



Brookings County Finance Office

Vicki Buseth, Finance Officer

520 3rd Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

October 12, 2016

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

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- Quarterly Highway Transfer (Action Item)
- Quarterly Emergency Management Transfer (Action Item)
- Quarterly Register of Deeds Relief Fund Transfer (Action Item)
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- Highway Expenditure Report (Be it Noted Item)
- Register of Deeds Statement of Fees Collected (Be it Noted Item)
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- General Fund Surplus Analysis
- Motor Vehicle Collections and Breakdowns
- Tax Collections and Breakdowns
- Revenue vs Expense Report
- Aged Accounts Receivable Report

I also will be bringing a delinquent tax agreement for your approval on October 18th. It is a basic agreement and I have already received the first payment towards this agreement. I would recommend approval on this agreement.

Thank you,

A handwritten signature in purple ink that reads "Vicki Buseth".

Vicki Buseth
Brookings County Finance Officer

Motion by _____, seconded by _____ to approve the following transfers as per budget appropriations for the fourth quarter of 2016:

From General Fund 101-4-911-4294 to Highway and Bridge fund 201-3-371-0000 in the amount of 750,000.00.

From General Fund 101-4-911-4290 to Emergency Management Fund 226-3-371-0000 in the amount of 21,568.00.

From General Fund 101-4-911-4298 to Register of Deeds Relief Fund 250-3-371-0000 in the amount of 3,239.25.

Auditor's Account with the Treasurer

September 30, 2016

Auditor's Statement

General Fund	\$	7,582,008.61
Road & Bridge	\$	4,308,099.61
County Building	\$	3,365,554.64
Debt Service/TIF	\$	-
Total Major Funds	\$	15,255,662.86
Non-Major County Funds	\$	411,561.38
Agency Funds	\$	1,442,347.95
Outstanding Credit Cards		
Reconciling Items:		
Reconciling Items:	\$	-
GRAND TOTAL	\$	17,109,572.19

Treasurer's Statement

Total Amount of Deposits in Banks	\$	16,965,241.11
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	58,342.58
1st Bank & Trust, Brookings (daily)	\$	27,455.14
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	2,804,247.65
Other Money Markets	\$	4,653,209.61
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	6,417,986.13
CD's - Certificates of Deposit	\$	3,004,000.00
Currency	\$	13,334.00
Coins	\$	2.76
Checks Not Exceeding 3 days	\$	123,067.92
Change Funds	\$	3,255.00
Subtotal (total in Red Book)	\$	17,104,900.79
Reconciling Items - Outstanding Deposit		
Reconciling Item - Outstanding Voided Checks	\$	6.69
Reconciling Item		
Reconciling Items-interest	\$	4,717.18
Reconciling Item-charges	\$	(52.47)
GRAND TOTAL	\$	17,109,572.19

SEPTEMBER 2016 ADDITIVES	
AFLAC	\$2,802.76
AVESIS	\$1,257.93
OFFICE OF CHILD SUPPORT	\$0.00
DELTA DENTAL	\$4,731.54
FLEX ONE	\$2,023.58
DEARBORN LIFE INSURANCE	\$1,235.50
GARNISHMENTS	\$0.00
LOCAL TEAMSTERS	\$1,158.00
SDRS	\$42,272.22
SDRS SUPPLEMENTAL	\$1,638.00
EFTPS	\$85,044.15
WELLMARK	\$90,285.89
SDRS SPECIAL PAY PLAN FEE	\$0.00
SDRS SPECIAL PAY PLAN	\$0.00
AFLAC GROUP/CAIC PRIMARY	\$522.88
TOTAL:	\$232,972.45

SEPTEMBER 2016 PAYROLL	
COMMISSION/HR	\$15,713.11
TECHNOLOGY	\$5,604.31
ELECTIONS	\$0.00
FINANCE OFFICE	\$19,140.64
STATES ATTORNEY	\$25,126.42
EQUALIZATION	\$16,821.62
REGISTER OF DEEDS	\$7,750.64
VETERANS/WELFARE	\$5,928.39
SHERIFF'S OFFICE	\$82,551.44
CORONER	\$355.20
COMMUNITY HEALTH EXTENSION	\$3,308.02
WEED	\$2,188.68
PLANNING/ZONING	\$3,779.63
HIGHWAY	\$5,838.94
EMERGENCY MANAGEMENT	\$48,019.44
WIC	\$3,480.44
TOTAL:	\$0.00
TOTAL:	\$245,606.92

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

\$5,336.33 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

SEPTEMBER 2016

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Weed					\$ -
257	\$ 268.91				\$ 268.91
258	\$ 317.07				\$ 317.07
259	\$ 28.70				\$ 28.70
260	\$ 58.38		\$ 154.60		\$ 212.98
265					\$ -
284	\$ 266.88				\$ 266.88
288					\$ -
289					\$ -
290	\$ 164.57				\$ 164.57
291					\$ -
292	\$ 118.43				\$ 118.43
293	\$ 51.02				\$ 51.02
294	\$ 97.01				\$ 97.01
TOTAL	\$ 1,370.97	\$ -	\$ 154.60	\$ -	\$ 1,525.57

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals
A1	\$ 45.35	\$ 16.90	\$ 30.92		\$ 93.17
A2	\$ 96.31				\$ 96.31
A3	\$ 198.26				\$ 198.26
A4	\$ 62.31	\$ 17.12	\$ 30.92		\$ 110.35
A6	\$ 64.00		\$ 92.76		\$ 156.76
A8					\$ -
A9	\$ 44.44				\$ 44.44
A11	\$ 121.29	\$ 19.56	\$ 46.39		\$ 187.24
A12	\$ 217.04				\$ 217.04
A14	\$ 14.77				\$ 14.77
A25	\$ 57.41				\$ 57.41
A26	\$ 248.64				\$ 248.64
A27	\$ 220.88	\$ 17.28	\$ 30.92		\$ 269.08
A28	\$ 433.35	\$ 40.84	\$ 30.92		\$ 505.11
A29	\$ 205.83				\$ 205.83
A30					\$ -
A31	\$ 267.10				\$ 267.10
AD					\$ -
AE	\$ 54.14				\$ 54.14
AF	\$ 60.18				\$ 60.18
AG	\$ 100.55				\$ 100.55
RSVP	\$ 171.31	\$ 189.62	\$ 123.68		\$ 484.61
JAIL DOOR sign					\$ -
TOTAL	\$ 2,683.16	\$ 301.32	\$ 386.51	\$ -	\$ 3,370.99

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0187	\$ 75.62				\$ 75.62
TOTAL	\$ 75.62	\$ -	\$ -	\$ -	\$ 75.62

Emergency Mana	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186	\$ 80.55				\$ 80.55
TOTAL	\$ 80.55	\$ -	\$ -	\$ -	\$ 80.55

Highway Department (201)
Expenditure Corrections 2016

SEPTEMBER 2016

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

Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals
0116	\$ 57.61			\$ 18.78	\$ 76.39
0122	\$ 47.52				\$ 47.52
0123	\$ 14.04				\$ 14.04
0124	\$ 85.68				\$ 85.68
0125	\$ 59.97				\$ 59.97
TOTAL	\$ 264.82	\$ -	\$ -	\$ -	\$ 283.60

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS
TOTAL	\$ 4,475.12	\$ 301.32	\$ 541.11	\$ -	\$ 5,336.33

Be it noted, the Register of Deeds Statement of Fees collected for the month of September 2016 in the amount of \$33,880.50 was presented to the board.

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

Brookings County, State of South Dakota

The sum of \$33880.50 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volumn. 36 on pages 16 & 30

STATE OF SOUTH DAKOTA,

FB_263193 - FB_263683

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 September, 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 \$33880.50

Dated this 4 day of October, 2016.



Register of Deeds

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

Title of Officer

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			
	SEPTEMBER	2016	
TRANSFER FEE		\$14,895.50	
GENERAL FEES	\$14,591.00		
GENERAL FEES			
FINANCING STATEMENT	\$30.00		
LOCATION NOTICE	\$0.00		
TOTAL		\$14,621.00	
MARRIAGE LICENSE			
25 X\$40.00=		\$1,000.00	
VITAL RECORDS			
CERTIFIED COPIES			
BIRTH 92 X \$15=	\$1,380.00		
DEATH 47 X \$15=	\$705.00		
MARRIAGE 59 X \$15=	\$885.00		
TOTAL		\$2,970.00	
XEROX COPIES & DISC		\$394.00	
GRAND TOTAL		\$33,880.50	

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	7,555,566.76	25,686.85	7,581,253.61
	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	7,556,321.76	25,686.85	7,582,008.61
<u>201-ROAD & BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	4,891,383.16	(583,283.55)	4,308,099.61
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	4,891,383.16	(583,283.55)	4,308,099.61
<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	56,674.02	27,034.82	83,708.84
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	56,674.02	27,034.82	83,708.84
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	20,823.00	(9,197.38)	11,625.62
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	20,823.00	(9,197.38)	11,625.62
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	6,041.00	1,300.00	7,341.00
		TOTAL 229-DOMESTIC ABUSE FUND	6,041.00	1,300.00	7,341.00
<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

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	246,709.15	3,121.05	249,830.20
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		246,709.15	3,121.05	249,830.20
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	58,649.72	406.00	59,055.72
	TOTAL 250-ROD RELIEF FUND		58,649.72	406.00	59,055.72
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	3,407,115.81	(41,561.17)	3,365,554.64
	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		3,407,115.81	(41,561.17)	3,365,554.64
<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	315,558.80	(315,558.80)	0.00
	401-1-1060000	CASH WITH FISCAL AGENT/VERASUN	0.00	0.00	0.00
	TOTAL 401-TIF #1 (Aurora) DEBT SRVC		315,558.80	(315,558.80)	0.00
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	66,100.10	135,432.94	201,533.04
	TOTAL 701-BROOKINGS SCHOOL (5-1)		66,100.10	135,432.94	201,533.04
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	5,838.57	33,474.37	39,312.94
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		5,838.57	33,474.37	39,312.94

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: SEPTEMBER 30TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	5,793.83	29,828.21	35,622.04
	TOTAL 703-DEUBROOK (5-2)		5,793.83	29,828.21	35,622.04
<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	3,848.79	14,633.51	18,482.30
	TOTAL 705-ELKTON (5-3)		3,848.79	14,633.51	18,482.30
<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	1,503.68	62.30	1,565.98
	TOTAL 708-ESTELLINE (28-2)		1,503.68	62.30	1,565.98
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	2,632.64	1,164.14	3,796.78
	TOTAL 709-ARLINGTON (38-1)		2,632.64	1,164.14	3,796.78
<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	0.00	0.00	0.00
	TOTAL 712-ARLINGTON CITY		0.00	0.00	0.00
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	205.30	1,395.55	1,600.85
	TOTAL 713-AURORA CITY		205.30	1,395.55	1,600.85
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	11,322.42	35,776.08	47,098.50
	TOTAL 714-BROOKINGS CITY		11,322.42	35,776.08	47,098.50
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	0.00	2,833.43	2,833.43
	TOTAL 715-BRUCE CITY		0.00	2,833.43	2,833.43

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: SEPTEMBER 30TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	0.00	76.29	76.29
	TOTAL 716-BUSHNELL CITY		0.00	76.29	76.29
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	568.58	3,890.73	4,459.31
	TOTAL 717-ELKTON CITY		568.58	3,890.73	4,459.31
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	0.00	38.53	38.53
	TOTAL 718-SINAI CITY		0.00	38.53	38.53
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	1,472.89	2,924.27	4,397.16
	TOTAL 719-VOLGA CITY		1,472.89	2,924.27	4,397.16
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	256.82	1,053.61	1,310.43
	TOTAL 720-WHITE CITY		256.82	1,053.61	1,310.43
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	0.00	202.79	202.79
	TOTAL 721-AFTON TOWNSHIP		0.00	202.79	202.79
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	157.19	(144.63)	12.56
	TOTAL 722-ALTON TOWNSHIP		157.19	(144.63)	12.56
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	17.30	653.80	671.10
	TOTAL 723-ARGO TOWNSHIP		17.30	653.80	671.10
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	205.18	532.33	737.51
	TOTAL 724-WATER CONSERVANCY		205.18	532.33	737.51
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	1,287.39	100.00	1,387.39
	TOTAL 725-ADVANCE TAXES		1,287.39	100.00	1,387.39
<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	170.56	(42.66)	127.90
	TOTAL 727-AURORA TOWNSHIP		170.56	(42.66)	127.90

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 728-BANGOR TOWNSHIP		0.00	0.00	0.00
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	242.00	1,335.41	1,577.41
	TOTAL 729-BROOKINGS TOWNSHIP		242.00	1,335.41	1,577.41
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	26.85	44.73	71.58
	TOTAL 730-ELKTON TOWNSHIP		26.85	44.73	71.58
<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	39.90	(25.68)	14.22
	TOTAL 733-LP SANITARY SEWER		39.90	(25.68)	14.22
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	94.21	(60.64)	33.57
	TOTAL 734-L.P. WATER		94.21	(60.64)	33.57
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	3,380.31	75.00	3,455.31
	TOTAL 735-DELINQUENT TAXES		3,380.31	75.00	3,455.31
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	(13,458.54)	13,458.48	(0.06)
	TOTAL 736-MUNICIPALITIES 5%		(13,458.54)	13,458.48	(0.06)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	270.80	(182.02)	88.78
	TOTAL 737-EUREKA TOWNSHIP		270.80	(182.02)	88.78
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	0.18	405.40	405.58
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		0.18	405.40	405.58
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	51.13	60.71	111.84
	TOTAL 739-LAKE SINAI TOWNSHIP		51.13	60.71	111.84

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: SEPTEMBER 30TH, 2016

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	74.74	66.34	141.08
	TOTAL 740-LAKETON TOWNSHIP		74.74	66.34	141.08
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	277.55	921.16	1,198.71
	TOTAL 741-MEDARY TOWNSHIP		277.55	921.16	1,198.71
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	521,169.59	126,605.62	647,775.21
	TOTAL 742-MOTOR VEHICLE		521,169.59	126,605.62	647,775.21
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	0.00	150.08	150.08
	TOTAL 743-LK HENDRICKS SANITARY		0.00	150.08	150.08
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	0.00	28.23	28.23
	TOTAL 744-OAKLAKE TOWNSHIP		0.00	28.23	28.23
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	17.91	262.24	280.15
	TOTAL 745-OAKWOOD TOWNSHIP		17.91	262.24	280.15
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	0.00	326.26	326.26
	TOTAL 746-OSLO TOWNSHIP		0.00	326.26	326.26
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	81.97	141.71	223.68
	TOTAL 747-PARNELL		81.97	141.71	223.68
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	22.71	360.93	383.64
	TOTAL 748-PRESTON TOWNSHIP		22.71	360.93	383.64
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	0.00	197.60	197.60
	TOTAL 749-RICHLAND TOWNSHIP		0.00	197.60	197.60
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	106,812.44	(28,541.85)	78,270.59
	TOTAL 750-STATE FINES		106,812.44	(28,541.85)	78,270.59
<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: SEPTEMBER 30TH, 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	166.17	(145.54)	20.63
	TOTAL 753-SHERMAN TOWNSHIP		166.17	(145.54)	20.63
<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	12.79	(12.79)	0.00
	TOTAL 755-SALES TAX		12.79	(12.79)	0.00
<u>756-FIRE INSURANCE</u>					
	756-1-1010001	CLAIM ON CASH	(0.01)	442.80	442.79
	TOTAL 756-FIRE INSURANCE		(0.01)	442.80	442.79
<u>757-SPECIAL HIWAY (14%)</u>					
	757-1-1010001	CLAIM ON CASH	5,941.81	(5,943.79)	(1.98)
	TOTAL 757-SPECIAL HIWAY (14%)		5,941.81	(5,943.79)	(1.98)
<u>758-UPPER DEER</u>					
	758-1-1010001	CLAIM ON CASH	0.02	16.45	16.47
	TOTAL 758-UPPER DEER		0.02	16.45	16.47
<u>759-BROOKINGS FIRE ASSOC</u>					
	759-1-1010001	CLAIM ON CASH	304,601.91	0.00	304,601.91
	TOTAL 759-BROOKINGS FIRE ASSOC		304,601.91	0.00	304,601.91
<u>760-STERLING TOWNSHIP</u>					
	760-1-1010001	CLAIM ON CASH	170.75	(103.52)	67.23
	TOTAL 760-STERLING TOWNSHIP		170.75	(103.52)	67.23
<u>761-SHERIFF TRUST</u>					
	761-1-1010001	CLAIM ON CASH	3,041.55	(2,217.18)	824.37
	TOTAL 761-SHERIFF TRUST		3,041.55	(2,217.18)	824.37
<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

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	158.50	(51.64)	106.86
	TOTAL 764-TRENTON TOWNSHIP		158.50	(51.64)	106.86
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	14.60	2,184.19	2,198.79
	TOTAL 765-VOLGA TOWNSHIP		14.60	2,184.19	2,198.79
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	9,517.02	334.00	9,851.02
	TOTAL 766-LAW LIBRARY FUND		9,517.02	334.00	9,851.02
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	0.00	38.30	38.30
	TOTAL 767-WINSOR TOWNSHIP		0.00	38.30	38.30
<u>768-STATEWIDE 24/7 SOBRIETY</u>					
	768-1-1010001	CLAIM ON CASH	1,882.00	115.00	1,997.00
	TOTAL 768-STATEWIDE 24/7 SOBRIETY		1,882.00	115.00	1,997.00
<u>769-BANK FRANCHISE</u>					
	769-1-1010001	CLAIM ON CASH	1,464.69	(1,414.19)	50.50
	TOTAL 769-BANK FRANCHISE		1,464.69	(1,414.19)	50.50
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	3,285.11	18,461.44	21,746.55
	TOTAL 770-TAX SALE REDEMPTION		3,285.11	18,461.44	21,746.55
<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	227.22	227.22
	TOTAL 781-River Ridge		0.00	227.22	227.22

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: SEPTEMBER 30TH, 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	0.00	0.00	0.00
		TOTAL 782-Meyer's Second Addition	0.00	0.00	0.00
<hr/>					
		<u>783-BRIDLE ESTATES SANT</u>			
	783-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 783-BRIDLE ESTATES SANT	0.00	0.00	0.00
<hr/>					
		<u>784-Lake Hendricks Road</u>			
	784-1-1010001	Claim on Cash	0.00	0.00	0.00
		TOTAL 784-Lake Hendricks Road	0.00	0.00	0.00
<hr/>					
		TOTAL CASH BALANCES	17,610,178.32	(500,606.13)	17,109,572.19
			=====	=====	=====

*** END OF REPORT ***

Fund Balance

September 30, 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 September 30, 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	\$ 7,581,253.61
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	\$ 4,873,323.40
11000 Taxes Receivable--Delinquent	\$ 7,352.85
11XXX Other Receivables	\$ 1,287.89
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

\$ 12,463,972.75 *

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Liabilities:

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

GENERAL FUND SURPLUS ANALYSIS

21600 Accrued Wages Payable	
21700 Payroll Withholding Payable	\$ 2,182.86
22300 Unearned Revenue	
2XXXX Other liabilities	\$ 4,880,676.25

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.	\$ (353,096.00)
December = 100% of GF's cash applied in next year's budget.	
27602 Capital Outlay Accumulations	
276XX	
276XX	
27700 Unassigned	\$ 2,570,108.64 **

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 12,463,972.75 *

Following Year's General Fund Budget (use current year for March analysis)	\$ 12,262,073.00
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The unassigned fund balance, account 27700,
divided by the following year's General Fund budget
resulting in the fund balance percentage

20.96%

*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.

SEPTEMBER 16 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected	\$647,558.79
Motor Vehicle Monies Sent to State	\$459,103.79
Monies That Get Apportioned	\$188,455.00

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$38,851.95	\$4,856.49	\$4,856.49	\$48,564.93
14% Special Highway to Townships		\$40,038.41		\$40,038.41
5% Muncipal to Cities			\$13,164.10	\$13,164.10
22.5% MV to County Road & Bridge Fund	\$76,910.81			\$76,910.81
Title Fees	\$4,400.00			\$4,400.00
Lien Fees And Misc Fees to County General Fund	\$5,376.75			\$5,376.75
63.75% Mobile Home Revenue	\$0.00			\$0.00
Total	\$125,539.51	\$44,894.90	\$18,020.59	\$188,455.00

September Internet/Terminal Renewals 144 Internet Renewals & SS Terminals (included in totals above)	Collected	County's Portion
	\$12,607.30	\$6,139.82

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

	Surplus Lot Sale- Sinai			
County	\$273.17			
Townships				
Cities	\$744.27			
School Districts	\$616.68			
Water District	\$1.63			
TOTALS	\$1,635.75	\$0.00	\$0.00	\$0.00

Fine Monies	\$36,031.10	Divided among schools based on enrollment
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SEPTEMBER 2016 TAX BREAKDOWN

Tax Dollars Stay With County	\$122,018.53
Distress Warrant Fees	\$0.00
Advertising & Tax Cert Fees	\$19.00
Total County	\$122,037.53
Townships	\$8,480.72
Cities	\$50,014.87
Schools	\$300,313.10
East Dakota Water	\$737.48
Special Assessments	\$7,972.39
TIF Collections	\$4,268.89
GRAND TOTAL TAX \$\$ COLLECTED	\$493,824.98

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2016

101-GENERAL FUND
FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	11,129,889.00	434,561.46	6,235,688.68	56.03	4,894,200.32
LICENSES & PERMITS	55,400.00	19,687.00	71,137.00	128.41	(15,737.00)
INTERGOVERNMENTAL	593,375.00	37,539.18	528,225.58	89.02	65,149.42
CHARGES FOR GOODS & SERV	1,048,211.80	88,992.55	910,679.08	86.88	137,532.72
FINES & FORFEITS	45,000.00	3,122.00	40,579.61	90.18	4,420.39
MISC. REVENUE	72,000.00	4,226.08	71,693.67	99.57	306.33
OTHER FINANCING SOURCES	0.00	4,438.55	14,734.67	0.00	(14,734.67)
TOTAL REVENUES	12,943,875.80	592,566.82	7,872,738.29	60.82	5,071,137.51

EXPENDITURE SUMMARY

COMMISSIONERS	408,491.43	27,010.14	265,186.48	64.92	143,304.95
CONTINGENCY	633,720.00	0.00	0.00	0.00	633,720.00
ELECTIONS	115,625.65	(130.00)	67,058.36	58.00	48,567.29
JUDICIAL SYSTEM	504,500.00	45,392.70	443,803.91	87.97	60,696.09
FINANCE OFFICE	526,133.74	39,779.25	376,670.01	71.59	149,463.73
STATES ATTORNEY	666,127.64	50,013.53	467,026.31	70.11	199,101.33
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	441,944.47	16,664.27	294,832.89	66.71	147,111.58
DIRECTOR OF EQUALIZATION	509,251.84	33,666.30	358,586.00	70.41	150,665.84
REGISTER OF DEEDS	210,490.35	16,517.31	153,684.11	73.01	56,806.24
VETERAN'S SERVICE	77,217.58	5,423.59	52,050.15	67.41	25,167.43
PREDATORY ANIMAL CONTROL	7,825.00	0.00	3,912.18	50.00	3,912.82
INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY	347,151.64	21,447.39	245,011.88	70.58	102,139.76
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	107,988.99	6,590.68	73,423.83	67.99	34,565.16
SHERIFF'S OFFICE	1,419,382.88	105,885.53	1,016,592.95	71.62	402,789.93
COUNTY JAIL	1,143,412.79	86,755.89	884,588.73	77.36	258,824.06
CORONER	35,960.00	1,274.04	15,695.67	43.65	20,264.33
JUVENILE DETENTION	54,000.00	5,600.00	122,950.28	227.69	(68,950.28)
HUMANE SOCIETY	10,000.00	0.00	10,000.00	100.00	0.00
FIRE DEPARTMENT TRUST	100,000.00	4,801.28	5,751.28	5.75	94,248.72
DRAINAGE COMMISSION	1,600.00	613.86	982.68	61.42	617.32
E-911	125,000.00	0.00	125,000.00	100.00	0.00
POOR RELIEF	233,502.69	26,068.48	141,582.49	60.63	91,920.20
FOOD PANTRY	6,000.00	0.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	64,594.75	3,903.05	49,428.07	76.52	15,166.68
HOSPITAL FUNDING	750,000.00	0.00	750,000.00	100.00	0.00
WIC	18,881.36	1,723.84	7,634.67	40.43	11,246.69
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	3,034.25	9,102.75	75.00	3,034.25
DOMESTIC ABUSE	40,000.00	0.00	40,000.00	100.00	0.00
211 CALL CENTER	0.00	0.00	0.00	0.00	0.00

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2016

101-GENERAL FUND
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
BEHAVIORAL HEALTH	62,000.00	10,777.30	56,504.87	91.14	5,495.13
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00
ECMH-CD	55,000.00	0.00	55,000.00	100.00	0.00
PUBLIC LIBRARIES	23,450.00	0.00	11,950.00	50.96	11,500.00
HISTORICAL MUSEUM	4,000.00	0.00	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	8,227.59	102,329.35	69.63	44,640.49
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	293,937.79	20,897.58	211,278.81	71.88	82,658.98
PLANNING & ZONING	175,638.92	15,506.96	129,053.12	73.48	46,585.80
1ST DISTRICT	40,431.00	10,107.82	40,431.00	100.00	0.00
ECONOMIC DEVELOPMENT	65,000.00	0.00	65,000.00	100.00	0.00
OTHER ECONOMIC DEVELOPME	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	<u>3,099,229.00</u>	<u>0.00</u>	<u>2,324,421.75</u>	<u>75.00</u>	<u>774,807.25</u>
TOTAL EXPENDITURES	<u>12,675,896.35</u>	<u>567,552.63</u>	<u>9,125,824.58</u>	<u>71.99</u>	<u>3,550,071.77</u>
REVENUES OVER/(UNDER) EXPENDITURES	267,979.45	25,014.19	(1,253,086.29)		1,521,065.74

RECORDERS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2016

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	550,000.00	0.00	452,757.98	82.32	97,242.02
LICENSES & PERMITS	9,000.00	0.00	7,350.00	81.67	1,650.00
INTERGOVERNMENTAL	2,110,225.00 (	7,614.04)	2,476,958.35	117.38 (	366,733.35)
CHARGES FOR GOODS & SERV	51,644.00	0.00	18,379.70	35.59	33,264.30
MISC. REVENUE	13,750.00	1,610.77	16,213.85	117.92 (	2,463.85)
OTHER FINANCING SOURCES	<u>3,100,000.00</u>	<u>0.00</u>	<u>2,250,685.10</u>	<u>72.60</u>	<u>849,314.90</u>
TOTAL REVENUES	<u>5,834,619.00 (</u>	<u>6,003.27)</u>	<u>5,222,344.98</u>	<u>89.51</u>	<u>612,274.02</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	5,985,222.40	566,058.79	4,128,772.99	68.98	1,856,449.41
	<u>108,000.00</u>	<u>11,221.49</u>	<u>94,166.57</u>	<u>87.19</u>	<u>13,833.43</u>
TOTAL EXPENDITURES	<u>6,093,222.40</u>	<u>577,280.28</u>	<u>4,222,939.56</u>	<u>69.31</u>	<u>1,870,282.84</u>
REVENUES OVER/(UNDER) EXPENDITURES	(258,603.40) (	583,283.55)	999,405.42		(1,258,008.82)

BROOKINGS COUNTY-GOVT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2016

207-E-911 FUND
 FINANCIAL SUMMARY

75.00% 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	27,005.87	230,942.18	76.22	72,057.82
MISC. REVENUE	0.00	28.95	178.17	0.00	(178.17)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	303,000.00	27,034.82	231,120.35	76.28	71,879.65
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	303,000.00	0.00	229,470.03	75.73	73,529.97
TOTAL EXPENDITURES	303,000.00	0.00	229,470.03	75.73	73,529.97
REVENUES OVER/(UNDER) EXPENDITURES	0.00	27,034.82	1,650.32		(1,650.32)

BROOKINGS COURSE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2016

226-EMERGENCY MANAGEMENT
FINANCIAL SUMMARY

75.00% 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	33,700.04	76.59	10,299.96
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	4.88	56.05	56.05	43.95
OTHER FINANCING SOURCES	<u>59,272.00</u>	<u>0.00</u>	<u>64,704.00</u>	<u>109.16</u>	<u>(5,432.00)</u>
TOTAL REVENUES	<u>103,372.00</u>	<u>4.88</u>	<u>98,460.09</u>	<u>95.25</u>	<u>4,911.91</u>
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>130,371.63</u>	<u>9,202.26</u>	<u>105,455.03</u>	<u>80.89</u>	<u>24,916.60</u>
TOTAL EXPENDITURES	<u>130,371.63</u>	<u>9,202.26</u>	<u>105,455.03</u>	<u>80.89</u>	<u>24,916.60</u>
REVENUES OVER/(UNDER) EXPENDITURES	(26,999.63)	(9,197.38)	(6,994.94)		(20,004.69)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2016

229-DOMESTIC ABUSE FUND
FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	7,300.00	1,050.00	5,580.00	76.44	1,720.00
CHARGES FOR GOODS & SERV	<u>2,000.00</u>	<u>250.00</u>	<u>1,925.00</u>	<u>96.25</u>	<u>75.00</u>
TOTAL REVENUES	<u>9,300.00</u>	<u>1,300.00</u>	<u>7,505.00</u>	<u>80.70</u>	<u>1,795.00</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>9,300.00</u>	<u>0.00</u>	<u>4,650.00</u>	<u>50.00</u>	<u>4,650.00</u>
TOTAL EXPENDITURES	<u>9,300.00</u>	<u>0.00</u>	<u>4,650.00</u>	<u>50.00</u>	<u>4,650.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	1,300.00	2,855.00	(	2,855.00)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2016

248-24/7 PROGRAM
FINANCIAL SUMMARY

75.00% 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	28,681.60	204.87 (	14,681.60)
CHARGES FOR GOODS & SERV	45,000.00	6,955.00	43,803.00	97.34	1,197.00
MISC. REVENUE	0.00	91.36	779.93	0.00 (	779.93)
TOTAL REVENUES	59,000.00	7,046.36	73,264.53	124.18 (	14,264.53)
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	53,060.00	3,925.31	44,978.85	84.77	8,081.15
TOTAL EXPENDITURES	53,060.00	3,925.31	44,978.85	84.77	8,081.15
REVENUES OVER/(UNDER) EXPENDITURES	5,940.00	3,121.05	28,285.68		(22,345.68)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2016

250-ROD RELIEF FUND
FINANCIAL SUMMARY

75.00% 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	1,551.00	16,356.96	88.42	2,143.04
OTHER FINANCING SOURCES	12,957.00	0.00	9,717.75	75.00	3,239.25
TOTAL REVENUES	31,457.00	1,551.00	26,074.71	82.89	5,382.29
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	72,457.00	1,145.00	18,976.00	26.19	53,481.00
TOTAL EXPENDITURES	72,457.00	1,145.00	18,976.00	26.19	53,481.00
REVENUES OVER/(UNDER) EXPENDITURES	(41,000.00)	406.00	7,098.71		(48,098.71)

REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2016

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	281,570.00	3,034.87	157,290.98	55.86	124,279.02
INTERGOVERNMENTAL	9,600.00	0.00	9,836.67	102.47 (	236.67)
MISC. REVENUE	4,000.00	1,236.11	11,212.07	280.30 (	7,212.07)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,170.00	4,270.98	178,339.72	60.42	116,830.28
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	138,500.00	45,832.15	52,176.78	37.67	86,323.22
DEBT SERVICE	121,648.00	0.00	60,823.51	50.00	60,824.49
TOTAL EXPENDITURES	260,148.00	45,832.15	113,000.29	43.44	147,147.71
REVENUES OVER/(UNDER) EXPENDITURES	35,022.00 (	41,561.17)	65,339.43	(	30,317.43)

301-COUNTY BUILDING FUND

75.00% OF YEAR COMP.

DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>DEBT SERVICE</u>					
301-4-800-4410 PRINCIPLE	77,425.00	0.00	38,443.15	49.65	38,981.85
301-4-800-4420 LEASE PAYMENT/INTEREST	44,223.00	0.00	22,380.36	50.61	21,842.64
301-4-800-4430 FISCAL AGENT	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	121,648.00	0.00	60,823.51	50.00	60,824.49
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TOTAL DEBT SERVICE	121,648.00	0.00	60,823.51	50.00	60,824.49
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TOTAL EXPENDITURES	260,148.00	45,832.15	113,000.29	43.44	147,147.71
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REVENUES OVER/(UNDER) EXPENDITURES	35,022.00 (41,561.17)	65,339.43	(30,317.43)

*** END OF REPORT ***

Aged Accounts Receivable Report-September 2016

County Liens

6,259 Accounts in the Report

Current	\$133,217.77
30 days	\$29,106.13
60 days	\$59,319.42
90 days	\$19,160.21
over 120 days	\$5,673,659.13
Total	\$5,914,462.66

Court Appointed Attorney Fees	\$3,003,527.83
Civil Judgement Lien	\$199,403.03
Care of Poor	\$2,305,516.14
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$225,628.28
Prisoner Meds	\$149,732.32
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$19,526.30
Other	(\$1,866.66)
Total	\$5,914,462.66

Jail Costs

1,878 Accounts in the Report

Current	\$15,818.77
30 days	\$5,900.42
60 days	\$26,873.79
90 days	\$2,265.70
over 120 days	\$883,798.28
Total	\$934,656.96

CAA	\$0.00
Jail Costs	\$780,208.33
Prison Meds	\$159,218.44
Other	(\$4,769.81)
Total	\$934,656.96

Juvenile Detention

557 Accounts in the Report

Current	\$502.08
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$815,673.98
Total	\$816,176.06

Juveniles	\$816,436.06
Other	(\$260.00)
Total	\$816,176.06