

PHEASANTLAND INDUSTRIES

Pheasantland Industries is a self-supporting program within the South Dakota Department of Corrections that provides training and employment to offenders, instills marketable job skills, and creates unique, valued products for customers. Pheasantland Industries is operated under the supervision of the secretary of corrections.

Pheasantland Industries is committed to successful reentry for offenders to their communities by ensuring they have the skills needed to maintain employment and reduce the likelihood of a return to prison.

Pursuant to SDCL § 24-7-37, Pheasantland Industries must publish an annual report to include financial summaries of all activities of prison industries, a listing of all contracts with private organizations and individuals, and a summary of the planned activities for the next year. This section of the SDDOC FY2023 Statistical Report serves as the statutorily required report.

OVERVIEW

Pheasantland Industries was established in 1890 when funds were appropriated by the new State Legislature to establish the first permanent correctional industry in South Dakota, a knitting shop.

Since then, Pheasantland Industries has grown to include the following shops: Braille, Cabinets, Garment, License Plates, Print, Sign, Upholstery, and two dog programs. The majority of the shops are located at the South Dakota State Penitentiary campus. However, the Garment and Cabinet shops are located at the Mike Durfee State Prison in Springfield, along with a Garment shop and dog program at the South Dakota Women's Prison in Pierre.

Pheasantland Industries also partners with three private sector businesses, including Metalcraft Industries, Hope Haven Ministries, and Badlands Quilting.

At the close of FY2023, Pheasantland Industries consisted of 18 full-time employees and 229 offenders working across the shops and private industry partnerships.



CONTRACTS

In June of 1989, the Department of Corrections applied for certification in the Private Sector/Prison Industries Enhancement Program (PS/PIE). This application was forwarded to the United States Bureau of Justice Assistance after the South Dakota Legislature passed legislation permitting private sector involvement in prison industries. South Dakota was granted certification in 1990.

Federal law requires that offenders working for private industry must be paid prevailing, local market wages for the type of work performed. Payroll deductions for offenders working at private industry jobs include social security, federal income taxes, incarceration fees, victim compensation and family support. A percentage of their wage is also retained in an offender account for use upon discharge or release to parole.

In addition to the State's certification, each private sector enterprise must be approved by the federal government. The application for each enterprise must include the enterprise market, the number of offenders to be employed, the wages to be paid, and verification that the venture will not impact the local market.

In FY2023, Pheasantland Industries contracted with:

- **Metalcraft Industries**
(PS/PIE program)- Welding and machine tool operations at the Jameson Annex in Sioux Falls.

- **Hope Haven Ministries**
(Community Service Program)- Wheelchair restoration non-profit program at the SD State Penitentiary in Sioux Falls.
- **Badlands Quilting**
(PS/PIE program)- Custom quilt production at the SD Women's Prison in Pierre.



STATEMENT OF NET POSITION

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF NET POSITION
June 30, 2023

	Admin. Office	License Plate	Carpentry	Cabinets	Books/ Print	Braille Unit	Sign
ASSETS							
Current Assets:							
Cash and Cash equivalents	\$(952,610.67)	\$1,634,762.33	\$(499,833.52)	\$(258,018.13)	\$ 66,924.61	\$ 29,271.97	\$(263,966.79)
Receivables:							
Interest and Dividends	102.97	2,435.68	-	-	483.98	123.58	560.40
Other Funds	491,734.75	-	600.91	-	686.76	21.60	6,495.44
Component Units	-	-	-	34,834.92	-	-	-
Other	-	-	15,070.76	-	9,478.26	14,482.59	17,966.57
Other Governments	644.60	412,898.90	11,058.00	-	31,376.32	56.00	51,351.01
Inventory	-	8,372.80	90,318.18	105,281.03	100,809.17	15,930.22	314,957.31
Total Current Assets	<u>(460,128.35)</u>	<u>2,058,469.71</u>	<u>(382,785.67)</u>	<u>(117,902.18)</u>	<u>209,759.10</u>	<u>59,885.96</u>	<u>127,363.94</u>
Other Restricted Assets	900.00	356.00	269.00	145.00	220.00	73.00	194.00
Capital Assets:							
Property, Plant and Equipment	983,231.80	252,393.38	159,459.96	147,529.00	231,992.56	23,069.13	170,510.41
Accumulated Deprecation	(648,583.24)	(231,937.38)	(127,988.16)	(24,779.87)	(182,468.93)	(23,069.13)	(105,121.11)
Total Capital Assets	<u>334,648.56</u>	<u>20,456.00</u>	<u>31,471.80</u>	<u>122,749.13</u>	<u>49,523.63</u>	<u>-</u>	<u>65,389.30</u>
Other Noncurrent Assets	1,275.00	-	-	5,985.00	3,978.08	-	-
Total Assets	<u>(123,304.79)</u>	<u>2,079,281.71</u>	<u>(351,044.87)</u>	<u>10,976.95</u>	<u>263,480.81</u>	<u>59,958.96</u>	<u>192,947.24</u>
Deferred Outflows of Resources							
Deferred Outflow Related to Pensions	90,658.00	35,892.00	27,131.00	14,612.00	22,169.00	7,252.00	19,581.00
Total Deferred Outflows or Resources	<u>90,658.00</u>	<u>35,892.00</u>	<u>27,131.00</u>	<u>14,612.00</u>	<u>22,169.00</u>	<u>7,252.00</u>	<u>19,581.00</u>
Liabilities							
Current Liabilities							
Accounts Payable	1,320.16	233,492.65	-	11,131.14	19,206.62	1,183.35	8,393.53
Due to Other Funds	1,004.48	361,412.92	4,914.90	15,335.14	22,160.10	2,904.15	28,716.45
Due to Other Agencies	4,925.57	2,331.39	2,207.93	2,221.47	4,501.38	2,926.33	3,627.93
Component Units							
Salaries Payable	22,420.15	6,982.63	5,733.26	4,408.99	6,727.17	1,115.68	3,200.85
Benefits Payable	37,161.96	5,532.24	222.76	1,105.87	1,354.27	-	2,542.06
Deferred Revenue	-	-	-	-	4,763.46	-	-
Net Pension Liability	-	-	-	-	-	-	-
Total Current Liabilities	<u>66,832.32</u>	<u>609,751.83</u>	<u>13,078.85</u>	<u>34,202.61</u>	<u>58,713.00</u>	<u>8,129.51</u>	<u>46,480.82</u>
Noncurrent Liabilities							
Accrued Employee Benefits - LT	31,503.89	4,689.93	188.85	937.49	1,148.08	-	2,155.02
Total Liabilities	<u>98,336.21</u>	<u>614,441.76</u>	<u>13,267.70</u>	<u>35,140.10</u>	<u>59,861.08</u>	<u>8,129.51</u>	<u>48,635.84</u>
Deferred Inflows of Resources							
Deferred Inflow Related to Pensions	52,429.00	20,750.00	15,686.00	8,448.00	12,817.00	4,193.00	11,321.00
Total Deferred Inflows or Resources	<u>52,429.00</u>	<u>20,750.00</u>	<u>15,686.00</u>	<u>8,448.00</u>	<u>12,817.00</u>	<u>4,193.00</u>	<u>11,321.00</u>
Net Position							
Unreserved Retained Earnings	(183,412.00)	1,479,981.95	(346,882.57)	(23,984.15)	212,971.73	54,888.45	152,571.40
Total Net Position	<u>\$(183,412.00)</u>	<u>\$1,479,981.95</u>	<u>\$(346,882.57)</u>	<u>\$ (23,984.15)</u>	<u>\$212,971.73</u>	<u>\$ 54,888.45</u>	<u>\$ 152,571.40</u>

STATEMENT OF NET POSITION (continued)

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF NET POSITION
June 30, 2023

	Machine Shop	Pawstive Pups	Garment	Private Sector	Upholstery	Total
ASSETS						
Current Assets:						
Cash and Cash equivalents	\$(571,503.64)	\$ (20,050.48)	\$552,977.39	\$ 911,861.07	\$(117,938.51)	\$ 511,875.63
Receivables:						
Interest and Dividends	-	-	1,805.05	-	-	\$ 5,511.66
Other Funds	287.92	-	-	-	-	\$ 499,827.38
Component Units	-	-	-	-	-	\$ 34,834.92
Other	2,494.15	740.22	9,847.00	3,078.47	2,658.44	\$ 75,816.46
Other Governments	7,345.99	-	40,067.18	30,042.41	6,760.44	\$ 591,600.85
Inventory	55,618.81	-	365,585.78	-	69,560.22	\$1,126,433.52
Total Current Assets	<u>(505,756.77)</u>	<u>(19,310.26)</u>	<u>970,282.40</u>	<u>944,981.95</u>	<u>(38,959.41)</u>	<u>2,845,900.42</u>
Other Restricted Assets	188.00	-	203.00	440.00	162.00	3,150.00
Capital Assets:						
Property, Plant and Equipment	20,725.50	-	73,825.00	801,320.63	-	2,864,057.37
Accumulated Deprecation	(20,725.50)	-	(54,069.43)	(705,172.95)	-	(2,123,915.70)
Total Capital Assets	<u>-</u>	<u>-</u>	<u>19,755.57</u>	<u>96,147.68</u>	<u>-</u>	<u>740,141.67</u>
Other Noncurrent Assets	-	-	1,212.06	-	-	12,450.14
Total Assets	<u>(505,568.77)</u>	<u>(19,310.26)</u>	<u>991,453.03</u>	<u>1,041,569.63</u>	<u>(38,797.41)</u>	<u>3,601,642.23</u>
Deferred Outflows of Resources						
Deferred Outflow Related to Pensions	18,981.00	-	20,467.00	44,340.00	16,365.00	317,448.00
Total Deferred Outflows or Resources	<u>18,981.00</u>	<u>-</u>	<u>20,467.00</u>	<u>44,340.00</u>	<u>16,365.00</u>	<u>317,448.00</u>
Liabilities						
Current Liabilities						
Accounts Payable	1,543.57	267.63	7,986.09	-	6,325.08	290,849.82
Due to Other Funds	5,487.90	197.84	32,013.21	17,329.97	8,350.32	499,827.38
Due to Other Agencies	2,200.00	1,101.91	5,593.50	1,166.83	1,942.71	34,746.95
Component Units	-	-	-	-	-	-
Salaries Payable	4,245.45	-	5,788.69	2,540.44	5,623.10	68,786.41
Benefits Payable	1,503.30	-	8,550.78	294.19	3,057.79	61,325.22
Deferred Revenue	-	549.95	-	-	-	5,313.41
Net Pension Liability	-	-	-	-	-	-
Total Current Liabilities	<u>14,980.22</u>	<u>2,117.33</u>	<u>59,932.27</u>	<u>21,331.43</u>	<u>25,299.00</u>	<u>960,849.19</u>
Noncurrent Liabilities						
Accrued Employee Benefits - LT	1,274.42	-	7,248.89	249.39	2,592.19	51,988.15
Total Liabilities	<u>16,254.64</u>	<u>2,117.33</u>	<u>67,181.16</u>	<u>21,580.82</u>	<u>27,891.19</u>	<u>1,012,837.34</u>
Deferred Inflows of Resources						
Deferred Inflow Related to Pensions	10,973.00	-	11,833.00	25,634.00	9,461.00	183,545.00
Total Deferred Inflows or Resources	<u>10,973.00</u>	<u>-</u>	<u>11,833.00</u>	<u>25,634.00</u>	<u>9,461.00</u>	<u>183,545.00</u>
Net Position						
Unreserved Retained Earnings	(513,815.41)	(21,427.59)	932,905.87	1,038,694.81	(59,784.60)	2,722,707.89
Total Net Position	<u>\$(513,815.41)</u>	<u>\$ (21,427.59)</u>	<u>\$932,905.87</u>	<u>\$ 1,038,694.81</u>	<u>\$ (59,784.60)</u>	<u>\$2,722,707.89</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Admin. Office	License Plate	Carpentry	Cabinets	Books/ Print	Braille Unit	Sign
Operating Revenue:							
Sales and Services	\$ 28,924.74	\$ 6,717,368.89	\$ 84,261.19	\$ 271,984.44	\$ 380,679.77	\$ 46,672.62	\$ 509,087.28
Rent Revenue	-	-	-	-	-	-	-
Total Operating Revenue:	<u>28,924.74</u>	<u>6,717,368.89</u>	<u>84,261.19</u>	<u>271,984.44</u>	<u>380,679.77</u>	<u>46,672.62</u>	<u>509,087.28</u>
Operating Expenses:							
Personal Services and Benefits	348,143.38	121,972.41	86,009.67	61,150.64	80,568.75	19,997.34	75,854.98
Travel	16,315.80	-	-	-	-	-	-
Contractual Services	76,614.30	14,858.14	15,497.84	16,197.14	116,924.89	24,036.09	29,164.19
Supplies	25,701.50	5,349,495.81	92,496.63	186,805.75	145,112.06	1,756.20	470,431.91
Capital expense (under 5000)	9,267.55	-	-	-	8,783.78	-	3,405.04
Interest expense	6.12	-	65.98	-	256.89	-	-
Depreciation	37,773.08	-	11,025.84	16,519.92	17,106.60	-	6,758.43
Other Expense	(477,200.81)	354,807.98	4,738.46	15,295.14	21,407.66	2,624.65	28,628.71
Total Operating Expenses	<u>36,620.92</u>	<u>5,841,134.34</u>	<u>209,834.42</u>	<u>295,968.59</u>	<u>390,160.63</u>	<u>48,414.28</u>	<u>614,243.26</u>
Operating Income (Loss)	(7,696.18)	876,234.55	(125,573.23)	(23,984.15)	(9,480.86)	(1,741.66)	(105,155.98)
Nonoperating Revenue (Expenses):							
Loss on Disposal of Assets	-	-	-	-	-	-	-
Sale of Surplus Property	-	-	-	-	-	-	-
Interest Income	365.20	7,916.18	659.14	-	1,577.25	233.58	1,976.42
Other Income (Expense)	(2.37)	(56.00)	-	-	(11.13)	(2.84)	(12.88)
Total Nonoperating Revenue (Expenses)	<u>362.83</u>	<u>7,860.18</u>	<u>659.14</u>	<u>-</u>	<u>1,566.12</u>	<u>230.74</u>	<u>1,963.54</u>
Income (Loss) Before Transfers	(7,333.35)	884,094.73	(124,914.09)	(23,984.15)	(7,914.74)	(1,510.92)	(103,192.44)
Transfers:							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(515,751.19)	-	-	-	-	-
Net Transfers in (Out)	-	(515,751.19)	-	-	-	-	-
Change in Net Position	(7,333.35)	368,343.54	(124,914.09)	(23,984.15)	(7,914.74)	(1,510.92)	(103,192.44)
Net Position at Beginning of Year	(176,078.65)	1,111,638.41	(221,968.48)	-	220,886.47	56,399.37	255,763.84
Net Position at End of Year	<u>\$ (183,412.00)</u>	<u>\$ 1,479,981.95</u>	<u>\$ (346,882.57)</u>	<u>\$ (23,984.15)</u>	<u>\$ 212,971.73</u>	<u>\$ 54,888.45</u>	<u>\$ 152,571.40</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION (continued)

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Machine Shop	Pawisitive Pups	Garment	Private Sector	Upholstery	Total
Operating Revenue:						
Sales and Services	\$ 97,588.02	\$ 3,518.01	\$567,788.90	\$ 307,052.57	\$147,528.80	\$ 9,162,455.23
Rent Revenue	-	-	-	352.50	-	352.50
Total Operating Revenue:	<u>97,588.02</u>	<u>3,518.01</u>	<u>567,788.90</u>	<u>307,405.07</u>	<u>147,528.80</u>	<u>9,162,807.73</u>
Operating Expenses:						
Personal Services and Benefits	68,712.05	3.23	82,012.21	106,288.23	64,027.40	1,114,740.29
Travel	-	42.00	73.80	172.20	-	16,603.80
Contractual Services	10,507.56	1,948.61	36,474.50	10,983.46	12,622.04	365,828.76
Supplies	63,705.61	463.43	305,764.87	2,473.97	119,714.64	6,763,922.38
Capital expense (under 5000)	-	-	373.86	-	2,599.00	24,429.23
Interest expense	-	-	-	-	-	328.99
Depreciation	-	-	8,078.52	13,735.32	-	110,997.71
Other Expense	5,487.90	197.84	31,929.81	3,732.34	8,350.32	-
Total Operating Expenses	<u>148,413.12</u>	<u>2,655.11</u>	<u>464,707.57</u>	<u>137,385.52</u>	<u>207,313.40</u>	<u>8,396,851.16</u>
Operating Income (Loss)	(50,825.10)	862.90	103,081.33	170,019.55	(59,784.60)	765,956.57
Nonoperating Revenue (Expenses):						
Loss on Disposal of Assets	-	-	-	-	-	-
Sale of Surplus Property	-	-	-	-	-	-
Interest Income	-	-	6,044.40	-	-	18,772.17
Other Income (Expense)	-	-	(41.50)	-	-	(126.72)
Total Nonoperating Revenue (Expenses)	<u>-</u>	<u>-</u>	<u>6,002.90</u>	<u>-</u>	<u>-</u>	<u>18,645.45</u>
Income (Loss) Before Transfers	(50,825.10)	862.90	109,084.23	170,019.55	(59,784.60)	784,602.02
Transfers:						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(515,751.19)
Net Transfers in (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(515,751.19)</u>
Change in Net Position	(50,825.10)	862.90	109,084.23	170,019.55	(59,784.60)	268,850.83
Net Position at Beginning of Year	(462,990.31)	(22,290.49)	823,821.64	868,675.26	-	2,453,857.06
Net Position at End of Year	<u>\$(513,815.41)</u>	<u>\$ (21,427.59)</u>	<u>\$932,905.87</u>	<u>\$ 1,038,694.81</u>	<u>\$ (59,784.60)</u>	<u>\$ 2,722,707.89</u>

STATEMENT OF CASH FLOWS

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Admin. Office	License Plate	Carpentry	Cabinets	Books/ Print	Braille	Sign
Cash Flows From Operating Activities							
Receipts From Customers And Users	\$ 3,358.80	\$ -	\$ 120,709.91	\$ 237,168.55	\$ 91,775.90	\$ 34,395.18	\$ 64,381.25
Receipts from Interfund Services Provided	477,248.67	6,444,343.75	235,814.28	-	266,753.58	506.82	383,719.21
Payments to Supplies	(91,525.76)	(5,214,443.30)	(101,776.71)	(183,882.69)	(266,494.83)	(15,445.53)	(483,352.15)
Payments for Employee Services	(370,923.44)	(126,996.35)	(101,182.66)	(61,007.29)	(83,217.94)	(22,103.03)	(82,778.59)
Payments for Interfund Services Used	(56,250.39)	(141,965.06)	(101,900.41)	(111,027.65)	(59,920.01)	(29,023.71)	(89,084.59)
Net Cash Provided (Used) by Operating Activities	<u>(38,092.12)</u>	<u>960,939.04</u>	<u>51,664.41</u>	<u>(118,749.08)</u>	<u>(51,103.30)</u>	<u>(31,670.27)</u>	<u>(207,114.87)</u>
Cash Flows From Capital And Related Financing Activities:							
Purchase of Fixed Assets	(15,027.76)	-	-	(139,269.05)	(12,568.23)	-	(17,241.21)
Sales of Fixed Assets	-	-	139,269.05	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(15,027.76)</u>	<u>-</u>	<u>139,269.05</u>	<u>(139,269.05)</u>	<u>(12,568.23)</u>	<u>-</u>	<u>(17,241.21)</u>
Cash Flows from Noncapital Financing Activities							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(515,751.19)	-	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>(515,751.19)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities							
Investment Income	289.33	6,026.81	745.57	-	1,202.38	115.68	1,562.05
Investment Expense	(2.37)	(56.00)	-	-	(11.13)	(2.84)	(12.88)
Net Cash Provided (Used) by Investing Activities	<u>286.96</u>	<u>5,970.81</u>	<u>745.57</u>	<u>-</u>	<u>1,191.25</u>	<u>112.84</u>	<u>1,549.17</u>
Net Increase (Decrease) in Cash and Cash Equivalents during the Fiscal Year	<u>(52,832.92)</u>	<u>451,158.66</u>	<u>191,679.03</u>	<u>(258,018.13)</u>	<u>(62,480.28)</u>	<u>(31,557.43)</u>	<u>(222,806.91)</u>
Cash and Cash Equivalents at Beginning of Year	<u>(899,777.75)</u>	<u>1,183,603.67</u>	<u>(691,512.55)</u>	<u>-</u>	<u>129,404.89</u>	<u>60,829.40</u>	<u>(41,159.88)</u>
Cash and Cash Equivalents at End of Year	<u>\$ (952,610.67)</u>	<u>\$ 1,634,762.33</u>	<u>\$ (499,833.52)</u>	<u>\$ (258,018.13)</u>	<u>\$ 66,924.61</u>	<u>\$ 29,271.97</u>	<u>\$ (263,966.79)</u>

STATEMENT OF CASH FLOWS (continued)

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Machine	Pawssitive Pups	Garment	Private Sector	Upholstery	Inter office	Total
Cash Flows From Operating Activities							
Receipts From Customers And Users	\$ 28,254.23	\$ 3,036.67	\$ 124,352.43	\$ 5,933.47	\$ 36,985.17		\$ 750,351.56
Receipts from Interfund Services Provided	66,848.96	-	407,949.94	328,276.88	101,134.02	\$ (824,789.55)	\$ 7,887,806.56
Payments to Supplies	(54,357.95)	(729.64)	(254,516.90)	(6,375.01)	(76,653.61)		\$ (6,749,554.08)
Payments for Employee Services	(74,216.75)	(3.23)	(83,840.63)	(142,463.05)	(59,820.32)		\$ (1,208,553.28)
Payments for Interfund Services Used	(23,653.15)	(1,249.16)	(91,850.25)	(55,312.94)	(119,583.77)	\$ 824,789.55	\$ (56,031.54)
Net Cash Provided (Used) by Operating Activities	<u>(57,124.66)</u>	<u>1,054.64</u>	<u>102,094.59</u>	<u>130,059.35</u>	<u>(117,938.51)</u>	<u>-</u>	<u>\$ 624,019.22</u>
Cash Flows From Capital And Related Financing Activities:							
Purchase of Fixed Assets	-	-	-	-	-		(184,106.25)
Sales of Fixed Assets	12,568.23	-	-	5,352.76	-		157,190.04
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>12,568.23</u>	<u>-</u>	<u>-</u>	<u>5,352.76</u>	<u>-</u>	<u>-</u>	<u>(26,916.21)</u>
Cash Flows from Noncapital Financing Activities							
Transfers In	-	-	-	-	-		-
Transfers Out	-	-	-	-	-		(515,751.19)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(515,751.19)</u>
Cash Flows From Investing Activities							
Investment Income	-	-	4,667.53	-	-		14,609.35
Investment Expense	-	-	(41.50)	-	-		(126.72)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>4,626.03</u>	<u>-</u>	<u>-</u>		<u>14,482.63</u>
Net Increase (Decrease) in Cash and Cash Equivalents during the Fiscal Year	(44,556.43)	1,054.64	106,720.62	135,412.11	(117,938.51)		95,834.45
Cash and Cash Equivalents at Beginning of Year	(526,947.21)	(21,105.12)	446,256.77	776,448.96	-		416,041.18
Cash and Cash Equivalents at End of Year	<u>\$ (571,503.64)</u>	<u>\$ (20,050.48)</u>	<u>\$ 552,977.39</u>	<u>\$ 911,861.07</u>	<u>\$ (117,938.51)</u>		<u>\$ 511,875.63</u>

STATEMENT OF CASH FLOWS (continued)

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF CASH FLOWS (continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Admin. Office	License Plate	Carpentry	Cabinet	Books/ Print	Braille	Sign
Reconciliation of Operating Income (Loss) To Net Cash Provided by Operating Activities							
Operating Income (Loss)	\$ (7,696.18)	\$ 876,234.55	\$ (125,573.23)	\$ (23,984.15)	\$ (9,480.86)	\$ (1,741.66)	\$ (105,155.98)
Adjustments to Reconcile Operating Income (Loss):							
Depreciation Expense	37,773.08	-	11,025.84	16,519.92	17,106.60	-	6,758.43
Miscellaneous Non Operating Revenue	-	-	-	-	-	-	-
Decrease/(Increase) in Assets:							
Accounts Receivable	0.02	-	(4,361.03)	-	(363.64)	(11,093.59)	(14,003.21)
Due From Other Funds	(34,529.40)	-	6,923.76	-	623.17	(21.60)	(6,059.66)
Due From Component	-	-	63,893.13	(34,834.92)	-	-	-
Due From other Agency	(280.75)	(273,025.14)	(1,333.25)	-	(26,653.20)	(56.00)	(47,318.35)
Prepaid Expense	(500.00)	-	(5,985.00)	-	(3,978.08)	-	-
Decrease In Inventory	-	20,769.13	222,721.42	(105,281.03)	(31,714.49)	(6,051.55)	82,425.45
Decrease In Net Pension Asset	62,374.00	15,104.00	51,626.00	(145.00)	15,847.00	5,311.00	17,294.00
Increase/(Decrease) in Deferred Outflow of Resources							
Deferred outflow of Resources Related to Pensions	(2,576.00)	(14,371.00)	45,106.00	(14,612.00)	195.00	242.00	4,762.00
Increase/(Decrease) in Liabilities:							
Accounts Payable	(2,152.70)	108,353.82	(18,606.79)	11,131.14	18,281.32	1,104.96	(75,327.53)
Accrued Liabilities	(194.72)	1,210.75	(9,521.54)	4,408.99	1,852.82	(58.69)	(2,059.57)
Compensated Absences Payable	(775.41)	6,149.31	(4,391.45)	2,043.36	1,833.99	-	66.96
Deferred Revenue	-	-	-	-	4,763.46	-	-
Due to other funds	(3,078.75)	232,388.75	(75,433.37)	15,335.14	(17,630.16)	(11,375.79)	(41,532.99)
Due to other Governments	(22.99)	-	-	-	-	-	-
Due to Other Agencies	(249.32)	1,241.87	(6,434.08)	2,221.47	591.77	(329.35)	22.58
Net Pension Liability	-	-	-	-	-	-	-
Deferred Inflow	(86,183.00)	(13,117.00)	(97,992.00)	8,448.00	(22,378.00)	(7,600.00)	(26,987.00)
Net Cash Provided (Used) by Operating Activities	<u>\$ (38,092.12)</u>	<u>\$ 960,939.04</u>	<u>\$ 51,664.41</u>	<u>\$ (118,749.08)</u>	<u>\$ (51,103.30)</u>	<u>\$ (31,670.27)</u>	<u>\$ (207,114.87)</u>

STATEMENT OF CASH FLOWS (continued)

STATE OF SOUTH DAKOTA
DEPARTMENT OF CORRECTIONS
PHEASANTLAND INDUSTRIES
STATEMENT OF CASH FLOWS (continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Machine	Pawisitive Pups	Garment	Private Sector	Upholstery	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by Operating Activities						
Operating Income (Loss)	\$ (50,825.10)	\$ 862.90	\$ 103,081.33	\$ 170,019.55	\$ (59,784.60)	765,956.57
Adjustments to Reconcile Operating Income (Loss):						
Depreciation Expense	-		8,078.52	13,735.32	-	110,997.71
Miscellaneous Non Operating Revenue	-		-	-	-	-
Decrease/(Increase) in Assets:						
Accounts Receivable	137.57	(553.21)	(3,154.30)	(1,793.07)	(2,658.44)	(37,842.90)
Due From Other Funds	50.48	26.00	206.00	85.00	-	(32,696.25)
Due From Component	-	-	-	-	-	29,058.21
Due From other Agency	(2,106.14)	-	(32,541.62)	13,185.85	(6,760.44)	(376,889.04)
Prepaid Expense	-	-	(1,212.06)	-	-	(11,675.14)
Decrease In Inventory	10,275.69	-	62,587.99	-	(69,560.22)	186,172.39
Decrease In Net Pension Asset	17,453.00	-	14,713.00	33,357.00	(162.00)	232,772.00
Increase/(Decrease) in Deferred Outflow of Resources						
Deferred outflow of Resources Related to Pensions	5,574.00	-	296.00	2,705.00	(16,365.00)	10,956.00
Increase/(Decrease) in Liabilities:						
Accounts Payable	(1,278.50)	267.63	(788.87)	-	6,325.08	47,309.56
Accrued Liabilities	(384.10)	-	1,428.94	(6,684.37)	5,623.10	(4,378.39)
Compensated Absences Payable	(477.60)	-	3,655.21	(13,657.95)	5,649.98	96.40
Deferred Revenue	-	16.61	-	-	-	4,780.07
Due to other funds	(7,902.10)	(179.37)	(33,915.49)	(32,329.94)	8,350.32	32,696.25
Due to other Governments						(22.99)
Due to Other Agencies	28.14	614.08	500.94	(163.04)	1,942.71	(12.23)
Net Pension Liability	-					-
Deferred Inflow	(27,670.00)	-	(20,841.00)	(48,400.00)	9,461.00	(333,259.00)
Net Cash Provided (Used) by Operating Activities	<u>\$ (57,124.66)</u>	<u>\$ 1,054.64</u>	<u>\$ 102,094.59</u>	<u>\$ 130,059.35</u>	<u>\$ (117,938.51)</u>	<u>\$ 624,019.22</u>