

**Legislative Audit Follow-up Information on County Expenditures
For the County Government Interim Committee**

September 16, 2015

Introduction

During Legislative Audit's presentation to the County Government Interim Committee on August 19, 2015, the Committee asked whether Legislative Audit could provide the committee additional information on which county government expenditures are required by the State constitution or laws and which are discretionary. The remaining information in this document provides the results of our efforts in answering this question.

The uniform accounting manual prepared by Legislative Audit and in use by all South Dakota counties specifies accounts to be used for recording expenditures related to each of the government functions performed by counties. We reviewed each of these expenditure accounts and attempted to find constitutional or statutory authority for such expenditures. As a result of this effort, we developed the following classifications for the authority related to county expenditures:

- Statutorily required – expenditures for functions that are specifically required to be performed by counties by state law.
- Statutorily authorized – expenditures for functions that state law authorizes but does not require counties to perform.
- No specific authority – expenditures for functions that have no associated specific constitutional or statutory authority. However, these expenditure accounts relate to functions that counties are either required or authorized to perform.
- Debt Service – expenditures by counties in servicing outstanding indebtedness. Although the constitution requires that counties provide funds to repay indebtedness, it does not require that a county incur debt. For this reason and because these expenditures may relate to any governmental function, we have classified these expenditures separately.
- Capital Outlay – expenditures by counties for capital purposes. Only counties issuing financial statements reported in conformity with generally accepted accounting principles use this classification. These expenditures may relate to any governmental function and so have been separately classified.

We did not find any constitutionally required functions for counties other than the requirement to provide for the repayment of indebtedness.

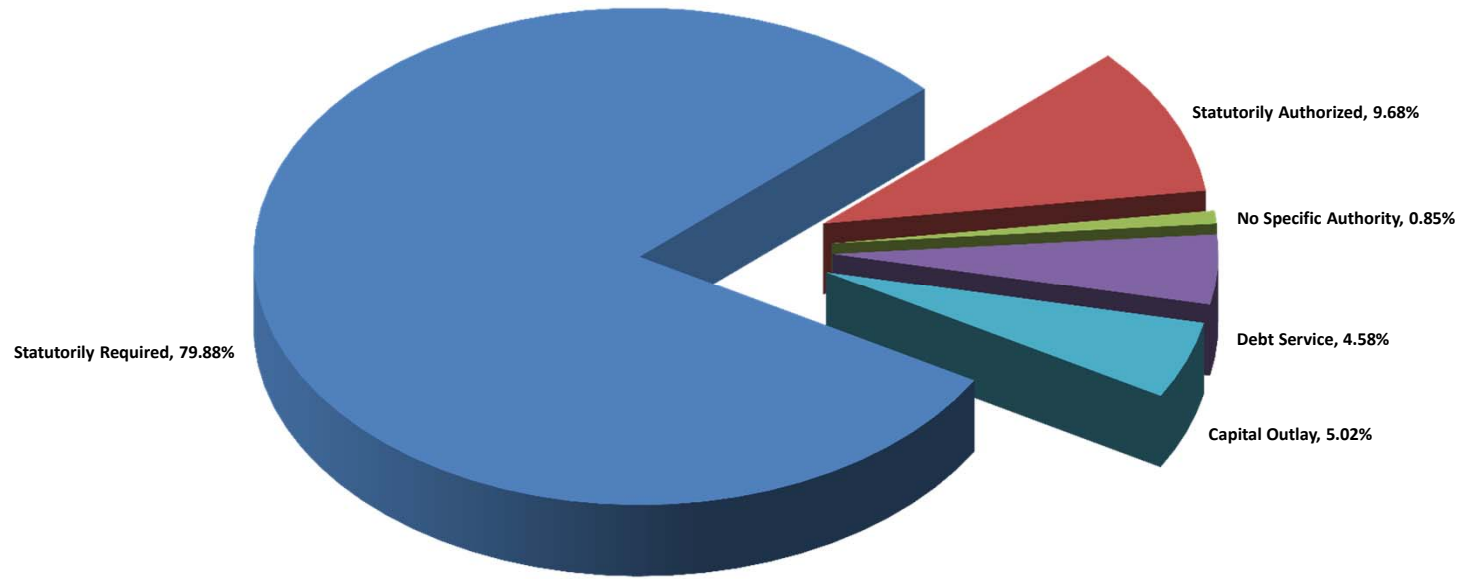
Exhibits

The following exhibits contain additional details on how we classified expenditures and a summary of expenditures for the four year period CY2011 thru CY2014 using the classifications described above. The financial data in these exhibits is for the same population of 64 of 66 counties used in the documents we provided at the Committee's first meeting.

- Exhibit A on page 3 provides a pie chart of expenditures by authority classification for all governmental funds for CY2011-C2014 with a table below the chart identifying the amount of expenditures for each classification.
- Exhibit B on page 4 provides a pie chart of expenditures by authority classification for only the General Fund for CY2011-CY2014 with a table below the chart identifying the amount of expenditures for each classification. This pie chart includes a slice for transfers out because they represent a significant use of county general funds which ultimately result in expenditures in the funds receiving the transfers. Transfers out of the General Fund support various county governmental functions.
- Exhibit C on page 5 contains a table which identifies each expenditure function, the authority classification we assigned to each function and the related statutory reference(s) we used in assigning our classification.
- Exhibit D on page 15 contains a worksheet which reports the total expenditures for each county for the four year period CY2011-CY2014 by function. At the bottom of the worksheet, we have summarized each county's expenditures by the authority classifications we assigned.

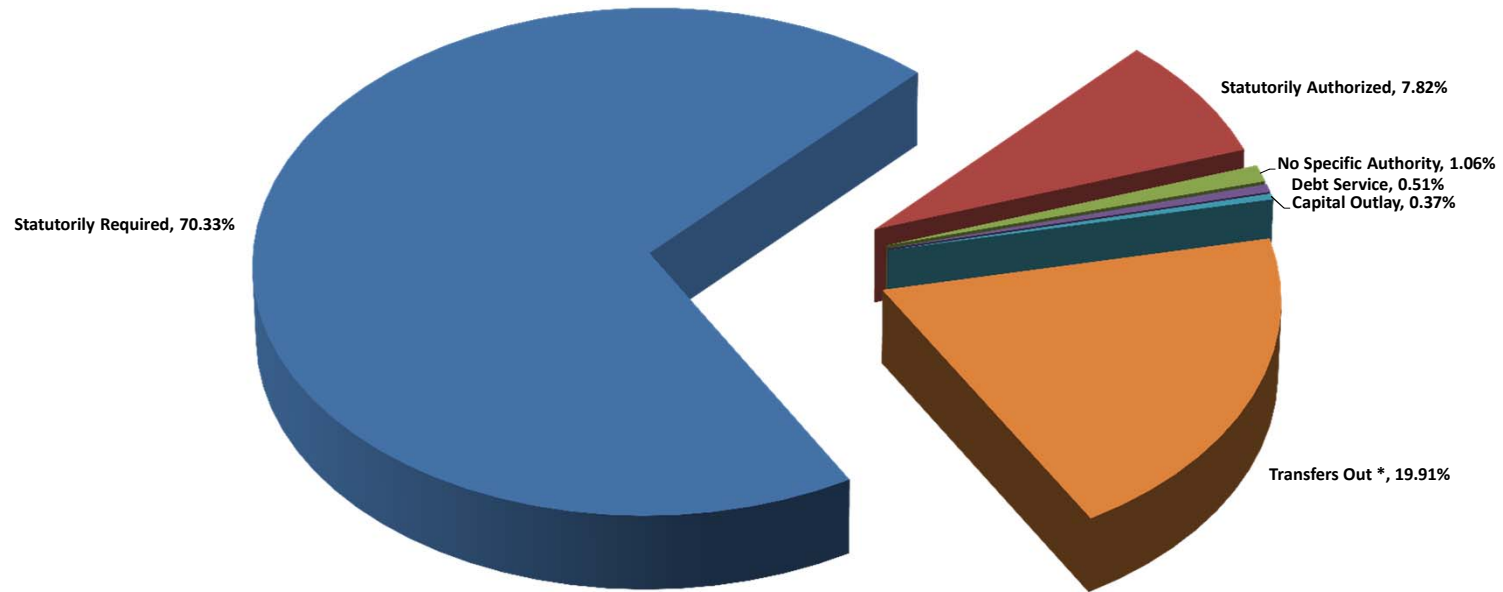
We hope you find this additional information useful. We would be happy to answer any questions or provide additional follow-up information for the Committee.

**South Dakota Counties - All Governmental Funds
% of Expenditures by Authorization
2011-2014 (64 of 66 counties)**



All Governmental Funds		
Authority	Total Expenditures CY2011-2014	% of Total
Statorily Required	\$ 1,506,018,591	79.88%
Statorily Authorized	\$ 182,413,350	9.68%
No specific authority	\$ 16,106,141	0.85%
Debt Service	\$ 86,288,671	4.58%
Capital Outlay	\$ 94,559,179	5.02%
Totals	\$ 1,885,385,932	100.01%

**South Dakota Counties - General Fund Only
% of Expenditures and Transfers Out
by Authorization
2011-2014 (64 of 66 counties)**



General Fund Only		
Authority	Total Expenditures and Transfers Out CY2011-2014	% of Total
Statutorily Required	\$ 867,993,091	70.33%
Statutorily Authorized	\$ 96,525,759	7.82%
No specific authority	\$ 13,090,203	1.06%
Debt Service	\$ 6,309,468	0.51%
Capital Outlay	\$ 4,566,799	0.37%
Transfers Out *	\$ 245,702,858	19.91%
Totals	\$ 1,234,188,179	100.00%

* Road & Bridge Fund Transfers In for this period were \$226,394,339 or 92% of General Fund transfers out.

Exhibit C

South Dakota Counties
Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>		<i>Authority</i>	<i>Reference</i>
100	GENERAL GOVERNMENT - 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.		
110	Legislative - this subfunction is charged with expenditures relating to activities of the legislative branch of county government.		
111	Board of County Commissioners - this activity includes all object level expenditures incurred through the operation of the board.	Statutorily Required	SDCL 7-8-1
120	Elections - 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.	Statutorily Required	SDCL 7-10-5
130	Judicial System - 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.	Statutorily Required	SDCL 16-2-25 & 16-5-22 & 16-6-7
140	Financial Administration - this subfunction is charged with all expenditures relating to the financial activities of county government.		
141	Auditor - this activity includes all object level expenditures incurred through the operation of the auditor's office.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-10-1
142	Treasurer - this activity includes all object level expenditures incurred through the operation of the treasurer's office.	Statutorily Required (Allowed to Combine - SDCL 7-7-1.2)	SDCL 7-7-1.1 & 7-11-1
143	Data Processing - this activity includes all object level expenditures incurred through the operation of a central data processing center where all activities of county government utilize the facility.	Statutorily Required	Related to required functions.
149	Other - this activity may be used for object level expenditures incurred for operation of other offices such as a personnel office.	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	Legal Services - 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 blood test cost)	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. Code Catastrophic legal Defense Fund Expenditures here.	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	Other - 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

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Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
167 Disability Coordinator - this activity includes amounts expended to ensure ADA compliance.	Statutorily Authorized	SDCL 20-12-4
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 Geographic Information System – (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	
200 PUBLIC SAFETY - is a major functional area which includes all subfunctions which have as their objective the protection of persons and property.		
210 Law Enforcement - 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 Protective and Emergency Services - 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.
300 PUBLIC WORKS - 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 Highways and Bridges - 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 Sanitation - 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 Transportation - this subfunction is charged with all expenditures relating to the activities of transportation facilities provided to the public such as airports and railroad authorities.		

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Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
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
332 Railroad - this activity includes all object level expenditures incurred through the implementation of a railroad authority contract.	Statutorily Authorized	SDCL 49-17A-2
340 Water System - this subfunction is charged with all expenditures relating to water operation.	Statutorily Authorized	SDCL 7-25A-1 (Improvement Districts)
390 Other Public Works - such as cemetery.	Statutorily Authorized	SDCL 7-26-7
400 HEALTH AND WELFARE - 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 Economic Assistance - 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 Health Assistance - 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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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 Social Services - 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
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 Mental Health Services - 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	
500 CULTURE AND RECREATION - is a major functional area and all subfunctions associated with culture and recreation.		

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South Dakota Counties
Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>		<i>Authority</i>	<i>Reference</i>
510	Culture - 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	Recreation - 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	
600	CONSERVATION OF NATURAL RESOURCES - is a major functional area and includes all subfunctions associated with conservation of soil and water.		
610	Soil Conservation - this subfunction is charged with all expenditures relating to soil conservation activities.		

Exhibit C

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Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
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 Water Conservation - 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
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	
700 URBAN AND ECONOMIC DEVELOPMENT - is a major functional area and includes all subfunctions associated with urban and economic development.		
710 Urban Development - this subfunction is charged with all expenditures relating to the activities of urban development.		
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	

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Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>		<i>Authority</i>	<i>Reference</i>
720	Economic Development - 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	
750	INTERGOVERNMENTAL EXPENDITURES - 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
800	DEBT SERVICE - is a major functional area which includes interest and principal payments and fiscal charges on general long-term debt.	Constitutionally Required	Article 13, § 5
850	PAYMENTS TO LOCAL EDUCATION AGENCIES - 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
890	CAPITAL OUTLAY - 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.	
900	OTHER USES		
910	Other Financing Uses - this subfunction is charged with the use of resources which are not expenditures to the entity as a whole.		

Exhibit C

South Dakota Counties

Description of Expenditure Functions and Related Authority

<i>Function/Subfunction</i>	<i>Authority</i>	<i>Reference</i>
911 Operating Transfers Out - this activity is the transfer of resources from one fund to another as an operating subsidy.	Related to other functions.	

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Aurora	Beadle	Bennett	Bon Homme	Brookings	Brown	Brule	Buffalo	Butte
11100	Board of County Commissioners	Statutorily Required	\$ 423,320	\$ 564,058	\$ 254,930	\$ 356,500	\$ 1,903,438	\$ 1,103,550	\$ 350,749	\$ 161,870	\$ 522,143
12000	Elections	Statutorily Required	\$ 42,718	\$ 90,277	\$ 37,606	\$ 49,531	\$ 320,462	\$ 204,122	\$ 48,616	\$ 30,383	\$ 171,600
13000	Judicial System	Statutorily Required	\$ 183,533	\$ 111,183	\$ 85,030	\$ 504,807	\$ 1,812,640	\$ 259,041	\$ 98,563	\$ 65,226	\$ 279,376
14100	Auditor	Statutorily Required	\$ 400,507	\$ 696,013	\$ 328,786	\$ 437,195		\$ 1,424,684	\$ 400,134	\$ 174,632	\$ 833,155
14200	Treasurer	Statutorily Required	\$ 368,565	\$ 842,140	\$ 246,066	\$ 440,366		\$ 1,922,957	\$ 400,161	\$ 177,120	\$ 895,236
14300	Data Processing	Statutorily Required		\$ 34,547				\$ 1,231,130			\$ 25,409
14900	Other Financial Administration	Statutorily Required			\$ 132,079						\$ 642,938
15100	State's Attorney	Statutorily Required	\$ 349,633	\$ 1,388,190	\$ 433,436	\$ 369,378	\$ 2,084,036	\$ 2,406,768	\$ 491,215	\$ 150,356	\$ 1,149,348
15200	Public Defender	Statutorily Required						\$ 39,279			
15300	Court Appointed Attorney	Statutorily Required		\$ 987,453	\$ 408,872			\$ 1,316,845	\$ 303,139	\$ 107,164	\$ 808,525
15400	Abused and Neglected Child Defense	Statutorily Required			\$ 83,657		\$ 44,000	\$ 59,250	\$ 17,071		
15900	Other Legal Services	Statutorily Required						\$ 87,463			\$ 3,774
16100	General Government Building	Statutorily Required	\$ 362,794	\$ 1,421,174	\$ 469,109	\$ 409,653	\$ 2,242,120	\$ 2,944,704	\$ 444,748	\$ 52,163	\$ 770,460
16200	Director of Equalization	Statutorily Required	\$ 360,653	\$ 952,481	\$ 183,139	\$ 733,329	\$ 1,832,309	\$ 1,957,306	\$ 537,087	\$ 181,067	\$ 746,812
16300	Register of Deeds	Statutorily Required	\$ 247,097	\$ 643,719	\$ 224,285	\$ 394,989	\$ 730,553	\$ 1,141,020	\$ 364,683	\$ 34,375	\$ 418,334
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 45,940	\$ 313,158	\$ 39,764	\$ 104,396	\$ 259,637	\$ 491,283	\$ 43,935	\$ 29,973	\$ 78,397
16600	Predatory Animal (GFP)	Statutorily Required	\$ 15,288	\$ 27,262	\$ 10,692	\$ 16,724	\$ 25,160	\$ 41,498	\$ 24,966	\$ 6,712	\$ 57,434
16700	Disability Coordinator	Statutorily Authorized									
16800	Self-Insurance Plan	Statutorily Authorized					\$ 114,799				
16900	Finance Officer	Statutorily Required					\$ 1,905,703				
16900	Technology	Statutorily Authorized					\$ 1,095,147				
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority		\$ 16,658							
17000	Geographic Information System	No specific authority						\$ 408,470			
21100	Sheriff	Statutorily Required	\$ 1,003,285	\$ 2,556,409	\$ 203,654	\$ 962,718	\$ 4,576,611	\$ 5,201,808	\$ 1,247,541	\$ 248,379	\$ 1,702,400
21200	County Jail	Statutorily Required	\$ 266,310	\$ 4,995,258	\$ 1,657,902	\$ 976,904	\$ 3,763,919	\$ 5,820,145	\$ 1,202,588	\$ 43,613	\$ 1,334,139
21300	Coroner	Statutorily Required	\$ 1,618	\$ 23,711	\$ 15,042	\$ 9,440	\$ 62,425	\$ 110,269	\$ 18,128	\$ 1,880	\$ 47,143
21400	County-Wide Law Enforcement	Statutorily Authorized			\$ 957,694		\$ 88,721				
21500	Juvenile Detention	Statutorily Required			\$ 363,086	\$ 41,078	\$ 474,291	\$ 2,931,238	\$ 55,393		\$ 263,251
21900	Other Law Enforcement	Statutorily Required					\$ 335,002		\$ 2,103		\$ 45,709
22100	Fire Protection	Statutorily Authorized	\$ 156,000		\$ 79,789		\$ 324,622	\$ 92,783	\$ 225,538		\$ 195,721
22200	Emergency and Disaster Services	Statutorily Required	\$ 183,009	\$ 1,629,627	\$ 130,837	\$ 311,121	\$ 470,239	\$ 920,463	\$ 202,300	\$ 67,831	\$ 743,001
22300	Flood Control	Statutorily Authorized					\$ 102,256				
22400	Fire Guards	Statutorily Authorized									
22500	Communication Center	Statutorily Authorized	\$ 174,432	\$ 524,344	\$ 228,278	\$ 201,424	\$ 1,490,312	\$ 3,867,201	\$ 295,860	\$ 297	\$ 2,142,293
22900	Other Protective and Emergency Services	Statutorily Authorized		\$ 19,450		\$ 1,400					
31100	Highways, Roads and Bridges	Statutorily Required	\$ 5,381,257	\$ 14,301,784	\$ 1,467,383	\$ 9,217,800	\$ 19,439,005	\$ 32,362,959	\$ 5,084,479	\$ 904,098	\$ 5,944,434
32200	Solid Waste	Statutorily Authorized				\$ 20,424					
33100	Airport	Statutorily Authorized									
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized									
39000	Other Public Works	Statutorily Authorized									
41100	Support of Poor	Statutorily Required	\$ 125,074	\$ 430,972	\$ 18,738	\$ 38,918	\$ 960,601	\$ 2,071,727	\$ 123,909	\$ 6,766	\$ 31,375
41200	Public Welfare	Statutorily Authorized	\$ 30,225	\$ 326,124	\$ 1,032	\$ 2,229					
41300	LIEAP	Statutorily Authorized									
41500	Food Stamp Distribution	Statutorily Authorized	\$ 1,005				\$ 5,000				
41900	Other Economic Assistance	No specific authority	\$ 9,331		\$ 3,095		\$ 15,000				
42100	County Nurse	Statutorily Authorized	\$ 111,350	\$ 280,912		\$ 151,195	\$ 347,479	\$ 90,640	\$ 104,978		\$ 155,517
42200	Health Services	Statutorily Authorized									
42300	Hospital	Statutorily Authorized									
42400	Ambulance	Statutorily Authorized				\$ 40,000		\$ 86,481			\$ 97,500
42500	Board of Health	Statutorily Authorized						\$ 400			
42600	WIC	No specific authority	\$ 20,991	\$ 255,918	\$ 35,504	\$ 32,960	\$ 72,030				\$ 55,349

Exhibit D
 South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014
 64 of 66 counties

Account	Account Description	Authority	Aurora	Beadle	Bennett	Bon Homme	Brookings	Brown	Brule	Buffalo	Butte
42900	Other Health Assistance	No specific authority									
43100	Day Care Centers	Statutorily Authorized					\$ 25,000				
43300	Care of Aged	Statutorily Authorized	\$ 35,843			\$ 37,212	\$ 36,000	\$ 3,950	\$ 50,137		
43400	Domestic Abuse	Statutorily Required	\$ 6,520	\$ 220,738		\$ 4,000	\$ 161,800	\$ 47,144	\$ 10,623	\$ 280	\$ 15,400
43900	Other Social Services	No specific authority				\$ 22,500	\$ 122,000				
44100	Mentally Ill	Statutorily Required	\$ 41,723	\$ 210,512	\$ 21,825	\$ 101,756	\$ 174,021	\$ 280,126	\$ 17,327	\$ 2,634	\$ 158,458
44200	Developmentally Disabled	Statutorily Required					\$ 124,666	\$ 14,790	\$ 2,880		\$ 4,200
44300	Drug Abuse	Statutorily Authorized	\$ 4,800					\$ 81,699			
44400	Mental Health Centers	Statutorily Authorized		\$ 128,000		\$ 20,535	\$ 176,000	\$ 146,466			
44500	Mental Illness Board	Statutorily Required		\$ 12,282		\$ 32,738		\$ 246,519	\$ 11,531	\$ 3,415	\$ 10,330
44900	Other Mental Health Services	No specific authority				\$ 30,000					
51100	Public Library	Statutorily Authorized			\$ 267,595		\$ 123,800	\$ 77,000			\$ 36,300
51200	Historical Museum	Statutorily Authorized		\$ 153,425			\$ 16,000	\$ 1,220,306			
51300	County Monuments	Statutorily Authorized									
51400	Historical Sites	Statutorily Authorized				\$ 9,568		\$ 2,807	\$ 11,000		
51500	Memorial Day Expense	Statutorily Authorized				\$ 400					
51900	Other Culture	No specific authority					\$ 20,000				
52100	Recreational Programs	Statutorily Authorized					\$ 25,000	\$ 19,750			
52200	Parks	Statutorily Authorized						\$ 354,140			
52300	Exhibition Building O&M	Statutorily Authorized	\$ 26,039		\$ 7,123			\$ 1,528,421	\$ 44,961		
52400	County Fair	Statutorily Authorized			\$ 19,755	\$ 183,728		\$ 3,258,102			\$ 30,000
52500	Senior Center	Statutorily Authorized	\$ 10,200	\$ 14,500	\$ 109,500		\$ 13,550	\$ 13,275			
52900	Other Recreation	No specific authority						\$ 4,500			
61100	County Extension	Statutorily Authorized	\$ 154,578	\$ 345,622	\$ 147,119	\$ 43,786	\$ 358,308	\$ 293,188	\$ 87,633	\$ 5,146	\$ 267,374
61200	Soil Conservation Districts	Statutorily Authorized				\$ 148,984	\$ 40,000		\$ 8,500	\$ 6,000	\$ 16,000
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 235,436	\$ 608,011	\$ 112,462	\$ 194,038	\$ 948,932	\$ 677,282	\$ 241,205	\$ 38,329	\$ 276,617
61600	Grasshopper and Pest Control	Statutorily Required				\$ 0					
61900	Other Soil Conservation	No specific authority									
62300	Water Conservation Districts	Statutorily Authorized	\$ 440						\$ 1,364		
62400	Drainage Commissions	Statutorily Authorized									
62900	Other Water Conservation	No specific authority							\$ 1,000		
71100	Planning and Zoning	Statutorily Required	\$ 1,008,010	\$ 12,180		\$ 171,606	\$ 618,869	\$ 291,154	\$ 74,595	\$ 82	\$ 26,040
71200	Urban and Rural Development	Statutorily Authorized		\$ 56,788			\$ 145,605	\$ 773,739			\$ 200,000
71900	Other Urban Development	No specific authority									\$ 9,517
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized					\$ 260,000	\$ 6,926,207	\$ 975		\$ 30,000
72900	Other Economic Development	No specific authority						\$ 880,855			\$ 12,440
75000	Intergovernmental Expenditures	Statutorily Required	\$ 14,232			\$ 7,010	\$ 478,218	\$ 301,462	\$ 94,490	\$ 76	\$ 25,588
80000	Debt Service	Debt Service	\$ 628,777	\$ 2,852,570	\$ 85,792		\$ 1,265,416	\$ 2,304,634		\$ 26,398	\$ 1,093,197
85000	Payments to Local Education Agencies	Statutorily Required		\$ 126,079				\$ 51,941			
89000	Capital Outlay	Capital Outlay					\$ 7,916,158				
Total Expenditures			\$ 12,430,532	\$ 38,173,529	\$ 8,870,653	\$ 16,832,339	\$ 59,946,862	\$ 90,394,542	\$ 12,746,505	\$ 2,526,265	\$ 22,372,233
91100	Transfers Out		\$ 1,354,800	\$ 5,489,842	\$ 131,900	\$ 2,850,442	\$ 14,407,275	\$ 17,229,082	\$ 1,239,703	\$ 231,788	\$ 1,747,405
Summary											
	Statutorily Required		\$ 11,066,521	\$ 33,199,219	\$ 6,928,378	\$ 15,885,997	\$ 45,748,658	\$ 67,959,928	\$ 11,914,159	\$ 2,488,424	\$ 18,031,025
	Statutorily Authorized		\$ 704,912	\$ 1,849,165	\$ 1,817,885	\$ 860,883	\$ 4,787,600	\$ 18,836,156	\$ 831,346	\$ 11,443	\$ 3,170,705
	No specific authority		\$ 30,322	\$ 272,576	\$ 38,599	\$ 85,460	\$ 229,030	\$ 1,293,825	\$ 1,000	\$ -	\$ 77,306
	Debt Service		\$ 628,777	\$ 2,852,570	\$ 85,792	\$ -	\$ 1,265,416	\$ 2,304,634	\$ -	\$ 26,398	\$ 1,093,197
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 7,916,158	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ 12,430,532	\$ 38,173,529	\$ 8,870,653	\$ 16,832,339	\$ 59,946,862	\$ 90,394,542	\$ 12,746,505	\$ 2,526,265	\$ 22,372,233

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Campbell	Charles Mix	Clark	Clay	Codington	Corson	Custer	Davison	Day
11100	Board of County Commissioners	Statutorily Required	\$ 382,318	\$ 783,419	\$ 394,044	\$ 582,057	\$ 1,186,658	\$ 239,964	\$ 607,604	\$ 798,313	\$ 436,799
12000	Elections	Statutorily Required	\$ 33,747	\$ 93,918	\$ 48,638	\$ 80,076	\$ 141,947	\$ 50,371	\$ 91,792	\$ 266,913	\$ 78,524
13000	Judicial System	Statutorily Required	\$ 3,520	\$ 160,357	\$ 9,581	\$ 268,041	\$ 168,099	\$ 16,078	\$ 476,305	\$ 199,767	\$ 53,818
14100	Auditor	Statutorily Required	\$ 338,856	\$ 588,690	\$ 455,534	\$ 646,508	\$ 962,004	\$ 373,813	\$ 576,244	\$ 784,821	\$ 521,922
14200	Treasurer	Statutorily Required	\$ 339,571	\$ 423,476	\$ 403,782	\$ 860,103	\$ 1,326,181	\$ 371,154	\$ 726,972	\$ 724,008	\$ 447,027
14300	Data Processing	Statutorily Required			\$ 124,548				\$ 772,442		\$ 82,258
14900	Other Financial Administration	Statutorily Required					\$ 76,112		\$ 133,427	\$ 34,526	\$ 2,223
15100	State's Attorney	Statutorily Required	\$ 274,935	\$ 754,637	\$ 339,950	\$ 816,796	\$ 2,193,644	\$ 197,559	\$ 777,984	\$ 1,506,201	\$ 376,900
15200	Public Defender	Statutorily Required				\$ 203,132	\$ 766,956			\$ 1,035,834	
15300	Court Appointed Attorney	Statutorily Required	\$ 21,979	\$ 888,577	\$ 97,060	\$ 105,659	\$ 352,485	\$ 77,922			\$ 185,187
15400	Abused and Neglected Child Defense	Statutorily Required		\$ 70,481		\$ 33,571	\$ 3,740			\$ 92,355	
15900	Other Legal Services	Statutorily Required						\$ 10,781		\$ 2,000	
16100	General Government Building	Statutorily Required	\$ 235,660	\$ 688,899	\$ 421,818	\$ 708,349	\$ 2,217,554	\$ 502,065	\$ 1,581,501	\$ 2,449,474	\$ 571,283
16200	Director of Equalization	Statutorily Required	\$ 359,060	\$ 767,984	\$ 402,764	\$ 735,468	\$ 2,065,146	\$ 314,798	\$ 854,093	\$ 1,533,621	\$ 590,116
16300	Register of Deeds	Statutorily Required	\$ 328,443	\$ 417,052	\$ 246,705	\$ 488,026	\$ 945,200	\$ 289,635	\$ 368,510	\$ 724,981	\$ 382,557
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 32,356	\$ 84,864	\$ 42,879	\$ 93,391	\$ 434,887	\$ 30,579	\$ 122,405	\$ 250,974	\$ 107,284
16600	Predatory Animal (GFP)	Statutorily Required	\$ 9,972	\$ 36,798	\$ 20,724	\$ 7,787	\$ 29,240	\$ 22,593	\$ 5,657	\$ 12,323	\$ 11,889
16700	Disability Coordinator	Statutorily Authorized									
16800	Self-Insurance Plan	Statutorily Authorized		\$ 614,340							
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority		\$ 114,816			\$ 74,000		\$ 8,000	\$ 607,659	
17000	Geographic Information System	No specific authority		\$ 109,005					\$ 138,233	\$ 61,763	
21100	Sheriff	Statutorily Required	\$ 660,447	\$ 2,064,654	\$ 861,386	\$ 2,322,756	\$ 4,261,387	\$ 1,307,721	\$ 4,085,080	\$ 2,505,350	\$ 1,090,978
21200	County Jail	Statutorily Required	\$ 23,117	\$ 1,782,091	\$ 181,197	\$ 1,315,046	\$ 5,556,346	\$ 115,846	\$ 921,382	\$ 6,080,456	\$ 628,819
21300	Coroner	Statutorily Required	\$ 4,184	\$ 16,396	\$ 14,391	\$ 25,391	\$ 43,138	\$ 28,814	\$ 43,173	\$ 92,014	\$ 7,184
21400	County-Wide Law Enforcement	Statutorily Authorized									
21500	Juvenile Detention	Statutorily Required		\$ 406,671			\$ 12,493			\$ 418,642	
21900	Other Law Enforcement	Statutorily Required		\$ 65,626			\$ 10,275	\$ 49,172	\$ 10,845		
22100	Fire Protection	Statutorily Authorized			\$ 1,539	\$ 415,298		\$ 56,400	\$ 1,097,425	\$ 507,433	
22200	Emergency and Disaster Services	Statutorily Required	\$ 127,962	\$ 154,065	\$ 173,948	\$ 251,238	\$ 2,120,074	\$ 84,346	\$ 102,850	\$ 896,066	\$ 1,055,988
22300	Flood Control	Statutorily Authorized									
22400	Fire Guards	Statutorily Authorized									
22500	Communication Center	Statutorily Authorized	\$ 91,600	\$ 940,973	\$ 168,586	\$ 1,005,930	\$ 1,083,618	\$ 104,536	\$ 1,640,480	\$ 942,754	\$ 282,788
22900	Other Protective and Emergency Services	Statutorily Authorized					\$ 130,986		\$ 155,803		
31100	Highways, Roads and Bridges	Statutorily Required	\$ 4,682,329	\$ 9,848,144	\$ 11,506,188	\$ 9,705,532	\$ 12,086,069	\$ 5,342,698	\$ 8,033,806	\$ 11,419,496	\$ 11,910,542
32200	Solid Waste	Statutorily Authorized				\$ 30,767					
33100	Airport	Statutorily Authorized			\$ 510,702				\$ 669,189		
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized									
39000	Other Public Works	Statutorily Authorized	\$ 2,559								
41100	Support of Poor	Statutorily Required	\$ 3,473	\$ 164,750	\$ 131,445	\$ 247,930	\$ 397,202	\$ 7,413	\$ 50,303	\$ 1,202,301	\$ 183,041
41200	Public Welfare	Statutorily Authorized				\$ 7,800	\$ 5,815	\$ 423	\$ 7,000		
41300	LIEAP	Statutorily Authorized									
41500	Food Stamp Distribution	Statutorily Authorized							\$ 7,000		
41900	Other Economic Assistance	No specific authority	\$ 1,000			\$ 19,398			\$ 1,000		\$ 10,588
42100	County Nurse	Statutorily Authorized		\$ 259,566	\$ 162,817	\$ 161,992	\$ 241,468		\$ 85,070	\$ 314,132	\$ 59,908
42200	Health Services	Statutorily Authorized									
42300	Hospital	Statutorily Authorized									
42400	Ambulance	Statutorily Authorized	\$ 107,702		\$ 673,095	\$ 119,837		\$ 7,300			\$ 179,300
42500	Board of Health	Statutorily Authorized									
42600	WIC	No specific authority		\$ 153,140	\$ 12,770	\$ 43,483	\$ 182,967	\$ 10,750		\$ 148,832	\$ 33,799

Exhibit D
 South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014
 64 of 66 counties

Account	Account Description	Authority	Campbell	Charles Mix	Clark	Clay	Codington	Corson	Custer	Davison	Day
42900	Other Health Assistance	No specific authority	\$ 7,539				\$ 1,340		\$ 1,500		
43100	Day Care Centers	Statutorily Authorized									
43300	Care of Aged	Statutorily Authorized	\$ 12,500		\$ 83,324		\$ 48,266		\$ 20,800		\$ 12,000
43400	Domestic Abuse	Statutorily Required	\$ 1,200	\$ 2,000	\$ 2,273	\$ 15,701	\$ 76,572	\$ 3,030		\$ 26,998	\$ 4,834
43900	Other Social Services	No specific authority					\$ 10,000		\$ 10,500	\$ 6,200	\$ 10,000
44100	Mentally Ill	Statutorily Required		\$ 168,828	\$ 2,880	\$ 401,873	\$ 109,947	\$ 5,340	\$ 58,633	\$ 1,195	\$ 18,060
44200	Developmentally Disabled	Statutorily Required					\$ 17,700		\$ 2,800	\$ 103,230	\$ 30,240
44300	Drug Abuse	Statutorily Authorized	\$ 900			\$ 12,586			\$ 4,500	\$ 24,000	
44400	Mental Health Centers	Statutorily Authorized		\$ 164,672	\$ 52,456	\$ 57,246	\$ 271,217	\$ 18,480	\$ 23,958	\$ 28,000	\$ 14,000
44500	Mental Illness Board	Statutorily Required	\$ 8,940		\$ 18,094		\$ 99,186	\$ 5,753	\$ 6,947	\$ 138,520	\$ 15,013
44900	Other Mental Health Services	No specific authority									
51100	Public Library	Statutorily Authorized				\$ 21,500			\$ 730,286		
51200	Historical Museum	Statutorily Authorized			\$ 2,000	\$ 26,200	\$ 30,954		\$ 20,641		
51300	County Monuments	Statutorily Authorized									
51400	Historical Sites	Statutorily Authorized				\$ 83,292					
51500	Memorial Day Expense	Statutorily Authorized			\$ 4,000		\$ 300				
51900	Other Culture	No specific authority			\$ 1,689				\$ 2,123		
52100	Recreational Programs	Statutorily Authorized	\$ 13,024	\$ 24,419			\$ 48,000		\$ 7,426		
52200	Parks	Statutorily Authorized	\$ 7,485				\$ 613,308				
52300	Exhibition Building O&M	Statutorily Authorized			\$ 20,000		\$ 895,750			\$ 287,740	
52400	County Fair	Statutorily Authorized		\$ 48,332		\$ 52,000		\$ 7,948	\$ 64,000		\$ 36,000
52500	Senior Center	Statutorily Authorized		\$ 40,934		\$ 68,752		\$ 12,042	\$ 9,300		\$ 6,800
52900	Other Recreation	No specific authority					\$ 20,000		\$ 2,100		
61100	County Extension	Statutorily Authorized	\$ 54,103	\$ 133,392	\$ 183,690	\$ 245,185	\$ 528,373	\$ 90,919	\$ 147,609	\$ 220,831	\$ 160,013
61200	Soil Conservation Districts	Statutorily Authorized	\$ 3,000	\$ 160,000	\$ 35,400	\$ 109,925		\$ 20,000	\$ 66,136	\$ 100,000	\$ 21,000
61300	Rodent Control	Statutorily Authorized	\$ 763								
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 197,417	\$ 583,552	\$ 573,768	\$ 399,540	\$ 671,396	\$ 237,708	\$ 568,504	\$ 383,703	\$ 249,067
61600	Grasshopper and Pest Control	Statutorily Required									
61900	Other Soil Conservation	No specific authority					\$ 37,542				
62300	Water Conservation Districts	Statutorily Authorized					\$ 31,766				
62400	Drainage Commissions	Statutorily Authorized								\$ 67,289	\$ 32,308
62900	Other Water Conservation	No specific authority				\$ 415,056					
71100	Planning and Zoning	Statutorily Required	\$ 24,478	\$ 46,998	\$ 19,739	\$ 144,625	\$ 289,434		\$ 526,619	\$ 282,852	\$ 81,356
71200	Urban and Rural Development	Statutorily Authorized			\$ 33,577	\$ 45,002					
71900	Other Urban Development	No specific authority									
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 145,297			\$ 47,410	\$ 3,000			\$ 40,000	\$ 82,504
72900	Other Economic Development	No specific authority					\$ 100,000				
75000	Intergovernmental Expenditures	Statutorily Required		\$ 330,267	\$ 38,478		\$ 118,344			\$ 4,261	\$ 80,000
80000	Debt Service	Debt Service		\$ 516,754	\$ 327,716	\$ 717,038	\$ 371,774	\$ 454,165	\$ 1,034,487	\$ 908,460	
85000	Payments to Local Education Agencies	Statutorily Required									
89000	Capital Outlay	Capital Outlay		\$ 180,864					\$ 4,322,364		
	Total Expenditures		\$ 8,541,435	\$ 24,854,403	\$ 18,805,172	\$ 24,164,293	\$ 43,469,860	\$ 10,468,119	\$ 31,782,807	\$ 38,236,290	\$ 20,143,915
91100	Transfers Out		\$ 1,751,349	\$ 5,632,592	\$ 5,515,400	\$ 7,287,974	\$ 4,513,861	\$ 2,517,817	\$ 1,448,507	\$ 4,692,000	\$ 4,693,200
	Summary										
	Statutorily Required		\$ 8,093,966	\$ 21,393,194	\$ 16,531,811	\$ 20,458,596	\$ 38,739,416	\$ 9,685,154	\$ 21,505,877	\$ 33,971,197	\$ 19,202,908
	Statutorily Authorized		\$ 438,931	\$ 2,386,629	\$ 1,931,186	\$ 2,510,723	\$ 3,932,822	\$ 318,049	\$ 4,756,623	\$ 2,532,180	\$ 886,621
	No specific authority		\$ 8,539	\$ 376,962	\$ 14,459	\$ 477,936	\$ 425,849	\$ 10,750	\$ 163,456	\$ 824,454	\$ 54,386
	Debt Service		\$ -	\$ 516,754	\$ 327,716	\$ 717,038	\$ 371,774	\$ 454,165	\$ 1,034,487	\$ 908,460	\$ -
	Capital Outlay		\$ -	\$ 180,864	\$ -	\$ -	\$ -	\$ -	\$ 4,322,364	\$ -	\$ -
	Total Expenditures		\$ 8,541,435	\$ 24,854,403	\$ 18,805,172	\$ 24,164,293	\$ 43,469,860	\$ 10,468,119	\$ 31,782,807	\$ 38,236,290	\$ 20,143,915

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Deuel	Dewey	Douglas	Edmunds	Fall River	Faulk	Grant	Gregory	Haakon
11100	Board of County Commissioners	Statutorily Required	\$ 499,886	\$ 250,127	\$ 251,750	\$ 334,831	\$ 497,216	\$ 442,135	\$ 652,487	\$ 215,151	\$ 235,048
12000	Elections	Statutorily Required	\$ 80,486	\$ 85,168	\$ 39,819	\$ 44,408	\$ 157,378	\$ 36,873	\$ 134,796	\$ 30,633	\$ 41,580
13000	Judicial System	Statutorily Required	\$ 37,694	\$ 28,702	\$ 50,141	\$ 12,406	\$ 70,133	\$ 2,402	\$ 91,865	\$ 51,182	\$ 24,347
14100	Auditor	Statutorily Required	\$ 459,029	\$ 381,906	\$ 334,181	\$ 436,742	\$ 808,260	\$ 353,058	\$ 829,224	\$ 339,753	\$ 368,145
14200	Treasurer	Statutorily Required	\$ 441,536	\$ 371,745	\$ 349,520	\$ 441,088	\$ 670,848	\$ 328,497	\$ 628,772	\$ 375,166	\$ 327,979
14300	Data Processing	Statutorily Required	\$ 37,629				\$ 109,979		\$ 318,580	\$ 150,020	
14900	Other Financial Administration	Statutorily Required	\$ 59,059							\$ 22,416	
15100	State's Attorney	Statutorily Required	\$ 308,466	\$ 287,167	\$ 211,886	\$ 222,952	\$ 654,117	\$ 230,532	\$ 635,998	\$ 277,102	\$ 218,113
15200	Public Defender	Statutorily Required						\$ 4,693			
15300	Court Appointed Attorney	Statutorily Required	\$ 50,711			\$ 84,937	\$ 548,806	\$ 30,360	\$ 200,659	\$ 200,283	\$ 51,668
15400	Abused and Neglected Child Defense	Statutorily Required	\$ 607				\$ 47,229		\$ 3,353	\$ 23,814	
15900	Other Legal Services	Statutorily Required									
16100	General Government Building	Statutorily Required	\$ 595,267	\$ 218,328	\$ 1,083,772	\$ 500,484	\$ 1,093,384	\$ 738,954	\$ 873,696	\$ 295,886	\$ 376,346
16200	Director of Equalization	Statutorily Required	\$ 399,005	\$ 403,190	\$ 334,156	\$ 422,630	\$ 660,879	\$ 403,725	\$ 443,122	\$ 428,039	\$ 254,762
16300	Register of Deeds	Statutorily Required	\$ 299,688	\$ 334,781	\$ 201,285	\$ 412,265	\$ 458,507	\$ 311,704	\$ 505,157	\$ 350,452	\$ 288,216
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 45,893	\$ 25,202	\$ 40,841	\$ 66,157	\$ 153,582	\$ 69,448	\$ 64,638	\$ 38,455	\$ 43,204
16600	Predatory Animal (GFP)	Statutorily Required	\$ 16,023	\$ 19,764	\$ 11,815	\$ 16,875	\$ 15,247		\$ 15,760	\$ 17,612	\$ 17,400
16700	Disability Coordinator	Statutorily Authorized					\$ 46,455				
16800	Self-Insurance Plan	Statutorily Authorized									
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority						\$ 4,413			
17000	Geographic Information System	No specific authority					\$ 167,974				
21100	Sheriff	Statutorily Required	\$ 1,200,597	\$ 1,083,148	\$ 813,186	\$ 1,524,670	\$ 2,471,809	\$ 999,900	\$ 1,466,320	\$ 803,097	\$ 500,473
21200	County Jail	Statutorily Required	\$ 120,886	\$ 100,473	\$ 76,532	\$ 335,560	\$ 1,587,658	\$ 803,548	\$ 801,682	\$ 599,796	\$ 110,536
21300	Coroner	Statutorily Required	\$ 12,685	\$ 5,019	\$ 2,479	\$ 11,941	\$ 70,589	\$ 8,904	\$ 19,054	\$ 22,002	\$ 4,868
21400	County-Wide Law Enforcement	Statutorily Authorized									
21500	Juvenile Detention	Statutorily Required	\$ 1,170				\$ 182,607		\$ 18,775		
21900	Other Law Enforcement	Statutorily Required					\$ 5,068	\$ 4,638		\$ 6,711	
22100	Fire Protection	Statutorily Authorized		\$ 43,591			\$ 87,325	\$ 186,320	\$ 3,000	\$ 250,000	
22200	Emergency and Disaster Services	Statutorily Required	\$ 160,542	\$ 67,303	\$ 53,245	\$ 281,566	\$ 427,412	\$ 175,630	\$ 429,222	\$ 148,954	\$ 100,575
22300	Flood Control	Statutorily Authorized						\$ 71,992			
22400	Fire Guards	Statutorily Authorized					\$ 4,996	\$ 34,777			
22500	Communication Center	Statutorily Authorized	\$ 729,752		\$ 193,974	\$ 219,660	\$ 1,256,116	\$ 17,249	\$ 419,502	\$ 351,902	\$ 132,863
22900	Other Protective and Emergency Services	Statutorily Authorized					\$ 6,786	\$ 39,449			\$ 44,196
31100	Highways, Roads and Bridges	Statutorily Required	\$ 6,894,592	\$ 6,123,016	\$ 4,902,491	\$ 10,397,168	\$ 5,895,436	\$ 7,132,850	\$ 10,811,384	\$ 7,837,856	\$ 4,295,811
32200	Solid Waste	Statutorily Authorized								\$ 197,633	
33100	Airport	Statutorily Authorized									
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized					\$ 9,888				
39000	Other Public Works	Statutorily Authorized							\$ 1,899	\$ 1,290	
41100	Support of Poor	Statutorily Required	\$ 68,441	\$ 4,149	\$ 45,282	\$ 100,616	\$ 85,901	\$ 11,410	\$ 140,253	\$ 69,234	\$ 64,195
41200	Public Welfare	Statutorily Authorized	\$ 61,517				\$ 477		\$ 11,392		
41300	LIEAP	Statutorily Authorized									
41500	Food Stamp Distribution	Statutorily Authorized									
41900	Other Economic Assistance	No specific authority				\$ 4,000	\$ 39,000	\$ 2,000			
42100	County Nurse	Statutorily Authorized	\$ 116,739	\$ 79,444	\$ 79,619		\$ 197,926	\$ 112,445	\$ 238,422	\$ 106,332	\$ 71,940
42200	Health Services	Statutorily Authorized				\$ 133,000					
42300	Hospital	Statutorily Authorized			\$ 553,576						
42400	Ambulance	Statutorily Authorized	\$ 136,807	\$ 53,034	\$ 165,799	\$ 32,800		\$ 311,258	\$ 121,298	\$ 18,000	
42500	Board of Health	Statutorily Authorized		\$ 7,465							
42600	WIC	No specific authority		\$ 9,615				\$ 3,832			\$ 9,360

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Deuel	Dewey	Douglas	Edmunds	Fall River	Faulk	Grant	Gregory	Haakon
42900	Other Health Assistance	No specific authority						\$ 18,250	\$ 1,931		
43100	Day Care Centers	Statutorily Authorized									
43300	Care of Aged	Statutorily Authorized			\$ 8,000		\$ 33,000			\$ 14,000	
43400	Domestic Abuse	Statutorily Required	\$ 4,170	\$ 1,400	\$ 4,596	\$ 2,730	\$ 10,390	\$ 2,176	\$ 13,084	\$ 3,885	\$ 840
43900	Other Social Services	No specific authority			\$ 7,878		\$ 11,840		\$ 330,702		
44100	Mentally Ill	Statutorily Required	\$ 12,503		\$ 23,056	\$ 4,971	\$ 127,349	\$ 2,739	\$ 12,414	\$ 51,484	\$ 59,723
44200	Developmentally Disabled	Statutorily Required			\$ 60,950			\$ 4,920	\$ 5,056		
44300	Drug Abuse	Statutorily Authorized					\$ 56,000	\$ 5,000			
44400	Mental Health Centers	Statutorily Authorized	\$ 44,740	\$ 23,000	\$ 1,474	\$ 2,500	\$ 30,000	\$ 15,000	\$ 101,669		
44500	Mental Illness Board	Statutorily Required	\$ 1,830		\$ 5,035	\$ 3,598	\$ 62,447		\$ 10,392		
44900	Other Mental Health Services	No specific authority					\$ 7,250				
51100	Public Library	Statutorily Authorized		\$ 165,970			\$ 94,000	\$ 274,219	\$ 1,086,484		\$ 143,550
51200	Historical Museum	Statutorily Authorized		\$ 19,100	\$ 12,885		\$ 20,000				
51300	County Monuments	Statutorily Authorized							\$ 1,076		
51400	Historical Sites	Statutorily Authorized							\$ 40,274	\$ 4,500	
51500	Memorial Day Expense	Statutorily Authorized			\$ 1,350						
51900	Other Culture	No specific authority		\$ 21,100							
52100	Recreational Programs	Statutorily Authorized									
52200	Parks	Statutorily Authorized			\$ 42,580				\$ 48,000		
52300	Exhibition Building O&M	Statutorily Authorized	\$ 75,585								
52400	County Fair	Statutorily Authorized			\$ 45,478	\$ 155,139	\$ 8,700		\$ 31,500		\$ 4,000
52500	Senior Center	Statutorily Authorized	\$ 17,500			\$ 30,000	\$ 31,600			\$ 18,000	
52900	Other Recreation	No specific authority				\$ 38,186					
61100	County Extension	Statutorily Authorized	\$ 235,940	\$ 106,746	\$ 99,340	\$ 26,305	\$ 195,019	\$ 193,258	\$ 235,605	\$ 168,095	\$ 68,528
61200	Soil Conservation Districts	Statutorily Authorized	\$ 36,000		\$ 44,000	\$ 68,671	\$ 75,000		\$ 96,569	\$ 284,780	\$ 28,800
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized						\$ 17,860			
61500	Weed and Pest Control	Statutorily Required	\$ 207,860		\$ 167,880	\$ 188,203	\$ 454,658	\$ 131,305	\$ 326,370	\$ 190,958	\$ 71,309
61600	Grasshopper and Pest Control	Statutorily Required					\$ 40,560				
61900	Other Soil Conservation	No specific authority					\$ 12,144				
62300	Water Conservation Districts	Statutorily Authorized									
62400	Drainage Commissions	Statutorily Authorized	\$ 286								
62900	Other Water Conservation	No specific authority									
71100	Planning and Zoning	Statutorily Required	\$ 130,145		\$ 48,182	\$ 18,565	\$ 400	\$ 19,345	\$ 147,481	\$ 82,659	
71200	Urban and Rural Development	Statutorily Authorized	\$ 148,527			\$ 28,695				\$ 350	
71900	Other Urban Development	No specific authority					\$ 3,685				
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 1,796				\$ 26,185	\$ 1,164	\$ 127,200	\$ 700	
72900	Other Economic Development	No specific authority					\$ 13,924	\$ 2,000			
75000	Intergovernmental Expenditures	Statutorily Required			\$ 29,434	\$ 164,811	\$ 44,986	\$ 49,351			
80000	Debt Service	Debt Service	\$ 292,034	\$ 527,571	\$ 111,135		\$ 79,930		\$ 770,948		\$ 177,286
85000	Payments to Local Education Agencies	Statutorily Required					\$ 412,829				
89000	Capital Outlay	Capital Outlay			\$ 103						\$ 964
Total Expenditures			\$ 14,043,620	\$ 10,847,224	\$ 10,508,702	\$ 16,769,130	\$ 20,340,884	\$ 13,609,582	\$ 23,267,064	\$ 14,048,182	\$ 8,136,624
91100	Transfers Out		\$ 5,329,185	\$ 983,337	\$ 2,341,980	\$ 6,371,544	\$ 1,316,807	\$ 4,795,617	\$ 5,388,469	\$ 4,369,000	\$ 1,174,532
Summary											
	Statutorily Required		\$ 12,146,397	\$ 9,790,589	\$ 9,141,512	\$ 16,030,176	\$ 17,825,663	\$ 12,299,096	\$ 19,599,594	\$ 12,632,600	\$ 7,455,138
	Statutorily Authorized		\$ 1,605,188	\$ 498,349	\$ 1,248,076	\$ 696,769	\$ 2,179,473	\$ 1,279,990	\$ 2,563,890	\$ 1,415,582	\$ 493,877
	No specific authority		\$ -	\$ 30,715	\$ 7,878	\$ 42,186	\$ 255,817	\$ 30,495	\$ 332,633	\$ -	\$ 9,360
	Debt Service		\$ 292,034	\$ 527,571	\$ 111,135	\$ -	\$ 79,930	\$ -	\$ 770,948	\$ -	\$ 177,286
	Capital Outlay		\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964
	Total Expenditures		\$ 14,043,620	\$ 10,847,224	\$ 10,508,702	\$ 16,769,130	\$ 20,340,884	\$ 13,609,582	\$ 23,267,064	\$ 14,048,182	\$ 8,136,624

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Hamlin	Hand	Hanson	Harding	Hughes	Hutchinson	Hyde	Jackson	Jerauld
11100	Board of County Commissioners	Statutorily Required	\$ 362,254	\$ 191,365	\$ 492,010	\$ 490,935	\$ 1,159,206	\$ 537,068	\$ 265,269	\$ 275,049	\$ 185,276
12000	Elections	Statutorily Required	\$ 47,196	\$ 51,342	\$ 39,841	\$ 42,931	\$ 92,614	\$ 78,703	\$ 29,252	\$ 56,189	\$ 52,117
13000	Judicial System	Statutorily Required	\$ 18,601	\$ 41,013	\$ 345,407	\$ 60,120	\$ 605,828	\$ 255,227	\$ 44,199	\$ 184,315	\$ 25,322
14100	Auditor	Statutorily Required	\$ 216,884	\$ 420,004	\$ 268,912	\$ 406,109	\$ 707,652	\$ 461,177	\$ 345,551	\$ 321,496	\$ 215,145
14200	Treasurer	Statutorily Required	\$ 430,749	\$ 378,322	\$ 284,261	\$ 370,019	\$ 853,529	\$ 588,734	\$ 386,197	\$ 300,140	\$ 253,951
14300	Data Processing	Statutorily Required	\$ 2,576			\$ 25,562	\$ 232,455		\$ 749	\$ 9,691	
14900	Other Financial Administration	Statutorily Required	\$ 9,628			\$ 6,248		\$ 508	\$ 2,826		
15100	State's Attorney	Statutorily Required	\$ 197,009	\$ 291,543	\$ 310,053	\$ 395,972	\$ 1,214,269	\$ 388,191	\$ 353,424	\$ 218,515	\$ 253,307
15200	Public Defender	Statutorily Required					\$ 957,192				
15300	Court Appointed Attorney	Statutorily Required	\$ 104,905	\$ 29,340			\$ 388,439		\$ 154,680		\$ 45,107
15400	Abused and Neglected Child Defense	Statutorily Required		\$ 7,007			\$ 27,068		\$ 5,480		
15900	Other Legal Services	Statutorily Required									
16100	General Government Building	Statutorily Required	\$ 454,692	\$ 524,811	\$ 337,877	\$ 345,871	\$ 1,385,982	\$ 418,400	\$ 394,684	\$ 271,532	\$ 397,041
16200	Director of Equalization	Statutorily Required	\$ 378,502	\$ 528,073	\$ 332,706	\$ 459,981	\$ 523,751	\$ 540,305	\$ 233,601	\$ 240,233	\$ 462,189
16300	Register of Deeds	Statutorily Required	\$ 272,157	\$ 292,655	\$ 266,866	\$ 445,683	\$ 433,514	\$ 331,813	\$ 363,065	\$ 194,725	\$ 198,814
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 55,035	\$ 41,714	\$ 38,168	\$ 24,645	\$ 311,165	\$ 65,243	\$ 14,612	\$ 38,361	\$ 39,475
16600	Predatory Animal (GFP)	Statutorily Required	\$ 13,647	\$ 27,203	\$ 7,112	\$ 52,071	\$ 8,137	\$ 19,255	\$ 14,593	\$ 13,743	\$ 15,315
16700	Disability Coordinator	Statutorily Authorized									
16800	Self-Insurance Plan	Statutorily Authorized									
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority								\$ 6,893	
17000	Geographic Information System	No specific authority				\$ 48,354					
21100	Sheriff	Statutorily Required	\$ 1,167,491	\$ 794,674	\$ 764,103	\$ 756,954	\$ 2,553,519	\$ 816,493	\$ 475,830	\$ 654,136	\$ 932,097
21200	County Jail	Statutorily Required	\$ 155,314	\$ 94,143	\$ 194,376	\$ 33,526	\$ 9,477,994	\$ 104,062	\$ 31,060	\$ 191,210	\$ 60,912
21300	Coroner	Statutorily Required	\$ 4,561	\$ 969	\$ 866	\$ 5,681	\$ 55,338	\$ 14,161	\$ 2,643	\$ 7,353	\$ 1,278
21400	County-Wide Law Enforcement	Statutorily Authorized									
21500	Juvenile Detention	Statutorily Required			\$ 110,317	\$ 5,931	\$ 2,103,702	\$ 43,583	\$ 5,600		\$ 160
21900	Other Law Enforcement	Statutorily Required									
22100	Fire Protection	Statutorily Authorized				\$ 136,702	\$ 432,768		\$ 112,500	\$ 45,912	
22200	Emergency and Disaster Services	Statutorily Required	\$ 348,378	\$ 226,619	\$ 162,078	\$ 46,270	\$ 1,896,906	\$ 114,981	\$ 69,338	\$ 53,785	\$ 187,546
22300	Flood Control	Statutorily Authorized									
22400	Fire Guards	Statutorily Authorized									
22500	Communication Center	Statutorily Authorized	\$ 264,455	\$ 116,782	\$ 119,837	\$ 68,127	\$ 850,993	\$ 242,370	\$ 108,057	\$ 149,072	\$ 95,480
22900	Other Protective and Emergency Services	Statutorily Authorized			\$ 18,015						
31100	Highways, Roads and Bridges	Statutorily Required	\$ 9,382,404	\$ 7,211,847	\$ 4,112,235	\$ 11,813,613	\$ 10,084,722	\$ 10,398,164	\$ 3,950,201	\$ 3,089,178	\$ 3,203,748
32200	Solid Waste	Statutorily Authorized		\$ 67,446							
33100	Airport	Statutorily Authorized				\$ 22,891			\$ 24,000		
33200	Railroad	Statutorily Authorized					\$ 58,165				
34000	Water System	Statutorily Authorized									
39000	Other Public Works	Statutorily Authorized					\$ 134,000		\$ 24,000		
41100	Support of Poor	Statutorily Required	\$ 51,060	\$ 30,117	\$ 71,971	\$ 3,212	\$ 250,251	\$ 231,955	\$ 18,127	\$ 862	\$ 64,102
41200	Public Welfare	Statutorily Authorized	\$ 2,170	\$ 150				\$ 9,582			
41300	LIEAP	Statutorily Authorized	\$ 19,803								
41500	Food Stamp Distribution	Statutorily Authorized								\$ 1,629	
41900	Other Economic Assistance	No specific authority				\$ 398				\$ 15,069	
42100	County Nurse	Statutorily Authorized	\$ 102,568	\$ 127,409	\$ 111,880		\$ 76,187	\$ 127,418		\$ 50,826	\$ 123,574
42200	Health Services	Statutorily Authorized	\$ 18,212			\$ 16,263			\$ 13,200		
42300	Hospital	Statutorily Authorized									
42400	Ambulance	Statutorily Authorized	\$ 2,959		\$ 22,000	\$ 132,654	\$ 233,083			\$ 18,769	\$ 154,179
42500	Board of Health	Statutorily Authorized									
42600	WIC	No specific authority	\$ 20,348			\$ 191	\$ 10,223		\$ 3,586	\$ 58,067	\$ 835

Exhibit D
 South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014
 64 of 66 counties

Account	Account Description	Authority	Hamlin	Hand	Hanson	Harding	Hughes	Hutchinson	Hyde	Jackson	Jerauld
42900	Other Health Assistance	No specific authority			\$ 500	\$ 1,419					\$ 511,967
43100	Day Care Centers	Statutorily Authorized									
43300	Care of Aged	Statutorily Authorized									
43400	Domestic Abuse	Statutorily Required	\$ 4,975	\$ 4,100	\$ 6,350	\$ 2,000	\$ 20,684	\$ 4,600	\$ 445		\$ 6,165
43900	Other Social Services	No specific authority			\$ 3,000						
44100	Mentally Ill	Statutorily Required	\$ 18,697	\$ 600	\$ 2,712	\$ 32,750	\$ 527,991	\$ 162,954	\$ 3,749	\$ 760	\$ 28,001
44200	Developmentally Disabled	Statutorily Required	\$ 2,108	\$ 18,690	\$ 13,680	\$ 2,880			\$ 1,000		
44300	Drug Abuse	Statutorily Authorized			\$ 7,497	\$ 3,160				\$ 140	
44400	Mental Health Centers	Statutorily Authorized	\$ 20,000	\$ 29,820	\$ 28,782	\$ 4,920		\$ 20,918	\$ 12,302	\$ 4,000	\$ 20,000
44500	Mental Illness Board	Statutorily Required		\$ 2,351			\$ 123,980	\$ 5,601	\$ 857	\$ 570	\$ 1,989
44900	Other Mental Health Services	No specific authority									\$ 207,989
51100	Public Library	Statutorily Authorized	\$ 543	\$ 274,372	\$ 104,115	\$ 165,528	\$ 55,366		\$ 199,128	\$ 183,391	\$ 1,200
51200	Historical Museum	Statutorily Authorized							\$ 1,100		\$ 4,000
51300	County Monuments	Statutorily Authorized									
51400	Historical Sites	Statutorily Authorized									
51500	Memorial Day Expense	Statutorily Authorized							\$ 398		
51900	Other Culture	No specific authority				\$ 26,473					
52100	Recreational Programs	Statutorily Authorized	\$ 11,800						\$ 136,000		
52200	Parks	Statutorily Authorized			\$ 9,600						
52300	Exhibition Building O&M	Statutorily Authorized	\$ 56,287				\$ 33,332				\$ 74,663
52400	County Fair	Statutorily Authorized	\$ 8,000			\$ 71,545	\$ 80,316	\$ 28,944			
52500	Senior Center	Statutorily Authorized			\$ 5,000				\$ 1,100		\$ 4,000
52900	Other Recreation	No specific authority							\$ 82,308	\$ 4,000	
61100	County Extension	Statutorily Authorized	\$ 202,774	\$ 147,152	\$ 123,063	\$ 97,737	\$ 292,570	\$ 199,806	\$ 157,558	\$ 65,531	\$ 109,565
61200	Soil Conservation Districts	Statutorily Authorized	\$ 28,125	\$ 90,811	\$ 63,000	\$ 65,110		\$ 82,400		\$ 72,000	
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 382,316	\$ 290,386	\$ 92,348	\$ 337,086	\$ 199,972	\$ 285,044	\$ 181,077	\$ 4,160	\$ 202,031
61600	Grasshopper and Pest Control	Statutorily Required									
61900	Other Soil Conservation	No specific authority									
62300	Water Conservation Districts	Statutorily Authorized									
62400	Drainage Commissions	Statutorily Authorized			\$ 57,118						
62900	Other Water Conservation	No specific authority	\$ 953								
71100	Planning and Zoning	Statutorily Required	\$ 104,000	\$ 9,090	\$ 93,557	\$ 14,668	\$ 273,787	\$ 125,693	\$ 2,145		\$ 39,911
71200	Urban and Rural Development	Statutorily Authorized	\$ 56,792				\$ 51,543				
71900	Other Urban Development	No specific authority								\$ 24,611	
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 2,279						\$ 11,929		\$ 1,129
72900	Other Economic Development	No specific authority									\$ 68,218
75000	Intergovernmental Expenditures	Statutorily Required	\$ 30,795	\$ 784				\$ 57,304			
80000	Debt Service	Debt Service	\$ 99,214	\$ 4,341,306	\$ 619,381		\$ 3,176,947		\$ 195,506		\$ 682,683
85000	Payments to Local Education Agencies	Statutorily Required				\$ 2,590,190					
89000	Capital Outlay	Capital Outlay		\$ 2,198,642	\$ 539,754	\$ 2,650,331				\$ 151,549	
	Total Expenditures		\$ 15,133,214	\$ 18,902,654	\$ 10,180,350	\$ 22,282,711	\$ 41,955,140	\$ 16,760,658	\$ 8,432,923	\$ 6,977,462	\$ 8,930,480
91100	Transfers Out		\$ 3,400,777	\$ 3,214,906	\$ 1,680,730	\$ 12,102,734	\$ 6,690,304	\$ 4,485,695	\$ 1,006,123	\$ 855,454	\$ 926,149
	Summary										
	Statutorily Required		\$ 14,215,931	\$ 11,508,763	\$ 8,347,809	\$ 18,770,908	\$ 36,469,646	\$ 16,049,219	\$ 7,350,253	\$ 6,126,003	\$ 6,870,999
	Statutorily Authorized		\$ 796,768	\$ 853,943	\$ 669,906	\$ 784,636	\$ 2,298,324	\$ 711,438	\$ 801,271	\$ 591,270	\$ 587,790
	No specific authority		\$ 21,301	\$ -	\$ 3,500	\$ 76,836	\$ 10,223	\$ -	\$ 85,893	\$ 108,640	\$ 789,009
	Debt Service		\$ 99,214	\$ 4,341,306	\$ 619,381	\$ -	\$ 3,176,947	\$ -	\$ 195,506	\$ -	\$ 682,683
	Capital Outlay		\$ -	\$ 2,198,642	\$ 539,754	\$ 2,650,331	\$ -	\$ -	\$ -	\$ 151,549	\$ -
	Total Expenditures		\$ 15,133,214	\$ 18,902,654	\$ 10,180,350	\$ 22,282,711	\$ 41,955,140	\$ 16,760,658	\$ 8,432,923	\$ 6,977,462	\$ 8,930,480

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Jones	Kingsbury	Lake	Lawrence	Lincoln	Lyman	Marshall	McCook	McPherson
11100	Board of County Commissioners	Statutorily Required	\$ 122,959	\$ 464,947	\$ 453,187	\$ 1,205,402	\$ 687,695	\$ 351,447	\$ 375,387	\$ 453,847	\$ 398,687
12000	Elections	Statutorily Required	\$ 23,472	\$ 45,348	\$ 98,889	\$ 106,193	\$ 223,669	\$ 51,061	\$ 51,038	\$ 48,550	\$ 36,174
13000	Judicial System	Statutorily Required	\$ 18,325	\$ 18,372	\$ 419,162	\$ 424,993	\$ 2,087,395	\$ 24,082	\$ 52,497	\$ 101,231	\$ 6,837
14100	Auditor	Statutorily Required	\$ 297,314	\$ 373,237	\$ 654,374	\$ 1,100,517	\$ 1,164,402	\$ 369,439	\$ 495,531	\$ 448,456	\$ 348,003
14200	Treasurer	Statutorily Required	\$ 220,427	\$ 409,481	\$ 629,881	\$ 1,398,337	\$ 1,753,386	\$ 368,870	\$ 467,731	\$ 452,863	\$ 366,403
14300	Data Processing	Statutorily Required			\$ 65,815	\$ 1,376,754	\$ 861,885				\$ 1,492
14900	Other Financial Administration	Statutorily Required				\$ 1,653,966	\$ 114,693				
15100	State's Attorney	Statutorily Required	\$ 194,280	\$ 382,154	\$ 765,061	\$ 1,750,282	\$ 2,851,988	\$ 198,355	\$ 342,150	\$ 335,884	\$ 258,532
15200	Public Defender	Statutorily Required				\$ 1,449,586					
15300	Court Appointed Attorney	Statutorily Required	\$ 34,807	\$ 71,798		\$ 863,767		\$ 195,320	\$ 145,242	\$ 205,007	\$ 37,992
15400	Abused and Neglected Child Defense	Statutorily Required	\$ 175	\$ 16,645						\$ 23,967	
15900	Other Legal Services	Statutorily Required		\$ 31,895							
16100	General Government Building	Statutorily Required	\$ 186,244	\$ 710,943	\$ 2,117,653	\$ 2,268,844	\$ 1,942,465	\$ 647,252	\$ 689,375	\$ 498,322	\$ 462,160
16200	Director of Equalization	Statutorily Required	\$ 218,351	\$ 424,184	\$ 812,877	\$ 1,856,901	\$ 2,228,770	\$ 383,624	\$ 552,927	\$ 532,353	\$ 372,510
16300	Register of Deeds	Statutorily Required	\$ 197,930	\$ 345,903	\$ 432,773	\$ 1,147,975	\$ 944,977	\$ 239,149	\$ 341,111	\$ 427,320	\$ 307,120
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 13,208	\$ 56,875	\$ 37,428	\$ 156,551	\$ 79,773	\$ 24,305	\$ 60,253	\$ 46,514	\$ 108,843
16600	Predatory Animal (GFP)	Statutorily Required	\$ 8,393	\$ 25,855	\$ 11,324	\$ 3,378	\$ 12,681	\$ 17,167	\$ 14,728	\$ 14,861	\$ 19,287
16700	Disability Coordinator	Statutorily Authorized					\$ 58,898				
16800	Self-Insurance Plan	Statutorily Authorized						\$ 40,993			
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority					\$ 172,485				\$ 11,748
17000	Geographic Information System	No specific authority					\$ 540,346			\$ 107,054	\$ 1,458
21100	Sheriff	Statutorily Required	\$ 574,398	\$ 1,471,978	\$ 1,621,452	\$ 5,856,757	\$ 7,617,948	\$ 1,109,805	\$ 2,186,605	\$ 1,620,473	\$ 651,077
21200	County Jail	Statutorily Required	\$ 91,669	\$ 172,795	\$ 1,197,868	\$ 3,762,065		\$ 305,268	\$ 602,886	\$ 216,522	\$ 59,510
21300	Coroner	Statutorily Required	\$ 477	\$ 7,445	\$ 41,126	\$ 171,348	\$ 101,212	\$ 2,313	\$ 4,037	\$ 2,827	\$ 5,371
21400	County-Wide Law Enforcement	Statutorily Authorized								\$ 465,956	
21500	Juvenile Detention	Statutorily Required		\$ 1,160		\$ 246,755	\$ 417,246			\$ 89,415	
21900	Other Law Enforcement	Statutorily Required					\$ 150,259				
22100	Fire Protection	Statutorily Authorized				\$ 462,169	\$ 277,666	\$ 158,888			\$ 6,821
22200	Emergency and Disaster Services	Statutorily Required	\$ 82,438	\$ 250,903	\$ 485,501	\$ 925,004	\$ 466,841	\$ 109,029	\$ 156,939	\$ 243,269	\$ 187,812
22300	Flood Control	Statutorily Authorized					\$ 1,365,434				
22400	Fire Guards	Statutorily Authorized			\$ 42,002						
22500	Communication Center	Statutorily Authorized	\$ 64,195	\$ 14,262	\$ 1,281,950	\$ 2,855,603	\$ 2,427,210	\$ 234,274	\$ 400,875	\$ 210,031	\$ 90,585
22900	Other Protective and Emergency Services	Statutorily Authorized		\$ 210,353	\$ 8,033						\$ 205
31100	Highways, Roads and Bridges	Statutorily Required	\$ 2,059,052	\$ 8,304,174	\$ 8,812,048	\$ 15,378,135	\$ 22,202,098	\$ 5,624,134	\$ 9,549,033	\$ 9,054,930	\$ 6,739,618
32200	Solid Waste	Statutorily Authorized					\$ 1,447,683				
33100	Airport	Statutorily Authorized				\$ 8,585,317	\$ 2,101,011				
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized									
39000	Other Public Works	Statutorily Authorized									
41100	Support of Poor	Statutorily Required	\$ 7,462	\$ 123,265	\$ 204,099	\$ 92,774	\$ 856,560	\$ 74,405	\$ 378,324	\$ 179,070	\$ 61,011
41200	Public Welfare	Statutorily Authorized		\$ 3,996			\$ 965			\$ 18,713	
41300	LIEAP	Statutorily Authorized		\$ 20,858							
41500	Food Stamp Distribution	Statutorily Authorized									
41900	Other Economic Assistance	No specific authority									\$ 7,909
42100	County Nurse	Statutorily Authorized			\$ 227,695	\$ 207,144		\$ 74,628	\$ 105,592	\$ 192,920	\$ 109,928
42200	Health Services	Statutorily Authorized	\$ 26,400				\$ 61,750	\$ 3,606	\$ 18,000		
42300	Hospital	Statutorily Authorized							\$ 129,384		
42400	Ambulance	Statutorily Authorized	\$ 16,010		\$ 77,500	\$ 41,800			\$ 461,750	\$ 669,161	\$ 68,400
42500	Board of Health	Statutorily Authorized									
42600	WIC	No specific authority			\$ 40,551		\$ 25,179	\$ 37,065	\$ 454	\$ 487	

Exhibit D
 South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014
 64 of 66 counties

Account	Account Description	Authority	Jones	Kingsbury	Lake	Lawrence	Lincoln	Lyman	Marshall	McCook	McPherson
42900	Other Health Assistance	No specific authority									\$ 545
43100	Day Care Centers	Statutorily Authorized									
43300	Care of Aged	Statutorily Authorized			\$ 81,422						
43400	Domestic Abuse	Statutorily Required	\$ 382	\$ 2,169	\$ 12,230	\$ 48,495	\$ 27,000	\$ 1,200	\$ 3,193	\$ 7,815	
43900	Other Social Services	No specific authority							\$ 4,000		
44100	Mentally Ill	Statutorily Required		\$ 6,711	\$ 12,583	\$ 284,509	\$ 619,529	\$ 480	\$ 16,340	\$ 48,126	\$ 16,758
44200	Developmentally Disabled	Statutorily Required			\$ 37,075					\$ 13,980	\$ 4,600
44300	Drug Abuse	Statutorily Authorized			\$ 33,480	\$ 40,000					
44400	Mental Health Centers	Statutorily Authorized	\$ 12,801	\$ 67,677	\$ 35,667	\$ 91,798	\$ 158,615	\$ 7,167	\$ 43,200	\$ 22,686	\$ 14,000
44500	Mental Illness Board	Statutorily Required		\$ 19,247	\$ 36,040	\$ 25,871		\$ 15,036	\$ 2,543		
44900	Other Mental Health Services	No specific authority									
51100	Public Library	Statutorily Authorized	\$ 50		\$ 34,500	\$ 1,969,128	\$ 96,400			\$ 112,490	
51200	Historical Museum	Statutorily Authorized			\$ 9,000			\$ 20,092	\$ 3,000		
51300	County Monuments	Statutorily Authorized									
51400	Historical Sites	Statutorily Authorized									
51500	Memorial Day Expense	Statutorily Authorized	\$ 150								
51900	Other Culture	No specific authority									
52100	Recreational Programs	Statutorily Authorized									\$ 22,528
52200	Parks	Statutorily Authorized					\$ 30,000				
52300	Exhibition Building O&M	Statutorily Authorized		\$ 55,663			\$ 38,242				
52400	County Fair	Statutorily Authorized				\$ 40,000	\$ 370,210			\$ 25,600	
52500	Senior Center	Statutorily Authorized				\$ 50,000	\$ 174,086		\$ 18,000	\$ 7,700	\$ 22,000
52900	Other Recreation	No specific authority			\$ 43,818						
61100	County Extension	Statutorily Authorized	\$ 112,567	\$ 139,303	\$ 298,031	\$ 188,399	\$ 103,545	\$ 118,675	\$ 215,166	\$ 141,047	\$ 135,438
61200	Soil Conservation Districts	Statutorily Authorized	\$ 28,500		\$ 248,555	\$ 80,000	\$ 80,000	\$ 15,000	\$ 22,000	\$ 49,265	\$ 5,066
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 107,431	\$ 124,802	\$ 163,732	\$ 3,751,330	\$ 505,776	\$ 73,431	\$ 278,959	\$ 145,697	\$ 101,393
61600	Grasshopper and Pest Control	Statutorily Required		\$ 48,077							
61900	Other Soil Conservation	No specific authority									
62300	Water Conservation Districts	Statutorily Authorized		\$ 18,484							
62400	Drainage Commissions	Statutorily Authorized		\$ 17,738						\$ 39,960	
62900	Other Water Conservation	No specific authority		\$ 320	\$ 97,183						
71100	Planning and Zoning	Statutorily Required	\$ 1,169	\$ 288,939	\$ 862,525	\$ 871,189	\$ 45,130	\$ 55,979	\$ 90,685	\$ 3,227	
71200	Urban and Rural Development	Statutorily Authorized	\$ 49,222				\$ 37,740	\$ 294,821	\$ 29,641		\$ 20,049
71900	Other Urban Development	No specific authority	\$ 2,872	\$ 60,970			\$ 138,865				\$ 6,467
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 581	\$ 111,000	\$ 64,210	\$ 554,489	\$ 1,500	\$ 1,828	\$ 49,000	\$ 8,049	
72900	Other Economic Development	No specific authority	\$ 1,743				\$ 1,000	\$ 85,200			
75000	Intergovernmental Expenditures	Statutorily Required	\$ 125,088	\$ 94,993		\$ 305,422				\$ 118,535	
80000	Debt Service	Debt Service			\$ 1,664,250		\$ 5,273,099		\$ 725,762	\$ 166,519	
85000	Payments to Local Education Agencies	Statutorily Required						\$ 14,500			
89000	Capital Outlay	Capital Outlay									
Total Expenditures			\$ 4,719,868	\$ 14,639,690	\$ 23,901,717	\$ 62,844,582	\$ 64,629,777	\$ 11,251,511	\$ 19,086,657	\$ 17,699,109	\$ 11,085,615
91100	Transfers Out		\$ 598,000	\$ 4,894,309	\$ 3,814,827	\$ 5,893,340	\$ 11,267,802	\$ 1,098,214	\$ 6,100,553	\$ 5,589,850	\$ 1,996,326
Summary											
	Statutorily Required		\$ 4,459,195	\$ 14,036,620	\$ 19,506,111	\$ 48,169,015	\$ 49,094,856	\$ 10,244,802	\$ 16,822,804	\$ 15,420,519	\$ 10,554,417
	Statutorily Authorized		\$ 260,673	\$ 598,136	\$ 2,488,834	\$ 14,675,568	\$ 9,383,946	\$ 969,644	\$ 1,448,436	\$ 2,004,530	\$ 503,070
	No specific authority		\$ -	\$ 4,935	\$ 242,521	\$ -	\$ 877,876	\$ 37,065	\$ 89,654	\$ 107,540	\$ 28,127
	Debt Service		\$ -	\$ -	\$ 1,664,250	\$ -	\$ 5,273,099	\$ -	\$ 725,762	\$ 166,519	\$ -
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ 4,719,868	\$ 14,639,690	\$ 23,901,717	\$ 62,844,582	\$ 64,629,777	\$ 11,251,511	\$ 19,086,657	\$ 17,699,109	\$ 11,085,615

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Meade	Mellette	Miner	Minnehaha	Moody	Pennington	Perkins	Potter	Roberts
11100	Board of County Commissioners	Statutorily Required	\$ 949,060	\$ 137,960	\$ 391,961	\$ 2,606,702	\$ 1,011,232	\$ 3,528,904	\$ 272,859	\$ 575,501	\$ 459,984
12000	Elections	Statutorily Required	\$ 262,653	\$ 25,017	\$ 49,056	\$ 767,202	\$ 63,379	\$ 1,550,040	\$ 50,016	\$ 37,054	\$ 78,191
13000	Judicial System	Statutorily Required	\$ 384,141	\$ 44,730	\$ 29,145	\$ 4,915,597	\$ 95,423	\$ 1,286,872	\$ 106,562	\$ 26,278	\$ 150,786
14100	Auditor	Statutorily Required	\$ 895,562	\$ 260,211	\$ 478,034	\$ 2,362,896	\$ 563,995	\$ 1,810,688	\$ 679,241	\$ 390,674	\$ 508,999
14200	Treasurer	Statutorily Required	\$ 1,585,058	\$ 190,841	\$ 468,480	\$ 4,609,963	\$ 670,317	\$ 3,444,957		\$ 458,701	\$ 519,859
14300	Data Processing	Statutorily Required	\$ 381,921			\$ 6,016,082		\$ 3,132,461			
14900	Other Financial Administration	Statutorily Required		\$ 5,997		\$ 2,725,495	\$ 17,487				
15100	State's Attorney	Statutorily Required	\$ 2,021,481	\$ 195,498	\$ 311,580	\$ 12,109,473	\$ 470,649	\$ 9,102,008	\$ 412,677	\$ 344,382	\$ 465,174
15200	Public Defender	Statutorily Required				\$ 9,081,161		\$ 7,063,761		\$ 13,013	
15300	Court Appointed Attorney	Statutorily Required	\$ 1,142,872	\$ 203,301	\$ 51,025	\$ 2,359,019	\$ 387,019	\$ 1,586,677		\$ 24,141	\$ 492,778
15400	Abused and Neglected Child Defense	Statutorily Required	\$ 57,663	\$ 52,914	\$ 3,713		\$ 21,093	\$ 734,260			\$ 181
15900	Other Legal Services	Statutorily Required						\$ 2,240,442			
16100	General Government Building	Statutorily Required	\$ 3,663,889	\$ 175,902	\$ 628,334	\$ 9,204,804	\$ 962,572	\$ 13,918,334	\$ 332,721	\$ 261,789	\$ 400,467
16200	Director of Equalization	Statutorily Required	\$ 3,426,032	\$ 191,113	\$ 406,145	\$ 4,903,673	\$ 528,293	\$ 5,589,934	\$ 637,871	\$ 341,501	\$ 400,693
16300	Register of Deeds	Statutorily Required	\$ 1,041,419	\$ 173,453	\$ 380,131	\$ 2,802,248	\$ 443,217	\$ 1,837,420	\$ 420,185	\$ 341,815	\$ 335,624
16400	Judgments	Statutorily Required									
16500	Veterans' Service Officer	Statutorily Required	\$ 149,011	\$ 16,446	\$ 41,061		\$ 64,783		\$ 40,083	\$ 36,578	\$ 322,541
16600	Predatory Animal (GFP)	Statutorily Required	\$ 41,399	\$ 6,666	\$ 13,499	\$ 23,417	\$ 13,048	\$ 13,355	\$ 48,355	\$ 7,073	\$ 18,454
16700	Disability Coordinator	Statutorily Authorized	\$ 350,322								
16800	Self-Insurance Plan	Statutorily Authorized				\$ 899,400					
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized				\$ 1,149,397					
16900	Other General Government	No specific authority	\$ 1,384,365			\$ 92,016		\$ 300,000			\$ 2,500
17000	Geographic Information System	No specific authority						\$ 100,000			
21100	Sheriff	Statutorily Required	\$ 7,335,458	\$ 1,053,780	\$ 889,076	\$ 28,221,319	\$ 2,111,579	\$ 27,067,797	\$ 1,666,883	\$ 889,489	\$ 1,719,976
21200	County Jail	Statutorily Required	\$ 5,523,656	\$ 699,124	\$ 99,823	\$ 41,513,403	\$ 624,472	\$ 37,396,386	\$ 178,569	\$ 66,030	\$ 3,928,359
21300	Coroner	Statutorily Required	\$ 148,907	\$ 4,089	\$ 7,011	\$ 1,246,954	\$ 21,802	\$ 483,124	\$ 19,364	\$ 442	\$ 40,942
21400	County-Wide Law Enforcement	Statutorily Authorized			\$ 253,237			\$ 3,537,716			
21500	Juvenile Detention	Statutorily Required	\$ 560,525		\$ 17,972	\$ 11,841,469		\$ 17,954,166			\$ 378,915
21900	Other Law Enforcement	Statutorily Required						\$ 14,896,079			
22100	Fire Protection	Statutorily Authorized	\$ 399,790	\$ 78,618		\$ 1,908,883	\$ 307,441	\$ 1,623,068	\$ 373,287	\$ 249,900	
22200	Emergency and Disaster Services	Statutorily Required	\$ 418,987	\$ 124,127	\$ 282,207	\$ 5,438,215	\$ 179,007	\$ 3,287,165	\$ 669,275	\$ 80,962	\$ 222,779
22300	Flood Control	Statutorily Authorized						\$ 146,600			
22400	Fire Guards	Statutorily Authorized									
22500	Communication Center	Statutorily Authorized	\$ 2,347,084	\$ 110,363	\$ 587,694	\$ 9,633,603		\$ 11,188,476	\$ 129,238	\$ 149,431	\$ 1,337,506
22900	Other Protective and Emergency Services	Statutorily Authorized	\$ 122,964		\$ 1,850						
31100	Highways, Roads and Bridges	Statutorily Required	\$ 19,120,864	\$ 1,523,082	\$ 6,790,389	\$ 24,059,101	\$ 7,309,763	\$ 23,331,291	\$ 6,425,958	\$ 6,571,353	\$ 8,427,713
32200	Solid Waste	Statutorily Authorized									
33100	Airport	Statutorily Authorized									
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized					\$ 64,114				
39000	Other Public Works	Statutorily Authorized									
41100	Support of Poor	Statutorily Required	\$ 107,390	\$ 14,508	\$ 88,375	\$ 11,971,095	\$ 186,956	\$ 5,693,861	\$ 10,162	\$ 122,235	\$ 73,029
41200	Public Welfare	Statutorily Authorized	\$ 231		\$ 16,549		\$ 67		\$ 143		\$ 55,484
41300	LIEAP	Statutorily Authorized									\$ 1,000
41500	Food Stamp Distribution	Statutorily Authorized									
41900	Other Economic Assistance	No specific authority				\$ 507,206		\$ 0		\$ 10,000	
42100	County Nurse	Statutorily Authorized	\$ 329,904		\$ 186,632		\$ 131,670		\$ 165,607		\$ 158,008
42200	Health Services	Statutorily Authorized			\$ 10,000			\$ 733,726			
42300	Hospital	Statutorily Authorized					\$ 15,000				
42400	Ambulance	Statutorily Authorized		\$ 336,247	\$ 633,469	\$ 759,750	\$ 1,044,379		\$ 224,874	\$ 64,000	
42500	Board of Health	Statutorily Authorized									
42600	WIC	No specific authority			\$ 6,888				\$ 36,896	\$ 31,301	\$ 145,297

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Meade	Mellette	Miner	Minnehaha	Moody	Pennington	Perkins	Potter	Roberts
42900	Other Health Assistance	No specific authority			\$ 10,791						
43100	Day Care Centers	Statutorily Authorized			\$ 24,000						
43300	Care of Aged	Statutorily Authorized						\$ 31,892		\$ 8,000	\$ 24,000
43400	Domestic Abuse	Statutorily Required	\$ 33,690	\$ 1,200	\$ 7,120	\$ 257,988	\$ 13,990	\$ 170,385	\$ 4,346	\$ 2,400	\$ 9,025
43900	Other Social Services	No specific authority			\$ 24,646	\$ 2,343,347		\$ 28,295			
44100	Mentally Ill	Statutorily Required	\$ 93,333	\$ 8,870	\$ 3,600	\$ 3,621,510	\$ 20,244	\$ 2,864,367	\$ 48,910	\$ 14,878	\$ 149,907
44200	Developmentally Disabled	Statutorily Required	\$ 23,080			\$ 10,000				\$ 15,520	\$ 3,520
44300	Drug Abuse	Statutorily Authorized	\$ 30,980		\$ 28,000	\$ 10,000					
44400	Mental Health Centers	Statutorily Authorized	\$ 5,000	\$ 600	\$ 28,000	\$ 661,669	\$ 19,200			\$ 10,044	\$ 51,023
44500	Mental Illness Board	Statutorily Required	\$ 308,012		\$ 10,391		\$ 15,669			\$ 5,158	
44900	Other Mental Health Services	No specific authority									\$ 250
51100	Public Library	Statutorily Authorized	\$ 247,800			\$ 3,847,206	\$ 250,770	\$ 1,791,067		\$ 389,461	\$ 750
51200	Historical Museum	Statutorily Authorized				\$ 4,676,962					
51300	County Monuments	Statutorily Authorized					\$ 3,200				
51400	Historical Sites	Statutorily Authorized					\$ 25,400				
51500	Memorial Day Expense	Statutorily Authorized				\$ 3,695					
51900	Other Culture	No specific authority				\$ 1,533				\$ 2,400	
52100	Recreational Programs	Statutorily Authorized			\$ 16,100		\$ 25,000			\$ 21,120	
52200	Parks	Statutorily Authorized				\$ 296,148					
52300	Exhibition Building O&M	Statutorily Authorized		\$ 62,879							
52400	County Fair	Statutorily Authorized	\$ 68,000		\$ 550,000	\$ 18,500	\$ 694,590	\$ 332,210	\$ 28,000	\$ 21,535	
52500	Senior Center	Statutorily Authorized	\$ 35,200		\$ 50,898		\$ 85,334	\$ 36,892	\$ 19,500	\$ 24,000	
52900	Other Recreation	No specific authority	\$ 3,000						\$ 18,500		
61100	County Extension	Statutorily Authorized	\$ 194,754	\$ 32,136	\$ 259,440	\$ 371,797	\$ 300,103	\$ 331,342	\$ 145,532	\$ 117,209	\$ 191,358
61200	Soil Conservation Districts	Statutorily Authorized	\$ 296,100		\$ 28,000	\$ 4,000	\$ 60,000	\$ 247,541	\$ 94,150	\$ 29,750	
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 665,382		\$ 203,876		\$ 349,606	\$ 1,081,775	\$ 183,306	\$ 284,031	\$ 193,533
61600	Grasshopper and Pest Control	Statutorily Required						\$ 1,431,114			
61900	Other Soil Conservation	No specific authority	\$ 86,837			\$ 7,500					
62300	Water Conservation Districts	Statutorily Authorized									
62400	Drainage Commissions	Statutorily Authorized					\$ 15,595	\$ 171,343			
62900	Other Water Conservation	No specific authority									
71100	Planning and Zoning	Statutorily Required		\$ 20,783		\$ 2,189,748	\$ 20,096	\$ 1,459,191	\$ 9,652		\$ 795
71200	Urban and Rural Development	Statutorily Authorized	\$ 31,695		\$ 40,453		\$ 44,981		\$ 166,122	\$ 32,239	\$ 60,900
71900	Other Urban Development	No specific authority					\$ 325,307	\$ 1,491,220			
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized	\$ 135,000		\$ 1,188	\$ 10,500		\$ 90,000			
72900	Other Economic Development	No specific authority				\$ 26,650		\$ 35,000			
75000	Intergovernmental Expenditures	Statutorily Required				\$ 643,790					
80000	Debt Service	Debt Service	\$ 333,341	\$ 763,620		\$ 15,504,204	\$ 31,860	\$ 25,225,560	\$ 38,053		\$ 2,596,226
85000	Payments to Local Education Agencies	Statutorily Required							\$ 583,756		
89000	Capital Outlay	Capital Outlay		\$ 41,620		\$ 21,589,808		\$ 51,465,379		\$ 297,168	\$ 366,899
	Total Expenditures		\$ 56,743,811	\$ 6,492,815	\$ 13,922,720	\$ 260,357,598	\$ 18,933,611	\$ 293,226,520	\$ 14,544,861	\$ 12,375,022	\$ 24,314,957
91100	Transfers Out		\$ 12,007,744	\$ 125,895	\$ 4,027,933	\$ 1,441,413	\$ 4,243,000	\$ 11,381,542	\$ 701,259	\$ 2,117,120	\$ 2,607,654
	Summary										
	Statutorily Required		\$ 50,341,445	\$ 5,129,612	\$ 11,652,007	\$ 195,502,325	\$ 16,165,691	\$ 193,956,813	\$ 12,800,751	\$ 10,910,998	\$ 19,302,223
	Statutorily Authorized		\$ 4,594,824	\$ 557,963	\$ 2,228,388	\$ 24,783,010	\$ 2,410,754	\$ 20,624,254	\$ 1,650,662	\$ 1,123,154	\$ 1,901,563
	No specific authority		\$ 1,474,202	\$ -	\$ 42,325	\$ 2,978,251	\$ 325,307	\$ 1,954,515	\$ 55,396	\$ 43,701	\$ 148,047
	Debt Service		\$ 333,341	\$ 763,620	\$ -	\$ 15,504,204	\$ 31,860	\$ 25,225,560	\$ 38,053	\$ -	\$ 2,596,226
	Capital Outlay		\$ -	\$ 41,620	\$ -	\$ 21,589,808	\$ -	\$ 51,465,379	\$ -	\$ 297,168	\$ 366,899
	Total Expenditures		\$ 56,743,811	\$ 6,492,815	\$ 13,922,720	\$ 260,357,598	\$ 18,933,611	\$ 293,226,520	\$ 14,544,861	\$ 12,375,022	\$ 24,314,957

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Sanborn	Shannon	Spink	Stanley	Sully	Turner	Union	Walworth	Yankton
11100	Board of County Commissioners	Statutorily Required	\$ 294,319	\$ 118,638	\$ 458,907	\$ 356,642	\$ 346,431	\$ 412,277	\$ 705,953	\$ 617,399	\$ 715,676
12000	Elections	Statutorily Required	\$ 28,887	\$ 140,805	\$ 91,692	\$ 41,188	\$ 41,621	\$ 59,207	\$ 122,872	\$ 52,436	\$ 112,248
13000	Judicial System	Statutorily Required	\$ 68,776	\$ 1,916	\$ 39,597	\$ 42,485	\$ 35,110	\$ 463,387	\$ 78,340	\$ 127,816	\$ 1,211,043
14100	Auditor	Statutorily Required	\$ 330,063	\$ 171,676	\$ 549,581	\$ 388,545	\$ 452,190	\$ 476,832	\$ 602,464	\$ 407,551	\$ 794,409
14200	Treasurer	Statutorily Required	\$ 304,434	\$ 177,380	\$ 511,646	\$ 374,278	\$ 385,150	\$ 639,895	\$ 951,493	\$ 466,272	\$ 964,224
14300	Data Processing	Statutorily Required		\$ 23,450				\$ 10,294	\$ 175,940		\$ 318,705
14900	Other Financial Administration	Statutorily Required								\$ 3,385	
15100	State's Attorney	Statutorily Required	\$ 241,539	\$ 174,345	\$ 399,868	\$ 529,757	\$ 329,362	\$ 616,079	\$ 1,171,633	\$ 641,218	\$ 1,359,083
15200	Public Defender	Statutorily Required							\$ 632,485		
15300	Court Appointed Attorney	Statutorily Required		\$ 10,738	\$ 211,871	\$ 233,583	\$ 89,034		\$ 68,895	\$ 284,330	\$ 47,433
15400	Abused and Neglected Child Defense	Statutorily Required		\$ 549			\$ 37,590		\$ 11,361	\$ 86,098	\$ 31,273
15900	Other Legal Services	Statutorily Required									\$ 28,624
16100	General Government Building	Statutorily Required	\$ 338,465		\$ 833,712	\$ 437,629	\$ 423,359	\$ 670,353	\$ 1,037,581	\$ 318,987	\$ 1,345,178
16200	Director of Equalization	Statutorily Required	\$ 423,749	\$ 86,099	\$ 732,667	\$ 460,728	\$ 473,190	\$ 691,715	\$ 916,329	\$ 472,027	\$ 1,376,197
16300	Register of Deeds	Statutorily Required	\$ 320,968	\$ 101,908	\$ 324,804	\$ 224,207	\$ 276,803	\$ 433,166	\$ 541,829	\$ 400,801	\$ 741,537
16400	Judgments	Statutorily Required					\$ 4,451				
16500	Veterans' Service Officer	Statutorily Required	\$ 30,000	\$ 67,984	\$ 75,335	\$ 25,707	\$ 16,600	\$ 69,794	\$ 70,334	\$ 57,566	\$ 106,521
16600	Predatory Animal (GFP)	Statutorily Required	\$ 19,469	\$ 8,971	\$ 24,412	\$ 6,607	\$ 5,248	\$ 24,917	\$ 7,184	\$ 8,830	\$ 14,028
16700	Disability Coordinator	Statutorily Authorized									
16800	Self-Insurance Plan	Statutorily Authorized									
16900	Finance Officer	Statutorily Required									
16900	Technology	Statutorily Authorized									
16900	Human Resources	Statutorily Authorized									
16900	Other General Government	No specific authority									\$ 552,406
17000	Geographic Information System	No specific authority									
21100	Sheriff	Statutorily Required	\$ 1,073,408	\$ 326,816	\$ 2,429,041	\$ 30,587	\$ 994,428	\$ 2,137,574	\$ 3,135,537	\$ 929,275	\$ 3,424,626
21200	County Jail	Statutorily Required	\$ 10,770	\$ 31,060	\$ 567,788	\$ 545,565	\$ 120,121	\$ 263,414	\$ 2,695,148	\$ 1,922,832	\$ 4,123,326
21300	Coroner	Statutorily Required	\$ 1,696	\$ 26,732	\$ 21,348	\$ 16,886	\$ 3,142	\$ 3,863	\$ 18,477	\$ 25,829	\$ 64,525
21400	County-Wide Law Enforcement	Statutorily Authorized				\$ 775,448	\$ 14,000	\$ 780,501			
21500	Juvenile Detention	Statutorily Required		\$ 1,115		\$ 36,100		\$ 91,217		\$ 10,794	\$ 255,697
21900	Other Law Enforcement	Statutorily Required								\$ 2,529	
22100	Fire Protection	Statutorily Authorized		\$ 28,414		\$ 322,062	\$ 111,700	\$ 136,000	\$ 212,201	\$ 42,744	\$ 331,370
22200	Emergency and Disaster Services	Statutorily Required	\$ 45,335	\$ 57,457	\$ 489,904	\$ 103,597	\$ 138,622	\$ 176,505	\$ 1,614,832	\$ 214,555	\$ 701,000
22300	Flood Control	Statutorily Authorized				\$ 26,190			\$ 71,593		
22400	Fire Guards	Statutorily Authorized									
22500	Communication Center	Statutorily Authorized	\$ 80,500		\$ 721,670	\$ 82,276	\$ 171,475	\$ 351,608	\$ 1,112,200	\$ 401,442	\$ 783,245
22900	Other Protective and Emergency Services	Statutorily Authorized	\$ 31,594						\$ 1,236		\$ 43,996
31100	Highways, Roads and Bridges	Statutorily Required	\$ 6,595,880	\$ 1,333,045	\$ 11,950,941	\$ 4,014,065	\$ 6,588,130	\$ 16,109,976	\$ 14,113,358	\$ 5,388,235	\$ 10,532,580
32200	Solid Waste	Statutorily Authorized									
33100	Airport	Statutorily Authorized									\$ 60,000
33200	Railroad	Statutorily Authorized									
34000	Water System	Statutorily Authorized									
39000	Other Public Works	Statutorily Authorized					\$ 19,563				
41100	Support of Poor	Statutorily Required	\$ 20,416	\$ 350	\$ 247,974	\$ 30,176	\$ 50,274	\$ 157,652	\$ 73,661	\$ 65,116	\$ 689,977
41200	Public Welfare	Statutorily Authorized	\$ 1,793	\$ 615	\$ 16,204	\$ 8,638	\$ 1,000	\$ 4,742			
41300	LIEAP	Statutorily Authorized									
41500	Food Stamp Distribution	Statutorily Authorized									\$ 90,000
41900	Other Economic Assistance	No specific authority			\$ 10,000		\$ 3,000			\$ 10,000	\$ 122,093
42100	County Nurse	Statutorily Authorized	\$ 124,650		\$ 175,083	\$ 170,954		\$ 166,230	\$ 70,901	\$ 127,775	\$ 211,396
42200	Health Services	Statutorily Authorized					\$ 26,400			\$ 27,700	\$ 1,800
42300	Hospital	Statutorily Authorized							\$ 40,000		
42400	Ambulance	Statutorily Authorized	\$ 160,111		\$ 50,350	\$ 75,736		\$ 80,995	\$ 100,000	\$ 77,985	\$ 3,265,281
42500	Board of Health	Statutorily Authorized									
42600	WIC	No specific authority	\$ 4,727		\$ 19,047	\$ 17,554			\$ 34,262		\$ 61,149

Exhibit D
 South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014
 64 of 66 counties

Account	Account Description	Authority	Sanborn	Shannon	Spink	Stanley	Sully	Turner	Union	Walworth	Yankton
42900	Other Health Assistance	No specific authority							\$ 103	\$ 2,772	
43100	Day Care Centers	Statutorily Authorized									
43300	Care of Aged	Statutorily Authorized							\$ 11,500		
43400	Domestic Abuse	Statutorily Required	\$ 6,814		\$ 15,600	\$ 2,825	\$ 1,030	\$ 15,870	\$ 33,732	\$ 5,610	\$ 10,000
43900	Other Social Services	No specific authority			\$ 20,800			\$ 27,775	\$ 6,270		
44100	Mentally Ill	Statutorily Required		\$ 59,332	\$ 55,969	\$ 26,770	\$ 3,207	\$ 23,495	\$ 111,319	\$ 13,467	\$ 371,874
44200	Developmentally Disabled	Statutorily Required					\$ 6,000	\$ 55,980		\$ 2,700	
44300	Drug Abuse	Statutorily Authorized	\$ 7,200							\$ 6,000	
44400	Mental Health Centers	Statutorily Authorized	\$ 26,560	\$ 15,000	\$ 63,430		\$ 15,000	\$ 33,890	\$ 41,534	\$ 62,000	\$ 351,775
44500	Mental Illness Board	Statutorily Required	\$ 2,341	\$ 69,405	\$ 11,465		\$ 1,960	\$ 31,707	\$ 9,928	\$ 12,477	\$ 283,096
44900	Other Mental Health Services	No specific authority									
51100	Public Library	Statutorily Authorized				\$ 1,435	\$ 108,221		\$ 44,000		\$ 60,000
51200	Historical Museum	Statutorily Authorized			\$ 26,644	\$ 3,317			\$ 10,600	\$ 16,000	\$ 86,000
51300	County Monuments	Statutorily Authorized									\$ 100,616
51400	Historical Sites	Statutorily Authorized									
51500	Memorial Day Expense	Statutorily Authorized	\$ 600								
51900	Other Culture	No specific authority					\$ 4,000				\$ 10,300
52100	Recreational Programs	Statutorily Authorized				\$ 80,000	\$ 62,000				
52200	Parks	Statutorily Authorized								\$ 1,857	
52300	Exhibition Building O&M	Statutorily Authorized	\$ 55,861			\$ 2,439					
52400	County Fair	Statutorily Authorized			\$ 51,840	\$ 541,636	\$ 40,000	\$ 721,068	\$ 156,030		
52500	Senior Center	Statutorily Authorized	\$ 5,400		\$ 99,672		\$ 5,000			\$ 12,000	\$ 162,164
52900	Other Recreation	No specific authority	\$ 146,430							\$ 47,602	
61100	County Extension	Statutorily Authorized	\$ 121,039		\$ 256,258	\$ 54,941	\$ 80,567	\$ 272,897	\$ 151,319	\$ 127,813	\$ 466,912
61200	Soil Conservation Districts	Statutorily Authorized		\$ 6,500	\$ 18,750	\$ 16,913		\$ 32,000	\$ 30,000	\$ 13,500	\$ 153,785
61300	Rodent Control	Statutorily Authorized									
61400	Predator Control Districts	Statutorily Authorized									
61500	Weed and Pest Control	Statutorily Required	\$ 142,713	\$ 4,586	\$ 456,735	\$ 168,654	\$ 459,114	\$ 77,357	\$ 325,736	\$ 215,962	\$ 282,979
61600	Grasshopper and Pest Control	Statutorily Required									
61900	Other Soil Conservation	No specific authority									
62300	Water Conservation Districts	Statutorily Authorized									
62400	Drainage Commissions	Statutorily Authorized	\$ 123,806								\$ 4,000
62900	Other Water Conservation	No specific authority	\$ 53,341								
71100	Planning and Zoning	Statutorily Required	\$ 47,191		\$ 113,153	\$ 4,002	\$ 18,612	\$ 22,497	\$ 226,376	\$ 12,227	\$ 465,718
71200	Urban and Rural Development	Statutorily Authorized			\$ 19,000	\$ 18,090		\$ 63,056		\$ 309,320	
71900	Other Urban Development	No specific authority				\$ 88,646				\$ 10,000	
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized			\$ 2,980		\$ 2,000	\$ 1,370	\$ 1,931	\$ 30,000	\$ 74,520
72900	Other Economic Development	No specific authority			\$ 164,695		\$ 50,313	\$ 40,000			
75000	Intergovernmental Expenditures	Statutorily Required			\$ 202,814		\$ 9,745	\$ 126,841	\$ 157,680	\$ 50,015	
80000	Debt Service	Debt Service	\$ 306,106	\$ 9,124	\$ 847,846	\$ 74,212	\$ 1,547,709	\$ 2,553,292	\$ 1,062,412		\$ 3,529,292
85000	Payments to Local Education Agencies	Statutorily Required				\$ 349,143					
89000	Capital Outlay	Capital Outlay				\$ 110,466	\$ 64,714		\$ 34,155	\$ 253,702	\$ 1,898,465
	Total Expenditures		\$ 11,596,951	\$ 3,054,008	\$ 23,381,094	\$ 10,920,679	\$ 13,637,184	\$ 29,127,287	\$ 32,802,722	\$ 14,396,553	\$ 42,792,140
91100	Transfers Out		\$ 3,808,481	\$ 1,794	\$ 3,738,792	\$ 921,203	\$ 3,061,000	\$ 11,204,840	\$ 8,333,046	\$ 600,000	\$ 4,180,487
	Summary										
	Statutorily Required		\$ 10,347,232	\$ 2,994,355	\$ 20,816,823	\$ 8,449,727	\$ 11,310,523	\$ 23,861,864	\$ 29,610,476	\$ 12,816,341	\$ 30,371,576
	Statutorily Authorized		\$ 739,115	\$ 50,529	\$ 1,501,882	\$ 2,180,073	\$ 656,926	\$ 2,644,355	\$ 2,055,045	\$ 1,256,136	\$ 6,246,860
	No specific authority		\$ 204,498	\$ -	\$ 214,542	\$ 106,200	\$ 57,313	\$ 67,775	\$ 40,635	\$ 70,374	\$ 745,948
	Debt Service		\$ 306,106	\$ 9,124	\$ 847,846	\$ 74,212	\$ 1,547,709	\$ 2,553,292	\$ 1,062,412	\$ -	\$ 3,529,292
	Capital Outlay		\$ -	\$ -	\$ -	\$ 110,466	\$ 64,714	\$ -	\$ 34,155	\$ 253,702	\$ 1,898,465
	Total Expenditures		\$ 11,596,951	\$ 3,054,008	\$ 23,381,094	\$ 10,920,679	\$ 13,637,184	\$ 29,127,287	\$ 32,802,722	\$ 14,396,553	\$ 42,792,140

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Ziebach	Total	% of Total
11100	Board of County Commissioners	Statutorily Required	\$ 362,491	\$ 37,225,248	1.97%
12000	Elections	Statutorily Required	\$ 38,476	\$ 7,319,006	0.39%
13000	Judicial System	Statutorily Required	\$ 11,221	\$ 18,975,992	1.01%
14100	Auditor	Statutorily Required	\$ 270,735	\$ 35,262,342	1.87%
14200	Treasurer	Statutorily Required	\$ 305,393	\$ 41,791,659	2.22%
14300	Data Processing	Statutorily Required		\$ 15,522,372	0.82%
14900	Other Financial Administration	Statutorily Required		\$ 5,643,014	0.30%
15100	State's Attorney	Statutorily Required	\$ 220,551	\$ 60,924,626	3.23%
15200	Public Defender	Statutorily Required		\$ 21,247,092	1.13%
15300	Court Appointed Attorney	Statutorily Required		\$ 16,297,414	0.86%
15400	Abused and Neglected Child Defense	Statutorily Required		\$ 1,596,164	0.08%
15900	Other Legal Services	Statutorily Required		\$ 2,404,979	0.13%
16100	General Government Building	Statutorily Required	\$ 298,213	\$ 73,576,081	3.90%
16200	Director of Equalization	Statutorily Required	\$ 212,855	\$ 52,209,390	2.77%
16300	Register of Deeds	Statutorily Required	\$ 206,866	\$ 30,084,170	1.60%
16400	Judgments	Statutorily Required		\$ 4,451	0.00%
16500	Veterans' Service Officer	Statutorily Required	\$ 28,367	\$ 5,584,397	0.30%
16600	Predatory Animal (GFP)	Statutorily Required	\$ 12,592	\$ 1,129,489	0.06%
16700	Disability Coordinator	Statutorily Authorized		\$ 455,676	0.02%
16800	Self-Insurance Plan	Statutorily Authorized		\$ 1,669,532	0.09%
16900	Finance Officer	Statutorily Required		\$ 1,905,703	0.10%
16900	Technology	Statutorily Authorized		\$ 1,095,147	0.06%
16900	Human Resources	Statutorily Authorized		\$ 1,149,397	0.06%
16900	Other General Government	No specific authority		\$ 3,347,960	0.18%
17000	Geographic Information System	No specific authority		\$ 1,682,658	0.09%
21100	Sheriff	Statutorily Required	\$ 518,381	\$ 165,306,583	8.77%
21200	County Jail	Statutorily Required	\$ 8,923	\$ 158,271,697	8.39%
21300	Coroner	Statutorily Required	\$ 5,254	\$ 3,311,271	0.18%
21400	County-Wide Law Enforcement	Statutorily Authorized		\$ 6,873,273	0.36%
21500	Juvenile Detention	Statutorily Required		\$ 39,340,535	2.09%
21900	Other Law Enforcement	Statutorily Required		\$ 15,584,016	0.83%
22100	Fire Protection	Statutorily Authorized	\$ 22,250	\$ 11,503,938	0.61%
22200	Emergency and Disaster Services	Statutorily Required	\$ 61,127	\$ 31,788,710	1.69%
22300	Flood Control	Statutorily Authorized		\$ 1,784,064	0.09%
22400	Fire Guards	Statutorily Authorized		\$ 81,774	0.00%
22500	Communication Center	Statutorily Authorized	\$ 152	\$ 57,288,842	3.04%
22900	Other Protective and Emergency Services	Statutorily Authorized		\$ 836,316	0.04%
31100	Highways, Roads and Bridges	Statutorily Required	\$ 3,362,908	\$ 577,446,574	30.63%
32200	Solid Waste	Statutorily Authorized		\$ 1,763,953	0.09%
33100	Airport	Statutorily Authorized		\$ 11,973,110	0.64%
33200	Railroad	Statutorily Authorized		\$ 58,165	0.00%
34000	Water System	Statutorily Authorized		\$ 74,002	0.00%
39000	Other Public Works	Statutorily Authorized		\$ 183,311	0.01%
41100	Support of Poor	Statutorily Required	\$ 3,022	\$ 29,090,268	1.54%
41200	Public Welfare	Statutorily Authorized		\$ 595,075	0.03%
41300	LIEAP	Statutorily Authorized		\$ 41,661	0.00%
41500	Food Stamp Distribution	Statutorily Authorized		\$ 104,634	0.01%
41900	Other Economic Assistance	No specific authority		\$ 790,087	0.04%
42100	County Nurse	Statutorily Authorized	\$ 107,279	\$ 7,293,751	0.39%
42200	Health Services	Statutorily Authorized		\$ 1,090,057	0.06%
42300	Hospital	Statutorily Authorized		\$ 737,960	0.04%
42400	Ambulance	Statutorily Authorized		\$ 10,921,653	0.58%
42500	Board of Health	Statutorily Authorized		\$ 7,865	0.00%
42600	WIC	No specific authority		\$ 1,635,405	0.09%

Exhibit D

South Dakota Counties - Governmental Funds Expenditures - Total for 2011-2014

64 of 66 counties

Account	Account Description	Authority	Ziebach	Total	% of Total
42900	Other Health Assistance	No specific authority		\$ 558,655	0.03%
43100	Day Care Centers	Statutorily Authorized		\$ 49,000	0.00%
43300	Care of Aged	Statutorily Authorized		\$ 551,845	0.03%
43400	Domestic Abuse	Statutorily Required	\$ 2,000	\$ 1,387,811	0.07%
43900	Other Social Services	No specific authority		\$ 2,989,752	0.16%
44100	Mentally Ill	Statutorily Required	\$ 445	\$ 11,344,122	0.60%
44200	Developmentally Disabled	Statutorily Required		\$ 582,246	0.03%
44300	Drug Abuse	Statutorily Authorized		\$ 355,942	0.02%
44400	Mental Health Centers	Statutorily Authorized	\$ 3,000	\$ 3,301,490	0.18%
44500	Mental Illness Board	Statutorily Required		\$ 1,688,263	0.09%
44900	Other Mental Health Services	No specific authority		\$ 245,489	0.01%
51100	Public Library	Statutorily Authorized		\$ 12,957,626	0.69%
51200	Historical Museum	Statutorily Authorized		\$ 6,378,226	0.34%
51300	County Monuments	Statutorily Authorized		\$ 4,276	0.00%
51400	Historical Sites	Statutorily Authorized		\$ 277,457	0.01%
51500	Memorial Day Expense	Statutorily Authorized		\$ 10,893	0.00%
51900	Other Culture	No specific authority		\$ 89,618	0.00%
52100	Recreational Programs	Statutorily Authorized		\$ 512,167	0.03%
52200	Parks	Statutorily Authorized		\$ 1,403,119	0.07%
52300	Exhibition Building O&M	Statutorily Authorized		\$ 3,264,985	0.17%
52400	County Fair	Statutorily Authorized	\$ 5,000	\$ 7,797,705	0.41%
52500	Senior Center	Statutorily Authorized	\$ 4,000	\$ 1,217,900	0.06%
52900	Other Recreation	No specific authority		\$ 410,443	0.02%
61100	County Extension	Statutorily Authorized	\$ 72,941	\$ 11,191,993	0.59%
61200	Soil Conservation Districts	Statutorily Authorized	\$ 20,000	\$ 3,349,586	0.18%
61300	Rodent Control	Statutorily Authorized		\$ 763	0.00%
61400	Predator Control Districts	Statutorily Authorized		\$ 17,860	0.00%
61500	Weed and Pest Control	Statutorily Required	\$ 4,931	\$ 21,262,757	1.13%
61600	Grasshopper and Pest Control	Statutorily Required		\$ 1,519,751	0.08%
61900	Other Soil Conservation	No specific authority		\$ 144,023	0.01%
62300	Water Conservation Districts	Statutorily Authorized		\$ 52,054	0.00%
62400	Drainage Commissions	Statutorily Authorized		\$ 529,443	0.03%
62900	Other Water Conservation	No specific authority		\$ 567,853	0.03%
71100	Planning and Zoning	Statutorily Required		\$ 11,557,147	0.61%
71200	Urban and Rural Development	Statutorily Authorized		\$ 2,757,946	0.15%
71900	Other Urban Development	No specific authority		\$ 2,162,160	0.11%
72100	Tourism, Industrial or Recreational Development	Statutorily Authorized		\$ 8,847,920	0.47%
72900	Other Economic Development	No specific authority		\$ 1,482,039	0.08%
75000	Intergovernmental Expenditures	Statutorily Required		\$ 3,704,813	0.20%
80000	Debt Service	Debt Service	\$ 375,069	\$ 86,288,671	4.58%
85000	Payments to Local Education Agencies	Statutorily Required		\$ 4,128,438	0.22%
89000	Capital Outlay	Capital Outlay	\$ 476,076	\$ 94,559,179	5.02%
	Total Expenditures		\$ 7,020,516	\$ 1,885,385,932	99.99%
91100	Transfers Out		\$ 378,425	\$ 265,303,128	
	Summary				
	Statutorily Required		\$ 5,934,749	\$ 1,506,018,591	79.88%
	Statutorily Authorized		\$ 234,622	\$ 182,413,350	9.68%
	No specific authority		\$ -	\$ 16,106,141	0.85%
	Debt Service		\$ 375,069	\$ 86,288,671	4.58%
	Capital Outlay		\$ 476,076	\$ 94,559,179	5.02%
	Total Expenditures		\$ 7,020,516	\$ 1,885,385,932	100.01%