



Brookings County Finance Office

Vicki Buseth, Finance Officer

520 3rd Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

March 14, 2016

TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Finance Officers Report February 2016

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- Auditors Account with the Treasurer (Be it Noted Item)
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- Cash Balances Report
- Fund Balances Report
- General Fund Surplus Analysis
- Motor Vehicle Collections and Breakdowns
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- Revenue vs Expense Report
- Aged Accounts Receivable Report

Thank you,

Vicki Buseth
Brookings County Finance Officer

Auditor's Account with the Treasurer

February 29, 2016

Auditor's Statement

General Fund	\$	6,407,249.71
Road & Bridge	\$	4,872,960.92
County Building	\$	3,315,144.72
Debt Service/TIF	\$	-
Total Major Funds	\$	14,595,355.35
Non-Major County Funds	\$	366,590.09
Agency Funds	\$	1,512,095.65
Outstanding Credit Cards		
Reconciling Items:		
Reconciling Items:	\$	-
GRAND TOTAL	\$	16,474,041.09

Treasurer's Statement

Total Amount of Deposits in Banks	\$	16,500,259.03
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	22,182.98
1st Bank & Trust, Brookings (daily)	\$	24,686.93
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	3,141,775.61
Other Money Markets	\$	5,615,444.50
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	4,692,169.01
CD's - Certificates of Deposit	\$	3,004,000.00
Currency	\$	7,318.00
Coins	\$	3.92
Checks Not Exceeding 3 days	\$	133,479.59
Change Funds	\$	3,255.00
Subtotal (total in Red Book)	\$	16,644,315.54
Reconciling Items		
Reconciling Item		
Reconciling Item - Outstanding Warrant	\$	(174,477.18)
Reconciling Items-interest	\$	4,273.11
Reconciling Item-charges	\$	(70.38)
GRAND TOTAL	\$	16,474,041.09

FEBRUARY 2016 ADDITIVES	
AFLAC	\$2,697.34
AVESIS	\$1,257.23
OFFICE OF CHILD SUPPORT	\$400.00
DELTA DENTAL	\$4,810.24
FLEX ONE	\$2,236.08
DEARBORN LIFE INSURANCE	\$1,455.30
GARNISHMENTS	\$0.00
LOCAL TEAMSTERS	\$1,107.00
SDRS	\$42,741.83
SDRS SUPPLEMENTAL	\$1,843.00
EFTPS	\$84,896.27
WELLMARK	\$91,020.26
SDRS SPECIAL PAY PLAN FEE	\$45.00
SDRS SPECIAL PAY PLAN	\$24,276.02
AFLAC GROUP/CAIC PRIMARY	\$522.88
TOTAL:	\$259,308.45

FEBRUARY 2016 PAYROLL	
COMMISSION/HR	\$15,528.22
TECHNOLOGY	\$5,587.61
ELECTIONS	\$0.00
FINANCE OFFICE	\$18,965.98
STATES ATTORNEY	\$25,665.68
EQUALIZATION	\$17,992.59
REGISTER OF DEEDS	\$7,458.76
VETERANS/WELFARE	\$5,907.07
SHERIFF'S OFFICE	\$78,641.50
CORONER	\$355.20
COMMUNITY HEALTH	\$2,871.72
EXTENSION	\$2,536.66
WEED	\$2,138.37
PLANNING/ZONING	\$5,213.58
HIGHWAY	\$50,528.87
EMERGENCY MANAGEMENT	\$3,462.24
WIC	\$0.00
TOTAL:	\$242,854.05

Be it noted, the expenditure adjustments for the month of February 2016 were presented to the board.

\$2815.65 was transferred to allocate highway department expenditures to other county departments for work performed and supplies furnished by the highway department.

Highway Department (201)
Expenditure Corrections 2016

FEBRUARY 2016

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Weed building					\$ -
258					\$ -
259					\$ -
260					\$ -
284					\$ -
288					\$ -
289					\$ -
290	\$ 60.26				\$ 60.26
291					\$ -
292					\$ -
293					\$ -
TOTAL	\$ 60.26	\$ -	\$ -	\$ -	\$ 60.26

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals
A1	\$ 62.49				\$ 62.49
A2	\$ 61.14				\$ 61.14
A3	\$ 176.48				\$ 176.48
A4	\$ 85.45				\$ 85.45
A6	\$ 54.35				\$ 54.35
A8					\$ -
A9	\$ 54.69				\$ 54.69
A11	\$ 83.96	\$ 15.39	\$ 61.84		\$ 161.19
A12	\$ 248.00				\$ 248.00
A14	\$ 29.92	\$ 3.14			\$ 33.06
A25	\$ 93.39		\$ 30.92		\$ 124.31
A26	\$ 196.93				\$ 196.93
A27	\$ 150.07				\$ 150.07
A28	\$ 330.52				\$ 330.52
A29	\$ 63.84				\$ 63.84
A30					\$ -
AD					\$ -
AE	\$ 39.34				\$ 39.34
AF	\$ 64.55				\$ 64.55
AG	\$ 115.52				\$ 115.52
RSVP	\$ 113.52		\$ 92.76		\$ 206.28
Sheriff Building					\$ -
Misc.					
TOTAL	\$ 2,024.16	\$ 18.53	\$ 185.52	\$ -	\$ 2,228.21

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0187	\$ 16.72				\$ 16.72
TOTAL	\$ 16.72	\$ -	\$ -	\$ -	\$ 16.72

Emergency Manag	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186	\$ 26.20	\$ 135.70	\$ 185.52		\$ 347.42
TOTAL	\$ 26.20	\$ 135.70	\$ 185.52	\$ -	\$ 347.42

Veteran Service	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Veteran Services					\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

Highway Department (201)
Expenditure Corrections 2016

FEBRUARY 2016

Commission	426.5/fuel	426/supply	411/salaries	425/equip	Totals
#17 commission van	\$ 12.13				\$ 12.13
#84 janitor pick up					\$ -
Court House	426.5/fuel	426/supply	411/salaries	425/equip	Totals
AD/Court house bld/yd			\$ 73.92	\$ 36.20	\$ 110.12
TOTAL	\$ 12.13	\$ -	\$ 73.92	\$ 36.20	\$ 122.25

Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals
0116					\$ -
0122	\$ 18.46				\$ 18.46
0123					\$ -
0124					\$ -
0125	\$ 22.33				\$ 22.33
TOTAL	\$ 40.79	\$ -	\$ -	\$ -	\$ 40.79

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS
TOTAL	\$ 2,180.26	\$ 44.73	\$ 285.64	\$ 62.40	\$ 2,815.65

Be it noted, the Register of Deeds Statement of Fees collected for the month of February 2016 in the amount of \$19810.50 was presented to the board.

NO. _____

Register of Deeds'

Statement of Fees

Collected during the

Month of _____

Filed _____

County Finance Officer

By _____

Deputy

Amount of Fees, \$ _____

BROOKINGS COUNTY REGISTER OF DEEDS MONTHLY REPORT
FEBRUARY 2016

TRANSFER FEE		\$5,934.50
GENERAL FEES	\$9,791.00	
GENERAL FEES		
FINANCING STATEMENT	\$66.00	
LOCATION NOTICE	\$0.00	
TOTAL		\$9,857.00
MARRIAGE LICENSE		
13 X \$40.00=		\$520.00
VITAL RECORDS		
CERTIFIED COPIES		
BIRTH 86 X \$15=	\$1,290.00	
DEATH 108 X \$15=	\$1,620.00	
MARRIAGE 14 X \$15=	\$210.00	
TOTAL		\$3,120.00
XEROX COPIES & DISC		\$379.00
GRAND TOTAL		\$19,810.50

Register of Deeds' Statement of Fees Collected during the month of February, 2016 ----

Brookings County, State of South Dakota

The sum of \$19,810.50 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volumn. 35 on pages 237 & 247

STATE OF SOUTH DAKOTA,

FB_259725 - FB_260063

County of Brookings

Beverly Chapman being duly sworn, deposes and says that she is Register of Deeds in and for Brookings County, State of South Dakota: that the foregoing statement is a true and correct report of all fees collected by her as such Register of Deeds, as required by law, during the month of February, 2016.



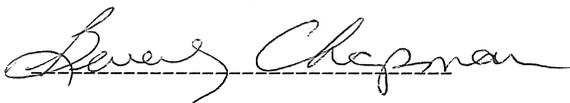
Register of Deeds

STATE OF SOUTH DAKOTA,

County of Brookings

Beverly Chapman, being first duly sworn on oath, deposes and says: That she is the duly elected, qualified and acting Register of Deeds in and for Brookings County, South Dakota. That since the date of her last report or the beginning of her term of office she has charged or received as such officer, fees in the sum of \$19,810.50

Dated this 3 day of March, 2016.



Register of Deeds

Subscribed and sworn to before me this _____ day of _____, 2016.

Title of Officer

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	7,553,181.30	(1,146,686.59)	6,406,494.71
	101-1-1020000	CASH CHANGE/ROD	45.00	0.00	45.00
	101-1-1021000	CASH CHANGE/24-7 SOBRIETY	50.00	0.00	50.00
	101-1-1022000	CASH CHANGE/SHERIFF COMMISSARY	200.00	0.00	200.00
	101-1-1023000	cashchange/sheriff front offic	60.00	0.00	60.00
	101-1-1030000	PETTY CASH/ZONING	100.00	0.00	100.00
	101-1-1031000	PETTY CASH/SHERIFF	100.00	0.00	100.00
	101-1-1032000	Petty Cash/States Attorney	200.00	0.00	200.00
	101-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 101-GENERAL FUND	7,553,936.30	(1,146,686.59)	6,407,249.71
<u>201-ROAD & BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	4,993,255.72	(120,294.80)	4,872,960.92
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	4,993,255.72	(120,294.80)	4,872,960.92
<u>202-SNOW REMOVAL</u>					
	202-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 202-SNOW REMOVAL	0.00	0.00	0.00
<u>203-HIGHWAY & BRIDGE RESERVE</u>					
	203-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 203-HIGHWAY & BRIDGE RESERVE	0.00	0.00	0.00
<u>205-WHEEL TAX</u>					
	205-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 205-WHEEL TAX	0.00	0.00	0.00
<u>207-E-911 FUND</u>					
	207-1-1010001	CLAIM ON CASH	30,611.32	25,689.64	56,300.96
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	30,611.32	25,689.64	56,300.96
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	35,594.02	(9,435.41)	26,158.61
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	35,594.02	(9,435.41)	26,158.61
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	5,086.00	335.00	5,421.00
		TOTAL 229-DOMESTIC ABUSE FUND	5,086.00	335.00	5,421.00
<u>231-WIC FUND</u>					
	231-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 231-WIC FUND	0.00	0.00	0.00

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>237-CONTRACT LAW ENFORCE</u>					
	237-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 237-CONTRACT LAW ENFORCE		0.00	0.00	0.00
<u>248-24/7 PROGRAM</u>					
	248-1-1010001	CLAIM ON CASH	224,299.68	(2,808.42)	221,491.26
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		224,299.68	(2,808.42)	221,491.26
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	56,507.26	711.00	57,218.26
	TOTAL 250-ROD RELIEF FUND		56,507.26	711.00	57,218.26
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	3,309,684.71	5,460.01	3,315,144.72
	301-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	301-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
	TOTAL 301-COUNTY BUILDING FUND		3,309,684.71	5,460.01	3,315,144.72
<u>302-ADM BLDG PROJECT FUND</u>					
	302-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 302-ADM BLDG PROJECT FUND		0.00	0.00	0.00
<u>303-TIF CAPITAL PROJECT FUND</u>					
	303-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 303-TIF CAPITAL PROJECT FUND		0.00	0.00	0.00
<u>304-CH BUILDING REMODEL</u>					
	304-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	304-1-1060000	Cash with Fiscal Agent	0.00	0.00	0.00
	TOTAL 304-CH BUILDING REMODEL		0.00	0.00	0.00
<u>401-TIF #1 (Aurora) DEBT SRVC</u>					
	401-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	401-1-1060000	CASH WITH FISCAL AGENT/VERASUN	0.00	0.00	0.00
	TOTAL 401-TIF #1 (Aurora) DEBT SRVC		0.00	0.00	0.00
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	372,301.49	(156,017.26)	216,284.23
	TOTAL 701-BROOKINGS SCHOOL (5-1)		372,301.49	(156,017.26)	216,284.23
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	116,796.94	(48,250.71)	68,546.23
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		116,796.94	(48,250.71)	68,546.23

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	54,369.29	(31,004.72)	23,364.57
	TOTAL 703-DEUBROOK (5-2)		54,369.29	(31,004.72)	23,364.57
<u>704-LAW LIBRARY - NOT USED</u>					
	704-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 704-LAW LIBRARY - NOT USED		0.00	0.00	0.00
<u>705-ELKTON (5-3)</u>					
	705-1-1010001	CLAIM ON CASH	49,995.52	(18,774.71)	31,220.81
	TOTAL 705-ELKTON (5-3)		49,995.52	(18,774.71)	31,220.81
<u>706-LAKE HENDRICKS (5-4)</u>					
	706-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 706-LAKE HENDRICKS (5-4)		0.00	0.00	0.00
<u>707-ASTORIA (19-1)</u>					
	707-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 707-ASTORIA (19-1)		0.00	0.00	0.00
<u>708-ESTELLINE (28-2)</u>					
	708-1-1010001	CLAIM ON CASH	8,845.93	386.04	9,231.97
	TOTAL 708-ESTELLINE (28-2)		8,845.93	386.04	9,231.97
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	34,602.73	(2,499.47)	32,103.26
	TOTAL 709-ARLINGTON (38-1)		34,602.73	(2,499.47)	32,103.26
<u>711-WETLAND PMT TRUST</u>					
	711-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 711-WETLAND PMT TRUST		0.00	0.00	0.00
<u>712-ARLINGTON CITY</u>					
	712-1-1010001	CLAIM ON CASH	655.82	1,912.61	2,568.43
	TOTAL 712-ARLINGTON CITY		655.82	1,912.61	2,568.43
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	1,404.80	2,280.64	3,685.44
	TOTAL 713-AURORA CITY		1,404.80	2,280.64	3,685.44
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	83,166.18	(35,986.51)	47,179.67
	TOTAL 714-BROOKINGS CITY		83,166.18	(35,986.51)	47,179.67
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	1,716.96	467.53	2,184.49
	TOTAL 715-BRUCE CITY		1,716.96	467.53	2,184.49

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	509.27	(509.27)	0.00
	TOTAL 716-BUSHNELL CITY		509.27	(509.27)	0.00
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	3,121.21	4,227.80	7,349.01
	TOTAL 717-ELKTON CITY		3,121.21	4,227.80	7,349.01
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	0.00	2,448.79	2,448.79
	TOTAL 718-SINAI CITY		0.00	2,448.79	2,448.79
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	21,737.32	(16,717.17)	5,020.15
	TOTAL 719-VOLGA CITY		21,737.32	(16,717.17)	5,020.15
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	2,368.21	367.32	2,735.53
	TOTAL 720-WHITE CITY		2,368.21	367.32	2,735.53
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	301.06	131.51	432.57
	TOTAL 721-AFTON TOWNSHIP		301.06	131.51	432.57
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	1,635.51	(1,409.23)	226.28
	TOTAL 722-ALTON TOWNSHIP		1,635.51	(1,409.23)	226.28
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	692.80	(685.21)	7.59
	TOTAL 723-ARGO TOWNSHIP		692.80	(685.21)	7.59
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	1,625.91	(584.33)	1,041.58
	TOTAL 724-WATER CONSERVANCY		1,625.91	(584.33)	1,041.58
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	1,356.80	1,424.81	2,781.61
	TOTAL 725-ADVANCE TAXES		1,356.80	1,424.81	2,781.61
<u>726-FLEX ONE</u>					
	726-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 726-FLEX ONE		0.00	0.00	0.00
<u>727-AURORA TOWNSHIP</u>					
	727-1-1010001	CLAIM ON CASH	212.11	385.00	597.11
	TOTAL 727-AURORA TOWNSHIP		212.11	385.00	597.11

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	341.42	(90.22)	251.20
	TOTAL 728-BANGOR TOWNSHIP		341.42	(90.22)	251.20
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	1,281.41	(735.97)	545.44
	TOTAL 729-BROOKINGS TOWNSHIP		1,281.41	(735.97)	545.44
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	654.61	(403.51)	251.10
	TOTAL 730-ELKTON TOWNSHIP		654.61	(403.51)	251.10
<u>731-U & B SANITARY</u>					
	731-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 731-U & B SANITARY		0.00	0.00	0.00
<u>732-BIG SIOUX WATERSHED</u>					
	732-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 732-BIG SIOUX WATERSHED		0.00	0.00	0.00
<u>733-LP SANITARY SEWER</u>					
	733-1-1010001	CLAIM ON CASH	232.67	(117.03)	115.64
	TOTAL 733-LP SANITARY SEWER		232.67	(117.03)	115.64
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	549.35	(276.37)	272.98
	TOTAL 734-L.P. WATER		549.35	(276.37)	272.98
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	2,445.48	203.75	2,649.23
	TOTAL 735-DELINQUENT TAXES		2,445.48	203.75	2,649.23
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	29,088.74	(39,832.92)	(10,744.18)
	TOTAL 736-MUNICIPALITIES 5%		29,088.74	(39,832.92)	(10,744.18)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	759.08	844.00	1,603.08
	TOTAL 737-EUREKA TOWNSHIP		759.08	844.00	1,603.08
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	348.31	247.74	596.05
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		348.31	247.74	596.05
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	585.43	790.95	1,376.38
	TOTAL 739-LAKE SINAI TOWNSHIP		585.43	790.95	1,376.38

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	1,008.13	(410.72)	597.41
	TOTAL 740-LAKETON TOWNSHIP		1,008.13	(410.72)	597.41
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	1,647.68	666.48	2,314.16
	TOTAL 741-MEDARY TOWNSHIP		1,647.68	666.48	2,314.16
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	477,427.36	(17,164.84)	460,262.52
	TOTAL 742-MOTOR VEHICLE		477,427.36	(17,164.84)	460,262.52
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	127.72	13.51	141.23
	TOTAL 743-LK HENDRICKS SANITARY		127.72	13.51	141.23
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	664.82	(555.81)	109.01
	TOTAL 744-OAKLAKE TOWNSHIP		664.82	(555.81)	109.01
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	1,214.37	(684.45)	529.92
	TOTAL 745-OAKWOOD TOWNSHIP		1,214.37	(684.45)	529.92
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	1,369.25	(494.73)	874.52
	TOTAL 746-OSLO TOWNSHIP		1,369.25	(494.73)	874.52
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	1,211.53	(960.73)	250.80
	TOTAL 747-PARNELL		1,211.53	(960.73)	250.80
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	641.56	11.45	653.01
	TOTAL 748-PRESTON TOWNSHIP		641.56	11.45	653.01
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	197.53	210.89	408.42
	TOTAL 749-RICHLAND TOWNSHIP		197.53	210.89	408.42
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	78,932.87	36,281.01	115,213.88
	TOTAL 750-STATE FINES		78,932.87	36,281.01	115,213.88
<u>751-CONTRACT LAW FUND</u>					
	751-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 751-CONTRACT LAW FUND		0.00	0.00	0.00

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: FEBRUARY 29TH, 2016

FUND ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>752-CONTRACT LAW FUND</u>				
752-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 752-CONTRACT LAW FUND	0.00	0.00	0.00
<u>753-SHERMAN TOWNSHIP</u>				
753-1-1010001	CLAIM ON CASH	398.08	(398.08)	0.00
	TOTAL 753-SHERMAN TOWNSHIP	398.08	(398.08)	0.00
<u>754-BIG SIOUX</u>				
754-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 754-BIG SIOUX	0.00	0.00	0.00
<u>755-SALES TAX</u>				
755-1-1010001	CLAIM ON CASH	0.00	0.30	0.30
	TOTAL 755-SALES TAX	0.00	0.30	0.30
<u>756-FIRE INSURANCE</u>				
756-1-1010001	CLAIM ON CASH	(0.01)	0.00	(0.01)
	TOTAL 756-FIRE INSURANCE	(0.01)	0.00	(0.01)
<u>757-SPECIAL HIWAY (14%)</u>				
757-1-1010001	CLAIM ON CASH	61,119.42	(31,269.55)	29,849.87
	TOTAL 757-SPECIAL HIWAY (14%)	61,119.42	(31,269.55)	29,849.87
<u>758-UPPER DEER</u>				
758-1-1010001	CLAIM ON CASH	31.72	(1.18)	30.54
	TOTAL 758-UPPER DEER	31.72	(1.18)	30.54
<u>759-BROOKINGS FIRE ASSOC</u>				
759-1-1010001	CLAIM ON CASH	414,534.61	0.00	414,534.61
	TOTAL 759-BROOKINGS FIRE ASSOC	414,534.61	0.00	414,534.61
<u>760-STERLING TOWNSHIP</u>				
760-1-1010001	CLAIM ON CASH	1,099.00	(932.09)	166.91
	TOTAL 760-STERLING TOWNSHIP	1,099.00	(932.09)	166.91
<u>761-SHERIFF TRUST</u>				
761-1-1010001	CLAIM ON CASH	0.00	5,551.11	5,551.11
	TOTAL 761-SHERIFF TRUST	0.00	5,551.11	5,551.11
<u>762-WETLAND</u>				
762-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 762-WETLAND	0.00	0.00	0.00
<u>763-REGISTER OF DEEDS</u>				
763-1-1010001	CLAIM ON CASH	160.00	0.00	160.00
	TOTAL 763-REGISTER OF DEEDS	160.00	0.00	160.00

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	626.73	254.46	881.19
	TOTAL 764-TRENTON TOWNSHIP		626.73	254.46	881.19
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	1,081.24	49.83	1,131.07
	TOTAL 765-VOLGA TOWNSHIP		1,081.24	49.83	1,131.07
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	7,076.23	322.00	7,398.23
	TOTAL 766-LAW LIBRARY FUND		7,076.23	322.00	7,398.23
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	383.78	(383.78)	0.00
	TOTAL 767-WINSOR TOWNSHIP		383.78	(383.78)	0.00
<u>768-STATEWIDE 24/7 SOBRIETY</u>					
	768-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 768-STATEWIDE 24/7 SOBRIETY		0.00	0.00	0.00
<u>769-BANK FRANCHISE</u>					
	769-1-1010001	CLAIM ON CASH	(70,798.19)	72,212.39	1,414.20
	TOTAL 769-BANK FRANCHISE		(70,798.19)	72,212.39	1,414.20
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	15,625.18	(2,103.98)	13,521.20
	TOTAL 770-TAX SALE REDEMPTION		15,625.18	(2,103.98)	13,521.20
<u>771-WIND TOWERS</u>					
	771-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 771-WIND TOWERS		0.00	0.00	0.00
<u>775-ROD Relief Flow-Thru Fund</u>					
	775-1-1010001	Claim on Cash	0.00	0.00	0.00
	775-1-1010010	Claim on Cash	0.00	0.00	0.00
	TOTAL 775-ROD Relief Flow-Thru Fund		0.00	0.00	0.00
<u>780-DAKOTACARE</u>					
	780-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 780-DAKOTACARE		0.00	0.00	0.00
<u>781-River Ridge</u>					
	781-1-1010001	claim on cash	0.00	175.31	175.31
	TOTAL 781-River Ridge		0.00	175.31	175.31

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<hr/>					
<u>782-Meyer's Second Addition</u>					
	782-1-1010001	Claim on Cash	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL 782-Meyer's Second Addition		0.00	0.00	0.00
<u>783-BRIDLE ESTATES SANT</u>					
	783-1-1010001	CLAIM ON CASH	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL 783-BRIDLE ESTATES SANT		0.00	0.00	0.00
<u>784-Lake Hendricks Road</u>					
	784-1-1010001	Claim on Cash	<u>168.63</u>	<u>(168.63)</u>	<u>0.00</u>
	TOTAL 784-Lake Hendricks Road		168.63	(168.63)	0.00
<hr/>					
TOTAL CASH BALANCES			17,998,626.61	(1,524,585.52)	16,474,041.09
			=====	=====	=====

*** END OF REPORT ***

Fund Balance

February 29, 2016

101-General Fund

Nonspendable Fund Balance-Inventory	\$0.00
Restricted Fund Balance-Debt Service	\$0.00
Committed Fund Balance	\$0.00
Operating Transfer In	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Highway Projects	\$614,101.00
Assigned Fund Balance-Econ Dvlpmnt Hwy Prjcts	\$4,750,000.00
Assigned Fund Balance-Courthouse Remodel	\$0.00
Unassigned Fund Balance	\$3,470,098.93
Total	\$8,834,199.93

201-Road & Bridge Fund

Nonspendable Fund Balance-Inventory	\$252,465.35
Restricted Fund Balance-Road Purposes	\$186,619.41
Restricted Fund Balance-Snow Removal	\$334,620.30
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$3,093,519.10
Total	\$3,867,224.16

207-E911 Fund

Restricted Fund Balance-911 Purposes	-\$23,282.00
Assigned Fund Balance-911 Purposes	\$105,340.52
Total	\$82,058.52

226-Emergency Management

Restricted Fund Balance-Emergency Management	
Assigned Fund Balance-Subsequent Year's Budget	\$65,926.00
Assigned Fund Balance-Emergency Management	-\$47,346.54
Total	\$18,579.46

229-Domestic Abuse Fund

Restricted Fund Balance-Domestic Abuse	\$4,486.00
Assigned Fund Balance-Domestic Abuse	\$0.00
Total	\$4,486.00

237-Contract Law Enforcement

Restricted Fund Balance-Contract Law	\$0.00
Assigned Fund Balance-Contract Law	\$0.00
Total	\$0.00

248-24/7 Program

Restricted Fund Balance-24/7 Sobriety	\$221,544.52
Assigned Fund Balance-24/7 Sobriety	\$0.00
Total	\$221,544.52

250-Register of Deeds Relief Fund

Restricted for ROD Relief Fund	\$51,957.01
Total	\$51,957.01

301-County Building Fund

Restricted Fund Balance-County Building	\$731,230.21
Operating Transfer In	\$418,985.00
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Juvenile Detention Center	\$150,000.00
Assigned Fund Balance-Detention Center	\$2,000,000.00
Total	\$3,300,215.21

302-Administrative Building Project

Restricted Fund Balance-Capital Projects	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance-Capital Projects	\$0.00
Total	\$0.00

304-CH Building Remodel

Restricted Fund Balance-Capital Projects	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance-Capital Projects	\$0.00
Total	\$0.00

401-Debt Service

Restricted Fund Balance-Debt Service	\$0.00
Restricted Fund Balance-TIF Reserve	\$0.00
Total	\$0.00

**BROOKINGS COUNTY
GENERAL FUND SURPLUS ANALYSIS
DATE February 29, 2016_____**

The amount of General Fund dollars that counties can retain as surplus is restricted by SDCL 7-21-18.1 which states: "The total unreserved, undesignated fund balance of the general fund may not exceed forty percent of the total amount of all general fund appropriations contained in the budget for the next fiscal year. The total unreserved, undesignated fund balance of the general fund of the county as of March thirty-first and September thirtieth shall be published in the minutes of the proceedings of the board of county commissioners and reported to the Department of Legislative Audit. The report shall be on forms prescribed by the Department of Legislative Audit."

The following analysis should be completed as of March thirty-first and September thirtieth of each year. Thereafter, the unreserved, undesignated fund balance amount should be published in the minutes of the governing board. This analysis should also be filed with the Department of Legislative Audit.

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

10100 Cash	\$ 6,406,494.71
10200 Cash Change	\$ 355.00
10300 Petty Cash	\$ 400.00
10400 Interest Bearing Accounts	_____
10500 Savings Certificates	_____
10600 Cash with Fiscal Agent	_____
10700 Restricted Cash in Banks	_____
10800 Taxes Receivable--Current	\$ 10,601,133.26
11000 Taxes Receivable--Delinquent	\$ 16,279.26
11XXX Other Receivables	\$ 2,245.78
12800 Notes Receivable	_____
13100 Due from Other fund	_____
13200 Due from Other Government	_____
13300 Advance to Other Fund	_____
14100 Inventory of Supplies	_____
15100 Investments	_____
1XXXX Other Assets	_____

Deferred Outflows of Resources:

19800 Other Deferred Outflows of Resources	_____
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 17,026,908.01 *

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Liabilities:

20100 Claims Payable	_____
20200 Accounts Payable	\$ 247.81
20800 Due to Other Funds	_____
20900 Due to Other Governments	_____

GENERAL FUND SURPLUS ANALYSIS

21600 Accrued Wages Payable	
21700 Payroll Withholding Payable	\$ 304.30
22300 Unearned Revenue	
2XXXX Other liabilities	\$ 10,617,412.52

Deferred Inflows of Resources:

- 25000 Unavailable Revenue--Property Taxes
- 25100 Unavailable Revenue--Special Assessments
- 25200 Other Deferred Inflows of Resources

Fund Balances:

27300 Nonspendable	
27400 Restricted	
27500 Committed	
27600 Assigned	\$ 5,364,101.00
27601 Subsequent Year's Budget (GF Budget's Cash Applied amount)	
<i>(choose one of the following amounts based on filing date)</i>	
March = 75% of GF's cash applied in current budget	
September = 25% of GF's cash applied in current budget + 100% of GF's cash applied in next year's budget.	\$ 403,876.00
December = 100% of GF's cash applied in next year's budget.	
27602 Capital Outlay Accumulations	
276XX _____	
276XX _____	
27700 Unassigned	\$ 640,966.38 **

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 17,026,908.01 *

Following Year's General Fund Budget
(use current year for March analysis)

\$ 12,675,898.00

The unassigned fund balance, account 27700,
divided by the following year's General Fund budget
resulting in the fund balance percentage

5.06%

*Note: Total Assets and Deferred Outflows of Resources has to be equal to Total Liabilities, Deferred Inflows of Resources, and Fund Balances. Boxed #'s have to be the same.

**Note: Assigned F/B should not cause a negative unassigned fund balance. If so, may need to reevaluate assignments and/or reduce assignments to eliminate negative unassigned. Restricted fund balance can cause a negative unassigned fund balance as restrictions can not be reduced.

FEBRUARY 16 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected \$691,658.71

Motor Vehicle Monies Sent to State \$460,143.10

Monies That Get Apportioned \$231,515.61

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$54,528.95	\$6,816.12	\$6,816.12	\$68,161.19
14% Special Highway to Townships		\$54,014.65		\$54,014.65
5% Muncipal to Cities			\$19,290.95	\$19,290.95
22.5% MV to County Road & Bridge Fund	\$86,809.27			\$86,809.27
Lien Fees And Misc Fees to County General Fund	\$3,239.55			\$3,239.55
63.75% Mobile Home Revenue	\$0.00			\$0.00
Total	\$144,577.77	\$60,830.77	\$26,107.07	\$231,515.61

February Internet/Terminal Renewals 260 Internet Renewals & SS Terminals (included in totals above)	Collected	County's Portion
	\$24,770.60	\$11,815.39

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

County				
Townships				
Cities				
School Districts				
Water District				
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00

Fine Monies \$41,658.79 Divided among schools based on enrollment

FEBRUARY 2016 TAX BREAKDOWN

Tax Dollars Stay With County	\$172,337.15
Distress Warrant Fees	\$625.00
Advertising & Tax Cert Fees	\$116.50
Total County	\$173,078.65
Townships	\$13,528.24
Cities	\$54,611.09
Schools	\$380,751.09
East Dakota Water	\$1,041.55
Special Assessments	\$14,635.88
TIF Collections	\$4,935.33
GRAND TOTAL TAX \$\$ COLLECTED	\$642,581.83

101-GENERAL FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	11,129,889.00	168,792.24	431,444.46	3.88	10,698,444.54
LICENSES & PERMITS	55,400.00	9,087.00	9,858.00	17.79	45,542.00
INTERGOVERNMENTAL	593,375.00	964.55	70,846.90	11.94	522,528.10
CHARGES FOR GOODS & SERV	1,048,211.80	72,119.91	170,011.28	16.22	878,200.52
FINES & FORFEITS	45,000.00	4,695.50	6,315.50	14.03	38,684.50
MISC. REVENUE	72,000.00	5,575.14	21,282.15	29.56	50,717.85
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	12,943,875.80	261,234.34	709,758.29	5.48	12,234,117.51

EXPENDITURE SUMMARY

COMMISSIONERS	408,491.43	36,131.98	60,796.62	14.88	347,694.81
CONTINGENCY	633,720.00	0.00	0.00	0.00	633,720.00
ELECTIONS	115,625.65	2,949.25	28,459.66	24.61	87,165.99
JUDICIAL SYSTEM	504,500.00	43,357.25	68,348.09	13.55	436,151.91
FINANCE OFFICE	526,133.74	42,099.70	80,560.58	15.31	445,573.16
STATES ATTORNEY	666,127.64	50,449.10	106,715.12	16.02	559,412.52
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	441,944.47	26,795.30	57,953.01	13.11	383,991.46
DIRECTOR OF EQUALIZATION	509,251.84	63,892.16	102,448.94	20.12	406,802.90
REGISTER OF DEEDS	210,490.35	17,221.68	33,271.50	15.81	177,218.85
VETERAN'S SERVICE	77,217.58	5,732.93	11,613.21	15.04	65,604.37
PREDATORY ANIMAL CONTROL	7,825.00	0.00	0.00	0.00	7,825.00
TECHNOLOGY	347,151.64	19,100.06	104,936.54	30.23	242,215.10
HUMAN RESOURCES	107,988.99	8,207.33	14,834.61	13.74	93,154.38
SHERIFF'S OFFICE	1,419,382.88	123,134.53	231,010.47	16.28	1,188,372.41
COUNTY JAIL	1,143,412.79	106,344.09	174,662.79	15.28	968,750.00
CORONER	35,960.00	834.04	1,278.08	3.55	34,681.92
JUVENILE DETENTION	54,000.00	5,197.40	5,197.40	9.62	48,802.60
HUMANE SOCIETY	10,000.00	0.00	10,000.00	100.00	0.00
FIRE DEPARTMENT TRUST	100,000.00	0.00	0.00	0.00	100,000.00
DRAINAGE COMMISSION	1,600.00	147.10	159.70	9.98	1,440.30
E-911	125,000.00	0.00	125,000.00	100.00	0.00
POOR RELIEF	233,502.69	14,073.42	22,412.98	9.60	211,089.71
FOOD PANTRY	6,000.00	0.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	64,594.75	7,528.10	11,250.97	17.42	53,343.78
HOSPITAL FUNDING	750,000.00	750,000.00	750,000.00	100.00	0.00
WIC	18,881.36	39.00	39.00	0.21	18,842.36
UNITED RETIREMENT CENTER	0.00	0.00	0.00	0.00	0.00
BATA	47,000.00	0.00	47,000.00	100.00	0.00
ICAP	12,137.00	0.00	3,034.25	25.00	9,102.75
DOMESTIC ABUSE	40,000.00	40,000.00	40,000.00	100.00	0.00
BEHAVIORAL HEALTH	62,000.00	2,644.18	5,522.85	8.91	56,477.15
ADVANCE	35,000.00	0.00	0.00	0.00	35,000.00
ECMH-CD	55,000.00	0.00	55,000.00	100.00	0.00

101-GENERAL FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
PUBLIC LIBRARIES	23,450.00	0.00	0.00	0.00	23,450.00
HISTORICAL MUSEUM	4,000.00	4,000.00	4,000.00	100.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00
BOYS & GIRLS CLUB	0.00	0.00	0.00	0.00	0.00
GLACIAL LAKES	0.00	0.00	0.00	0.00	0.00
SENIOR COMPANION	2,300.00	0.00	2,300.00	100.00	0.00
MENTORING	5,000.00	0.00	5,000.00	100.00	0.00
COUNTY EXTENSION	146,969.84	9,027.64	13,857.50	9.43	133,112.34
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	293,937.79	14,438.78	24,780.05	8.43	269,157.74
PLANNING & ZONING	175,638.92	15,767.69	27,655.94	15.75	147,982.98
1ST DISTRICT	40,431.00	0.00	10,107.73	25.00	30,323.27
ECONOMIC DEVELOPMENT	65,000.00	0.00	65,000.00	100.00	0.00
TRANSFERS OUT	<u>3,099,229.00</u>	<u>0.00</u>	<u>774,807.25</u>	<u>25.00</u>	<u>2,324,421.75</u>
TOTAL EXPENDITURES	<u>12,675,896.35</u>	<u>1,409,112.71</u>	<u>3,135,014.84</u>	<u>24.73</u>	<u>9,540,881.51</u>
REVENUES OVER/(UNDER) EXPENDITURES					267,979.45 (1,147,878.37) (2,425,256.55)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2016

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	550,000.00	68,161.19	128,783.38	23.42	421,216.62
LICENSES & PERMITS	9,000.00	650.00	650.00	7.22	8,350.00
INTERGOVERNMENTAL	2,110,225.00	86,809.27	557,785.91	26.43	1,552,439.09
CHARGES FOR GOODS & SERV	51,644.00	2,961.29	503,624.72	975.19	(451,980.72)
MISC. REVENUE	13,750.00	1,713.21	2,699.64	19.63	11,050.36
OTHER FINANCING SOURCES	<u>3,100,000.00</u>	<u>256.70</u>	<u>750,256.70</u>	<u>24.20</u>	<u>2,349,743.30</u>
TOTAL REVENUES	<u>5,834,619.00</u>	<u>160,551.66</u>	<u>1,943,800.35</u>	<u>33.31</u>	<u>3,890,818.65</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	5,985,222.40	268,722.01	363,764.13	6.08	5,621,458.27
	<u>108,000.00</u>	<u>12,124.45</u>	<u>15,769.49</u>	<u>14.60</u>	<u>92,230.51</u>
TOTAL EXPENDITURES	<u>6,093,222.40</u>	<u>280,846.46</u>	<u>379,533.62</u>	<u>6.23</u>	<u>5,713,688.78</u>
REVENUES OVER/(UNDER) EXPENDITURES	(258,603.40)	(120,294.80)	1,564,266.73		(1,822,870.13)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2016

207-E-911 FUND
FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	303,000.00	25,671.72	50,902.77	16.80	252,097.23
MISC. REVENUE	0.00	17.92	19.58	0.00	(19.58)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	303,000.00	25,689.64	50,922.35	16.81	252,077.65
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	303,000.00	0.00	76,679.91	25.31	226,320.09
TOTAL EXPENDITURES	303,000.00	0.00	76,679.91	25.31	226,320.09
REVENUES OVER/(UNDER) EXPENDITURES	0.00	25,689.64	(25,757.56)		25,757.56

226-EMERGENCY MANAGEMENT
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	44,000.00	0.00	2,417.35	5.49	41,582.65
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	9.61	13.18	13.18	86.82
OTHER FINANCING SOURCES	59,272.00	0.00	21,568.00	36.39	37,704.00
TOTAL REVENUES	103,372.00	9.61	23,998.53	23.22	79,373.47
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	130,371.63	9,445.02	16,460.48	12.63	113,911.15
TOTAL EXPENDITURES	130,371.63	9,445.02	16,460.48	12.63	113,911.15
REVENUES OVER/(UNDER) EXPENDITURES	(26,999.63)	(9,435.41)	7,538.05		(34,537.68)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2016

229-DOMESTIC ABUSE FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	7,300.00	60.00	510.00	6.99	6,790.00
CHARGES FOR GOODS & SERV	<u>2,000.00</u>	<u>275.00</u>	<u>425.00</u>	<u>21.25</u>	<u>1,575.00</u>
TOTAL REVENUES	<u>9,300.00</u>	<u>335.00</u>	<u>935.00</u>	<u>10.05</u>	<u>8,365.00</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>9,300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,300.00</u>
TOTAL EXPENDITURES	<u>9,300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,300.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	335.00	935.00	(935.00)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2016

248-24/7 PROGRAM
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	14,000.00	0.00	0.00	0.00	14,000.00
CHARGES FOR GOODS & SERV	45,000.00	3,132.00	7,009.00	15.58	37,991.00
MISC. REVENUE	0.00	78.62	146.43	0.00	(146.43)
TOTAL REVENUES	59,000.00	3,210.62	7,155.43	12.13	51,844.57
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	53,060.00	6,019.04	7,208.69	13.59	45,851.31
TOTAL EXPENDITURES	53,060.00	6,019.04	7,208.69	13.59	45,851.31
REVENUES OVER/(UNDER) EXPENDITURES	5,940.00	(2,808.42)	53.26		5,993.26

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2016

250-ROD RELIEF FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR GOODS & SERV	18,500.00	711.00	2,022.00	10.93	16,478.00
OTHER FINANCING SOURCES	<u>12,957.00</u>	<u>0.00</u>	<u>3,239.25</u>	<u>25.00</u>	<u>9,717.75</u>
TOTAL REVENUES	<u>31,457.00</u>	<u>711.00</u>	<u>5,261.25</u>	<u>16.73</u>	<u>26,195.75</u>
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	<u>72,457.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,457.00</u>
TOTAL EXPENDITURES	<u>72,457.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,457.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(41,000.00)	711.00	5,261.25	(46,261.25)	

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2016

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	281,570.00	4,286.41	10,977.57	3.90	270,592.43
INTERGOVERNMENTAL	9,600.00	0.00	1,762.87	18.36	7,837.13
MISC. REVENUE	4,000.00	1,173.60	2,189.07	54.73	1,810.93
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,170.00	5,460.01	14,929.51	5.06	280,240.49
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	138,500.00	0.00	0.00	0.00	138,500.00
DEBT SERVICE	121,648.00	0.00	0.00	0.00	121,648.00
TOTAL EXPENDITURES	260,148.00	0.00	0.00	0.00	260,148.00
REVENUES OVER/(UNDER) EXPENDITURES	35,022.00	5,460.01	14,929.51		20,092.49

Aged Accounts Receivable Report-February 2016

County Liens

6,051 Accounts in the Report

Current	\$77,090.93
30 days	\$35,413.72
60 days	\$72,370.13
90 days	\$62,844.58
over 120 days	\$5,420,499.76
Total	\$5,668,219.12

Court Appointed Attorney Fees	\$2,834,334.16
Civil Judgement Lien	\$197,316.18
Care of Poor	\$2,249,825.22
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$203,730.57
Prisoner Meds	\$150,565.34
Restitution (psycho sexual evals)	\$2,416.50
Transcripts	\$19,281.70
Other	(\$2,049.97)
Total	\$5,668,219.12

Jail Costs

1,780 Accounts in the Report

Current	\$6,849.77
30 days	\$1,929.41
60 days	\$6,895.59
90 days	\$3,935.80
over 120 days	\$827,701.00
Total	\$847,311.57

CAA	\$0.00
Jail Costs	\$723,020.90
Prison Meds	\$129,125.48
Other	(\$4,834.81)
Total	\$847,311.57

Juvenile Detention

557 Accounts in the Report

Current	(\$931.42)
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$816,436.06
Total	\$815,504.64

Juveniles	\$816,436.06
Other	(\$931.42)
Total	\$815,504.64