443200	Child Support Enforcement	Statutorily Authorized										
443300	Care of Aged	Statutorily Authorized	\$ 155,630	\$ 20,000	\$ 25,500	\$ 58,000	\$ 1,200					
443400	Domestic Abuse	Statutorily Required		\$ 5,000			\$ 12,700					
443900	Other Social Services	No specific authority	\$ 28,295						\$ 55,950			
444100	Mentally Ill	Statutorily Required	\$ 5,315,083	\$ 143,534	\$ 37,671	\$ 378,837	\$ 1,020	\$ 86,632	\$ 123,773	\$ 130,632	\$ 20,680	\$ 13,505
444200	Developmentally Disabled	Statutorily Required			\$ 42,680	\$ 8,800			\$ 7,320		\$ 16,500	\$ 15,956
444300	Drug Abuse	Statutorily Authorized				\$ 9,381	\$ 19,800		\$ 16,920			

EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County	Shannon County	Spink County	Stanley County	Sully County	Todd County
444400	Mental Health Centers	Statutorily Authorized	\$ 302,844		\$ 27,075	\$ 129,278	\$ 75,110	\$ 37,000	\$ 157,963	\$ 1,702	\$ 33,756	\$ 112,930
444500	Mental Illness Board	Statutorily Required			\$ 41,134		\$ 9,755	\$ 111,490	\$ 36,865		\$ 8,746	\$ 53,432
444900	Other Mental Health Services	No specific authority				\$ 250						
451100	Public Library	Statutorily Authorized			\$ 1,162,956	\$ 3,500				\$ 3,465	\$ 294,506	
451200	Historical Museum	Statutorily Authorized							\$ 96,905	\$ 20,365	\$ 2,250	
451300	County Monuments	Statutorily Authorized										
451400	Historical Sites	Statutorily Authorized										
451500	Memorial Day Expense	Statutorily Authorized					\$ 1,650					
451900	Other Culture	No specific authority			\$ 7,300						\$ 6,000	
452100	Recreational Programs	Statutorily Authorized		\$ 3,000	\$ 52,800					\$ 212,551	\$ 183,000	
452200	Parks	Statutorily Authorized		\$ 3,000								
452300	Exhibition Building O&M	Statutorily Authorized					\$ 134,050			\$ 13,230		
452400	County Fair	Statutorily Authorized		\$ 223,000	\$ 78,092	\$ 62,763			\$ 194,177	\$ 1,645,466	\$ 113,000	\$ 98,168
452500	Senior Center	Statutorily Authorized	\$ 56,338	\$ 54,000	\$ 65,000		\$ 14,850		\$ 245,296		\$ 15,000	
452900	Other Recreation	No specific authority		\$ 65,100			\$ 308,559					
461100	County Extension	Statutorily Authorized	\$ 922,613	\$ 370,576	\$ 344,128	\$ 557,165	\$ 381,716		\$ 724,807	\$ 245,642	\$ 241,313	\$ 52,093
461200	Soil Conservation Districts	Statutorily Authorized	\$ 667,860	\$ 257,000	\$ 91,750			\$ 17,000	\$ 56,250	\$ 16,913		\$ 152,000
461300	Rodent Control	Statutorily Authorized										
461400	Predator Control Districts	Statutorily Authorized										
461500	Weed and Pest Control	Statutorily Required	\$ 3,243,674	\$ 661,960	\$ 776,114	\$ 504,990	\$ 429,465	\$ 26,690	\$ 1,352,828	\$ 465,317	\$ 1,161,623	\$ 8,269
461600	Grasshopper and Pest Control	Statutorily Required	\$ 1,345,275									
461900	Other Soil Conservation	No specific authority										
462100	Geological Survey	Statutorily Authorized										
462200	Weather Modification	Statutorily Authorized										
462300	Water Conservation Districts	Statutorily Authorized										
462400	Drainage Commissions	Statutorily Authorized	\$ 329,144				\$ 226,817					
462900	Other Water Conservation	No specific authority					\$ 53,541					
471100	Planning and Zoning	Statutorily Required	\$ 4,773,706	\$ 9,652		\$ 5,959	\$ 133,814		\$ 403,258	\$ 11,013	\$ 58,858	
471200	Urban and Rural Development	Statutorily Authorized		\$ 393,723	\$ 90,962	\$ 174,804			\$ 55,000	\$ 46,090		
471900	Other Urban Development	No specific authority	\$ 2,402,804						\$ 95,076	\$ 252,641	\$ 23,954	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 105,000		\$ 7,500				\$ 8,195		\$ 5,500	
472900	Other Economic Development	No specific authority	\$ 70,000						\$ 414,885		\$ 113,789	
475000	Intergovernmental Expenditures	Statutorily Required					\$ 7,209		\$ 39,104			
480000	Debt Service	Debt Service	\$ 6,662,953	\$ 242,390		\$ 597,780		\$ 26,699	\$ 90,000		\$ 208,793	
485000	Payments to Local Education Agencies	Statutorily Required		\$ 1,776,695				\$ 2,166		\$ 709,699	\$ 210,155	
489000	Capital Outlay	Capital Outlay	\$ 7,947,101		\$ 29,220	\$ 105,888				\$ 44,320	\$ 48,091	
<b>Total Expenditures</b>			<b>\$ 531,232,133</b>	<b>\$ 20,181,848</b>	<b>\$ 13,625,156</b>	<b>\$ 36,911,066</b>	<b>\$ 12,874,687</b>	<b>\$ 4,372,979</b>	<b>\$ 26,128,502</b>	<b>\$ 17,098,982</b>	<b>\$ 15,667,945</b>	<b>\$ 6,258,164</b>
91100	Transfers Out		\$ 20,410,499	\$ 2,534,363	\$ 5,290,824	\$ 5,827,359	\$ 8,736,270	\$ 8,003	\$ 11,995,330	\$ 4,104,741	\$ 8,074,314	\$ 1,476,762

Summary												
Statutorily Required	\$ 498,754,240	\$ 16,939,088	\$ 11,373,719	\$ 31,575,776	\$ 10,898,649	\$ 4,291,554	\$ 23,078,934	\$ 11,541,164	\$ 13,714,187	\$ 5,351,445		
Statutorily Authorized	\$ 14,158,969	\$ 2,757,694	\$ 2,121,763	\$ 4,202,302	\$ 1,602,082	\$ 54,725	\$ 2,329,878	\$ 5,205,693	\$ 1,233,905	\$ 592,768		
No specific authority	\$ 3,708,870	\$ 242,675	\$ 100,454	\$ 429,321	\$ 373,956	\$ -	\$ 629,690	\$ 307,805	\$ 462,969	\$ 313,952		
Debt Service	\$ 6,662,953	\$ 242,390	\$ -	\$ 597,780	\$ -	\$ 26,699	\$ 90,000	\$ -	\$ 208,793	\$ -		
Capital Outlay	\$ 7,947,101	\$ -	\$ 29,220	\$ 105,888	\$ -	\$ -	\$ -	\$ -	\$ 44,320	\$ 48,091	\$ -	
<b>Total Expenditures</b>	<b>\$ 531,232,133</b>	<b>\$ 20,181,848</b>	<b>\$ 13,625,156</b>	<b>\$ 36,911,066</b>	<b>\$ 12,874,687</b>	<b>\$ 4,372,979</b>	<b>\$ 26,128,502</b>	<b>\$ 17,098,982</b>	<b>\$ 15,667,945</b>	<b>\$ 6,258,164</b>		



EXHIBIT F

South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County	Total Amount	Percentage of Total
411100	Board of County Commissioners	Statutorily Required	\$ 1,282,173	\$ 1,146,732	\$ 2,053,175	\$ 1,615,647	\$ 1,786,335	\$ 1,015,925	\$ 107,789,354	3.63%
412000	Elections	Statutorily Required	\$ 268,872	\$ 200,775	\$ 319,661	\$ 164,309	\$ 363,140	\$ 115,270	\$ 21,365,448	0.72%
413000	Judicial System	Statutorily Required	\$ 147,104	\$ 1,737,358	\$ 211,636	\$ 328,679	\$ 3,507,834	\$ 46,875	\$ 58,898,423	1.99%
414100	Auditor	Statutorily Required	\$ 1,103,275	\$ 1,444,710	\$ 1,865,767	\$ 1,318,272	\$ 2,324,060	\$ 754,426	\$ 102,453,296	3.45%
414200	Treasurer	Statutorily Required	\$ 1,111,688	\$ 1,880,105	\$ 2,815,859	\$ 1,394,809	\$ 2,776,776	\$ 889,652	\$ 123,759,014	4.17%
414300	Finance Officer	Statutorily Required	\$ 293,739	\$ 19,681	\$ 266,176		\$ 965,852		\$ 30,314,554	1.02%
414900	Other Financial Administration	Statutorily Required		\$ 267	\$ 76,284	\$ 3,385			\$ 7,926,610	0.27%
415100	State's Attorney	Statutorily Required	\$ 1,422,175	\$ 2,083,884	\$ 3,693,914	\$ 1,962,941	\$ 4,105,376	\$ 631,792	\$ 194,187,076	6.55%
415200	Public Defender	Statutorily Required			\$ 1,814,960		\$ 28,300		\$ 66,419,447	2.24%
415300	Court Appointed Attorney	Statutorily Required	\$ 1,231,108		\$ 170,251	\$ 1,041,818	\$ 47,433		\$ 57,224,769	1.93%
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 129,206		\$ 13,854	\$ 277,056	\$ 112,300		\$ 5,937,589	0.20%
415900	Other Legal Services	Statutorily Required					\$ 88,646		\$ 4,522,233	0.15%
416100	General Government Building	Statutorily Required	\$ 1,514,060	\$ 1,650,136	\$ 3,297,107	\$ 1,281,742	\$ 2,331,158	\$ 1,054,662	\$ 203,342,665	6.85%
416200	Director of Equalization	Statutorily Required	\$ 865,864	\$ 2,128,745	\$ 2,761,616	\$ 1,527,877	\$ 4,116,161	\$ 603,933	\$ 154,260,843	5.20%
416300	Register of Deeds	Statutorily Required	\$ 814,865	\$ 1,249,586	\$ 1,542,781	\$ 1,109,337	\$ 2,059,937	\$ 633,802	\$ 86,242,387	2.91%
416400	Judgments	Statutorily Required			\$ 17,412				\$ 50,635	0.00%
416500	Veterans' Service Officer	Statutorily Required	\$ 187,184	\$ 201,025	\$ 185,754	\$ 169,039	\$ 352,523	\$ 69,137	\$ 16,290,661	0.55%
416600	Predatory Animal (GFP)	Statutorily Required	\$ 124,724	\$ 66,922	\$ 19,408	\$ 25,236	\$ 36,008	\$ 40,532	\$ 3,295,026	0.11%
416700	Disability Coordinator	Statutorily Authorized							\$ 3,406,873	0.11%
416800	Self-Insurance Plan	Statutorily Authorized	\$ 207,089						\$ 2,779,121	0.09%
416900	Other General Government	No specific authority	\$ 499,166				\$ 2,404,046		\$ 11,396,396	0.38%
417000	Geographic Information System	No specific authority	\$ 390,574						\$ 6,751,838	0.23%
417100	Information Technology	Statutorily Required	\$ 504,848		\$ 298,716				\$ 26,132,716	0.88%
417200	Human Resources	Statutorily Required							\$ 5,645,034	0.19%
421100	Sheriff	Statutorily Required	\$ 3,137,704	\$ 6,583,626	\$ 8,533,936	\$ 2,912,644	\$ 10,556,215	\$ 1,615,571	\$ 484,554,075	16.33%
421200	County Jail	Statutorily Required	\$ 2,226,437	\$ 809,646	\$ 7,919,063	\$ 7,095,741	\$ 12,656,103	\$ 13,875	\$ 482,360,098	16.26%
421300	Coroner	Statutorily Required	\$ 21,724	\$ 47,960	\$ 74,927	\$ 78,473	\$ 286,013	\$ 17,775	\$ 9,177,598	0.31%
421400	County-Wide Law Enforcement	Statutorily Authorized		\$ 2,012,635					\$ 16,743,983	0.56%
421500	Juvenile Detention	Statutorily Required	\$ 452,305	\$ 327,064		\$ 27,277	\$ 745,244		\$ 113,945,356	3.84%
421900	Other Law Enforcement	Statutorily Required		\$ 397					\$ 39,296,512	1.32%
422100	Fire Protection	Statutorily Authorized	\$ 359,014					\$ 8,855	\$ 4,808,500	0.16%
422200	Emergency and Disaster Services	Statutorily Required				\$ 404,012	\$ 88,994	\$ 113,375	\$ 2,662,875	0.09%
422300	Flood Control	Statutorily Authorized			\$ 155,496				\$ 815,780	0.03%
422400	Fire Guards	Statutorily Authorized					\$ 2,388		\$ 82,268	0.00%
422500	Communication Center	Statutorily Authorized	\$ 36,566				\$ 2,822		\$ 22,613,121	0.76%
422900	Other Protective and Emergency Services	Statutorily Authorized					\$ 220,824		\$ 1,244,522	0.04%
431100	Highways, Roads and Bridges	Statutorily Required							\$ 428,333	0.01%
432100	Sewers	Statutorily Authorized	\$ 55,108						\$ 64,694	0.00%
432200	Solid Waste	Statutorily Authorized	\$ 405,038						\$ 1,387,113	0.05%
433100	Airport	Statutorily Authorized					\$ 165,000		\$ 13,874,786	0.47%
433200	Railroad	Statutorily Authorized							\$ 600	0.00%
434000	Water System	Statutorily Authorized							\$ 64,114	0.00%
439000	Other Public Works	Statutorily Authorized							\$ 575,568	0.02%
441100	Support of Poor	Statutorily Required	\$ 160,209	\$ 466,683	\$ 179,895	\$ 333,359	\$ 1,250,398	\$ 6,676	\$ 77,537,741	2.61%
441200	Public Welfare	Statutorily Authorized	\$ 15,890	\$ 2,916			\$ 30,000		\$ 1,652,992	0.06%
441300	LIEAP	Statutorily Authorized							\$ 129,282	0.00%
441500	Food Stamp Distribution	Statutorily Authorized					\$ 400,000		\$ 468,584	0.02%
441900	Other Economic Assistance	No specific authority				\$ 27,500	\$ 153,708		\$ 1,861,012	0.06%
442100	County Nurse	Statutorily Authorized	\$ 325,450	\$ 500,066	\$ 206,845	\$ 370,365	\$ 627,295	\$ 323,300	\$ 20,012,724	0.67%
442200	Health Services	Statutorily Authorized		\$ 20,540		\$ 86,700	\$ 2,700		\$ 3,170,371	0.11%
442300	Hospital	Statutorily Authorized			\$ 40,000				\$ 1,549,916	0.05%
442400	Ambulance	Statutorily Authorized	\$ 3,020,047	\$ 202,015	\$ 340,000	\$ 220,965	\$ 9,951,804	\$ 6,250	\$ 34,907,547	1.18%
442500	Board of Health	Statutorily Authorized							\$ 222,177	0.01%
442600	WIC	No specific authority			\$ 92,953		\$ 120,591		\$ 3,792,613	0.13%
442900	Other Health Assistance	No specific authority				\$ 25,188			\$ 275,551	0.01%
443100	Day Care Centers	Statutorily Authorized							\$ 165,000	0.01%
443200	Child Support Enforcement	Statutorily Authorized							\$ 403,000	0.01%
443300	Care of Aged	Statutorily Authorized	\$ 40,164		\$ 36,500				\$ 1,647,842	0.06%
443400	Domestic Abuse	Statutorily Required		\$ 22,300	\$ 22,500				\$ 658,623	0.02%
443900	Other Social Services	No specific authority	\$ 2,000	\$ 75,019	\$ 5,000				\$ 7,817,487	0.26%
444100	Mentally Ill	Statutorily Required	\$ 103,616	\$ 69,905	\$ 297,497	\$ 52,769	\$ 970,399	\$ 6,633	\$ 31,047,249	1.05%
444200	Developmentally Disabled	Statutorily Required	\$ 8,469	\$ 153,810		\$ 14,772			\$ 1,850,477	0.06%
444300	Drug Abuse	Statutorily Authorized	\$ 18,585			\$ 12,000			\$ 1,014,667	0.03%

EXHIBIT F

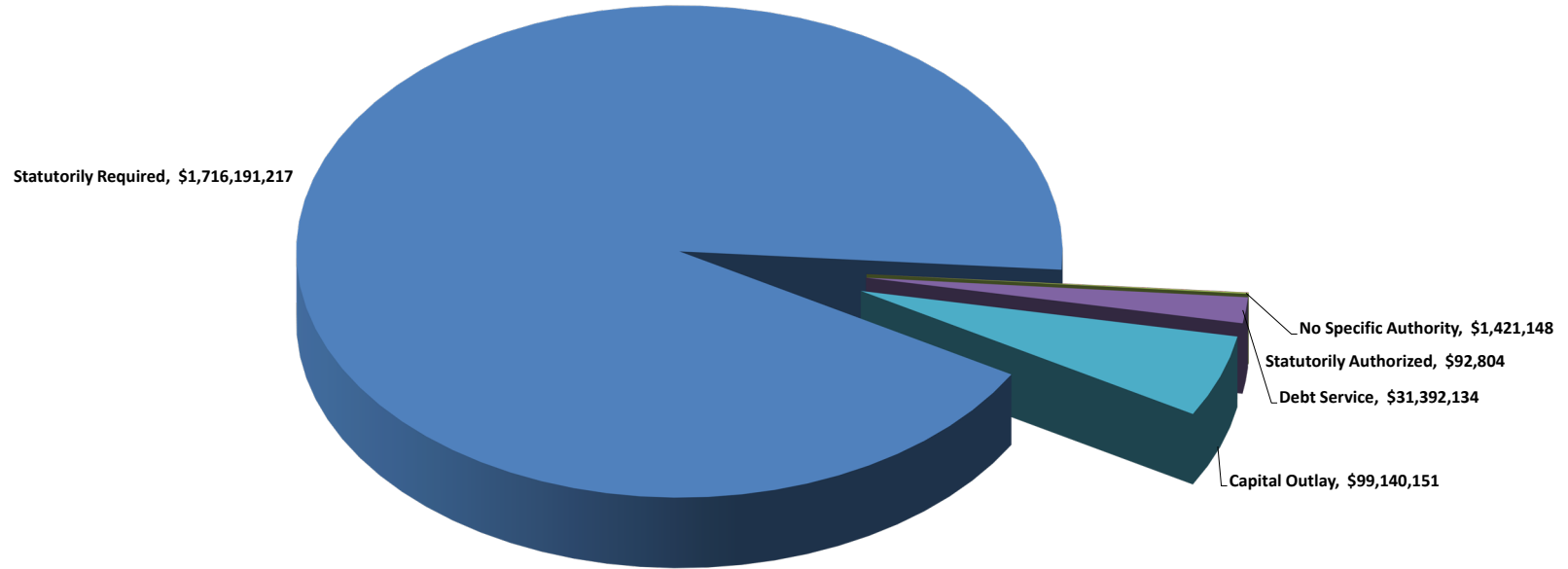
South Dakota Counties - GENERAL Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County	Total Amount	Percentage of Total
444400	Mental Health Centers	Statutorily Authorized	\$ 140,299	\$ 93,323	\$ 119,849	\$ 170,500	\$ 931,484	\$ 6,000	\$ 9,786,049	0.33%
444500	Mental Illness Board	Statutorily Required	\$ 96,571	\$ 85,175	\$ 31,832	\$ 44,018	\$ 789,760		\$ 4,901,193	0.17%
444900	Other Mental Health Services	No specific authority							\$ 522,990	0.02%
451100	Public Library	Statutorily Authorized	\$ 1,144,195		\$ 134,000		\$ 216,000	\$ 3,000	\$ 19,523,950	0.66%
451200	Historical Museum	Statutorily Authorized	\$ 39,500		\$ 28,700	\$ 46,500	\$ 204,500		\$ 17,492,423	0.59%
451300	County Monuments	Statutorily Authorized	\$ 14,792						\$ 25,500	0.00%
451400	Historical Sites	Statutorily Authorized					\$ 250,480		\$ 745,897	0.03%
451500	Memorial Day Expense	Statutorily Authorized	\$ 2,256						\$ 136,858	0.00%
451900	Other Recreation	No specific authority	\$ 1,500				\$ 19,450		\$ 162,173	0.01%
452100	Recreational Programs	Statutorily Authorized							\$ 1,335,804	0.05%
452200	Parks	Statutorily Authorized				\$ 5,163			\$ 3,936,404	0.13%
452300	Exhibition Building O&M	Statutorily Authorized						\$ 4,000	\$ 10,150,509	0.34%
452400	County Fair	Statutorily Authorized	\$ 76,917	\$ 700,669	\$ 595,394			\$ 9,500	\$ 20,316,738	0.68%
452500	Senior Center	Statutorily Authorized	\$ 37,180			\$ 50,000	\$ 428,843	\$ 9,000	\$ 2,886,735	0.10%
452900	Other Recreation	No specific authority				\$ 119,410			\$ 1,816,845	0.06%
461100	County Extension	Statutorily Authorized	\$ 631,176	\$ 834,692	\$ 456,294	\$ 470,430	\$ 1,449,006	\$ 280,182	\$ 33,856,217	1.14%
461200	Soil Conservation Districts	Statutorily Authorized		\$ 88,000	\$ 83,000	\$ 99,541	\$ 484,149	\$ 55,000	\$ 9,246,217	0.31%
461300	Rodent Control	Statutorily Authorized			\$ 11,500				\$ 13,505	0.00%
461400	Predator Control Districts	Statutorily Authorized							\$ 43,936	0.00%
461500	Weed and Pest Control	Statutorily Required	\$ 871,744	\$ 227,334	\$ 925,464	\$ 572,171	\$ 944,532	\$ 13,851	\$ 55,709,914	1.88%
461600	Grasshopper and Pest Control	Statutorily Required							\$ 1,564,444	0.05%
461900	Other Soil Conservation	No specific authority							\$ 491,721	0.02%
462100	Geological Survey	Statutorily Authorized							\$ 45,377	0.00%
462200	Weather Modification	Statutorily Authorized							\$ 8,000	0.00%
462300	Water Conservation Districts	Statutorily Authorized							\$ 49,527	0.00%
462400	Drainage Commissions	Statutorily Authorized					\$ 9,000		\$ 1,137,971	0.04%
462900	Other Water Conservation	No specific authority							\$ 206,452	0.01%
471100	Planning and Zoning	Statutorily Required	\$ 187,604	\$ 76,643	\$ 708,732	\$ 43,721	\$ 1,548,533		\$ 33,649,776	1.13%
471200	Urban and Rural Development	Statutorily Authorized	\$ 45,500	\$ 134,708		\$ 480			\$ 6,692,347	0.23%
471900	Other Urban Development	No specific authority		\$ 25,613		\$ 10,000			\$ 3,265,599	0.11%
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 5,000	\$ 13,900	\$ 7,006	\$ 80,000	\$ 512,228		\$ 4,351,446	0.15%
472900	Other Economic Development	No specific authority		\$ 100,000					\$ 1,322,203	0.04%
475000	Intergovernmental Expenditures	Statutorily Required							\$ 2,611,545	0.09%
480000	Debt Service	Debt Service	\$ 254,107				\$ 537,719	\$ 70,874	\$ 15,617,402	0.53%
485000	Payments to Local Education Agencies	Statutorily Required							\$ 3,502,906	0.12%
489000	Capital Outlay	Capital Outlay				\$ 9,400			\$ 14,433,472	0.49%
<b>Total Expenditures</b>			<b>\$ 26,034,382</b>	<b>\$ 27,484,566</b>	<b>\$ 42,430,715</b>	<b>\$ 25,603,247</b>	<b>\$ 73,962,066</b>	<b>\$ 8,419,724</b>	<b>\$ 2,966,836,803</b>	<b>100.00%</b>
91100	Transfers Out		\$ 9,066,343	\$ 28,752,925	\$ 24,471,870	\$ 1,695,272	\$ 11,416,654	\$ 1,829,000	\$ 676,661,994	22.81%

Summary									
Statutorily Required		\$ 18,267,271	\$ 22,680,469	\$ 40,118,179	\$ 23,799,106	\$ 54,838,030	\$ 7,643,763	\$ 2,621,516,493	88.36%
Statutorily Authorized		\$ 6,619,764	\$ 4,603,465	\$ 2,214,583	\$ 1,612,644	\$ 15,888,523	\$ 705,087	\$ 275,586,558	9.29%
No specific authority		\$ 893,240	\$ 200,632	\$ 97,953	\$ 182,098	\$ 2,697,795	\$ -	\$ 39,682,877	1.34%
Debt Service		\$ 254,107	\$ -	\$ -	\$ -	\$ 537,719	\$ 70,874	\$ 15,617,402	0.53%
Capital Outlay		\$ -	\$ -	\$ -	\$ 9,400	\$ -	\$ -	\$ 14,433,472	0.49%
<b>Total Expenditures</b>		<b>\$ 26,034,382</b>	<b>\$ 27,484,566</b>	<b>\$ 42,430,715</b>	<b>\$ 25,603,247</b>	<b>\$ 73,962,066</b>	<b>\$ 8,419,724</b>	<b>\$ 2,966,836,803</b>	<b>100.00%</b>

South Dakota Counties - Road & Bridge Fund  
 % of Expenditures by Authorization  
 2009-2019 (66 of 66 counties)



Road & Bridge Fund		
Authority	Total Expenditures CY2009-2019	% of Total
Statorily Required	\$ 1,716,191,217	92.86%
Statorily Authorized	\$ 92,804	0.01%
No specific authority	\$ 1,421,148	0.08%
Debt Service	\$ 31,392,134	1.70%
Capital Outlay	\$ 99,140,151	5.36%
<b>Totals</b>	<b>\$ 1,848,237,454</b>	<b>100.00%</b>

EXHIBT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County
416900	Other General Government	No specific authority			\$ 4,265		\$ 86,857	\$ 1,293,735				\$ 447
431100	Highways, Roads and Bridges	Statutorily Required	\$ 14,498,145	\$ 43,052,536	\$ 5,801,587	\$ 27,760,465	\$ 57,961,851	\$ 95,863,242	\$ 14,011,846	\$ 2,883,612	\$ 16,808,592	\$ 13,862,463
433200	Railroad	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required										
462400	Drainage Commissions	Statutorily Authorized										
475000	Intergovernmental Expenditures	Statutorily Required	\$ 39,510				\$ 1,239,779	\$ 386,173	\$ 224,697		\$ 100,394	
480000	Debt Service	Debt Service	\$ 575,699	\$ 2,240,889	\$ 278,203					\$ 254,580	\$ 2,414,752	\$ 351,047
485000	Payments to Local Education Agencies	Statutorily Required										\$ 84,533
489000	Capital Outlay	Capital Outlay	\$ 41,742	\$ 429,347			\$ 339,379					
<b>Total Expenditures</b>			<b>\$ 15,155,096</b>	<b>\$ 45,722,773</b>	<b>\$ 6,084,055</b>	<b>\$ 27,760,465</b>	<b>\$ 59,627,866</b>	<b>\$ 97,543,150</b>	<b>\$ 14,236,543</b>	<b>\$ 3,138,192</b>	<b>\$ 19,323,739</b>	<b>\$ 14,298,490</b>
91100	Transfers Out			\$ 8,357				\$ 60,262		\$ 12,507	\$ 30,454	

Summary												
Statutorily Required	\$ 14,537,655	\$ 43,052,536	\$ 5,801,587	\$ 27,760,465	\$ 59,201,630	\$ 96,249,415	\$ 14,236,543	\$ 2,883,612	\$ 16,908,986	\$ 13,946,996		
Statutorily Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ -	\$ -	\$ 4,265	\$ -	\$ 86,857	\$ 1,293,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447
Debt Service	\$ 575,699	\$ 2,240,889	\$ 278,203	\$ -	\$ -	\$ -	\$ -	\$ 254,580	\$ 2,414,752	\$ 351,047		
Capital Outlay	\$ 41,742	\$ 429,347	\$ -	\$ -	\$ 339,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 15,155,096</b>	<b>\$ 45,722,773</b>	<b>\$ 6,084,055</b>	<b>\$ 27,760,465</b>	<b>\$ 59,627,866</b>	<b>\$ 97,543,150</b>	<b>\$ 14,236,543</b>	<b>\$ 3,138,192</b>	<b>\$ 19,323,739</b>	<b>\$ 14,298,490</b>		

EXHIBIT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Charles Mix County	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County
416900	Other General Government	No specific authority										
431100	Highways, Roads and Bridges	Statutorily Required	\$ 32,579,492	\$ 30,752,975	\$ 30,208,325	\$ 34,773,483	\$ 14,760,254	\$ 23,943,987	\$ 34,504,403	\$ 33,168,766	\$ 22,510,455	\$ 13,060,174
433200	Railroad	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required										
462400	Drainage Commissions	Statutorily Authorized										
475000	Intergovernmental Expenditures	Statutorily Required	\$ 567,236	\$ 96,494		\$ 301,594			\$ 94,084	\$ 220,030	\$ 348,655	
480000	Debt Service	Debt Service	\$ 656,371	\$ 451,047	\$ 945,443			\$ 162,702	\$ 403,753		\$ 285,519	\$ 1,036,529
485000	Payments to Local Education Agencies	Statutorily Required						\$ 21,126				
489000	Capital Outlay	Capital Outlay		\$ 577,406								
	<b>Total Expenditures</b>		<b>\$ 33,803,099</b>	<b>\$ 31,877,923</b>	<b>\$ 31,153,769</b>	<b>\$ 35,075,076</b>	<b>\$ 14,760,254</b>	<b>\$ 24,127,816</b>	<b>\$ 35,002,239</b>	<b>\$ 33,388,796</b>	<b>\$ 23,144,629</b>	<b>\$ 14,096,704</b>
91100	Transfers Out			\$ 17,614	\$ 1,504,080	\$ 548,464	\$ 24,997	\$ 181,081		\$ 69,883	\$ 133,950	\$ 34,388

Summary			Charles Mix	Clark	Clay	Codington	Corson	Custer	Davison	Day	Deuel	Dewey
Statutorily Required	\$ 33,146,728	\$ 30,849,469	\$ 30,208,325	\$ 35,075,076	\$ 14,760,254	\$ 23,965,114	\$ 34,598,486	\$ 33,388,796	\$ 22,859,110	\$ 13,060,174		
Statutorily Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 656,371	\$ 451,047	\$ 945,443	\$ -	\$ -	\$ 162,702	\$ 403,753	\$ -	\$ 285,519	\$ 1,036,529		
Capital Outlay	\$ -	\$ 577,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 33,803,099</b>	<b>\$ 31,877,923</b>	<b>\$ 31,153,769</b>	<b>\$ 35,075,076</b>	<b>\$ 14,760,254</b>	<b>\$ 24,127,816</b>	<b>\$ 35,002,239</b>	<b>\$ 33,388,796</b>	<b>\$ 23,144,629</b>	<b>\$ 14,096,704</b>		



EXHIBT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Douglas County	Edmunds County	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County
416900	Other General Government	No specific authority										
431100	Highways, Roads and Bridges	Statutorily Required	\$ 15,197,688	\$ 28,763,845	\$ 17,608,884	\$ 19,821,639	\$ 30,570,570	\$ 23,599,840	\$ 11,266,991	\$ 25,021,607	\$ 20,512,123	\$ 13,724,158
433200	Railroad	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required										
462400	Drainage Commissions	Statutorily Authorized										
475000	Intergovernmental Expenditures	Statutorily Required	\$ 37,786	\$ 87,888	\$ 36,894				\$ 120,064			
480000	Debt Service	Debt Service							\$ 465,068	\$ 317,483	\$ 1,007,729	\$ 394,635
485000	Payments to Local Education Agencies	Statutorily Required			\$ 14,318							
489000	Capital Outlay	Capital Outlay	\$ 27,535			\$ 83,845			\$ 212,500		\$ 64,790	\$ 137,637
<b>Total Expenditures</b>			<b>\$ 15,263,009</b>	<b>\$ 28,851,733</b>	<b>\$ 17,660,095</b>	<b>\$ 19,905,484</b>	<b>\$ 30,570,570</b>	<b>\$ 23,599,840</b>	<b>\$ 11,944,558</b>	<b>\$ 25,459,154</b>	<b>\$ 21,584,643</b>	<b>\$ 14,256,429</b>
91100	Transfers Out			\$ 1,135,000	\$ 180,589	\$ 882,447	\$ 46,893				\$ 1,597	

Summary												
Statutorily Required	\$ 15,235,474	\$ 28,851,733	\$ 17,660,095	\$ 19,821,639	\$ 30,570,570	\$ 23,599,840	\$ 11,266,991	\$ 25,141,671	\$ 20,512,123	\$ 13,724,158		
Statutorily Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,068	\$ 317,483	\$ 1,007,729	\$ 394,635	
Capital Outlay	\$ 27,535	\$ -	\$ -	\$ 83,845	\$ -	\$ -	\$ 212,500	\$ -	\$ 64,790	\$ 137,637		
<b>Total Expenditures</b>	<b>\$ 15,263,009</b>	<b>\$ 28,851,733</b>	<b>\$ 17,660,095</b>	<b>\$ 19,905,484</b>	<b>\$ 30,570,570</b>	<b>\$ 23,599,840</b>	<b>\$ 11,944,558</b>	<b>\$ 25,459,154</b>	<b>\$ 21,584,643</b>	<b>\$ 14,256,429</b>		

EXHIBT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Harding County	Hughes County	Hutchinson County	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County
416900	Other General Government	No specific authority	\$ 549		\$ 48							
431100	Highways, Roads and Bridges	Statutorily Required	\$ 26,397,866	\$ 29,872,995	\$ 33,976,550	\$ 10,447,307	\$ 8,724,451	\$ 9,724,348	\$ 7,078,507	\$ 22,976,989	\$ 26,520,449	\$ 48,585,332
433200	Railroad	Statutorily Authorized		\$ 47,675								
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required										
462400	Drainage Commissions	Statutorily Authorized										
475000	Intergovernmental Expenditures	Statutorily Required			\$ 275,103				\$ 400,790	\$ 304,515		
480000	Debt Service	Debt Service			\$ 264,975	\$ 595,510		\$ 551,858		\$ 91,941	\$ 1,571,758	
485000	Payments to Local Education Agencies	Statutorily Required										
489000	Capital Outlay	Capital Outlay	\$ 1,783,173				\$ 490,036					
<b>Total Expenditures</b>			<b>\$ 28,181,588</b>	<b>\$ 29,920,671</b>	<b>\$ 34,516,677</b>	<b>\$ 11,042,817</b>	<b>\$ 9,214,487</b>	<b>\$ 10,276,206</b>	<b>\$ 7,078,507</b>	<b>\$ 23,469,720</b>	<b>\$ 28,396,721</b>	<b>\$ 48,585,332</b>
91100	Transfers Out		\$ 132,498			\$ 8,722	\$ 17,950	\$ 151,316				

Summary												
Statutorily Required	\$ 26,397,866	\$ 29,872,995	\$ 34,251,653	\$ 10,447,307	\$ 8,724,451	\$ 9,724,348	\$ 7,078,507	\$ 23,377,779	\$ 26,824,964	\$ 48,585,332		
Statutorily Authorized	\$ -	\$ 47,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ 549	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 264,975	\$ 595,510	\$ -	\$ 551,858	\$ -	\$ 91,941	\$ 1,571,758	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,783,173	\$ -	\$ -	\$ -	\$ 490,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 28,181,588</b>	<b>\$ 29,920,671</b>	<b>\$ 34,516,677</b>	<b>\$ 11,042,817</b>	<b>\$ 9,214,487</b>	<b>\$ 10,276,206</b>	<b>\$ 7,078,507</b>	<b>\$ 23,469,720</b>	<b>\$ 28,396,721</b>	<b>\$ 48,585,332</b>		

EXHIBT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Lincoln County	Lyman County	Marshall County	McCook County	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County
416900	Other General Government	No specific authority			\$ 31,170							
431100	Highways, Roads and Bridges	Statutorily Required	\$ 65,406,644	\$ 17,601,967	\$ 23,893,414	\$ 24,283,269	\$ 20,523,395	\$ 57,433,586	\$ 5,352,130	\$ 18,038,919	\$ 73,028,795	\$ 23,895,648
433200	Railroad	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required										
462400	Drainage Commissions	Statutorily Authorized										
475000	Intergovernmental Expenditures	Statutorily Required	\$ 1,082,584			\$ 347,274					\$ 2,658,178	
480000	Debt Service	Debt Service	\$ 229,631		\$ 642,410	\$ 378,063		\$ 1,807,444	\$ 1,327,745			\$ 63,719
485000	Payments to Local Education Agencies	Statutorily Required										
489000	Capital Outlay	Capital Outlay							\$ 41,620		\$ 49,683,513	
<b>Total Expenditures</b>			<b>\$ 66,718,858</b>	<b>\$ 17,601,967</b>	<b>\$ 24,566,994</b>	<b>\$ 25,008,606</b>	<b>\$ 20,523,395</b>	<b>\$ 59,241,031</b>	<b>\$ 6,721,495</b>	<b>\$ 18,038,919</b>	<b>\$ 125,370,485</b>	<b>\$ 23,959,367</b>
91100	Transfers Out										\$ 259,221	

Summary			Lincoln	Lyman	Marshall	McCook	McPherson	Meade	Mellette	Miner	Minnehaha	Moody
Statutorily Required	\$ 66,489,228	\$ 17,601,967	\$ 23,893,414	\$ 24,630,543	\$ 20,523,395	\$ 57,433,586	\$ 5,352,130	\$ 18,038,919	\$ 75,686,973	\$ 23,895,648		
Statutorily Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ -	\$ -	\$ 31,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 229,631	\$ -	\$ 642,410	\$ 378,063	\$ -	\$ 1,807,444	\$ 1,327,745	\$ -	\$ -	\$ -	\$ -	\$ 63,719
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,620	\$ -	\$ 49,683,513	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 66,718,858</b>	<b>\$ 17,601,967</b>	<b>\$ 24,566,994</b>	<b>\$ 25,008,606</b>	<b>\$ 20,523,395</b>	<b>\$ 59,241,031</b>	<b>\$ 6,721,495</b>	<b>\$ 18,038,919</b>	<b>\$ 125,370,485</b>	<b>\$ 23,959,367</b>		

EXHIBT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

66 of 66 Counties

Account Number	Account Description	Authority	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County	Shannon County	Spink County	Stanley County	Sully County	Todd County
416900	Other General Government	No specific authority				\$ 115						
431100	Highways, Roads and Bridges	Statutorily Required	\$ 54,843,417	\$ 19,422,832	\$ 18,105,023	\$ 23,753,112	\$ 15,986,909	\$ 5,056,564	\$ 33,926,068	\$ 11,609,902	\$ 19,133,112	\$ 7,797,216
433200	Railroad	Statutorily Authorized										
439000	Other Public Works	Statutorily Authorized										
461600	Grasshopper and Pest Control	Statutorily Required	\$ 30,159									
462400	Drainage Commissions	Statutorily Authorized	\$ 45,018									
475000	Intergovernmental Expenditures	Statutorily Required							\$ 576,001		\$ 32,858	
480000	Debt Service	Debt Service		\$ 906,403		\$ 1,930,479	\$ 1,208,251	\$ 200,928		\$ 720,496	\$ 3,328,289	\$ 724,601
485000	Payments to Local Education Agencies	Statutorily Required										
489000	Capital Outlay	Capital Outlay	\$ 43,429,225		\$ 267,948	\$ 419,215				\$ 199,790	\$ 227,802	
<b>Total Expenditures</b>			<b>\$ 98,347,818</b>	<b>\$ 20,329,235</b>	<b>\$ 18,372,971</b>	<b>\$ 26,102,921</b>	<b>\$ 17,195,160</b>	<b>\$ 5,257,492</b>	<b>\$ 34,502,069</b>	<b>\$ 12,530,188</b>	<b>\$ 22,722,061</b>	<b>\$ 8,521,817</b>
91100	Transfers Out		\$ 2,939,853	\$ 16,642		\$ 585		\$ 18,088	\$ 22,643	\$ 2,869		

Summary												
Statutorily Required	\$ 54,873,576	\$ 19,422,832	\$ 18,105,023	\$ 23,753,112	\$ 15,986,909	\$ 5,056,564	\$ 34,502,069	\$ 11,609,902	\$ 19,165,971	\$ 7,797,216		
Statutorily Authorized	\$ 45,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No specific authority	\$ -	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ 906,403	\$ -	\$ 1,930,479	\$ 1,208,251	\$ 200,928	\$ -	\$ 720,496	\$ 3,328,289	\$ 724,601		
Capital Outlay	\$ 43,429,225	\$ -	\$ 267,948	\$ 419,215	\$ -	\$ -	\$ -	\$ 199,790	\$ 227,802	\$ -		
<b>Total Expenditures</b>	<b>\$ 98,347,818</b>	<b>\$ 20,329,235</b>	<b>\$ 18,372,971</b>	<b>\$ 26,102,921</b>	<b>\$ 17,195,160</b>	<b>\$ 5,257,492</b>	<b>\$ 34,502,069</b>	<b>\$ 12,530,188</b>	<b>\$ 22,722,061</b>	<b>\$ 8,521,817</b>		

EXHIBIT G

South Dakota Counties - Road and Bridge Fund Expenditures - Total for 2009-2019

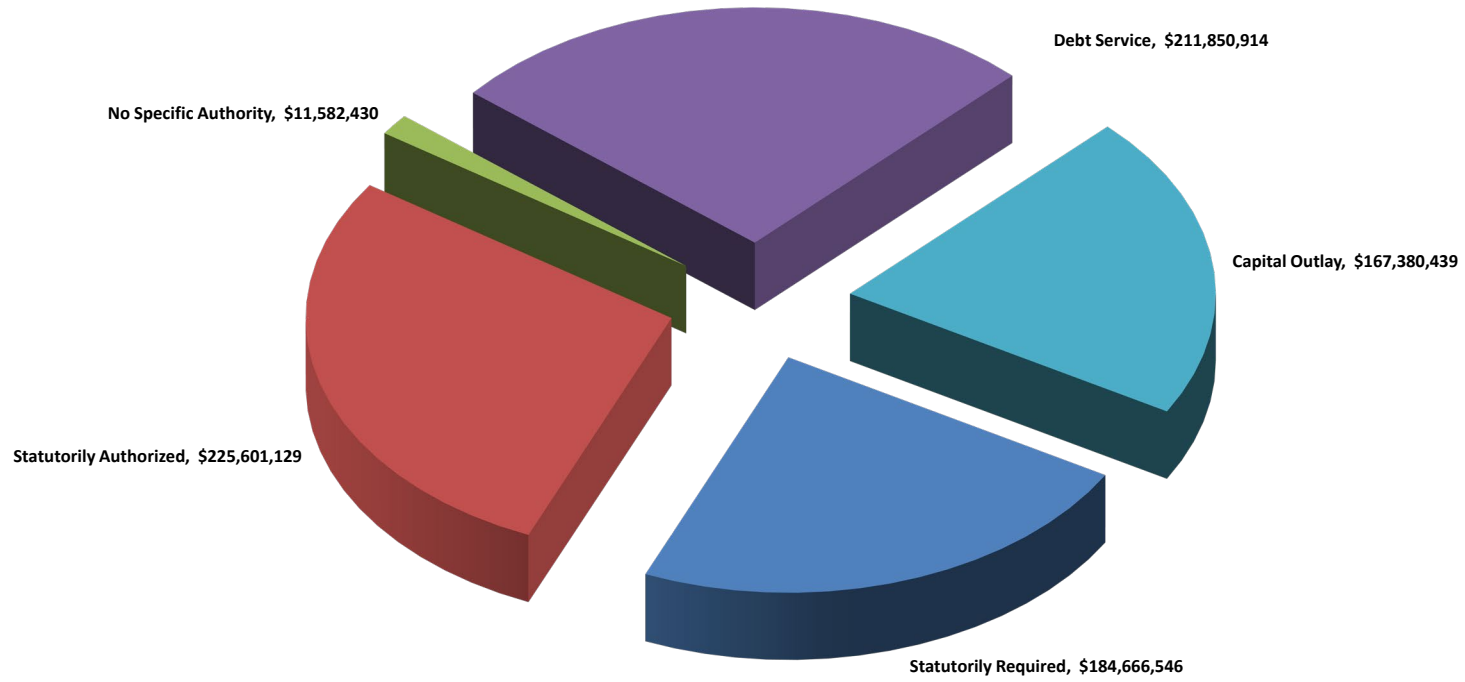
66 of 66 Counties

Account Number	Account Description	Authority	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County	Total Amount	Percentage of Total
416900	Other General Government	No specific authority				\$ 3,962			\$ 1,421,148	0.08%
431100	Highways, Roads and Bridges	Statutorily Required	\$ 23,387,191	\$ 45,805,587	\$ 41,889,904	\$ 16,263,577	\$ 37,173,440	\$ 8,796,997	\$ 1,705,567,410	92.28%
433200	Railroad	Statutorily Authorized							\$ 47,675	0.00%
439000	Other Public Works	Statutorily Authorized		\$ 111					\$ 111	0.00%
461600	Grasshopper and Pest Control	Statutorily Required							\$ 30,159	0.00%
462400	Drainage Commissions	Statutorily Authorized							\$ 45,018	0.00%
475000	Intergovernmental Expenditures	Statutorily Required		\$ 358,045	\$ 383,282	\$ 153,765			\$ 10,473,671	0.57%
480000	Debt Service	Debt Service	\$ 554,160	\$ 414,628	\$ 590,098		\$ 173,512	\$ 873,785	\$ 31,392,134	1.70%
485000	Payments to Local Education Agencies	Statutorily Required							\$ 119,977	0.01%
489000	Capital Outlay	Capital Outlay				\$ 683,648			\$ 99,140,151	5.36%
<b>Total Expenditures</b>			<b>\$ 23,941,350</b>	<b>\$ 46,578,370</b>	<b>\$ 42,863,284</b>	<b>\$ 17,104,952</b>	<b>\$ 37,346,952</b>	<b>\$ 9,670,783</b>	<b>\$ 1,848,237,454</b>	<b>100.00%</b>
91100	Transfers Out				\$ 120,000		\$ 800,000		\$ 9,362,949	0.51%

Summary										
Statutorily Required	\$ 23,387,191	\$ 46,163,632	\$ 42,273,186	\$ 16,417,342	\$ 37,173,440	\$ 8,796,997	\$ 1,716,191,217			92.86%
Statutorily Authorized	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ 92,804			0.01%
No specific authority	\$ -	\$ -	\$ -	\$ 3,962	\$ -	\$ -	\$ 1,421,148			0.08%
Debt Service	\$ 554,160	\$ 414,628	\$ 590,098	\$ -	\$ 173,512	\$ 873,785	\$ 31,392,134			1.70%
Capital Outlay	\$ -	\$ -	\$ -	\$ 683,648	\$ -	\$ -	\$ 99,140,151			5.36%
<b>Total Expenditures</b>	<b>\$ 23,941,350</b>	<b>\$ 46,578,370</b>	<b>\$ 42,863,284</b>	<b>\$ 17,104,952</b>	<b>\$ 37,346,952</b>	<b>\$ 9,670,783</b>	<b>\$ 1,848,237,454</b>			<b>100.00%</b>



**South Dakota Counties - Other Governmental Funds  
% of Expenditures by Authorization  
2009-2019 (66 of 66 counties)**



All Governmental Funds		
Authority	Total Expenditures CY2009-2019	% of Total
Statutorily Required	\$ 184,666,546	23.05%
Statutorily Authorized	\$ 225,601,129	28.16%
No specific authority	\$ 11,582,430	1.45%
Debt Service	\$ 211,850,914	26.45%
Capital Outlay	\$ 167,380,439	20.89%
<b>Totals</b>	<b>\$ 801,081,458</b>	<b>100.00%</b>

**EXHIBT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County	Charles Mix County
411100	Board of County Commissioners	Statutorily Required											
413000	Judicial System	Statutorily Required											
414100	Auditor	Statutorily Required											
414200	Treasurer	Statutorily Required											
414900	Other Financial Administration	Statutorily Required											
415100	State's Attorney	Statutorily Required											
415400	Abused and Neglected Child Defense	Statutorily Required											
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required		\$ 1,151,211	\$ 169,549		\$ 2,440,156	\$ 61,497				\$ 33,300	\$ 159,489
416200	Director of Equalization	Statutorily Required											
416300	Register of Deeds	Statutorily Required	\$ 28,515	\$ 21,434	\$ 8,975	\$ 38,434	\$ 79,564	\$ 61,929	\$ 27,246	\$ 20,548	\$ 21,491	\$ 15,846	\$ 66,143
416500	Veterans' Service Officer	Statutorily Required											
416600	Predatory Animal (GFP)	Statutorily Required											
416800	Self-Insurance Plan	Statutorily Authorized											\$ 622,224
416900	Other General Government	No specific authority			\$ (4,265)		\$ 4,717	\$ (301,905)					
417000	Geographic Information System	No specific authority						\$ 82,500					
421100	Sheriff	Statutorily Required						\$ 172,291	\$ 24,533				\$ 4,421
421200	County Jail	Statutorily Required		\$ 333,281	\$ 265,611	\$ 11,912	\$ 461,246	\$ 914,444	\$ 133,256				\$ 352,405
421300	Coroner	Statutorily Required											
421400	County-Wide Law Enforcement	Statutorily Authorized											
421500	Juvenile Detention	Statutorily Required					\$ 523,572						
421900	Other Law Enforcement	Statutorily Required					\$ 496,299		\$ 2,667		\$ 174,323		
422100	Fire Protection	Statutorily Authorized			\$ 216,797				\$ 123,354		\$ 521,855		
422200	Emergency and Disaster Services	Statutorily Required	\$ 532,802	\$ 3,489,665	\$ 241,163	\$ 1,122,899	\$ 1,415,438	\$ 2,954,192	\$ 478,072	\$ 140,540	\$ 1,421,732	\$ 194,285	\$ 675,043
422300	Flood Control	Statutorily Authorized											
422400	Fire Guards	Statutorily Authorized			\$ 35,219								
422500	Communication Center	Statutorily Authorized	\$ 480,449	\$ 1,108,071	\$ 441,993	\$ 832,821	\$ 3,406,852	\$ 10,924,612	\$ 869,553	\$ 34,435	\$ 4,058,102	\$ 219,104	\$ 2,928,896
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 15,450		\$ 4,700						\$ 23,484	\$ 100,705
431100	Highways, Roads and Bridges	Statutorily Required	\$ 476,479					\$ 700					
432200	Solid Waste	Statutorily Authorized											
433100	Airport	Statutorily Authorized											
433200	Railroad	Statutorily Authorized											
434000	Water System	Statutorily Authorized							\$ 502,921				
439000	Other Public Works	Statutorily Authorized											
441100	Support of Poor	Statutorily Required		\$ 37,089									
441200	Public Welfare	Statutorily Authorized		\$ 4,000									
441900	Other Economic Assistance	No specific authority									\$ 13,130		
442100	County Nurse	Statutorily Authorized						\$ 10,462					
442200	Health Services	Statutorily Authorized		\$ 158,649									
442300	Hospital	Statutorily Authorized											
442400	Ambulance	Statutorily Authorized											
442500	Board of Health	Statutorily Authorized											
442600	WIC	No specific authority					\$ 51,531			\$ 200	\$ 41,237		
442900	Other Health Assistance	No specific authority		\$ 3,864		\$ 1,500							
443300	Care of Aged	Statutorily Authorized											
443400	Domestic Abuse	Statutorily Required	\$ 19,480	\$ 1,010,458	\$ 25,625	\$ 12,700	\$ 112,685	\$ 134,776	\$ 29,433	\$ 585	\$ 42,350	\$ 2,875	\$ 15,980
443900	Other Social Services	No specific authority											
444300	Drug Abuse	Statutorily Authorized								\$ 30			
444900	Other Mental Health Services	No specific authority											
451100	Public Library	Statutorily Authorized			\$ 6,772						\$ 101,498		
451200	Historical Museum	Statutorily Authorized											
451300	County Monuments	Statutorily Authorized											
451400	Historical Sites	Statutorily Authorized											
452200	Parks	Statutorily Authorized						\$ 3,161					
452300	Exhibition Building O&M	Statutorily Authorized											
452400	County Fair	Statutorily Authorized						\$ 65,804					
452500	Senior Center	Statutorily Authorized			\$ 208,050								
461100	County Extension	Statutorily Authorized							\$ 71,154				
461500	Weed and Pest Control	Statutorily Authorized						\$ 4,242					
461600	Grasshopper and Pest Control	Statutorily Required											
461900	Other Soil Conservation	No specific authority											
462300	Water Conservation Districts	Statutorily Authorized							\$ 12,080				
462900	Other Water Conservation	No specific authority											

**EXHIBT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Aurora County	Beadle County	Bennett County	Bon Homme County	Brookings County	Brown County	Brule County	Buffalo County	Butte County	Campbell County	Charles Mix County
471100	Planning and Zoning	Statutorily Required											
471200	Urban and Rural Development	Statutorily Authorized						\$ 350,367					
471900	Other Urban Development	No specific authority	\$ 115,724										
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized						\$ 6,844,220	\$ 756,986		\$ 76,787		
472900	Other Economic Development	No specific authority						\$ 880,855					
475000	Intergovernmental Expenditures	Statutorily Required			\$ 122,150	\$ 337,126	\$ 359,165		\$ 37,153				
480000	Debt Service	Debt Service	\$ 3,264,282				\$ 3,972,284	\$ 6,478,696			\$ 48,879		
485000	Payments to Local Education Agencies	Statutorily Required						\$ 51,941					
489000	Capital Outlay	Capital Outlay					\$ 9,553,211						\$ 473,332
<b>Total Expenditures</b>			<b>\$ 1,653,449</b>	<b>\$ 10,597,453</b>	<b>\$ 1,615,488</b>	<b>\$ 2,147,115</b>	<b>\$ 22,854,680</b>	<b>\$ 30,360,199</b>	<b>\$ 2,941,254</b>	<b>\$ 233,490</b>	<b>\$ 6,566,995</b>	<b>\$ 488,892</b>	<b>\$ 5,398,638</b>
91100	Transfers Out			\$ 13,775		\$ 15,442	\$ 1,927,351	\$ 570,248	\$ 74,169	\$ 4,743	\$ 32,073	\$ 15,627	

<b>Summary</b>												
Statutorily Required	\$ 1,057,277	\$ 6,043,137	\$ 710,923	\$ 1,308,095	\$ 5,866,086	\$ 5,017,184	\$ 605,207	\$ 198,825	\$ 1,705,508	\$ 246,305	\$ 1,273,481	
Statutorily Authorized	\$ 480,449	\$ 1,286,170	\$ 908,830	\$ 837,521	\$ 3,406,852	\$ 18,202,869	\$ 2,336,047	\$ 34,465	\$ 4,758,242	\$ 242,587	\$ 3,651,825	
No specific authority	\$ 115,724	\$ 3,864	\$ (4,265)	\$ 1,500	\$ 56,248	\$ 661,451	\$ -	\$ 200	\$ 54,367	\$ -	\$ -	
Debt Service	\$ -	\$ 3,264,282	\$ -	\$ -	\$ 3,972,284	\$ 6,478,696	\$ -	\$ -	\$ 48,879	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 9,553,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,332	
<b>Total Expenditures</b>	<b>\$ 1,653,449</b>	<b>\$ 10,597,453</b>	<b>\$ 1,615,488</b>	<b>\$ 2,147,115</b>	<b>\$ 22,854,680</b>	<b>\$ 30,360,199</b>	<b>\$ 2,941,254</b>	<b>\$ 233,490</b>	<b>\$ 6,566,995</b>	<b>\$ 488,892</b>	<b>\$ 5,398,638</b>	

EXHIBIT H  
 South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County	Douglas County	Edmunds County
411100	Board of County Commissioners	Statutorily Required					\$ 9,443						
413000	Judicial System	Statutorily Required											
414100	Auditor	Statutorily Required					\$ (3,229)						
414200	Treasurer	Statutorily Required											
414900	Other Financial Administration	Statutorily Required											
415100	State's Attorney	Statutorily Required			\$ 757,089								
415400	Abused and Neglected Child Defense	Statutorily Required											
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required			\$ 1,023,186	\$ 552,215	\$ 3,458,647	\$ 372		\$ 417,368	\$ 675,748		
416200	Director of Equalization	Statutorily Required							\$ 4,851				
416300	Register of Deeds	Statutorily Required	\$ 50,123	\$ 32,741	\$ 3,696	\$ 24,771	\$ 52,211	\$ 52,004	\$ 21,571	\$ 27,503	\$ 21,644	\$ 20,802	\$ 41,083
416500	Veterans' Service Officer	Statutorily Required											
416600	Predatory Animal (GFP)	Statutorily Required											
416800	Self-Insurance Plan	Statutorily Authorized											
416900	Other General Government	No specific authority					\$ 15,928						
417000	Geographic Information System	No specific authority											
421100	Sheriff	Statutorily Required				\$ 2,063	\$ 174,283						
421200	County Jail	Statutorily Required	\$ 11,879	\$ 298,720	\$ 622,959	\$ 5,598	\$ 28,760	\$ 736,341	\$ 17,603	\$ 5,664	\$ 17,023	\$ 3,049	\$ 68,236
421300	Coroner	Statutorily Required											
421400	County-Wide Law Enforcement	Statutorily Authorized											
421500	Juvenile Detention	Statutorily Required											
421900	Other Law Enforcement	Statutorily Required					\$ 81,339				\$ 235,191	\$ 1,882	
422100	Fire Protection	Statutorily Authorized		\$ 1,231,537			\$ 2,990,238	\$ 518,933			\$ 126,166		
422200	Emergency and Disaster Services	Statutorily Required	\$ 384,320	\$ 784,446	\$ 4,474,254	\$ 84,430	\$ 780,610	\$ 2,419,487	\$ 1,198,370	\$ 552,359	\$ 132,907	\$ 358,192	\$ 751,656
422300	Flood Control	Statutorily Authorized						\$ 204,109				\$ 32,231	
422400	Fire Guards	Statutorily Authorized						\$ 199,618					
422500	Communication Center	Statutorily Authorized	\$ 489,845	\$ 1,930,236	\$ 2,980,309	\$ 245,302	\$ 3,675,858	\$ 1,544,821	\$ 839,093	\$ 1,326,744		\$ 496,795	\$ 539,267
422900	Other Protective and Emergency Services	Statutorily Authorized			\$ 360,924		\$ 283,793					\$ 2,880	
431100	Highways, Roads and Bridges	Statutorily Required				\$ 122,023	\$ 296,971						
432200	Solid Waste	Statutorily Authorized											
433100	Airport	Statutorily Authorized					\$ 1,673,057						
433200	Railroad	Statutorily Authorized											
434000	Water System	Statutorily Authorized											
439000	Other Public Works	Statutorily Authorized											
441100	Support of Poor	Statutorily Required							\$ 5,420				
441200	Public Welfare	Statutorily Authorized					\$ 11,900						
441900	Other Economic Assistance	No specific authority							\$ 588				
442100	County Nurse	Statutorily Authorized					\$ 5,158						
442200	Health Services	Statutorily Authorized							\$ 92,114				
442300	Hospital	Statutorily Authorized											
442400	Ambulance	Statutorily Authorized											
442500	Board of Health	Statutorily Authorized											
442600	WIC	No specific authority	\$ 23,581	\$ 11,127	\$ 487,962		\$ 4,552		\$ 7,364				
442900	Other Health Assistance	No specific authority							\$ 759				
443300	Care of Aged	Statutorily Authorized					\$ 4,000						
443400	Domestic Abuse	Statutorily Required	\$ 6,475	\$ 41,341	\$ 114,086	\$ 8,015	\$ 19,000	\$ 63,000	\$ 9,185	\$ 10,120	\$ 5,630	\$ 4,010	\$ 8,143
443900	Other Social Services	No specific authority	\$ 657										
444300	Drug Abuse	Statutorily Authorized											
444900	Other Mental Health Services	No specific authority											
451100	Public Library	Statutorily Authorized					\$ 240,309						
451200	Historical Museum	Statutorily Authorized											
451300	County Monuments	Statutorily Authorized											
451400	Historical Sites	Statutorily Authorized											
452200	Parks	Statutorily Authorized											
452300	Exhibition Building O&M	Statutorily Authorized											
452400	County Fair	Statutorily Authorized											
452500	Senior Center	Statutorily Authorized											
461100	County Extension	Statutorily Authorized											
461500	Weed and Pest Control	Statutorily Authorized					\$ 77,396						
461600	Grasshopper and Pest Control	Statutorily Required											
461900	Other Soil Conservation	No specific authority		\$ 89,287									
462300	Water Conservation Districts	Statutorily Authorized											
462900	Other Water Conservation	No specific authority		\$ 671,087									

EXHIBT H  
 South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Clark County	Clay County	Codington County	Corson County	Custer County	Davison County	Day County	Deuel County	Dewey County	Douglas County	Edmunds County
471100	Planning and Zoning	Statutorily Required					\$ 28,301						
471200	Urban and Rural Development	Statutorily Authorized								\$ 9,225			
471900	Other Urban Development	No specific authority											
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized								\$ 1,647			
472900	Other Economic Development	No specific authority											
475000	Intergovernmental Expenditures	Statutorily Required	\$ 27,404						\$ 22,333				\$ 155,880
480000	Debt Service	Debt Service	\$ 92,292				\$ 2,281,788	\$ 1,053,725		\$ 437,442			
485000	Payments to Local Education Agencies	Statutorily Required								\$ 41,401			
489000	Capital Outlay	Capital Outlay	\$ 65,537				\$ 5,809,685					\$ 519	
<b>Total Expenditures</b>			<b>\$ 1,152,113</b>	<b>\$ 5,090,523</b>	<b>\$ 10,824,465</b>	<b>\$ 1,044,417</b>	<b>\$ 22,000,001</b>	<b>\$ 6,792,410</b>	<b>\$ 2,219,250</b>	<b>\$ 2,829,473</b>	<b>\$ 1,214,310</b>	<b>\$ 920,360</b>	<b>\$ 1,564,265</b>

91100	Transfers Out		\$ 1,965	\$ (3,008,160)	\$ 44,937	\$ 950,373	\$ 887,642		\$ 890	\$ 152,577	\$ 73,582		\$ (2,517,531)
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Summary		Clark	Clay	Codington	Corson	Custer	Davison	Day	Deuel	Dewey	Douglas	Edmunds
Statutorily Required	\$ 480,202	\$ 1,157,248	\$ 6,995,270	\$ 799,115	\$ 4,926,338	\$ 3,271,204	\$ 1,279,333	\$ 1,054,414	\$ 1,088,144	\$ 387,935	\$ 1,024,998	
Statutorily Authorized	\$ 489,845	\$ 3,161,774	\$ 3,341,233	\$ 245,302	\$ 8,961,709	\$ 2,467,481	\$ 931,207	\$ 1,337,616	\$ 126,166	\$ 531,906	\$ 539,267	
No specific authority	\$ 24,238	\$ 771,501	\$ 487,962	\$ -	\$ 20,480	\$ -	\$ 8,710	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 92,292	\$ -	\$ -	\$ -	\$ 2,281,788	\$ 1,053,725	\$ -	\$ 437,442	\$ -	\$ -	\$ -	
Capital Outlay	\$ 65,537	\$ -	\$ -	\$ -	\$ 5,809,685	\$ -	\$ -	\$ -	\$ -	\$ 519	\$ -	
<b>Total Expenditures</b>	<b>\$ 1,152,113</b>	<b>\$ 5,090,523</b>	<b>\$ 10,824,465</b>	<b>\$ 1,044,417</b>	<b>\$ 22,000,001</b>	<b>\$ 6,792,410</b>	<b>\$ 2,219,250</b>	<b>\$ 2,829,473</b>	<b>\$ 1,214,310</b>	<b>\$ 920,360</b>	<b>\$ 1,564,265</b>	



**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County	Harding County	Hughes County	Hutchinson County
411100	Board of County Commissioners	Statutorily Required									\$ 142,267		
413000	Judicial System	Statutorily Required											
414100	Auditor	Statutorily Required								\$ 20,000			
414200	Treasurer	Statutorily Required											
414900	Other Financial Administration	Statutorily Required										\$ 8,935	
415100	State's Attorney	Statutorily Required											
415400	Abused and Neglected Child Defense	Statutorily Required										\$ 15,973	
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required	\$ 803,859	\$ 3,137,728	\$ 21,010		\$ 441,872			\$ 2,933,412	\$ 52,784	\$ 439,984	\$ 780,660
416200	Director of Equalization	Statutorily Required					\$ 1,905						
416300	Register of Deeds	Statutorily Required	\$ 9,791	\$ 18,280	\$ 45,298	\$ 22,569	\$ 20,657	\$ 48,229	\$ 26,714	\$ 11,633	\$ 63,281	\$ 16,349	\$ 58,650
416500	Veterans' Service Officer	Statutorily Required											
416600	Predatory Animal (GFP)	Statutorily Required									\$ (10,130)		
416800	Self-Insurance Plan	Statutorily Authorized											
416900	Other General Government	No specific authority									\$ (549)		
417000	Geographic Information System	No specific authority											
421100	Sheriff	Statutorily Required	\$ 318,732	\$ 7,685	\$ 493		\$ 200				\$ 17,516	\$ 97,653	
421200	County Jail	Statutorily Required		\$ 3,733	\$ 61,437	\$ 57,948	\$ 1,571	\$ 35,843	\$ 5,464	\$ 2,078	\$ 5,961	\$ 10,585,525	
421300	Coroner	Statutorily Required									\$ 1,285		
421400	County-Wide Law Enforcement	Statutorily Authorized											
421500	Juvenile Detention	Statutorily Required							\$ 36,427				
421900	Other Law Enforcement	Statutorily Required		\$ 1,323		\$ 11,096						\$ 182,564	
422100	Fire Protection	Statutorily Authorized	\$ 121,830	\$ 642,898	\$ 712,000						\$ 358,518	\$ 1,101,295	
422200	Emergency and Disaster Services	Statutorily Required	\$ 1,293,704	\$ 510,675	\$ 1,290,561	\$ 375,928	\$ 323,390	\$ 922,128	\$ 696,355	\$ 472,033	\$ 224,666	\$ 4,958,101	\$ 1,267,641
422300	Flood Control	Statutorily Authorized		\$ 71,992							\$ 8,688		
422400	Fire Guards	Statutorily Authorized		\$ 34,777									
422500	Communication Center	Statutorily Authorized	\$ 1,866,677	\$ 38,564	\$ 1,211,722	\$ 892,163	\$ 430,593	\$ 723,876	\$ 296,349	\$ 411,209	\$ 166,222	\$ 1,429,678	\$ 419,252
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 61,866	\$ 252,669			\$ 44,196					\$ 4,889	\$ 399,356
431100	Highways, Roads and Bridges	Statutorily Required		\$ 240							\$ 3,070,972		
432200	Solid Waste	Statutorily Authorized											
433100	Airport	Statutorily Authorized									\$ (910)		
433200	Railroad	Statutorily Authorized										\$ 58,165	
434000	Water System	Statutorily Authorized	\$ 620,543										
439000	Other Public Works	Statutorily Authorized											
441100	Support of Poor	Statutorily Required											
441200	Public Welfare	Statutorily Authorized											
441900	Other Economic Assistance	No specific authority									\$ 398		
442100	County Nurse	Statutorily Authorized											
442200	Health Services	Statutorily Authorized						\$ 33,589					
442300	Hospital	Statutorily Authorized											
442400	Ambulance	Statutorily Authorized									\$ 14,938		
442500	Board of Health	Statutorily Authorized											
442600	WIC	No specific authority	\$ 5,129		\$ 12,945	\$ 4,953		\$ 79,002					
442900	Other Health Assistance	No specific authority									\$ 1,419		
443300	Care of Aged	Statutorily Authorized							\$ 1,400				
443400	Domestic Abuse	Statutorily Required	\$ 45,030	\$ 4,125	\$ 33,456	\$ 29,153	\$ 1,925	\$ 14,660	\$ 11,000	\$ 5,000	\$ 3,000	\$ 35,984	\$ 9,650
443900	Other Social Services	No specific authority			\$ 145,409								
444300	Drug Abuse	Statutorily Authorized					\$ 500						
444900	Other Mental Health Services	No specific authority											
451100	Public Library	Statutorily Authorized		\$ 17,557	\$ 154,590		\$ 13,801		\$ 16,172	\$ 206,331	\$ 451,256		
451200	Historical Museum	Statutorily Authorized											
451300	County Monuments	Statutorily Authorized											
451400	Historical Sites	Statutorily Authorized											
452200	Parks	Statutorily Authorized						\$ 8,546					
452300	Exhibition Building O&M	Statutorily Authorized						\$ 123,918				\$ 47,675	
452400	County Fair	Statutorily Authorized			\$ 3,775			\$ 6,794			\$ 203,678		
452500	Senior Center	Statutorily Authorized											
461100	County Extension	Statutorily Authorized											
461500	Weed and Pest Control	Statutorily Authorized	\$ 5,486								\$ 57,719		
461600	Grasshopper and Pest Control	Statutorily Required	\$ 158,153										
461900	Other Soil Conservation	No specific authority	\$ 10,983										
462300	Water Conservation Districts	Statutorily Authorized											
462900	Other Water Conservation	No specific authority						\$ 1,773					

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Fall River County	Faulk County	Grant County	Gregory County	Haakon County	Hamlin County	Hand County	Hanson County	Harding County	Hughes County	Hutchinson County
471100	Planning and Zoning	Statutorily Required											
471200	Urban and Rural Development	Statutorily Authorized						\$ 327,612				\$ 47,675	
471900	Other Urban Development	No specific authority		\$ 71,794								\$ 50,684	
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized							\$ 245,112			\$ 154,552	
472900	Other Economic Development	No specific authority							\$ 181,220			\$ 46,556	
475000	Intergovernmental Expenditures	Statutorily Required			\$ 12,200		\$ 3,423			\$ 333,541			
480000	Debt Service	Debt Service	\$ 884	\$ 3,577,596	\$ 2,470,163				\$ 5,277,683	\$ 2,070,303		\$ 6,779,674	\$ 155,087
485000	Payments to Local Education Agencies	Statutorily Required									\$ 5,066,922		
489000	Capital Outlay	Capital Outlay		\$ 5,589,301					\$ 2,198,642	\$ 498,004	\$ 2,822,189		\$ 5,059,464
	<b>Total Expenditures</b>		<b>\$ 5,322,667</b>	<b>\$ 13,980,936</b>	<b>\$ 5,463,061</b>	<b>\$ 2,105,810</b>	<b>\$ 1,280,611</b>	<b>\$ 2,329,393</b>	<b>\$ 8,992,537</b>	<b>\$ 6,630,003</b>	<b>\$ 13,055,630</b>	<b>\$ 26,061,913</b>	<b>\$ 8,149,760</b>
91100	Transfers Out		\$ 215,672	\$ 17,080	\$ 25,654		\$ 44,187	\$ 2	\$ 118,870	\$ 751,000	\$ 22,054,888	\$ 2,919,383	\$ 1,616,452

<b>Summary</b>													
Statutorily Required	\$ 2,629,269	\$ 3,683,789	\$ 1,464,456	\$ 496,694	\$ 791,520	\$ 1,024,283	\$ 775,959	\$ 3,444,156	\$ 8,972,064	\$ 16,341,068	\$ 2,116,601		
Statutorily Authorized	\$ 2,676,401	\$ 1,058,455	\$ 1,370,088	\$ 1,604,163	\$ 489,090	\$ 1,224,334	\$ 559,034	\$ 617,540	\$ 1,260,109	\$ 2,843,930	\$ 818,608		
No specific authority	\$ 16,113	\$ 71,794	\$ 158,354	\$ 4,953	\$ -	\$ 80,775	\$ 181,220	\$ -	\$ 1,268	\$ 97,240	\$ -		
Debt Service	\$ 884	\$ 3,577,596	\$ 2,470,163	\$ -	\$ -	\$ -	\$ 5,277,683	\$ 2,070,303	\$ -	\$ 6,779,674	\$ 155,087		
Capital Outlay	\$ -	\$ 5,589,301	\$ -	\$ -	\$ -	\$ -	\$ 2,198,642	\$ 498,004	\$ 2,822,189	\$ -	\$ 5,059,464		
<b>Total Expenditures</b>	<b>\$ 5,322,667</b>	<b>\$ 13,980,936</b>	<b>\$ 5,463,061</b>	<b>\$ 2,105,810</b>	<b>\$ 1,280,611</b>	<b>\$ 2,329,393</b>	<b>\$ 8,992,537</b>	<b>\$ 6,630,003</b>	<b>\$ 13,055,630</b>	<b>\$ 26,061,913</b>	<b>\$ 8,149,760</b>		

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County	Lincoln County	Lyman County	Marshall County	McCook County
411100	Board of County Commissioners	Statutorily Required											
413000	Judicial System	Statutorily Required											
414100	Auditor	Statutorily Required											
414200	Treasurer	Statutorily Required											
414900	Other Financial Administration	Statutorily Required											
415100	State's Attorney	Statutorily Required											
415400	Abused and Neglected Child Defense	Statutorily Required											
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required		\$ 89,442			\$ 465,582	\$ 1,731,947					
416200	Director of Equalization	Statutorily Required					\$ 2,871						
416300	Register of Deeds	Statutorily Required	\$ 4,566	\$ 29,351	\$ 23,256	\$ 25,919	\$ 12,704	\$ 70,954	\$ 136,689	\$ 294,499	\$ 10,111	\$ 34,346	\$ 29,285
416500	Veterans' Service Officer	Statutorily Required											
416600	Predatory Animal (GFP)	Statutorily Required											
416800	Self-Insurance Plan	Statutorily Authorized											
416900	Other General Government	No specific authority		\$ 14,487									
417000	Geographic Information System	No specific authority											
421100	Sheriff	Statutorily Required		\$ 56,192							\$ 11,623		
421200	County Jail	Statutorily Required			\$ 52,749		\$ 12,747	\$ 283,484	\$ 50,415			\$ 64,481	\$ 42,660
421300	Coroner	Statutorily Required											
421400	County-Wide Law Enforcement	Statutorily Authorized											
421500	Juvenile Detention	Statutorily Required											
421900	Other Law Enforcement	Statutorily Required							\$ 37,103	\$ 591,989			
422100	Fire Protection	Statutorily Authorized		\$ 83,223	\$ 63,803			\$ 978,264	\$ 798,466	\$ 464,804			
422200	Emergency and Disaster Services	Statutorily Required	\$ 183,364	\$ 122,128	\$ 227,327	\$ 300,591	\$ 1,103,432	\$ 1,394,104	\$ 2,765,415	\$ 1,337,790	\$ 421,591	\$ 398,561	\$ 807,732
422300	Flood Control	Statutorily Authorized								\$ 2,419,044			
422400	Fire Guards	Statutorily Authorized						\$ 21,895					
422500	Communication Center	Statutorily Authorized	\$ 282,324	\$ 302,465	\$ 237,017	\$ 154,274	\$ 305,838	\$ 3,841,349	\$ 2,937,288	\$ 7,327,894	\$ 575,751	\$ 1,300,286	\$ 733,598
422900	Other Protective and Emergency Services	Statutorily Authorized		\$ 129,496			\$ 345,299	\$ 33,044					
431100	Highways, Roads and Bridges	Statutorily Required		\$ 577,206	\$ 54,191					\$ 1,125,392	\$ 1,890		
432200	Solid Waste	Statutorily Authorized								\$ 3,989,233			
433100	Airport	Statutorily Authorized								\$ 5,050,660			
433200	Railroad	Statutorily Authorized											
434000	Water System	Statutorily Authorized											
439000	Other Public Works	Statutorily Authorized											
441100	Support of Poor	Statutorily Required											
441200	Public Welfare	Statutorily Authorized											
441900	Other Economic Assistance	No specific authority											
442100	County Nurse	Statutorily Authorized											
442200	Health Services	Statutorily Authorized								\$ 45,500	\$ 3,860		
442300	Hospital	Statutorily Authorized			\$ 122,218								
442400	Ambulance	Statutorily Authorized			\$ 636,440							\$ 553,508	
442500	Board of Health	Statutorily Authorized											
442600	WIC	No specific authority							\$ 43,239	\$ 40,664			
442900	Other Health Assistance	No specific authority			\$ 1,655,163		\$ 80,920						
443300	Care of Aged	Statutorily Authorized											
443400	Domestic Abuse	Statutorily Required	\$ 2,530		\$ 4,210	\$ 3,671	\$ 4,829	\$ 31,763	\$ 128,409	\$ 82,420	\$ 13,568	\$ 10,578	\$ 12,365
443900	Other Social Services	No specific authority			\$ 110								
444300	Drug Abuse	Statutorily Authorized											
444900	Other Mental Health Services	No specific authority			\$ 207,989								
451100	Public Library	Statutorily Authorized	\$ 12,817										
451200	Historical Museum	Statutorily Authorized											
451300	County Monuments	Statutorily Authorized											
451400	Historical Sites	Statutorily Authorized											
452200	Parks	Statutorily Authorized											
452300	Exhibition Building O&M	Statutorily Authorized											
452400	County Fair	Statutorily Authorized											
452500	Senior Center	Statutorily Authorized											
461100	County Extension	Statutorily Authorized											
461500	Weed and Pest Control	Statutorily Authorized							\$ 659,749				
461600	Grasshopper and Pest Control	Statutorily Required											
461900	Other Soil Conservation	No specific authority											
462300	Water Conservation Districts	Statutorily Authorized					\$ 18,484						
462900	Other Water Conservation	No specific authority					\$ 265,869						

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Hyde County	Jackson County	Jerauld County	Jones County	Kingsbury County	Lake County	Lawrence County	Lincoln County	Lyman County	Marshall County	McCook County
471100	Planning and Zoning	Statutorily Required											
471200	Urban and Rural Development	Statutorily Authorized								\$ 29,853	\$ 418,345		
471900	Other Urban Development	No specific authority			\$ 155,616		\$ 8,503	\$ 150,059		\$ 138,865			
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized							\$ 99,210	\$ 531,281	\$ 96,376		
472900	Other Economic Development	No specific authority			\$ 423,166			\$ 96,297		\$ 1,000			
475000	Intergovernmental Expenditures	Statutorily Required											
480000	Debt Service	Debt Service			\$ 1,434,445		\$ 105,668	\$ 2,937,356		\$ 19,167,224		\$ 134,852	
485000	Payments to Local Education Agencies	Statutorily Required											
489000	Capital Outlay	Capital Outlay		\$ 10,484						\$ 7,674,130			
	<b>Total Expenditures</b>		<b>\$ 485,601</b>	<b>\$ 1,414,474</b>	<b>\$ 5,297,700</b>	<b>\$ 484,455</b>	<b>\$ 2,732,745</b>	<b>\$ 10,592,251</b>	<b>\$ 7,792,541</b>	<b>\$ 50,648,481</b>	<b>\$ 2,058,582</b>	<b>\$ 2,496,613</b>	<b>\$ 1,625,640</b>
91100	Transfers Out		\$(225,000)	\$ 143,084	\$(277,110)	\$(12,000)		\$(75,000)		\$ 1,038,511	\$ 20,112		

Summary												
Statutorily Required	\$ 190,461	\$ 874,319	\$ 361,734	\$ 330,181	\$ 1,602,165	\$ 3,512,251	\$ 3,118,030	\$ 3,432,090	\$ 458,782	\$ 507,966	\$ 892,042	
Statutorily Authorized	\$ 295,141	\$ 515,183	\$ 1,059,479	\$ 154,274	\$ 669,620	\$ 3,896,288	\$ 4,674,511	\$ 20,191,932	\$ 1,559,136	\$ 1,853,794	\$ 733,598	
No specific authority	\$ -	\$ 14,487	\$ 2,442,043	\$ -	\$ 355,292	\$ 246,356	\$ -	\$ 183,105	\$ 40,664	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ 1,434,445	\$ -	\$ 105,668	\$ 2,937,356	\$ -	\$ 19,167,224	\$ -	\$ 134,852	\$ -	
Capital Outlay	\$ -	\$ 10,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,674,130	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 485,601</b>	<b>\$ 1,414,474</b>	<b>\$ 5,297,700</b>	<b>\$ 484,455</b>	<b>\$ 2,732,745</b>	<b>\$ 10,592,251</b>	<b>\$ 7,792,541</b>	<b>\$ 50,648,481</b>	<b>\$ 2,058,582</b>	<b>\$ 2,496,613</b>	<b>\$ 1,625,640</b>	

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County
411100	Board of County Commissioners	Statutorily Required							\$ 72,015				
413000	Judicial System	Statutorily Required										\$ 2,713	
414100	Auditor	Statutorily Required								\$ 850			
414200	Treasurer	Statutorily Required											
414900	Other Financial Administration	Statutorily Required					\$ 7,660,604			\$ 961			
415100	State's Attorney	Statutorily Required							\$ 432,485				
415400	Abused and Neglected Child Defense	Statutorily Required											
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required		\$ 6,027,298			\$ 2,313,641		\$ 5,581,029			\$ 312,173	
416200	Director of Equalization	Statutorily Required							\$ 712,132			\$ 3,608	
416300	Register of Deeds	Statutorily Required	\$ 31,343	\$ 91,630	\$ 29,156	\$ 19,314	\$ 536,138	\$ 42,235	\$ 293,061	\$ 12,319	\$ 38,616	\$ 46,791	\$ 5,340
416500	Veterans' Service Officer	Statutorily Required											\$ 14,092
416600	Predatory Animal (GFP)	Statutorily Required											
416800	Self-Insurance Plan	Statutorily Authorized											
416900	Other General Government	No specific authority					\$ 236,000				\$ 1	\$ 4,445,916	
417000	Geographic Information System	No specific authority											
421100	Sheriff	Statutorily Required	\$ 598,103	\$ 68,817	\$ (3,320)	\$ 3,069	\$ 3,452,707	\$ 3,258	\$ 1,301,572	\$ 398,430			
421200	County Jail	Statutorily Required	\$ 158	\$ 209,283	\$ 111,095	\$ 18,139	\$ 56,527	\$ 153,020	\$ 585,485	\$ 2,226	\$ 3,535	\$ 278,234	\$ 39,157
421300	Coroner	Statutorily Required							\$ 131,818				
421400	County-Wide Law Enforcement	Statutorily Authorized											
421500	Juvenile Detention	Statutorily Required											
421900	Other Law Enforcement	Statutorily Required					\$ 706,639		\$ 4,487,892	\$ 5,429			
422100	Fire Protection	Statutorily Authorized		\$ 153,381	\$ 198,226		\$ 5,402,826	\$ 844,628	\$ 3,477,128	\$ 170,014	\$ 728,384		
422200	Emergency and Disaster Services	Statutorily Required	\$ 360,839	\$ 1,025,887	\$ 182,083	\$ 783,314	\$ 12,625,653	\$ 586,638	\$ 7,241,878	\$ 990,794	\$ 152,902	\$ 424,011	\$ 326,805
422300	Flood Control	Statutorily Authorized			\$ 22,373								
422400	Fire Guards	Statutorily Authorized											
422500	Communication Center	Statutorily Authorized	\$ 262,541	\$ 5,637,417	\$ 253,183	\$ 1,817,798	\$ 23,534,399	\$ 722,895	\$ 31,135,023	\$ 369,691	\$ 428,936	\$ 1,596,727	\$ 306,598
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 205			\$ 1,850				\$ 480			\$ 32,906
431100	Highways, Roads and Bridges	Statutorily Required	\$ 730	\$ 879		\$ 12,916				\$ 1,635		\$ 69,356	
432200	Solid Waste	Statutorily Authorized											
433100	Airport	Statutorily Authorized											
433200	Railroad	Statutorily Authorized											
434000	Water System	Statutorily Authorized											
439000	Other Public Works	Statutorily Authorized											
441100	Support of Poor	Statutorily Required					\$ 251,131		\$ 2,975				
441200	Public Welfare	Statutorily Authorized	\$ (592)						\$ 823			\$ (0)	
441900	Other Economic Assistance	No specific authority							\$ 0				
442100	County Nurse	Statutorily Authorized											
442200	Health Services	Statutorily Authorized								\$ 80,110			
442300	Hospital	Statutorily Authorized											
442400	Ambulance	Statutorily Authorized		\$ 60,000						\$ 288,201			
442500	Board of Health	Statutorily Authorized											
442600	WIC	No specific authority								\$ 19,581			
442900	Other Health Assistance	No specific authority											
443300	Care of Aged	Statutorily Authorized											
443400	Domestic Abuse	Statutorily Required	\$ 2,200	\$ 94,545	\$ 6,360	\$ 5,295	\$ 723,389	\$ 17,285	\$ 470,093	\$ 6,567	\$ 6,000	\$ 30,068	\$ 3,459
443900	Other Social Services	No specific authority											
444300	Drug Abuse	Statutorily Authorized											
444900	Other Mental Health Services	No specific authority											
451100	Public Library	Statutorily Authorized		\$ 620,785			\$ 9,976,282		\$ 6,032,066		\$ 39,497		
451200	Historical Museum	Statutorily Authorized					\$ 1,353,386						
451300	County Monuments	Statutorily Authorized					\$ 1,335,201						
451400	Historical Sites	Statutorily Authorized											
452200	Parks	Statutorily Authorized											
452300	Exhibition Building O&M	Statutorily Authorized											
452400	County Fair	Statutorily Authorized							\$ 2,273,073	\$ 777,582			
452500	Senior Center	Statutorily Authorized							\$ 14,765				
461100	County Extension	Statutorily Authorized											
461500	Weed and Pest Control	Statutorily Authorized						\$ (0)					
461600	Grasshopper and Pest Control	Statutorily Required							\$ 649,200				
461900	Other Soil Conservation	No specific authority											
462300	Water Conservation Districts	Statutorily Authorized											
462900	Other Water Conservation	No specific authority											



EXHIBIT H  
 South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	McPherson County	Meade County	Mellette County	Miner County	Minnehaha County	Moody County	Pennington County	Perkins County	Potter County	Roberts County	Sanborn County
471100	Planning and Zoning	Statutorily Required											
471200	Urban and Rural Development	Statutorily Authorized							\$ 221,052				
471900	Other Urban Development	No specific authority						\$ 659,757					
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized											
472900	Other Economic Development	No specific authority											
475000	Intergovernmental Expenditures	Statutorily Required				\$ 12,387						\$ 132,684	
480000	Debt Service	Debt Service				\$ 58,487,455			\$ 63,195,868			\$ 9,950,712	\$ 50,418
485000	Payments to Local Education Agencies	Statutorily Required								\$ 14,010			
489000	Capital Outlay	Capital Outlay				\$ 45,608,085			\$ 70,277,199				
	<b>Total Expenditures</b>		<b>\$ 1,255,526</b>	<b>\$ 13,989,923</b>	<b>\$ 799,155</b>	<b>\$ 2,661,695</b>	<b>\$ 174,272,449</b>	<b>\$ 3,029,717</b>	<b>\$ 198,588,633</b>	<b>\$ 3,138,880</b>	<b>\$ 1,397,871</b>	<b>\$ 17,292,991</b>	<b>\$ 778,775</b>
91100	Transfers Out		\$ 36,837	\$ 42,558			\$ 1,029,113		\$ 11,513,598	\$ 2,450	\$ 8,982	\$ 4,211	

Summary													
Statutorily Required	\$ 993,372	\$ 7,518,339	\$ 325,373	\$ 842,046	\$ 28,338,816	\$ 802,436	\$ 21,961,636	\$ 1,433,221	\$ 201,054	\$ 1,299,637	\$ 388,853		
Statutorily Authorized	\$ 262,154	\$ 6,471,583	\$ 473,782	\$ 1,819,648	\$ 41,602,093	\$ 1,567,523	\$ 43,153,930	\$ 1,686,078	\$ 1,196,816	\$ 1,596,727	\$ 339,505		
No specific authority	\$ -	\$ -	\$ -	\$ -	\$ 236,000	\$ 659,757	\$ 0	\$ 19,581	\$ 1	\$ 4,445,916	\$ -		
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 58,487,455	\$ -	\$ 63,195,868	\$ -	\$ -	\$ 9,950,712	\$ 50,418		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 45,608,085	\$ -	\$ 70,277,199	\$ -	\$ -	\$ -	\$ -		
<b>Total Expenditures</b>	<b>\$ 1,255,526</b>	<b>\$ 13,989,923</b>	<b>\$ 799,155</b>	<b>\$ 2,661,695</b>	<b>\$ 174,272,449</b>	<b>\$ 3,029,717</b>	<b>\$ 198,588,633</b>	<b>\$ 3,138,880</b>	<b>\$ 1,397,871</b>	<b>\$ 17,292,991</b>	<b>\$ 778,775</b>		

EXHIBT H  
 South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Shannon County	Spink County	Stanley County	Sully County	Todd County	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County
411100	Board of County Commissioners	Statutorily Required											
413000	Judicial System	Statutorily Required											
414100	Auditor	Statutorily Required											
414200	Treasurer	Statutorily Required	\$ 1,000										
414900	Other Financial Administration	Statutorily Required											
415100	State's Attorney	Statutorily Required											
415400	Abused and Neglected Child Defense	Statutorily Required											
415900	Other Legal Services	Statutorily Required											
416100	General Government Building	Statutorily Required			\$ 1,971,745		\$ 18,318	\$ 1,036,324				\$ 691,444	
416200	Director of Equalization	Statutorily Required											
416300	Register of Deeds	Statutorily Required	\$ 4,665	\$ 36,303	\$ 22,042	\$ 27,442	\$ 9,242	\$ 15,458	\$ 9,213	\$ 32,095	\$ 2,573	\$ 11,670	\$ 32,862
416500	Veterans' Service Officer	Statutorily Required											
416600	Predatory Animal (GFP)	Statutorily Required											
416800	Self-Insurance Plan	Statutorily Authorized											
416900	Other General Government	No specific authority		\$ 750						\$ (373)			
417000	Geographic Information System	No specific authority											
421100	Sheriff	Statutorily Required		\$ 2,454,405	\$ 471,055					\$ 8,571	\$ 83,277	\$ 125	
421200	County Jail	Statutorily Required		\$ 85,294		\$ 25			\$ 62,742	\$ 85,708		\$ 1,397,273	\$ 4,414
421300	Coroner	Statutorily Required											
421400	County-Wide Law Enforcement	Statutorily Authorized				\$ 14,000							
421500	Juvenile Detention	Statutorily Required											
421900	Other Law Enforcement	Statutorily Required								\$ 2,529			
422100	Fire Protection	Statutorily Authorized	\$ 59,213		\$ 831,790	\$ 183,000	\$ 126,210	\$ 33,618	\$ 380,827	\$ 477,523	\$ 131,894	\$ 331,370	\$ 65,163
422200	Emergency and Disaster Services	Statutorily Required	\$ 92,821	\$ 1,153,488	\$ 319,531	\$ 271,872	\$ 232,012	\$ 465,756	\$ 660,265	\$ 2,345,049	\$ 217,676	\$ 2,226,331	\$ 30,196
422300	Flood Control	Statutorily Authorized			\$ 26,190					\$ 62,360			
422400	Fire Guards	Statutorily Authorized											
422500	Communication Center	Statutorily Authorized		\$ 2,024,391	\$ 323,409	\$ 461,596	\$ 384,079	\$ 962,432	\$ 987,070	\$ 3,753,242	\$ 901,322	\$ 2,120,756	\$ 152
422900	Other Protective and Emergency Services	Statutorily Authorized							\$ 10	\$ 1,236			
431100	Highways, Roads and Bridges	Statutorily Required		\$ 30,755									
432200	Solid Waste	Statutorily Authorized											
433100	Airport	Statutorily Authorized											
433200	Railroad	Statutorily Authorized											
434000	Water System	Statutorily Authorized											
439000	Other Public Works	Statutorily Authorized				\$ 26,179							
441100	Support of Poor	Statutorily Required					\$ 16,589		\$ 17,834				
441200	Public Welfare	Statutorily Authorized					\$ 1,269		\$ 2,796				
441900	Other Economic Assistance	No specific authority											
442100	County Nurse	Statutorily Authorized											
442200	Health Services	Statutorily Authorized											
442300	Hospital	Statutorily Authorized											
442400	Ambulance	Statutorily Authorized					\$ 22,166						
442500	Board of Health	Statutorily Authorized					\$ 2,614						
442600	WIC	No specific authority		\$ 33,125					\$ 6,397			\$ 65,379	
442900	Other Health Assistance	No specific authority	\$ 500			\$ 765	\$ 11,580		\$ 1,137				
443300	Care of Aged	Statutorily Authorized											
443400	Domestic Abuse	Statutorily Required		\$ 46,800	\$ 10,714	\$ 2,425	\$ 6,200	\$ 23,000	\$ 20,346	\$ 60,442	\$ 16,270	\$ 57,500	\$ 8,000
443900	Other Social Services	No specific authority								\$ 6,270			
444300	Drug Abuse	Statutorily Authorized						\$ 2,500					
444900	Other Mental Health Services	No specific authority											
451100	Public Library	Statutorily Authorized						\$ 42,976					
451200	Historical Museum	Statutorily Authorized											
451300	County Monuments	Statutorily Authorized											
451400	Historical Sites	Statutorily Authorized										\$ 377,617	
452200	Parks	Statutorily Authorized											
452300	Exhibition Building O&M	Statutorily Authorized											
452400	County Fair	Statutorily Authorized			\$ 69,660		\$ 66,370	\$ 547,387	\$ 879,438				
452500	Senior Center	Statutorily Authorized											
461100	County Extension	Statutorily Authorized											
461500	Weed and Pest Control	Statutorily Authorized											
461600	Grasshopper and Pest Control	Statutorily Required											
461900	Other Soil Conservation	No specific authority											
462300	Water Conservation Districts	Statutorily Authorized											
462900	Other Water Conservation	No specific authority											

EXHIBT H  
 South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019  
 66 of 66 Counties

Account Number	Account Description	Authority	Shannon County	Spink County	Stanley County	Sully County	Todd County	Tripp County	Turner County	Union County	Walworth County	Yankton County	Ziebach County
471100	Planning and Zoning	Statutorily Required											
471200	Urban and Rural Development	Statutorily Authorized				\$ 15,605	\$ 18,790			\$ 309,000			
471900	Other Urban Development	No specific authority											
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized											
472900	Other Economic Development	No specific authority											
475000	Intergovernmental Expenditures	Statutorily Required		\$ 135,968									
480000	Debt Service	Debt Service		\$ 2,029,580				\$ 5,328,337	\$ 2,642,205		\$ 7,981,021	\$ 444,995	
485000	Payments to Local Education Agencies	Statutorily Required			\$ 0								
489000	Capital Outlay	Capital Outlay		\$ 22,640	\$ 2,686,073				\$ 429,278	\$ 16,393	\$ 8,110,198	\$ 476,076	
<b>Total Expenditures</b>			<b>\$ 158,199</b>	<b>\$ 8,030,110</b>	<b>\$ 4,069,526</b>	<b>\$ 3,688,982</b>	<b>\$ 890,659</b>	<b>\$ 3,154,229</b>	<b>\$ 8,348,879</b>	<b>\$ 9,902,942</b>	<b>\$ 1,605,855</b>	<b>\$ 23,453,835</b>	<b>\$ 1,061,983</b>

91100	Transfers Out			\$ 46,010	\$ 12,312			\$ 4,985		\$ 212,332		\$ 5,938	\$ 425
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Summary												
Statutorily Required	\$ 98,486	\$ 3,943,014	\$ 2,795,087	\$ 301,764	\$ 282,361	\$ 1,540,538	\$ 770,399	\$ 2,523,294	\$ 247,619	\$ 4,467,495	\$ 75,597	
Statutorily Authorized	\$ 59,213	\$ 2,024,391	\$ 1,251,050	\$ 700,380	\$ 596,718	\$ 1,613,691	\$ 2,250,142	\$ 4,294,361	\$ 1,342,216	\$ 2,829,742	\$ 65,315	
No specific authority	\$ 500	\$ 33,125	\$ 750	\$ 765	\$ 11,580	\$ -	\$ -	\$ 13,804	\$ (373)	\$ 65,379	\$ -	
Debt Service	\$ -	\$ 2,029,580	\$ -	\$ -	\$ -	\$ -	\$ 5,328,337	\$ 2,642,205	\$ -	\$ 7,981,021	\$ 444,995	
Capital Outlay	\$ -	\$ -	\$ 22,640	\$ 2,686,073	\$ -	\$ -	\$ -	\$ 429,278	\$ 16,393	\$ 8,110,198	\$ 476,076	
<b>Total Expenditures</b>	<b>\$ 158,199</b>	<b>\$ 8,030,110</b>	<b>\$ 4,069,526</b>	<b>\$ 3,688,982</b>	<b>\$ 890,659</b>	<b>\$ 3,154,229</b>	<b>\$ 8,348,879</b>	<b>\$ 9,902,942</b>	<b>\$ 1,605,855</b>	<b>\$ 23,453,835</b>	<b>\$ 1,061,983</b>	

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Total Amount	Percentage of Total
411100	Board of County Commissioners	Statutorily Required	\$ 223,725	0.03%
413000	Judicial System	Statutorily Required	\$ 2,713	0.00%
414100	Auditor	Statutorily Required	\$ (72,379)	-0.01%
414200	Treasurer	Statutorily Required	\$ 1,000	0.00%
414900	Other Financial Administration	Statutorily Required	\$ 7,670,500	0.96%
415100	State's Attorney	Statutorily Required	\$ 1,269,562	0.16%
415400	Abused and Neglected Child Defense	Statutorily Required	\$ 15,973	0.00%
415900	Other Legal Services	Statutorily Required	\$ 271,873	0.03%
416100	General Government Building	Statutorily Required	\$ 38,992,987	4.87%
416200	Director of Equalization	Statutorily Required	\$ 725,367	0.09%
416300	Register of Deeds	Statutorily Required	\$ 3,100,914	0.39%
416500	Veterans' Service Officer	Statutorily Required	\$ 14,092	0.00%
416600	Predatory Animal (GFP)	Statutorily Required	\$ (10,130)	0.00%
416800	Self-Insurance Plan	Statutorily Authorized	\$ 622,224	0.08%
416900	Other General Government	No specific authority	\$ 4,410,707	0.55%
417000	Geographic Information System	No specific authority	\$ 82,500	0.01%
421100	Sheriff	Statutorily Required	\$ 9,727,753	1.21%
421200	County Jail	Statutorily Required	\$ 18,646,397	2.33%
421300	Coroner	Statutorily Required	\$ 133,103	0.02%
421400	County-Wide Law Enforcement	Statutorily Authorized	\$ 14,000	0.00%
421500	Juvenile Detention	Statutorily Required	\$ 559,999	0.07%
421900	Other Law Enforcement	Statutorily Required	\$ 7,018,265	0.88%
422100	Fire Protection	Statutorily Authorized	\$ 24,649,176	3.08%
422200	Emergency and Disaster Services	Statutorily Required	\$ 78,699,884	9.82%
422300	Flood Control	Statutorily Authorized	\$ 2,846,987	0.36%
422400	Fire Guards	Statutorily Authorized	\$ 291,508	0.04%
422500	Communication Center	Statutorily Authorized	\$ 143,241,203	17.88%
422900	Other Protective and Emergency Services	Statutorily Authorized	\$ 2,099,437	0.26%
431100	Highways, Roads and Bridges	Statutorily Required	\$ 5,842,337	0.73%
432200	Solid Waste	Statutorily Authorized	\$ 3,989,233	0.50%
433100	Airport	Statutorily Authorized	\$ 6,722,807	0.84%
433200	Railroad	Statutorily Authorized	\$ 58,165	0.01%
434000	Water System	Statutorily Authorized	\$ 1,123,464	0.14%
439000	Other Public Works	Statutorily Authorized	\$ 26,179	0.00%
441100	Support of Poor	Statutorily Required	\$ 331,038	0.04%
441200	Public Welfare	Statutorily Authorized	\$ 20,196	0.00%
441900	Other Economic Assistance	No specific authority	\$ 14,117	0.00%
442100	County Nurse	Statutorily Authorized	\$ 15,620	0.00%
442200	Health Services	Statutorily Authorized	\$ 413,822	0.05%
442300	Hospital	Statutorily Authorized	\$ 122,218	0.02%
442400	Ambulance	Statutorily Authorized	\$ 1,575,254	0.20%
442500	Board of Health	Statutorily Authorized	\$ 2,614	0.00%
442600	WIC	No specific authority	\$ 937,968	0.12%
442900	Other Health Assistance	No specific authority	\$ 1,757,606	0.22%
443300	Care of Aged	Statutorily Authorized	\$ 5,400	0.00%
443400	Domestic Abuse	Statutorily Required	\$ 3,800,232	0.47%
443900	Other Social Services	No specific authority	\$ 152,446	0.02%
444300	Drug Abuse	Statutorily Authorized	\$ 3,030	0.00%
444900	Other Mental Health Services	No specific authority	\$ 207,989	0.03%
451100	Public Library	Statutorily Authorized	\$ 17,932,707	2.24%
451200	Historical Museum	Statutorily Authorized	\$ 1,353,386	0.17%
451300	County Monuments	Statutorily Authorized	\$ 1,335,201	0.17%
451400	Historical Sites	Statutorily Authorized	\$ 377,617	0.05%
452200	Parks	Statutorily Authorized	\$ 11,707	0.00%
452300	Exhibition Building O&M	Statutorily Authorized	\$ 171,593	0.02%
452400	County Fair	Statutorily Authorized	\$ 4,893,561	0.61%
452500	Senior Center	Statutorily Authorized	\$ 222,814	0.03%
461100	County Extension	Statutorily Authorized	\$ 71,154	0.01%
461500	Weed and Pest Control	Statutorily Authorized	\$ 804,593	0.10%
461600	Grasshopper and Pest Control	Statutorily Required	\$ 807,353	0.10%
461900	Other Soil Conservation	No specific authority	\$ 100,270	0.01%
462300	Water Conservation Districts	Statutorily Authorized	\$ 30,563	0.00%
462900	Other Water Conservation	No specific authority	\$ 938,730	0.12%

**EXHIBIT H**  
**South Dakota Counties - Other Governmental Funds Expenditures - Total for 2009-2019**  
**66 of 66 Counties**

Account Number	Account Description	Authority	Total Amount	Percentage of Total
471100	Planning and Zoning	Statutorily Required	\$ 28,301	0.00%
471200	Urban and Rural Development	Statutorily Authorized	\$ 1,747,523	0.22%
471900	Other Urban Development	No specific authority	\$ 1,351,003	0.17%
472100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 8,806,173	1.10%
472900	Other Economic Development	No specific authority	\$ 1,629,094	0.20%
475000	Intergovernmental Expenditures	Statutorily Required	\$ 1,691,414	0.21%
480000	Debt Service	Debt Service	\$ 211,850,914	26.45%
485000	Payments to Local Education Agencies	Statutorily Required	\$ 5,174,273	0.65%
489000	Capital Outlay	Capital Outlay	\$ 167,380,439	20.89%
<b>Total Expenditures</b>			<b>\$ 801,081,458</b>	<b>100.00%</b>
91100	Transfers Out		\$ 40,535,239	5.06%

Summary		
Statutorily Required	\$ 184,666,546	23.05%
Statutorily Authorized	\$ 225,601,129	28.16%
No specific authority	\$ 11,582,430	1.45%
Debt Service	\$ 211,850,914	26.45%
Capital Outlay	\$ 167,380,439	20.89%
<b>Total Expenditures</b>	<b>\$ 801,081,458</b>	<b>100.00%</b>



## COUNTY FUND DEFINITIONS

### GOVERNMENTAL FUND TYPES

#### GENERAL FUND

101 **General Fund** - to account for all financial resources except those required to be accounted for in another fund. (SDCL 10-12-9)

#### SPECIAL REVENUE FUNDS

201 **County Road and Bridge Fund** - to account for funds credited to the county road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planning, dragging, and maintaining county highways and also for dragging, maintaining and grading secondary roads. Proper equipment for dragging grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planners may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2)

207 **911 Service Fund** - to account for collections generated by 911 system charges with expenditures of these funds used for nonrecurring, recurring and operational expenses of the system. (SDCL 34-45-4) (ARSD 50:02:04:07)

208 **Special Highway Fund** - to account for the fourteen percent of motor vehicle license fund collections which shall be retained by the county and placed in a fund which shall be used for the construction, reconstruction, and maintenance of roads and bridges in the county. If the county has completed the construction of the county highway system, the entire amount in the special highway funds shall be used for township roads, and the board of county commissioners may direct the county auditor to pay the collected amount directly to the townships. (SD 32-11-4.1 (2))

209 **Drug Abuse Prevention and Rehabilitation Fund** - to account for collections generated by additional fines levied under authority of SDCL 22-42-12 for use in drug prevention and rehabilitation programs as specified in SDCL 34-3B-1.

210 **Special Jail Building Fund** - to account for the tangible and intangible costs and depreciation costs recovered by a county from the United States Government, a territory of the United States, or another county for the housing of prisoners to be used to make capital improvements to the existing jail or for the building of a new jail. (SDCL 24-11-8)

## Appendix A

### COUNTY FUND DEFINITIONS

- 211 **Fire Protection Fund** - to account for and accumulate the proceeds of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, outside the limits of any municipality, for fire protection services. (SDCL 34-31-3)
- 212 **Ag Building Fund - O&M (County Fair)** - to account for the proceeds of a special tax levy not to exceed thirty cents per thousand dollars of taxable valuation, to erect, maintain, repair, remodel and improve exhibition buildings. If the proceeds are used to erect an exhibition building or to make major capital improvements, a capital project fund should be established for this purpose. (SDCL 7-27-1)
- 214 **Energy Minerals Severance Tax Fund** - to account for the energy minerals severance tax received from the secretary of revenue. The county auditor at the direction of the county commissioners is to allocate the funds to be distributed by the county treasurer for school and road purposes to offset social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-8 and 10)
- 216 **Title III National Forest Fund** - to account for National Forest revenues that are committed towards allowable Title III projects.
- 217 **Hospital Fund** - to account for the proceeds of a special tax levy not to exceed sixty cents per thousand dollars of taxable valuation for the purpose of purchasing an existing hospital or suitable buildings and/or equipment or to purchase a site, and erect, establish and maintain or lease a county hospital. (SDCL 34-8-5)
- 223 **Predatory Animal Fund** - to account for a special tax levy of any county seat east of the Missouri River initiated by petition, not to exceed ten cents per head on all sheep within the county, for the purpose of raising a fund to be expended for the control of predatory animals. The money collected shall be expended to pay bounties or to employ hunters, which may be in cooperation with the organized control program of the U. S. Department of the Interior Fish and Wildlife Service, at the discretion of the board of county commissioners. (SDCL 40-36-34 and 35)
- 224 **Auditorium Building Fund** - to account for the proceeds of admission to the auditorium, not to exceed 10 percent of the admission charge to each person, for the purpose of erection, remodeling, acquisition of sites and equipment therefor. (SDCL 6-4-1 and 33-11-7)
- 226 **Emergency Management Fund** - to account for the reimbursements and matching funds for emergency and disaster service purposes. (SDCL 34-48A-42)

## COUNTY FUND DEFINITIONS

- 227 **Home Health Services Fund** - to account for fees collected for reimbursable expenditures and for services to patients in their homes by public health nurses, home health aides, physical therapists and other health personnel. Fees are to be used for paying salaries and expenses of employees and/or for paying health service contracts. (SDCL 34-3A-2)
- 228 **Public Defender Fund** - to account for the receipt and expenditure of resources derived from contributions by two or more counties participating in a public defender plan or from private contributions. (SDCL 7-16A-16)
- 229 **Domestic Abuse Program Fund** - to account for the receipt and expenditure of resources received from the thirty dollar fee from marriage licenses and one-half of the fee from divorces. The board of county commissioners shall use these resources to award domestic abuse grants to domestic abuse programs that are locally controlled. (SDCL 25-1-10, 16-2-45, 25-10-16 & 17.1)
- 231 **Women, Infants and Children (WIC) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the WIC Program. The WIC Program may also be accounted for in the General Fund.
- 232 **Low Income Energy Assistance Program (LIEAP) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the Low Income Energy Assistance Program. The LIEAP Program may also be accounted for in the General Fund.
- 233 **Courthouse Building Fund** - to account for the accumulation of a special tax levy not to exceed ninety cents per thousand dollars of taxable valuation annually for the acquisition or construction of a courthouse, office, jail building, county extension buildings, grandstands and bleachers, highway maintenance buildings or public library. (SDCL 7-25-1.)
- 234 **Federal or State Grant and Entitlement Fund(s)** - to account for the receipt and expenditure or resources received from state or federal grants. Each grant should be accounted for in a separate special revenue fund.
- 235 **Revolving Loan Fund(s)** - to account for federal grants that when given to the county are subsequently loaned out to a new business to be repaid over a period of years.
- 236 **Pass-Through Grant Fund(s)** - in accordance with GASB Statement 24 to account for grants and other financial assistance received by the county to transfer to or spend on behalf of a secondary recipient.

## Appendix A

### COUNTY FUND DEFINITIONS

- 237 **Joint Law Enforcement Trust Fund** - to account for the operation of a joint powers law enforcement agreement between the county and with another public agency of the state. (SDCL 1-24-2)
- 240 **Joint Ambulance Fund** - an account used to provide ambulance service and to enter into agreements with other governmental subdivisions and with other persons for such services. (SDCL 34-11-1)
- 241 **Weed and Pest Cooperative Agreement Fund** - an account authorized by two-thirds of the landowners to assess a special levy to be used for weed and pest control programs in the respective township, a geographic area, or a subdivision of a board member area. The program shall be administered through the county weed and pest board. (SDCL 38-22-34)
- 242 **Dissolved Township Fund** - to account for the funds on hand with the county treasurer to the credit of any dissolved civil township. (SDCL 8-1-27)
- 243 **Historical Preservation Fund** - to account for the Historical Preservation tax levy and related appropriations. (SDCL 1-19B-5)
- 244 **Library Fines Fund** - to account for fines and similar charges, deposited in a library board bank account subject to checks drawn by the librarian for library purposes. (SDCL 14-2-42 AGR 82-33)
- 245 **Library Building Fund** - to account for resources set aside for the construction of a library building. (SDCL 14-2-46)
- 246 **Library Special Gifts Fund** - to account for money derived by gift, bequest or devise to be spent on library purposes. This money is generally held by the library board and all of the dollars received are expendable. (SDCL 14-2-41)
- 247 **Recreation Gift Fund** - to account for gifts received for recreational purposes. (SDCL 42-2-4)
- 248 **24/7 Sobriety Fund** - to account for the fees collected and costs incurred by the 24/7 Sobriety Fund. (SDCL 1-11-17 and ARSD 2:06:01:01)
- 249 **Wetlands Payment in Lieu of Tax Trust Fund** – to account for the proceeds of wetland acquisition agreements. (May also be accounted for within the General Fund as a “Designated Fund Balance”.)

## Appendix A

### COUNTY FUND DEFINITIONS

250 **Modernization and Preservation Relief Fund** – to account for a portion of the Register of Deed’s recording fees to be restricted for modernization and preservation (SDCL 7-9)

#### CAPITAL PROJECTS FUNDS

308 **Hospital Building Fund** - to account for the accumulation of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, for the purpose of purchasing an existing hospital or for constructing a new hospital. (SDCL 34-8-5)

#### DEBT SERVICE FUNDS

401 **Bond Redemption Fund** - to account for the proceeds of a tax levy received to retire the principal and interest on general long-term debt issued. A separate bond redemption fund should be established for each bond issue. (SDCL 7-24-18)

#### PERMANENT FUNDS

∞451 **Endowment Fund** - to account for gifts or donations in an endowment fund in which the interest earned from the revenue in the fund may be spent for any legal purpose. The principal in an endowment fund may be expended by the governing body by resolution after a public hearing called for that purpose. (SDCL 6-14-1 and 2)

453 **Library Special Gifts Fund** - to account for money derived by gift, bequest of devise to be spent on library purposes. This money is generally held by the library board and only the interest earned off the dollars received may be spent on library purposes. (SDCL 14-2-41)

#### PROPRIETARY FUND TYPES

##### ENTERPRISE FUNDS

501 **Jail or Juvenile Detention Facility Compact Fund** - to account for the operation of a jail or juvenile detention center by a compact of a combination of counties or municipalities. (SDCL 24- 11-4.1)

502 **Hospital Fund** - to account for the operation of a county hospital to include a medical facility. (SDCL 34-8-1)



## Appendix A

### COUNTY FUND DEFINITIONS

503 **Nursing Home Fund** - to account for the operation of a county nursing home. (SDCL 34-8-1)

504 **Solid Waste Fund** - to account for the solid waste operation of the county as provided by SDCL 34A-6.

#### INTERNAL SERVICE FUNDS

601 **Medical Self-Insurance Fund** - to account for group health insurance for the county officers and employees and their immediate families under a plan of self-insurance in whole or in part if that plan will cover a minimum of one hundred eligible officers and employees in that county. Two or more counties may participate in such a self-insurance plan if the plan will cover a minimum of one hundred eligible officers and employees. (SDCL 7-8-26.2)

602 **Unemployment Insurance Compensation Fund** - to account for the payment of unemployment insurance claims pursuant to the Federal Unemployment Insurance Act of 1939. (SDCL 61-1- 16.1)

#### FIDUCIARY FUND TYPES

#### PRIVATE PURPOSE TRUST FUNDS

CUSTODIAL FUNDS (Use additional numbers as necessary to properly account for any further custodial funds not listed)

721 **School Districts Funds** - to account for the taxes collected for each school district in the county which are distributed monthly to the respective school districts through the apportionment process. (SDCL 10-21-1 and 7)

722 **Civil Townships Funds** - to account for the taxes collected for each civil township in the county which are generally distributed monthly to the respective township through the apportionment process. (SDCL 10-21-1 and 7)

723 **Cities and Towns Funds** - to account for the taxes collected for each city and town in the county which are distributed monthly to the respective city and town through the apportionment process. (SDCL 10-21-1 and 7)

724 **Water Development Districts** - to account for the collection of water development district tax levy and/or special assessments which are distributed monthly to the water development district treasurer. (SDCL 46A-3E-9 and 12)

725 **Advance Tax Collections Fund** - to account for property taxes paid in advance of the calendar year in which the taxes are due. This transaction usually takes place when real estate is sold. The taxes for the property to be assessed in the following January by the county are estimated and deposited according to the terms of the real estate sale agreement and held by the county until they are due. This transaction may also represent a full payment of taxes received prior to the end of the year, usually for the purpose of recording a tax payment for income tax purposes for the taxpayer.

## COUNTY FUND DEFINITIONS

- 727 **Game Agent's Deposit Fund** - to account for securities furnished by agents within the county to sell game licenses and permits. The game agents are to be bonded or furnish security equal to the total value of the licenses issued to the agents. (SDCL 41-6-59)
- 728 **Clerk of Courts Trust Fund** - to account for funds received from the clerk of courts pursuant to statute, judgment, decree or court order which funds shall be held in trust by the county and be disbursed only pursuant to a court order or order of the clerk of courts. (SDCL 16-2-28)
- 729 **Tax Sale Redemption Fund** - to account for the money received for the redemption of real property previously sold for taxes before the issue of a tax deed. The tax sale certificate amount and interest along with all other taxes subsequently paid and interest thereon paid by the interested party shall be held by the county subject to the order of the purchaser, his agent, or attorney. (SDCL 10-24-1)
- 730 **Irrigation District Assessment Fund** - to account for capital projects and general funds taxes of irrigation districts which shall be paid to the treasurer of such irrigation districts upon an order signed by the president and secretary of such district. (SDCL 46A-7-20 and 21)
- 733 **Sanitary Sewer District Fund** - to account for the charges, interest and penalties collected for sewer services as well as taxes collected for corporate purposes. The collections shall be distributed to the sanitary sewer district in the same manner as real estate taxes on the same property. (SDCL 34A-5-40)
- 735 **Partial Payments Fund (delinquent taxes)** - to account for the collection of partial payments of taxes as authorized by the county commissioners to be applied to taxes due. The county treasurer issues a tax receipt for at least one-half of the taxes, including interest for a respective parcel of property is received. (SDCL 10-21-7)
- 736 **Municipalities Fund (5%)** - to account for five percent of the motor vehicle licenses received which is distributed to the municipalities in the proportion which the total street mileage of each municipality bears to the total street mileage of all the municipalities within the county. The apportionment shall be made quarterly by the county in January, April, July and October. In counties that have no municipalities, the five percent shall be placed in the County Road and Bridge Fund. (SDCL 32-11-4.1)
- 737 **School District Bond Redemption Fund** - to account for the tax collections and payment of bonded indebtedness of a dissolved school district. When the bonds are paid and cancelled, any balance should be remitted to the district or districts containing territory of the former school district. (SDCL 13-6-82)
- 738 **County General School Fund (Fines to Schools)** - to account for the net proceeds of all fines for violation of state laws and any tax designated in Title 10. The county should distribute the money to the public school districts on or before the fifth day of January and July in proportion to the average daily membership of children residing in the school districts as certified by the division of education. (SDCL 13-13-4 and 5)

## COUNTY FUND DEFINITIONS

- 739 **Special Assessments Fund** - to account for the collection of municipal special assessments certified to the county under Plan One. The proceeds of special assessments shall be paid over to the municipality affected monthly with the proceeds of other taxes. (SDCL 9-43-34, 35 and 38)
- 740 **Predatory Control Districts Fund** - to account for a special levy collected on sheep and cattle and/or a special levy determined by referendum from the livestock owners in the county based on the amount of livestock owned to be distributed to the predator control district by the tenth day of the following month. (SDCL 40-37-11, 12 and 17).
- 742 **State Motor Vehicles Collections Fund** - - to account for the motor vehicle collections due to the State of South Dakota. The amounts to be remitted to the state include excise taxes, general fees, registrations, 4% mobile home registration fees, state motor vehicle funds, and state license plate special revenues funds. Amounts are detailed and recapped on DMV End of Month Fee Invoice reports and are due to the State of South Dakota.
- 748 **Local Emergency Planning Commission Fund** - to account for grants or other receipts received in connection with the local emergency planning commission. (SDCL 1-50)
- 749 **Waste Management Tire Fund** - to account for a solid waste management fee of twenty-five cents per tire, not to exceed one dollar per vehicle on each motor vehicle registered and licensed in this state. The fee collected is remitted to the state secretary of revenue and deposited in the state water and environment fund. (SDCL 34A-6-83 and 85)
- 751 **State Tax Fund** - to account for a state tax levied by the department of revenue. The department shall determine the rate of state tax to be levied for the purposes prescribed by law and such rate shall be based on the aggregate value of the taxable property within the state as assessed. (SDCL 10-12-1)
- 752 **Prepaid Motor Vehicles Fund** - to account for the payment of motor vehicle licenses prior to their due date to be held by the county until due.
- 753 **Overpayment of Taxes Fund** - to account for the overpayment of taxes which will be reimbursed back to the taxpayer. (SDCL 10-21-12)
- 755 **Sales and Excise Tax** - to account as a clearing fund for sales and excise taxes collected by the county for the state. The taxes collected can also be recorded as a liability in the respective fund making the collection.
- 757 **Special Highway Fund (14%) (By Township)** - to account for fourteen percent of all funds collected for motor vehicle licenses in each county which is retained by the county in the Special Highway Fund. The money collected can be used for construction, reconstruction and maintenance of roads and bridges in the county. The amounts distributed to the townships shall be apportioned quarterly by the county in January, April, July and October. The portion distributed to the townships shall be based on the number of miles of maintained township roads of each township to the total of all township maintained roads. Townships also have an option to have the county auditor to pay bills directly out of the township funds based on claims submitted by the township. If unorganized territory exists, the county shall expend the money directly on projects based on the number of miles of the unorganized territory. (SDCL 32-11-4.1, 5, 6 and 7)

## COUNTY FUND DEFINITIONS

- 758 **Drainage Assessments Fund** - to account for drainage assessments collected by the county. An assessment is due from the time a certified copy is filed in the county treasurer's office and the assessments collected shall be remitted to the holders of bonds and assessment certificates upon order of the board. (SDCL 46A-11-7,12 and 27)
- 759 **Rural Fire District Fund** - to account for the collection of a tax levy not to exceed sixty cents per thousand dollars of taxable valuation in the rural fire district for the purchase of rural fire-fighting equipment or for the purpose of assisting and contributing to the purchase and upkeep of fire fighting equipment in adjoining first or second class municipalities. The tax collected is remitted to the secretary-treasurer of the rural fire protection district. (SDCL 34-31A-22 and 24)
- 760 **Dissolved Township Fund(s)** - to account for the cash assets of a dissolved township, which would include payment of current bills and retirement of indebtedness. (SDCL 1-26-25 and 26)
- 762 **Road District Fund(s)** - to account for the collection of a tax levy for road districts which should be apportioned as real estate taxes on the same property (SDCL 31-12A-23).
- 763 **Daycare Escrow** – a clearing fund to account for Section 125 daycare withholdings of employees.
- 764 **Medical Escrow** – a clearing fund to account for Section 125 medical withholdings of employees.
- 765 **Irrigation District Fund** - to provide for a fiscal agent account for the safekeeping and disbursement of Irrigation District monies. (SDCL 46A-6-43).
- 766 **Law Library Fund** - an account used at the direction of the circuit judges for the purchase of law books and/or to pay the necessary expenses of equipping and maintaining a law library. The fund is funded through law book and library fees collected by the clerk of courts. (SDCL 14-6-3 and 4)
- 767 **Ambulance Districts** - to account for the flow-thru of property tax money to be distributed to Ambulance Districts. (SDCL 34-11A)
- 768 **Stateside 24/7 Sobriety Fund** - to account for the flow-thru of 24/7 Sobriety Program Fees to the State. (SDCL 1-11-17)
- 769 **Modernization and Preservation Relief Flow-thru Fund** – to account for the portion of the Register of Deed's fees that is to be remitted to the South Dakota Association of County Officials. (SDCL 7-9)
- 770 **Inmate Accounts Fund** – to account for fiduciary activities in inmates' individual accounts held by the County which are used for the benefit of the inmates.
- 771 **Sheriff Fund** – to account for fiduciary activities of the County Sheriff's Office, whereby assets associated with the activities are held by the County for the benefit of individuals or other governments that are not part of the County.
- 779 **State of South Dakota Fund** - to account for fiduciary activities not prescribed to a specific Custodial Fund whereby assets associated with the activities are held by the County for the benefit of the State of South Dakota.
- 780 PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
- 790 INVESTMENT TRUST FUNDS

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b>310</b>	<b><u>TAXES</u></b>
311.0	<b>Current Property Taxes</b> - proceeds from current year tax levies against real property including real estate mobile homes.
312.0	<b>Delinquent Property Taxes</b> - proceeds from tax levies against real and personal property other than the current year including real estate mobile homes.
313.0	<b>Penalties and Interest</b> - proceeds representing penalties and interest for late payment of taxes.
314.0	<b>Telephone Tax (Outside)</b> - proceeds from the taxes on telephone property located outside the corporate limits of any city or town which should be credited to the county General Fund. (SDCL 10-33-20)
315.0	<b>Mobile Home Tax</b> - county share of taxes levied on <b>registered</b> mobile homes <b>only</b> .
316.0	<b>Wheel Tax</b> - each county may, by ordinance, impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the county at a rate not to exceed five dollars per vehicle wheel. The tax shall be administered and collected by the county. The total vehicle tax may not exceed sixty dollars per vehicle (SDCL 32-5A-1).
318.0	<b>Tax Deed</b> - the proceeds from sale or rental of real estate acquired by counties under tax proceeds in the same manner as taxes would be apportioned from the said real estate. (SDCL 10-25-27 and 10-25-39)
319.0	<b>Other Taxes</b> - proceeds from taxes (other than property taxes) which are not listed.
<b>320</b>	<b><u>LICENSES AND PERMITS</u></b> - this group of accounts includes the county's share of amounts collected for licenses and permits.
321.0	<b>Marriage</b> - Previous to any marriage within this state, a license shall be obtained from the county register of deeds of any county, the fee for which is forty dollars. Ten dollars of the marriage license fee shall be retained by the county in which the fee is collected and placed in the county general fund. Thirty dollars of the marriage license fee shall be deposited in the county domestic abuse program fund. (SDCL 25-1-10)
322.0	<b>Alcoholic Beverage</b> - fifty percent of all alcoholic beverage license and transfer fees received under the provisions of SDCL 35-4-2 outside of the corporate limits of a municipality shall remain in the county in which the licensee is located. In addition, fifty percent of wholesaler license fees received outside the corporate limits of a municipality shall revert to the county in which the licensee is located. The remainder of all license and transfer fees and penalties received shall be credited to the state general fund. (SDCL 35-5-21.1)
323.0	<b>Pistol Permits</b> - the permit to carry a concealed pistol is valid for a period of four years from the date of issuance. The fee for issuing the permit is ten dollars. The local authority shall collect the fee. Seven dollars of the fee shall be remitted to the secretary of state and three dollars shall be deposited in the general fund of the county or municipality issuing the permit. (SDCL 23-7-8.2)
324.0	<b>Zoning and Building Permits</b>
329.0	<b>Other</b> (Includes Highway Permits Overload/Over Width, Lottery \$50/machine, Special Events Permit SDCL 7-18-22) Counties may have a large number of licenses and permits. This section should be subdivided to best define these revenue types.

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b>330</b>	<b><u>INTERGOVERNMENTAL REVENUE</u></b> - this group of accounts includes revenue received from other governments in the form of grants, shared revenue, or payments in lieu of taxes. Grants, sometimes referred to as grants-in-aid, are contributions made by one governmental level or unit to another unit and are not related to specific revenue sources of the granting unit. Shared revenues are those which are levied by one governmental unit but shared, usually in proportion to the amounts collected, with another unit of government or class of governments. Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property or other tax base. Not included in this major source category are payments on contracts which the county may enter into with another governmental unit to provide goods and/or services, which are recorded as Charges for Goods or Services.
331.0	<b>Federal Grants</b> 331.01 Emergency Management Performance Grant (CFDA 97.042) 331.02 FEMA Grant - Public Assistance, Federal Share Only (CFDA 97.036) disasters 331.03 CDBG Grants (CFDA 14.228) 331.06 Resource Conservation and Development (CFDA 10.901) 331.07 Bureau of Land Management (CFDA 15.219) 331.08 Job Training Partnership Act (CFDA 17.250) 331.09 National Park Service - LWCF (CFDA 15.916) 331.10 Federal Prisoner Reimbursement 331.15 Child Support Enforcement (CFDA 13.679) 331.16 Flood Control (CFDA 12.106) 331.17 Outdoor Recreation (CFDA 15.916) 331.18 Community Oriented Policing Services (COPS) FAST, Department of Justice (CFDA 16.710) 331.20 Emergency Relief, DOT (CFDA 20.205) 331.21 Election Reform Payments (CFDA 39.011) GSA (CY 2003) 331.22 Voting Access for Individuals with Disabilities (CFDA 93.617) HHS (CY 2003) 331.23 Homeland Security Grants (CFDA 97.004) (CY 03) 331.99 Other
332.0	<b>Federal Shared Revenue</b> 332.10 U.S. Fish and Wildlife Service Revenue Sharing (CFDA 15.227) 332.30 Forest Apportionment 332.40 Schools and Roads - Grants to Counties (Bankhead Jones) (CFDA 10.666) 332.90 Other
333.0	<b>Federal Payments in Lieu of Taxes</b> 333.10 Bureau of Land Management P.I.L.T. (CFDA 15.226, PL 97-258, 31USC 6901-6907) 333.90 Other



# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
334.0	<b>State Grants (Including State Share of FEMA Grants)</b>
334.01	Community Access Grants (DOT)
334.02	Surface Transportation Program (STP)—state highway funds to be used for highway and bridge construction, maintenance and repair.
335.0	<b>State Shared Revenue</b>
335.01	<b>Bank Franchise Tax</b> - the county upon receipt of the funds shall apportion and distribute the funds between the taxing subdivisions in the same proportion as the real property taxes levied in each taxing subdivision in the previous year as determined and certified by the secretary of revenue. (SDCL 10-43-77)
335.02	<b>Motor Vehicle Licenses</b> - funds collected for motor vehicle licenses in each county shall be distributed to the county in the following manner: Twenty-two and one-half percent shall be credited to the county road and bridge fund of the county in which they were collected (SDCL 32-11-4.1). In addition by the fifteenth day of January, May, July and October, the secretary of revenue shall apportion moneys in the local government highway and bridge fund as provided to the county (SDCL 32-11-35). In addition sixty seven percent of license fees on noncommercial motor vehicle which is not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle shall be credited to the county road and bridge fund (SDCL 32-5-6.3).
335.04	<b>Liquor Tax Reversion (Unincorporated Town)</b> - in the case of an unincorporated town within an unorganized township, reversion of its share of the liquor tax reversion shall be so made to the county treasurer of the county wherein such unincorporated town is located who shall deposit the amount so received in the county General Fund. (SDCL 35-5-25)
335.05	<b>Lottery Shared Revenue</b> (Deadwood Gaming)
335.06	<b>State Highway Fund Revenue</b> (formally 10% Game) (31-2-14.3)
335.07	<b>Court Appointed Attorney/Public Defender</b> - all moneys in the state court appointed attorney and public defender payment fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer to the county general fund. The distribution shall be based on a percentage ratio between moneys collected and total expenditures incurred by all counties for the past fiscal year and be applied to each county based on gross expenditures for court appointed attorneys and public defender offices in relation to all counties in the state. (SDCL 23A-40-20)
335.08	<b>Energy Minerals Severance Tax</b> - one half of all taxes, interest and penalties imposed and collected by the secretary of revenue as energy mineral severance tax shall be returned to the county in which the energy minerals or mineral products were severed. (SDCL 10-39A-8) The county auditor shall at the direction of the board of county commissioners, allocate the funds to be distributed by the county treasurer for school and road purposes to off set social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-10)
335.09	<b>Prorate License Fees</b> - each county shall distribute fifty-four percent of its portion of the county road and bridge fund, thirty-four percent of its portion of the special highway fund as provided by subdivision 32-11-4.1 (2) and twelve percent of its portion of the municipalities of the county pursuant to subdivision 32-11-4.1 (3). (SDCL 32-10-35)
335.10	<b>Abused and Neglected Child Defense</b> - All moneys in the abused and neglected child defense fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer of the county general fund. The distribution shall be based on a percentage ratio between moneys collected by the state and total expenditures incurred by all counties for abused and neglected children and be applied to each county based on each county's share of abused an neglected children expenditures in relation to all counties in the state. (SDCL 23-3-53 and 26-8A-19)

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
335.11	<b>63 ¾% Mobile Homes/Manufactured Homes</b> - When a mobile home or manufactured home is purchased, a license fee of 4% is paid. Sixty-three and three-fourths percent of the four percent license fee shall be distributed to the county highway and bridge fund. (SDCL 32-5-16.2)
335.13	<b>Secondary Road Remittances</b> (Unorganized Townships Only) - 14% MV, share of prorated, Local Government Highway and Bridge Fund Quarterly Reversions, Wheel Tax, if any, 23% of license fees on noncommercial motor vehicle which is not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle and other remittances applicable to unorganized townships. (SDCL 32-11-4.1 and SDCL 32-5-6.3)
335.14	<b>Telecommunications Gross Receipts Tax</b> – Forty percent of the money in the State Telecommunications Gross Receipts Fund will be given to counties in quarterly remittances based on population (SDCL 10-33A-6)
335.15	<b>Motor Vehicle ¼%</b> - one quarter of one percent of the revenue from the sale of license plates and one quarter of one percent of license fees on noncommercial motor vehicle which is not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle shall be retained and spent on treasurer's office supplies pursuant to SDCL 32-11-4.1 and SDCL 32-5-6.3)
335.16	<b>Renewable Facility Taxes</b> - an annual tax on capacity and a gross receipts tax on certain wind farms and solar facilities. Counties that have wind farms or solar facilities will annually receive their proportionate share of taxes after May 1st of each year. (SDCL 10-35-21)
335.17	<b>Motor Fuel Tax</b> – a distribution each July from the State Motor Fuel Tax Fund to counties and townships. SDCL 10-47B-149/149.1
335.18	<b>911 Remittances</b> – seventy percent of 911 emergency surcharges received by the state will be remitted monthly to counties that have adopted the applicable surcharge ordinance. (SDCL 34-45) Certain PSAP's will receive an additional quarterly distribution of 26% of the money deposited in the State Public Safety 911 Emergency Fund. (SDCL 34-45) Also, periodic upgrades to PSAP systems may be funded by remittances from the State SD 911 Coordination Fund. (SDCL 34-45-12)
335.19	<b>Liquor Tax Reversion (25%)</b> - Twenty-five percent of all of the revenues deposited in the alcoholic beverage fund shall revert to the counties. Twenty-five percent of such alcoholic beverage fund so distributed to counties shall be divided equally by all counties. The remaining seventy-five percent shall be allocated to counties by the ratio of the population of each county to the total population of all the counties sharing in the receipts. The Department of Revenue shall make the reversion by remitting not later than November first, February first, May first, and August first, of each year to the county auditor of each county its share of the fund. The amount received by each county shall be deposited in the county's general fund to be dedicated to expenses related to county law enforcement, jails, state's attorneys, public defenders, and court-appointed attorneys. (SDCL 35-5-22.2)
335.99	<b>Other State Shared Revenue</b>
336.0	<b>State Payments in Lieu of Taxes</b>
338.0	<b>Other Payments in Lieu of Taxes</b> - ten percent of aggregate shelter rentals received from a redevelopment commission as payments in lieu of taxes from low income housing projects shall be distributed to all of the appropriate governmental units in such proportion that each would receive were such project not exempt from taxation. (SDCL 11-7-73)
339.0	<b>Other Intergovernmental Revenue</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b>340</b>	<b><u>CHARGES FOR GOODS AND SERVICES</u></b> - enter amounts received from services performed in connection with specific county activities under the appropriate function of government.
341.0	<b>General Government</b>
341.1	<b>Treasurer's Fees</b>
341.11	<b>Advertising Fees</b> - the county treasurer shall charge and collect, in addition to the taxes and interest and penalty the sum of four dollars and fifty cents on each tract of real property and on each municipal lot or group of municipal lots advertised for sale or published pursuant to § 10-23-2.3, and each municipal lot or group of municipal lots, comprising a single description. (SDCL 10-23-5)
341.12	<b>Tax Sale Certificate and Certificate Redemption Fee</b> - the treasurer shall collect five dollars for each tax certificate, and five dollars for each deed made by him on such sale, and the fee for the notary public or other officer acknowledging the deed or certificate. (SDCL 10-23-19) Upon redemption of a tax certificate that has been sold or assigned to a purchaser other than the county, a fee shall be deducted from the proceeds paid to the holder of the certificate. The county commission may, by resolution, establish a fee not to exceed fifty dollars. No property owner may be assessed this additional fee. The fee shall be deposited in the county general fund. Nothing less than the entire tract or lot may be sold. (SDCL 10-23-8)
341.13	<b>Comm. Motor Vehicle Refund Admin. Fees</b> - upon satisfactory evidence that such carrier will not further operate such vehicle as a commercial motor vehicle, the county treasurer shall issue to the person or corporation, or limited liability company, so applying a warrant for the amount due for the remaining months of that year less a ten dollar administrative fee which shall be retained by the county. (SDCL 32-9-21)
341.14	<b>Mailing Fees</b> - the applicant may request the county treasurer to mail the plates or stickers for a fee. If the applicant requests that the plates or stickers be express mailed, the applicant shall pay the actual costs of postage and handling. All fees received by the county treasurer for mailing or expressing of the plates or stickers shall be deposited by the treasurer in the county general fund. (SDCL 32-5-82)
341.15	<b>Lien Notation Fees</b> - the county treasurer shall charge a fee of ten dollars for each notation of any lien on a certificate of title. No fee may be charged for the cancellation of such lien. The fee shall be deposited in the county general fund. (SDCL 32-3-45 and SDCL 32-3A-30)
341.16	<b>Boat License Administration Fees</b> - the county treasurer may charge the boat owner an administrative fee not to exceed one three dollars for each boat license sold pursuant to this chapter. The fee shall be deposited in the county general fund. (SDCL 32-3A-15)
341.17	<b>Reassignment Fee</b> - the county treasurer shall charge a five dollar fee for reassignment of license plates. (SDCL 32-5)
341.18	<b>Title Fees</b> - used to account for title fees on vehicles and boats. For vehicles the application for a certificate of title shall be accompanied by a fee of ten dollars. Five dollars of the fee shall be deposited in the state motor vehicle fund and five dollars shall be deposited in the county General Fund (SDCL 32-3-18). For boats the county treasurer shall charge a ten dollar fee for issuance of a certificate of title, a transfer of title, or a corrected certificate of title on boats. Five dollars of the fee shall be deposited in the state general fund and five dollars shall be deposited in the county General Fund (SDCL 32-3A-25). If an application made to the county treasurer for a certificate of title pursuant to SDCL 32-3-18, 32-3A-20 and 32-3A-21 is received and processed entirely by mail, the county treasurer may charge an administration fee for the processing of the title application. An administration fee charged under this section shall be established by resolution of the board of county commissioners and may not exceed twenty-five dollars per title transfer (SDCL 32-3-18.1 and 32-3A-21.1).
341.19	<b>Other</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
341.2	<b>Register of Deeds' Fees</b>
341.21	<p><b>Filing/Recording Fees</b> (SDCL 7-9-15) - The register of deeds shall charge and receive the following fees: (1) For recording deeds, mortgages, and all other instruments not specifically provided for in this section or this code, the sum of thirty dollars for the first fifty pages plus two dollars for each additional page or fraction thereof exceeding fifty pages. A real estate document recorded with the register of deeds shall conform to SDCL 43-28-23, but may not be rejected for recording if the document does not comply with SDCL 43-28-23 unless it is not sufficiently legible or cannot be reproduced as a readable copy using the register of deeds' current method of reproduction;</p> <p>(2) For a certified copy of any instrument of record, including certificate and official seal, the sum of five dollars for the first page plus one dollar for each additional page or fraction thereof, and for an uncertified copy one dollar for each page. The fee applies to each copy whether it is a hard copy, microfilm, electronic copy, or facsimile transmission. In addition to the fee for a certified copy of the record of any birth, there is an additional charge of two dollars for each copy requested, which shall be submitted on a monthly basis to the state treasurer to be deposited in the children's trust fund;</p> <p>(3) For filing and indexing a bill of sale, seed grain lien, or thresher's lien, the sum of thirty dollars for the first fifty pages plus two dollars for each page or fraction thereof exceeding fifty pages. No fee may be charged for filing any satisfaction or termination of any instrument as prescribed in this subdivision;</p> <p>(4) For recording oil, gas, and mineral leases, and other recorded documents relating to mineral or oil and gas lease exploration and development, the sum of thirty dollars for the first fifty pages plus two dollars for each page or fraction thereof exceeding fifty pages;</p> <p>(5) For recording an easement filed by any entity created by chapter 34A-5, 46A-3A, or 46A-9 or any nonprofit engaged in the treatment, distribution, and sale of water to rural consumers or any document filed by the Department of Transportation pertaining to the acquisition or disposal of highway right-of-way or lands declared surplus, the sum of twenty dollars for the first three pages plus two dollars for each additional page or fraction thereof; and</p> <p>(6) Notwithstanding the provisions of subdivision (2) of this section, the board of county commissioners shall fix by resolution the fees to be paid by licensed abstractors of the county or by any person who has passed the written examination established by the Abstractors' Board of Examiners pursuant to SDCL 36-13-11 for uncertified copies of recorded instruments, which fee may not exceed the actual cost to the county for providing such copies.</p> <p>The register of deeds may not charge a fee for discharging or canceling any personal property lien.</p>
341.22	<p><b>Transfer Fees</b> - A fee is imposed at the rate of fifty cents for each five hundred dollars of value or fraction thereof upon the privilege of transferring title to real property in the state of South Dakota, which fee shall be paid by the grantor. (SDCL 43-4-21) The proceeds of all fees collected under §43-4-21 shall be remitted on a monthly basis to the credit of the county general fund by the register, who shall obtain a receipt therefor from the county treasurer and keep such records as may be prescribed by the state auditor general. (SDCL 43-4-25)</p>
341.23	<p><b>Modernization and Preservation Relief Allocation</b> – to account for the annual allocation received from the Association of County Officials pertaining to Register of Deed's recording fees. (SDCL 7-9)</p>
341.29	<p><b>Other</b> – Copy Marriage License (SDCL 25-1-10); Copy of Vital Records (ARSD 44:09:06:02, SDCL 34-25-52.2)</p>
341.3	<p><b>Drivers License Exams</b></p>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
341.4	<b>Legal Services</b>
341.41	<b>State's Attorney Fees</b> - the state's attorney shall pay over to the county treasurer all money he may receive as such state's attorney within ten days after he receives it and shall file with the county auditor a complete list of the amount so paid showing all fees and costs received in civil actions in which the county is the successful party, as well as all fines, recognizances, forfeitures, penalties, or costs received by him. (SDCL 7-16-21)
341.42	<b>Public Defender and/or Court Appointed Attorney Lien Recoveries</b> - immediately upon payment by the chargeable county, or upon the setting of the public defender's lien by a circuit court judge or magistrate judge, a statement of claim showing the name and residence of the recipient shall be filed by the county auditor in the office of the register of deeds in the county where the recipient resides. A certified copy of the lien may be filed in any other county in which the recipient may have or may acquire an interest in real or personal property. The lien is enforceable, until satisfied or compromised. (SDCL 23A-40- 13)
341.43	<b>Divorce Fees</b> - the clerk of courts shall charge and collect a fee of fifty dollars for filing a divorce action. The fee shall be deposited in the county general fund as provided in § 16-2-30. The county treasurer shall deposit half of the fee into the county domestic abuse program fund and half of the fee in the county general fund. (SDCL 16-2-45)
341.49	<b>Other</b>
341.5	<b>Clerk of Court Fees</b> - Fees charged for the filing of civil actions in accordance with SDCL 16-2-19
341.9	<b>Other Fees</b>
342.0	<b>Public Safety</b>
342.1	<b>Law Enforcement</b>
342.11	<b>Sheriff Fees</b> (Service of Process) - the sheriff shall charge and remit the several fees to the county as itemized in SDCL 7-12-18.
342.12	<b>Law Enforcement Contracts with Federal Agencies</b>
342.13	<b>Law Enforcement Contracts with Local Governments</b>
342.19	<b>Other</b>
342.2	<b>Prisoner Care</b> (County Jail)
342.21	<b>Prisoner Care Contracts with Federal Agencies</b> - All sheriffs or officers having charge of any jail to whom any person shall be sent or committed by virtue of legal process issued by or under the authority of the United States, shall receive such person into custody and safely keep him until he is discharged by due course of the laws of the United States. The United States shall be liable to pay for the support and keeping of such prisoners at such rates as may be negotiated between the United States and the local jail authority. (SDCL 24-11- 6)
342.22	<b>Prisoner Care Contracts with Local Governments</b> - Any organized township, municipality or county of the state is hereby authorized, upon passage of an affirmative resolution by each of the governing bodies of two or more such subdivisions of the state to enter into a mutually acceptable contract, or to amend or terminate such contract by which a jail may be used, owned, constructed, maintained, or operated, or any of the foregoing relationships may be established, by such two or more subdivisions. (SDCL 24-11-4)
342.23	<b>Work Release</b> - the board of county commissioners may require by resolution that a sum not to exceed the average daily prisoner cost may be charged to work release inmates of the county jails as restitution to be applied toward prisoner maintenance cost, including but not limited to, room and board. In instances of undue hardship, the commissioners may reduce or waive the charges. (SDCL 24-11-32.1)

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
342.24	<b>Convict Conveyance Reimbursements</b> - the county shall pay all necessary expenses, including travel, incurred in the transportation of adult and juvenile prisoners to state correctional institutions. The county may be reimbursed by the state from funds appropriated for such purpose. (SDCL 7-12-22)
342.25	<b>Commissary Sales</b>
342.29	<b>Other</b>
342.3	<b>Sobriety Testing</b> – to track fees pertaining to the 24/7 Sobriety Testing Program (SDCL 1-11-17) (CY 2007)
342.9	<b>Other</b>
343.0	<b>Public Works</b>
343.1	<b>Road Maintenance Contract Charges</b>
343.11	<b>Road Maintenance Contracts with Federal Agencies</b>
343.12	<b>Road Maintenance Contracts with State</b>
343.13	<b>Road Maintenance Contracts with Subdivisions</b>
343.19	<b>Other</b>
343.2	<b>Sanitation</b>
343.3	<b>Airport</b>
343.9	<b>Other Public Works</b>
344.0	<b>Health and Welfare</b>
344.1	<b>Economic Assistance</b>
344.11	<b>Poor Lien Recoveries</b> - Whenever financial assistance is requested under the provisions of this chapter, the board of county commissioners may require the applicant to perform labor or other services of a public nature commensurate with the amount of aid desired or granted. In addition, the board may require the recipient of assistance to enter into a contract for the repayment of all or part of the assistance he receives. (SDCL 28-13-20) Upon recommendation of the secretary of social services, the catastrophic county poor relief board shall determine if the application is in order and the claim is justified and may approve disbursements to the county for ninety percent of any hospital and other medical claim payments the county has made for the individual in excess of twenty thousand dollars in the twelve-month period and may continue to reimburse the county for ninety percent of hospital and other medical claim payments for the individual for the remainder of that period. (SDCL 28-13A- 7) When any county shall furnish relief to any person under the provisions off chapter 28-13, such county shall have a claim against the person so relieved for the value of such relief, which may be enforced against any property, not exempt from execution, which such person may have or later acquire. (SDCL 28-14-1)
344.12	<b>Veterans Service Officer</b> (Includes state reimbursements)
344.13	<b>LIEAP</b>
344.14	<b>Food Stamp Administration</b>
344.19	<b>Other</b>



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## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
344.2	<b>Health Assistance</b>
344.21	<b>County Nurse</b> (Includes state reimbursements)
344.22	<b>Ambulance</b>
344.23	<b>Hospital</b>
344.24	<b>WIC</b> (Includes state reimbursements)
344.29	<b>Other Services</b>
344.3	<b>Social Services</b>
344.31	<b>Child Support Enforcement</b> - a board of county commissioners may not give or pay any fees or costs to a state's attorney as part of a salary or in addition to a salary. However, each board shall participate in the costs of the prosecution and enforcement by the state's attorney of support obligations against any responsible parent whether of a civil or criminal nature on a fee for service bases with the Department of Social Services. The fee is paid to the state's attorney in addition to any other compensation of the states attorney for the performance of other public duties. (SDCL 7-16-23)
344.39	<b>Other</b>
344.4	<b>Mental Health Services</b>
344.41	<b>Lien Recoveries</b> - payment by the county of residences pursuant to § 27A-13-10 is collectible by a civil suit brought in the name of the individual county and any judgment obtained is a lien upon the real property of the patient or responsible person and may be collected as other liens. (SDCL 27-A13-31)
344.49	<b>Other</b>
345.0	<b>Culture and Recreation</b>
345.1	<b>Auditorium Use Fees</b>
345.2	<b>Recreation Program Fees</b>
345.3	<b>Culture Program Fees</b>
345.4	<b>County Fair Revenue</b>
345.9	<b>Other Fees</b>
346.0	<b>Urban and Economic Development</b>
346.1	<b>Planning and Zoning</b> (Inspection Fees)
346.9	<b>Other</b>
348.0	<b>Conservation of Natural Resources</b>
348.1	<b>Weed and Pest Fees</b> - the county weed and pest board may purchase such quantities of agricultural chemicals, poisons and equipment and hire such labor necessary to carry out the provisions of this chapter. The board may sell and apply agricultural chemicals an poisons for weed and pest control if such services, chemicals and poisons are not available through commercial sources. (SDCL 38-22-23.11)
348.11	<b>Sale of Rodenticide</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
348.12	<b>Sale of Herbicide</b>
348.13	<b>Sale of Insecticide</b>
348.14	<b>Chemical Application</b>
348.2	<b>Extension Fees</b>
349.0	<b>Other Fees and Charges</b>
349.10	<b>Insurance Premiums</b>
349.11	<b>Insurance Premiums – Active Employees</b> – This account is used to record insurance premiums regarding a self-insurance plan.
349.12	<b>Insurance Premiums – Retirees</b> – payments made by retirees to a county to continue on an entity’s insurance plan during their retirement years.
349.90	<b>Other Fees and Charges</b>
<b>350</b>	<b><u>FINES AND FORFEITS</u></b> - county share of costs, forfeits and fines.
351.0	<b>Fines</b>
352.0	<b>Costs</b> - the clerk of courts shall forward all fees and costs on a monthly basis to the county treasurer for deposit in the county general fund. (SDCL 16-2-30)
353.0	<b>Forfeits</b> - after the forfeiture of recognizance, bond or undertaking of bail, including an appearance bond, the prosecuting attorney shall proceed, with all due diligence, by action against the bail upon the instrument so forfeited. If money deposited instead of bail, including an appearance bond, is forfeited, the clerk of the court or other officer with whom it is deposited, shall monthly pay the money deposited to the county treasurer who shall deposit it in the county treasury. (SDCL 23A-43-25)
359.0	<b>Other</b>
<b>360</b>	<b><u>MISCELLANEOUS REVENUE</u></b> - incidental revenue earned by the county from other than current operations.
361.0	<b>Earnings on Deposits and Investments</b> - this includes interest earned on deposits and investment, the gain/loss realized from the sale of securities, and the net increase/decrease in fair value of investments. Patronage dividends received from cooperatives should not be posted to investment earnings but should instead be posted as a reduction to the respective expenditure/expense account.
362.0	<b>Rent</b> - proceeds from rental of county facilities or equipment.
363.0	<b>Special Assessments</b> - proceeds received from goods or services provided to specific benefited property.
364.0	<b>Gain on Sale of Fixed Assets</b> - the amount received in excess of book value of capital assets
365.0	<b>Contributions and Donations</b> - amounts received from private organizations or individuals for use by the county.
366.0	<b>Refund of Prior Years' Expenditures</b> - material amounts received as a result of reimbursement on a prior year's expenditure.
369.0	<b>Other</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
	In addition to the above listed sources of revenue that might be realized by a county, it is also possible to receive resources that are not revenue to the county as a whole. These resources result from transactions such as (1) operating (interfund) transfers, (2) bond proceeds, (3) proceeds from insurance or from the sale of general fixed assets, (4) residual equity transfers, and (5) expenditure refunds. Although these resources are not revenue to the county as a whole, with the exception of expenditure recoveries related to prior years, they are recorded and reported as "Other Financing Sources" or, in the case of residual equity transfers, as a credit to equity and should be coded as follows: Expenditure refunds are credited to the expenditure accounts originally debited when the claim was paid (if paid during the current year) by using a General Journal entry, thus increasing the remaining budget balance by the amount of the error. Refunds of prior years' expenditures are recorded as miscellaneous revenue, and do not affect the budget balance.
<b>370</b>	<b><u>OTHER FINANCING SOURCES</u></b>
371.0	<b>Transfers In</b> - represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.
372.0	<b>Long-Term Debt Issued</b>
372.10	<b>General Obligation Bonds Issued</b>
372.20	<b>Other Bonds Issued</b>
372.30	<b>Refunding Bonds Issued</b>
372.40	<b>Bonds Issued</b>
372.50	<b>Note Proceeds</b> - to account for proceeds from notes issued. This would include the proceeds from a financed capital acquisition contract.
372.60	<b>Other Long-Term Debt Issued</b>
372.70	<b>Premium on Bonds Sold</b>
373.0	<b>Insurance Proceeds</b> - proceeds received from insurance coverage which includes any amounts received from poor and legal catastrophic coverage.
374.0	<b>Sale of County Property</b> - proceeds from the sale of county owned property.
375.0	<b>Extraordinary Items</b> - transactions or other events that are <u>both</u> unusual in nature and infrequent in occurrence. Extraordinary items should be reported separately at the bottom of the respective operating statements.
376.0	<b>Special Items</b> - significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Special items should be reported separately in the respective operating statements before extraordinary items.
377.0	<b>Capital Contributions</b> - capital contributions to permanent or term endowments, including those reported in permanent and proprietary funds.
378.0	<b>Lease Proceeds</b> - proceeds received by the lessee from a lease agreement in the amount equal to present value of the lease liability.

Appendix C

**South Dakota Counties**  
**Description of Expenditure Functions and Related Authority**

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
<p><b>100</b>      <b>GENERAL GOVERNMENT</b> - is a major functional area which includes subfunctions such as the legislature, judicial and financial administration of the county. Also included in this function are miscellaneous activities associated with the support of this function.</p>		
<p>110      <b>Legislative</b> - this subfunction is charged with expenditures relating to activities of the legislative branch of county government.</p>		
<p>111      Board of County Commissioners - this activity includes all object level expenditures incurred through the operation of the board.</p>	Statutorily Required	SDCL 7-8-1
<p>120      <b>Elections</b> - this subfunction is charged with direct expenditures for registering voters and holding general, primary, and special elections. Salaries of the officials performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special policemen are chargeable to this subfunction.</p>	Statutorily Required	SDCL 7-10-5
<p>130      <b>Judicial System</b> - this subfunction is charged with all expenditures relating to the unified court system (includes clerk of courts). For example jury fees, witnesses, transcripts and exhibits.</p>	Statutorily Required	SDCL 16-2-25 & 16-5-22 & 16-6-7
<p>140      <b>Financial Administration</b> - this subfunction is charged with all expenditures relating to the financial activities of county government.</p>		
<p>141      Auditor - this activity includes all object level expenditures incurred through the operation of the auditor's office.</p>	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-10-1
<p>142      Treasurer - this activity includes all object level expenditures incurred through the operation of the treasurer's office.</p>	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-11-1
<p>143      Finance Office - this activity includes all object level expenditures incurred through the operation of a finance office.</p>	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-11-1
<p>149      Other - this activity may be used for object level expenditures incurred for operation of other financial administration functions (collection Custodial, etc.).</p>	Statutorily Required	Related to required functions.

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**Description of Expenditure Functions and Related Authority**

	<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
150	<b>Legal Services</b> - this subfunction is charged with all expenditures relating to legal support services to and for county government.		
151	State's Attorney - this activity includes all object level expenditures incurred through the operation of the state's attorney's office. Include costs of tests.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-16-1
152	Public Defender - this activity includes all object level expenditures incurred through the operation of the public defender's office. All attorneys paid under this function are employees of the county.	Statutorily Required	SDCL 7-16A-1
153	Court Appointed Attorney - this activity includes all object level expenditures incurred for court appointed attorney expense. (SDCL 23A-40-20) All attorneys paid under this function are not employees of the county. Includes expenditures to catastrophic legal defense fund.	Statutorily Required	SDCL 23A-40-7
154	Abused and Neglected Child Defense - this activity includes all object level expenditures incurred for this activity.	Statutorily Required	SDCL 26-8A-9
159	Other - this activity includes all other accounts not included elsewhere.	Statutorily Required	Related to required functions.
160	<b>Other General Government</b> - this subfunction is charged with all expenditures relating to other services or activities provided by the general government function.		
161	General Government Building - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of county buildings and related parking lots except for fair, jail and highway expenditures which should go to their respective functions.	Statutorily Required	SDCL 7-25
162	Director of Equalization - this activity includes all object level expenditures incurred through the assessment and equalization of property and for office maintenance.	Statutorily Required	SDCL 10-3-1 & 10-3-3
163	Register of Deeds - this activity includes all object level expenditures incurred in the operation of the registrar's office.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-9-1
164	Judgments - this activity includes all object level expenditures incurred through a court decision where the county is liable to pay a judgment.	Statutorily Required	SDCL 7-18-7 authorizes judgment levy
165	Veterans' Service Officer - this activity includes all object level expenditures incurred through the operation of the Veterans' Service Officer's office.	Statutorily Required	SDCL 33A-1-22
166	Predatory Animal (GFP) - this activity includes the amount to be budgeted that is certified to the county by the state.	Statutorily Required	SDCL 40-36-11
167	Disability Coordinator - this activity includes amounts expended to ensure ADA compliance.	Statutorily Authorized	SDCL 20-12-4

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<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
168 Self-Insurance Plan - this activity includes the amount to be paid from a self- insurance plan for claims processed.	Statutorily Authorized	SDCL 7-8-26.2
169 Other - this activity includes all other costs not identified elsewhere. Loss on disposal of governmental capital assets may be recorded here if immaterial.	Discretionary	
170 <b>Geographic Information System</b> – (GIS) costs recorded for a department that maintains an information system which captures, stores, analyzes, manages and presents data that is linked to location.	Discretionary	
171 <b>Information Technology</b> - this activity in includes all object level expenditures incurred through the operation of a central information and communications technology center where all activities of county government utilize the facility.	Statutorily Required	Related to required functions.
172 <b>Human Resources</b> – this activity includes all object level expenditures incurred through the operation of the human resource/personnel office.	Statutorily Required	Related to required functions.
<b>200 PUBLIC SAFETY</b> - is a major functional area which includes all subfunctions which have as their objective the protection of persons and property.		
210 <b>Law Enforcement</b> - this subfunction is charged with all expenditures relating to activities dealing with law enforcement and corrections.		
211 Sheriff - this activity includes all object level expenditures incurred through the operation of the sheriff's office.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-12
212 County Jail - this activity includes all object level expenditures incurred through the operation of the jail and for maintenance of prisoners. This activity should include the cost of housing prisoners in the jail of another county.	Statutorily Required	SDCL 24-11-2 & 24-11-3
213 Coroner - this activity includes all object level expenditures incurred through the operation of the coroner's office.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-14-1
214 County-Wide Law Enforcement - this activity includes the county's share of the joint law enforcement agreement.	Statutorily Authorized	SDCL 1-24-2
215 Juvenile Detention - this activity includes all object level expenditures for juvenile detention.	Statutorily Required	SDCL 24-11-2 & 24-11-3
219 Other Law Enforcement	Statutorily Required	Related to required functions.
220 <b>Protective and Emergency Services</b> - this subfunction is charged with all expenditures relating to activities involving protective and emergency operations.		

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<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
221 Fire Protection - this activity includes all object level expenditures incurred through fire fighting operations, maintenance, acquisition of equipment, and fire protection agreements.	Statutorily Authorized	SDCL 7-18-23 & 34-31
222 Emergency and Disaster Services - this activity includes all object level expenditures incurred through emergency and disaster operations administered by the county.	Statutorily Required	SDCL 34-48A-40
223 Flood Control - this activity includes all object level expenditures incurred through flood control operations.	Statutorily Authorized	SDCL 7-18-15
224 Fire Guards - this activity includes all object level expenditures incurred for fire guards in territory not organized into civil townships.	Statutorily Authorized	SDCL 7-18-23 & SDCL 34-31
225 Communications Center - this activity includes all object level expenditures incurred for communications when this service is grouped for all protective and emergency services; i.e., law enforcement, E-911, dispatch, fire protection, flood control, etc.	Statutorily Authorized	SDCL 34-45-2 & 34-45-11
229 Other Protective and Emergency Services (animal control 40-34-10)	Statutorily Authorized	Related to authorized functions.
<b>300 PUBLIC WORKS</b> - is a major functional area which includes all subfunctions which are associated with providing public works such as roads, bridges and aviation to the public.		
310 <b>Highways and Bridges</b> - this subfunction is charged with all expenditures relating to the activities of highway and bridge construction and maintenance.		
311 Highways, Roads and Bridges - this activity includes all object level expenditures incurred through the construction, repair, and maintenance of the county highway and bridge, FAS or secondary road system.	Statutorily Required	SDCL 31-12-6 & 7-8-20 (5)
320 <b>Sanitation</b> - this subfunction is charged with all expenditures relating to sewer and solid waste operation.		
321 Sewers - this activity includes all object level expenditures incurred through sewer operations.	Statutorily Authorized	SDCL 7-25A-1 (Improvement Districts)
322 Solid Waste - this activity includes all object level expenditures relating to solid waste disposal.	Statutorily Authorized	SDCL 7-33-1
330 <b>Transportation</b> - this subfunction is charged with all expenditures relating to the activities of transportation facilities provided to the public such as airports and railroad authorities.		
331 Airport - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of a county airport.	Statutorily Authorized	SDCL 50-7-2



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<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
332 Railroad - this activity includes all object level expenditures incurred through the implementation of a railroad authority contract.	Statutorily Authorized	SDCL 49-17A-2
333 Other Transportation - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of other public transportation systems such as bus and public transit services.	Discretionary	
340 <b>Water System</b> - this subfunction is charged with all expenditures relating to water operation.	Statutorily Authorized	SDCL 7-25A-1 (Improvement Districts)
390 <b>Other Public Works</b> - such as cemetery.	Statutorily Authorized	SDCL 7-26-7
<b>400 HEALTH AND WELFARE</b> - is a major functional area and includes all subfunctions associated with public assistance and institutional care for individuals of the county who are economically unable to provide essential needs for themselves. This function includes economic, health and social assistance.		
410 <b>Economic Assistance</b> - this subfunction is charged with all expenditures relating to activities dealing with economic assistance.		
411 Support of Poor - this activity includes all object level expenditures incurred through the support of poor persons. This activity also should be used to record payments made for indigent catastrophic premiums.	Statutorily Required	SDCL 28-13-1 & 16
412 Public Welfare - this activity include all object level expenditures incurred through specific welfare programs.	Statutorily Authorized	SDCL 7-8-39 & 28-13-19
413 LIEAP - this activity includes all object level expenditures incurred through the low income energy assistance program.	Statutorily Authorized	SDCL 28-1-46
415 Food Stamp Distribution - this activity includes all object level expenditures incurred in the Food Stamp Program.	Statutorily Authorized	SDCL 28-12-2
419 Other - this activity includes all other economic assistance not identified elsewhere.	Discretionary	
420 <b>Health Assistance</b> - this subfunction is charged with all expenditures relating to activities dealing with health services.		
421 County Nurse - this activity includes all object level expenditures incurred through the health nurse's office operations and service agreements.	Statutorily Authorized	SDCL 34-4-5
422 Health Services - this activity includes all object level expenditures incurred through the operation of a health service program.	Statutorily Authorized	SDCL 34-3-1 & 22

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**South Dakota Counties**  
**Description of Expenditure Functions and Related Authority**

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
423 Hospital - this activity includes all object level expenditures incurred through the operation, maintenance, acquisition or construction of a county hospital.	Statutorily Authorized	SDCL 34-8-1
424 Ambulance - this activity includes all object level expenditures incurred through the operation or acquisition of an ambulance or for an ambulance service agreement.	Statutorily Authorized	SDCL 34-11-1
425 Board of Health - this activity includes all object level expenditures incurred by the board.	Statutorily Authorized	SDCL 34-3-3
426 WIC - this activity includes all object level expenditures incurred in the WIC program.	Discretionary	
429 Other - this activity includes all other health assistance not identified elsewhere. (Retiree insurance premiums paid to a private carrier.)	Discretionary	
430 <b>Social Services</b> - this subfunction is charged with all expenditures relating to the activities involving social service programs.		
431 Day Care Centers - this activity includes all object level expenditures for the establishment, maintenance or support of day care centers.	Statutorily Authorized	SDCL 26-6-18.1
432 Child Support Enforcement - this activity includes all object level expenditures incurred through the enforcement of child support payments.	Statutorily Required	SDCL 7-16-13, 18
433 Care of Aged - this activity includes all object level expenditures incurred through the support and care of the aged. SDCL 28-18-6	Statutorily Authorized	SDCL 28-18-6
434 Domestic Abuse - this activity includes all object level expenditures incurred through the domestic abuse grant program established by SDCL 25-10-16.	Statutorily Required	SDCL 25-10-16
439 Other - this activity includes all other social services not identified elsewhere.	Discretionary	
440 <b>Mental Health Services</b> - this subfunction is charged with all expenditures relating to activities involving mental health.		
441 Mentally Ill - this activity includes all object level expenditures incurred through the care of mentally ill persons.	Statutorily Required	SDCL 27A-13-6, 15 & 16
442 Developmentally Disabled - this activity includes all object level expenditures incurred through the support of the mentally retarded.	Statutorily Required	SDCL 27B-7-24
443 Drug Abuse - this activity includes all object level expenditures incurred through the support of drug abuse programs.	Statutorily Authorized	SDCL 34-3B-3
444 Mental Health Centers - this activity includes all object level expenditures incurred through the support of mental health centers and adjustment training centers.	Statutorily Authorized	SDCL 27A-5-9
445 Mental Illness Board - this activity includes all object level expenditures incurred through the operations of the mental illness board.	Statutorily Required	SDCL 27A-7-1
449 Other - this activity includes all other mental health services not identified elsewhere.	Discretionary	

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**South Dakota Counties**  
**Description of Expenditure Functions and Related Authority**

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
<b>500</b> <b>CULTURE AND RECREATION</b> - is a major functional area and all subfunctions associated with culture and recreation.		
510 <b>Culture</b> - this subfunction is charged with all expenditures relating to cultural activities.		
511      Public Library - this activity includes all object level expenditures incurred through the operation, maintenance or construction of public library.	Statutorily Authorized	SDCL 14-2-29 & 47
512      Historical Museum - this activity includes all object level expenditures incurred through construction, improvement and operation of historical museums.	Statutorily Authorized	SDCL 7-26-5
513      County Monuments - this activity includes all object level expenditures incurred through the acquisition and maintenance of county monuments.	Statutorily Authorized	SDCL 7-26-1
514      Historical Sites - this activity includes all object level expenditures incurred through the acquisition, preservation and display of historical site markers.	Statutorily Authorized	SDCL 7-26-3
515      Memorial Day Expense - this activity includes all object level expenditures incurred through defraying necessary expenses of proper observance of Memorial Day.	Statutorily Authorized	SDCL 7-8-24
516      Arts - this activity includes all object level expenditures incurred through support of the arts.	Discretionary	
519      Other - this activity includes all other culture expenditures no identified elsewhere.	Discretionary	
520 <b>Recreation</b> - this subfunction is charged with all expenditures relating to recreational activities.		
521      Recreation Programs - this activity includes all object level expenditures incurred through the provision of recreational programs.	Statutorily Authorized	SDCL 42-2-2 & 10
522      Parks - this activity includes all object level expenditures incurred through the acquisition, maintenance and operation of county parks.	Statutorily Authorized	SDCL 41-18
523      Exhibition Buildings O&M - this activity includes all object level expenditures incurred through the operation of county agricultural buildings.	Statutorily Authorized	SDCL 7-27-1
524      County Fair - this activity includes all object level expenditures incurred through the operation of the county fair.	Statutorily Authorized	SDCL 7-27-3, 6, 11
525      Senior Citizens - this activity includes all object level expenditures incurred through providing recreational programs for senior citizens.	Statutorily Authorized	SDCL 28-18-6
529      Other - this activity includes all other recreation expenditures not identified elsewhere.	Discretionary	
<b>600</b> <b>CONSERVATION OF NATURAL RESOURCES</b> - is a major functional area and includes all subfunctions associated with conservation of soil and water.		

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**Description of Expenditure Functions and Related Authority**

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
610 <b>Soil Conservation</b> - this subfunction is charged with all expenditures relating to soil conservation activities.		
611     County Extension - this activity includes all object level expenditures incurred through the operation of the extension office.	Statutorily Authorized	SDCL 13-54-10
612     Soil Conservation Districts - this activity includes all object level expenditures incurred through the support of soil conservation districts.	Statutorily Authorized	SDCL 38-8-49.1 & 55
613     Rodent Control - this activity includes all object level expenditures incurred through the control of rodents.	Statutorily Authorized	SDCL 40-36
614     Predator Control Districts - this activity includes all object level expenditures incurred through the support of predator control districts.	Statutorily Authorized	SDCL 40-37
615     Weed Control - this activity includes all object level expenditures incurred through the control and eradication of noxious weeds and pests.	Statutorily Required	SDCL 38-22.23.1
616     Grasshopper and Pest Control - this activity includes all object level expenditures incurred through the control and eradication of grasshoppers and pests.	Statutorily Required	SDCL 38-22.23.1
619     Other - this activity includes all other soil conservation expenditures not identified elsewhere.	Discretionary	
620 <b>Water Conservation</b> - this subfunction is charged with all expenditures relating to water conservation activities.		
621     Geological Survey - this activity includes all object level expenditures incurred through a geological survey.	Statutorily Authorized	SDCL 46-2-21
622     Weather Modification - this activity includes all object level expenditures incurred through weather modification studies and programs.	Statutorily Authorized	
623     Water Conservation Districts - this activity includes all expenditures incurred through support of water conservation districts.	Statutorily Authorized	SDCL 38-8-49.1 & 55
624     Drainage Commission - this activity includes expenditures of drainage commission according to SDCL 46A-10A-34.	Statutorily Authorized	SDCL 46A-10A
629     Other - this activity includes all other water conservation expenditures not identified elsewhere.	Discretionary	
<b>700     URBAN AND ECONOMIC DEVELOPMENT</b> - is a major functional area and includes all subfunctions associated with urban and economic development.		
710 <b>Urban Development</b> - this subfunction is charged with all expenditures relating to the activities of urban development.		

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**Description of Expenditure Functions and Related Authority**

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
711 Planning and Zoning - this activity includes all object level expenditures incurred through planning and zoning commissions.	Statutorily Required	SDCL 11-2-2
712 Urban and Rural Development - this activity includes all object level expenditures incurred for Urban and Rural Development.	Statutorily Authorized	SDCL 7-18-16
719 Other - this activity includes all other urban development expenditures not identified elsewhere.	Discretionary	
720 <b>Economic Development</b> - this subfunction is charged with all expenditures relating to economic development activities within the county.		
721 Tourism, Industrial and Recreational Development - this activity includes all object level expenditures incurred through the development of tourism, recreational and industrial programs.	Statutorily Authorized	SDCL 7-18-12 & 7-8-38
729 Other - this activity includes all other economic development expenditures not identified elsewhere.	Discretionary	
<b>750</b> <b>INTERGOVERNMENTAL EXPENDITURES</b> - Expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit (wheel tax distributions, federal wetland interest distribution, PILT)	Statutorily Required	Various SDCL's and Federal Regulations
<b>800</b> <b>DEBT SERVICE</b> - is a major functional area which includes interest and principal payments and fiscal charges on general long-term debt.	Constitutionally Required	Article 13, § 5
<b>810</b> <b>PENSION EXPENSE</b> - is a major functional area used to record charges to expense in relation to its pensions payable to employees.	Statutorily Required	Various SDCL's and Federal Regulations
<b>850</b> <b>PAYMENTS TO LOCAL EDUCATION AGENCIES</b> - this is a major functional area charged for all expenditures to school districts. Dollars are provided to the school districts at the discretion of the county governing board in relation to certain federal funds.	Statutorily Required	Various SDCL's and Federal Regulations

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Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>		<i>Authority</i>	<i>Reference</i>
<b>890</b>	<b>CAPITAL OUTLAY</b> - a function used in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances. The capital outlay expenditure objects are summarized and extracted from the various other expenditure functions and reported as one Capital Outlay Function through a journal entry (or directly by the software) after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by functions, other than Capital Outlay, in the Statements of Revenues, Expenditures and Changes in Fund Balances do not include capital expenditures. However, at the discretion of each entity, the capital outlay function for other than Capital Project Funds does not need to be utilized resulting in capital outlay expenditures being reported within respective functions.	Related to other functions.	
<b>900</b>	<b>OTHER USES</b>		
910	<b>Other Financing Uses</b> - this subfunction is charged with the use of resources which are not expenditures to the entity as a whole.		
911	Operating Transfers Out - this activity is the transfer of resources from one fund to another as an operating subsidy.	Related to other functions.	

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