

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
CONSOLIDATED BUDGET**

INTRODUCTION

PURPOSE OF REPORT

The Consolidated Budget Report summarizes revenues, expenditures, and net balances by institution. The report's purpose is to provide system leaders with an accurate, approachable, and standardized summary of a technical college's revenues and expenditures.

The information presented in this report provides a snapshot of institutional finances, informs the System's annual budget request process, and is used to respond to various requests from BFM and the Legislature.

For additional information regarding an institution's financial status, please reference the local governing board's audited financial statements.

NAVIGATING THIS REPORT

Report Sections

This report is organized into three sections:

- 1) Institutional Summary provides a complete summary of revenues and expenditures by institution.
- 2) Comparison of Revenues summarizes budgeted revenues for FY22 and FY23. For each institution and category, a percent of total is provided.
- 3) Comparison of Expenditures summarizes budgeted expenditures for FY22 and FY23. Similar to Comparison of Revenues, for each institution and category, a percent of total is provided.

Categories

Each revenue and expenditure category is crosswalked to the South Dakota Department of Legislative Audit's School Accounting Manual (SAM). Reference pp. 2-3 of this report for a more detailed description.

Subtotals and Totals

Unlike traditional financial statements with a sub-total or total at the bottom of a category or page, this report reflects sub-total and totals at the top of a category or page.

Negative Balances

While this report provides a complete summary of a technical college's revenue and expenditures, it is not a complete summary of an institution's financial status. This report only summarizes revenues and expenditures; therefore, it does not reflect an institution's overall net position.

An actual or budgeted fiscal year end (FYE) negative balance can be an expected ebb-and-flow of institutional finances. Just as a prospective homeowner may save multiple years for a down payment, an institution may reserve revenues in a previous fiscal year to invest in a large expense, such as a capital project.

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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EXPLANATION OF CATEGORIES

CATEGORY	MAJOR	MINOR	DESCRIPTION
A. Revenue	1. Local	1.1. Tuition and Fees	<p>Tuition and fees are revenues generated from tuition, state fees, local fees, and corporate education fees.</p> <p>Tuition supports all aspects of education and operations (i.e., faculty, classroom materials, utilities).</p> <p>State fees are funds generated from fees set by the Board of Technical Education. Currently, only one fee, Maintenance and Repair, is reflected as revenue in this report. While the Board of Technical Education also sets the Facility Fee, which is used for the technical colleges' payment on debt service coverage to pay down debt of facilities constructed through bond proceeds, dollars generated from this fee are not included in this report. The facility fee is collected by a technical college on behalf of and then remitted to the South Dakota Health and Education Facility Authority (HEFA). The facility fee is a liability of a technical college when collected and a reduction of the liability when remitted.</p> <p>Local fees assist in covering the costs of certain programs. Unlike tuition and state fees, local fees are approved by local governing boards. While the structure of local fees vary across each technical college, local fees are typically comprised of: Institutional Fee; Program or Department; Online/Blended Fee; One-Time Fee.</p> <p>Corporate Education fees are associated with non-credit bearing, short term training programs periodically held to further the education of employees of local businesses.</p>
A. Revenue	1. Local	1.2. Auxiliary	Auxiliary funds are user fees paid for services a technical college provides to the campus community or general public, such as a campus bookstore, food services, and child care centers.
A. Revenue	1. Local	1.3. Contributions and Donations	Contributions and donations are revenue generated from a philanthropic foundation, private individuals, or private organizations. This is a voluntary nonexchange revenue.
A. Revenue	1. Local	1.4. Other	"Other" encompasses revenue from local sources not classified in the above categories. Example include earnings on investments and deposits, resale and/or services associated with occupational programs or parts, rentals, sale or loss of capital assets, charges for services, and other revenue from local sources.
A. Revenue	2. State	N/A	Revenues from State sources reflect dollars distributed by the State of South Dakota. Typically, these are appropriations distributed to a technical college from the Board of Technical Education through either ongoing or one-time State appropriations, such as the funding formula, Instructor Salary Support, Postsecondary Tuition Assistance, equipment.
A. Revenue	3. Federal	N/A	Federal revenues are dollars received from the federal government.
A. Revenue	4. Other	N/A	Other sources of revenue are resources received by a fund and are not considered revenues to the technical college as a whole. Revenues here may include items such as other financing sources, such as transfer ins, and proceeds generated through long-term debt agreements.

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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EXPLANATION OF CATEGORIES

CATEGORY	MAJOR	MINOR	DESCRIPTION
B. Expenditure	1. Salary	N/A	Salaries reflect regular, temporary, overtime, compensated absence salaries for faculty, staff, and administrators. Additionally, this category may include early retirement payment and other salaries.
B. Expenditure	2. Benefits	N/A	Benefits reflects costs associated with employee benefits, such as Social Security/Medicare, retirement, insurance, annuities, etc.
B. Expenditure	3. Purchased Services	N/A	Purchased services are costs associated with professional, technical, or specialized services; property services (utility, cleaning, repairs, rentals, etc.); transportation; communication; advertising; printing and binding; etc.
B. Expenditure	4. Supplies and Materials	N/A	Supplies and materials reflect costs such as consumable supplies, textbook and periodicals, food, non-consumable supplies, etc.
B. Expenditure	5. Capital Acquisitions	N/A	Capital acquisitions are costs associated with land, buildings, improvement other than buildings, equipment, vehicles, library media, intangibles, etc.
B. Expenditure	6. Other	N/A	"Other" is a broad category and reflects expenditures not reflected above. Additional examples include expenses such as debt service, dues and fees, insurance and judgments, loss and/or depreciation of capital assets associated with auxiliary/enterprise funds such as bookstore, food service, and childcare, if the asset was disposed for less than its original purchase value minus depreciation.

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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INSTITUTIONAL SUMMARY

	FY20: FYE ACTUAL	FY21: FYE ACTUAL	FY22: YTD ACTUAL (5/31)	FY22: YTD ACTUAL (5/31) % OF BUDGETED	FY22: BUDGETED	FY23: BUDGETED	# CHANGE: FY22 TO FY23	% CHANGE: FY22 TO FY23
LATC	(\$656,726)	\$2,710,811	\$529,194		(\$2,754,550)	(\$6,039,672)	\$3,285,122	
A. Revenue	\$29,788,947	\$30,496,672	\$29,043,171	94.4%	\$30,756,912	\$33,014,170	\$2,257,258	7.3%
1. Local	\$18,361,679	\$17,714,794	\$17,658,589	104.2%	\$16,952,810	\$17,482,920	\$530,110	3.1%
1.1. Tuition and Fees	\$11,625,721	\$11,336,730	\$12,009,199	99.9%	\$12,023,435	\$12,213,180	\$189,745	1.6%
1.2. Auxiliary	\$3,162,214	\$3,363,835	\$3,486,419	104.1%	\$3,349,400	\$3,392,195	\$42,795	1.3%
1.3. Contributions and Donations	\$2,000,000	\$1,100,000	\$0	*	\$0	\$0	\$0	*
1.4. Other	\$1,573,744	\$1,914,229	\$2,162,971	136.9%	\$1,579,975	\$1,877,545	\$297,570	18.8%
2. State	\$10,068,289	\$9,987,527	\$9,493,457	88.2%	\$10,762,295	\$14,865,360	\$4,103,065	38.1%
3. Federal	\$1,347,745	\$2,773,627	\$1,820,416	61.4%	\$2,965,950	\$644,890	\$2,321,060	-78.3%
4. Other	\$11,234	\$20,724	\$70,710	93.2%	\$75,857	\$21,000	\$54,857	-72.3%
B. Expenditure	(\$30,445,673)	(\$27,785,860)	(\$28,513,977)	85.1%	(\$33,511,462)	(\$39,053,842)	\$5,542,380	16.5%
1. Salary	(\$11,671,538)	(\$12,402,517)	(\$10,409,297)	79.6%	(\$13,081,185)	(\$13,399,860)	\$318,675	2.4%
2. Benefits	(\$2,908,133)	(\$3,108,519)	(\$2,396,720)	65.8%	(\$3,644,262)	(\$3,641,872)	\$2,390	-0.1%
3. Purchased Services	(\$3,582,343)	(\$3,563,871)	(\$4,332,303)	77.9%	(\$5,557,940)	(\$5,773,990)	\$216,050	3.9%
4. Supplies and Materials	(\$3,578,375)	(\$4,072,100)	(\$4,726,373)	107.2%	(\$4,409,430)	(\$4,373,320)	\$36,110	-0.8%
5. Capital Acquisitions	(\$7,282,318)	(\$3,895,880)	(\$5,920,278)	97.3%	(\$6,085,745)	(\$11,111,400)	\$5,025,655	82.6%
6. Other	(\$1,422,966)	(\$742,972)	(\$729,007)	99.5%	(\$732,900)	(\$753,400)	\$20,500	2.8%

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	FY20: FYE ACTUAL	FY21: FYE ACTUAL	FY22: YTD ACTUAL (5/31)	FY22: YTD ACTUAL (5/31) % OF BUDGETED	FY22: BUDGETED	FY23: BUDGETED	# CHANGE: FY22 TO FY23	% CHANGE: FY22 TO FY23
MTC	(\$442,584)	\$374,387	\$142,560		\$0	\$0	\$0	
A. Revenue	\$17,517,675	\$17,640,284	\$17,494,282	90.2%	\$19,392,214	\$22,422,777	\$3,030,562	15.6%
1. Local	\$10,581,732	\$9,483,391	\$8,707,378	94.1%	\$9,256,669	\$9,621,420	\$364,751	3.9%
1.1. Tuition and Fees	\$6,253,287	\$6,488,611	\$6,908,027	101.6%	\$6,796,765	\$6,940,280	\$143,515	2.1%
1.2. Auxiliary	\$2,115,834	\$2,134,064	\$1,446,768	76.5%	\$1,890,000	\$2,140,000	\$250,000	13.2%
1.3. Contributions and Donations	\$0	\$225,893	\$25,480	*	\$0	\$0	\$0	*
1.4. Other	\$2,212,611	\$634,823	\$327,103	57.4%	\$569,904	\$541,140	\$28,764	-5.0%
2. State	\$5,658,937	\$6,201,242	\$5,913,964	85.7%	\$6,904,611	\$11,688,741	\$4,784,129	69.3%
3. Federal	\$955,423	\$1,955,651	\$2,864,491	97.9%	\$2,925,934	\$497,616	\$2,428,318	-83.0%
4. Other	\$321,583	\$0	\$8,449	2.8%	\$305,000	\$615,000	\$310,000	101.6%
B. Expenditure	(\$17,960,259)	(\$17,265,897)	(\$17,351,721)	89.5%	(\$19,392,214)	(\$22,422,777)	\$3,030,563	15.6%
1. Salary	(\$6,999,023)	(\$6,901,857)	(\$6,269,133)	87.4%	(\$7,175,034)	(\$7,771,348)	\$596,314	8.3%
2. Benefits	(\$2,049,151)	(\$2,074,132)	(\$1,860,217)	82.9%	(\$2,244,311)	(\$2,324,925)	\$80,614	3.6%
3. Purchased Services	(\$2,320,874)	(\$2,082,822)	(\$1,979,568)	81.6%	(\$2,426,276)	(\$2,797,887)	\$371,611	15.3%
4. Supplies and Materials	(\$1,696,121)	(\$2,092,947)	(\$1,841,043)	144.7%	(\$1,271,992)	(\$1,452,420)	\$180,428	14.2%
5. Capital Acquisitions	(\$2,900,191)	(\$1,543,354)	(\$2,002,942)	71.1%	(\$2,817,995)	(\$5,795,043)	\$2,977,048	105.6%
6. Other	(\$1,994,899)	(\$2,570,785)	(\$3,398,818)	98.3%	(\$3,456,605)	(\$2,281,153)	\$1,175,452	-34.0%

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	FY20: FYE ACTUAL	FY21: FYE ACTUAL	FY22: YTD ACTUAL (5/31)	FY22: YTD ACTUAL (5/31) % OF BUDGETED	FY22: BUDGETED	FY23: BUDGETED	# CHANGE: FY22 TO FY23	% CHANGE: FY22 TO FY23
STC	\$1,514,630	(\$1,629,415)	(\$2,018,620)		(\$37,917)	(\$758,725)	\$720,808	
A. Revenue	\$26,822,947	\$27,142,378	\$22,114,123	77.7%	\$28,462,287	\$37,761,774	\$9,299,487	32.7%
1. Local	\$17,065,459	\$16,304,076	\$15,307,665	85.8%	\$17,843,368	\$21,749,892	\$3,906,524	21.9%
1.1. Tuition and Fees	\$13,121,023	\$12,960,824	\$12,539,901	89.2%	\$14,062,470	\$13,593,603	\$468,867	-3.3%
1.2. Auxiliary	\$2,509,226	\$2,233,215	\$2,277,003	87.6%	\$2,600,000	\$2,534,050	\$65,950	-2.5%
1.3. Contributions and Donations	\$618,047	\$405,867	\$9,076	2.5%	\$357,000	\$4,750,000	\$4,393,000	1230.5%
1.4. Other	\$817,162	\$704,170	\$481,685	58.5%	\$823,898	\$872,239	\$48,341	5.9%
2. State	\$8,726,490	\$7,644,006	\$6,132,850	72.4%	\$8,474,811	\$14,357,796	\$5,882,985	69.4%
3. Federal	\$898,194	\$3,070,296	\$397,587	19.7%	\$2,020,108	\$1,554,086	\$466,022	-23.1%
4. Other	\$132,805	\$124,000	\$276,020	222.6%	\$124,000	\$100,000	\$24,000	-19.4%
B. Expenditure	(\$25,308,317)	(\$28,771,793)	(\$24,132,743)	84.7%	(\$28,500,204)	(\$38,520,499)	\$10,020,295	35.2%
1. Salary	(\$12,149,798)	(\$12,586,170)	(\$11,713,933)	88.8%	(\$13,189,588)	(\$14,435,358)	\$1,245,770	9.4%
2. Benefits	(\$3,463,344)	(\$3,537,752)	(\$3,455,256)	83.4%	(\$4,144,606)	(\$4,442,572)	\$297,966	7.2%
3. Purchased Services	(\$3,146,716)	(\$3,088,454)	(\$2,819,466)	85.7%	(\$3,288,127)	(\$4,188,318)	\$900,191	27.4%
4. Supplies and Materials	(\$3,380,777)	(\$3,395,790)	(\$3,566,292)	91.3%	(\$3,906,128)	(\$3,357,252)	\$548,876	-14.1%
5. Capital Acquisitions	(\$1,618,196)	(\$3,270,159)	(\$1,818,440)	61.4%	(\$2,960,385)	(\$11,110,769)	\$8,150,384	275.3%
6. Other	(\$1,549,486)	(\$2,893,466)	(\$759,356)	75.1%	(\$1,011,370)	(\$986,230)	\$25,140	-2.5%

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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INSTITUTIONAL SUMMARY

	FY20: FYE ACTUAL	FY21: FYE ACTUAL	FY22: YTD ACTUAL (5/31)	FY22: YTD ACTUAL (5/31) % OF BUDGETED	FY22: BUDGETED	FY23: BUDGETED	# CHANGE: FY22 TO FY23	% CHANGE: FY22 TO FY23
WDTC	\$1,272,678	\$1,370,444	\$1,161,670		\$359,202	\$124,596	\$234,606	
A. Revenue	\$14,270,874	\$15,236,741	\$14,517,296	86.2%	\$16,837,225	\$15,044,724	\$1,792,501	-10.6%
1. Local	\$8,778,410	\$8,434,635	\$7,979,792	91.8%	\$8,696,300	\$7,849,624	\$846,676	-9.7%
1.1. Tuition and Fees	\$6,894,809	\$7,211,677	\$6,605,672	90.0%	\$7,336,000	\$7,138,916	\$197,084	-2.7%
1.2. Auxiliary	\$864,907	\$823,674	\$957,647	103.6%	\$924,000	\$464,700	\$459,300	-49.7%
1.3. Contributions and Donations	\$266,854	\$215,262	\$225,160	108.8%	\$207,000	\$0	\$207,000	-100.0%
1.4. Other	\$751,840	\$184,022	\$191,313	83.4%	\$229,300	\$246,008	\$16,708	7.3%
2. State	\$4,282,202	\$4,708,786	\$5,141,848	98.0%	\$5,244,310	\$6,219,704	\$975,394	18.6%
3. Federal	\$1,210,262	\$2,093,320	\$1,395,656	48.2%	\$2,896,615	\$975,396	\$1,921,219	-66.3%
4. Other	\$0	\$0	\$0	*	\$0	\$0	\$0	*
B. Expenditure	(\$12,998,196)	(\$13,866,297)	(\$13,355,626)	81.1%	(\$16,478,023)	(\$14,920,128)	\$1,557,895	-9.5%
1. Salary	(\$6,340,734)	(\$6,934,836)	(\$6,783,226)	88.8%	(\$7,639,590)	(\$8,443,733)	\$804,143	10.5%
2. Benefits	(\$1,468,775)	(\$1,700,596)	(\$1,695,806)	83.6%	(\$2,028,220)	(\$1,948,790)	\$79,430	-3.9%
3. Purchased Services	(\$2,797,493)	(\$1,233,551)	(\$1,258,082)	73.0%	(\$1,723,670)	(\$1,144,289)	\$579,381	-33.6%
4. Supplies and Materials	(\$1,676,021)	(\$2,727,898)	(\$2,276,125)	67.9%	(\$3,353,593)	(\$2,267,345)	\$1,086,248	-32.4%
5. Capital Acquisitions	(\$280,791)	(\$749,687)	(\$859,622)	72.5%	(\$1,185,950)	(\$560,169)	\$625,781	-52.8%
6. Other	(\$434,382)	(\$519,729)	(\$482,765)	88.3%	(\$547,000)	(\$555,802)	\$8,802	1.6%

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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**REVENUE
COMPARISON OF REVENUE SOURCES AS PERCENT OF TOTAL BUDGETED**

SYSTEM SUMMARY

	FY22: BUDGETED	FY23: BUDGETED	% OF FY22 TOTAL REVENUE	% OF FY23 TOTAL REVENUE	% OF TOTAL CHANGE: FY22 TO F23
A. Revenue	\$95,448,639	\$108,243,445			
1. Local	\$52,749,147	\$56,703,856	55.3%	52.4%	-2.9%
2. State	\$31,386,027	\$47,131,601	32.9%	43.5%	10.7%
3. Federal	\$10,808,607	\$3,671,988	11.3%	3.4%	-7.9%
4. Other	\$504,857	\$736,000	0.5%	0.7%	0.2%

INSTITUTIONAL SUMMARY

	FY22: BUDGETED	FY23: BUDGETED	% OF FY22 TOTAL REVENUE	% OF FY23 TOTAL REVENUE	% OF TOTAL CHANGE: FY22 TO F23
A. Revenue	\$95,448,639	\$108,243,445			
LATC	\$30,756,912	\$33,014,170			
1. Local	\$16,952,810	\$17,482,920	55.1%	53.0%	-2.2%
2. State	\$10,762,295	\$14,865,360	35.0%	45.0%	10.0%
3. Federal	\$2,965,950	\$644,890	9.6%	2.0%	-7.7%
4. Other	\$75,857	\$21,000	0.2%	0.1%	-0.2%
MTC	\$19,392,214	\$22,422,777			
1. Local	\$9,256,669	\$9,621,420	47.7%	42.9%	-4.8%
2. State	\$6,904,611	\$11,688,741	35.6%	52.1%	16.5%
3. Federal	\$2,925,934	\$497,616	15.1%	2.2%	-12.9%
4. Other	\$305,000	\$615,000	1.6%	2.7%	1.2%
STC	\$28,462,287	\$37,761,774			
1. Local	\$17,843,368	\$21,749,892	62.7%	57.6%	-5.1%
2. State	\$8,474,811	\$14,357,796	29.8%	38.0%	8.2%
3. Federal	\$2,020,108	\$1,554,086	7.1%	4.1%	-3.0%
4. Other	\$124,000	\$100,000	0.4%	0.3%	-0.2%
WDTC	\$16,837,225	\$15,044,724			
1. Local	\$8,696,300	\$7,849,624	51.6%	52.2%	0.5%
2. State	\$5,244,310	\$6,219,704	31.1%	41.3%	10.2%
3. Federal	\$2,896,615	\$975,396	17.2%	6.5%	-10.7%
4. Other	\$0	\$0	0.0%	0.0%	0.0%

**SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION
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**EXPENDITURES
COMPARISON OF EXPENDITURES AS PERCENT OF TOTAL BUDGETED**

SYSTEM SUMMARY

	FY22: BUDGETED	FY23: BUDGETED	% OF FY22 TOTAL EXPENDITURE	% OF FY23 TOTAL EXPENDITURE	% OF TOTAL CHANGE: FY22 TO F23
B. Expenditure	(\$97,881,903)	(\$114,917,246)			
1. Salary	(\$41,085,397)	(\$44,050,299)	42.0%	38.3%	-3.6%
2. Benefits	(\$12,061,399)	(\$12,358,159)	12.3%	10.8%	-1.6%
3. Purchased Services	(\$12,996,013)	(\$13,904,484)	13.3%	12.1%	-1.2%
4. Supplies and Materials	(\$12,941,143)	(\$11,450,337)	13.2%	10.0%	-3.3%
5. Capital Acquisitions	(\$13,050,075)	(\$28,577,381)	13.3%	24.9%	11.5%
6. Other	(\$5,747,875)	(\$4,576,585)	5.9%	4.0%	-1.9%

INSTITUTIONAL SUMMARY

	FY22: BUDGETED	FY23: BUDGETED	% OF FY22 TOTAL EXPENDITURE	% OF FY23 TOTAL EXPENDITURE	% OF TOTAL CHANGE: FY22 TO F23
B. Expenditure	(\$97,881,903)	(\$114,917,246)			
LATC	(\$33,511,462)	(\$39,053,842)			
1. Salary	(\$13,081,185)	(\$13,399,860)	39.0%	34.3%	-4.7%
2. Benefits	(\$3,644,262)	(\$3,641,872)	10.9%	9.3%	-1.5%
3. Purchased Services	(\$5,557,940)	(\$5,773,990)	16.6%	14.8%	-1.8%
4. Supplies and Materials	(\$4,409,430)	(\$4,373,320)	13.2%	11.2%	-2.0%
5. Capital Acquisitions	(\$6,085,745)	(\$11,111,400)	18.2%	28.5%	10.3%
6. Other	(\$732,900)	(\$753,400)	2.2%	1.9%	-0.3%
MTC	(\$19,392,214)	(\$22,422,777)			
1. Salary	(\$7,175,034)	(\$7,771,348)	37.0%	34.7%	-2.3%
2. Benefits	(\$2,244,311)	(\$2,324,925)	11.6%	10.4%	-1.2%
3. Purchased Services	(\$2,426,276)	(\$2,797,887)	12.5%	12.5%	0.0%
4. Supplies and Materials	(\$1,271,992)	(\$1,452,420)	6.6%	6.5%	-0.1%
5. Capital Acquisitions	(\$2,817,995)	(\$5,795,043)	14.5%	25.8%	11.3%
6. Other	(\$3,456,605)	(\$2,281,153)	17.8%	10.2%	-7.7%
STC	(\$28,500,204)	(\$38,520,499)			
1. Salary	(\$13,189,588)	(\$14,435,358)	46.3%	37.5%	-8.8%
2. Benefits	(\$4,144,606)	(\$4,442,572)	14.5%	11.5%	-3.0%
3. Purchased Services	(\$3,288,127)	(\$4,188,318)	11.5%	10.9%	-0.7%
4. Supplies and Materials	(\$3,906,128)	(\$3,357,252)	13.7%	8.7%	-5.0%
5. Capital Acquisitions	(\$2,960,385)	(\$11,110,769)	10.4%	28.8%	18.5%
6. Other	(\$1,011,370)	(\$986,230)	3.5%	2.6%	-1.0%
WDTC	(\$16,478,023)	(\$14,920,128)			
1. Salary	(\$7,639,590)	(\$8,443,733)	46.4%	56.6%	10.2%
2. Benefits	(\$2,028,220)	(\$1,948,790)	12.3%	13.1%	0.8%
3. Purchased Services	(\$1,723,670)	(\$1,144,289)	10.5%	7.7%	-2.8%
4. Supplies and Materials	(\$3,353,593)	(\$2,267,345)	20.4%	15.2%	-5.2%
5. Capital Acquisitions	(\$1,185,950)	(\$560,169)	7.2%	3.8%	-3.4%
6. Other	(\$547,000)	(\$555,802)	3.3%	3.7%	0.4%