Brookings County Finance Office
Vicki Buseth, Finance Officer
520 3rd Street Suite 100◆Brookings, SD 57006
Phone: (605) 696-8250
vbuseth@brookingscountysd.gov

December 8, 2016

TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Finance Officers Report November 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
- Tax Collections and Breakdowns
- Revenue vs Expense Report
- Aged Accounts Receivable Report

Also included in the Finance Officers report is a (Be it Noted Item) showing all of Brookings County Investments. It shows the breakdown of all Checking Accounts, Money Market Accounts and CD's as of December 1, 2016. It also shows how the monies are divided between the county banks and the CD maturity dates and the rates of interest received on the CD's and Money Markets.

I've also included a credit card usage report for 2016 and the comparisons from 2015. At the end of the report it breaks out what transactions were done on line for property taxes.

Thank you,

Vicki Buseth
Brookings County Finance Officer

Auditor's Account with the Treasurer

November 30, 2016

Auditor's Statement

General Fund	$	10,634,819.64
Road & Bridge	$	4,613,629.13
County Building	$	3,400,732.40
Debt Service/TIF	$	-
Total Major Funds	$	18,649,181.17
Non-Major County Funds	$	397,436.41
Agency Funds	$	3,708,292.37
Outstanding Credit Cards		
Reconciling Items:		
Reconciling Items:	$	-
GRAND TOTAL	**$**	**22,754,909.95**

Treasurer's Statement

Total Amount of Deposits in Banks	$	22,380,243.85
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	$	230,219.76
1st Bank & Trust, Brookings (daily)	$	46,978.09
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	$	7,588,535.47
Other Money Markets	$	4,863,940.21
Fiscal Agent/TIF/Verasun	$	-
HVAC	$	-
Investment Money Market	$	6,646,570.32
CD's - Certificates of Deposit	$	3,004,000.00
Currency	$	3,335.00
Coins	$	0.72
Checks Not Exceeding 3 days	$	361,250.67
Change Funds	$	3,255.00
Subtotal (total in Red Book)	$	22,748,085.24
Reconciling Items - Outstanding Deposit		
Reconciling Item - Outstanding Voided Checks	$	15.00
Reconciling Item		
Reconciling Items-interest	$	6,896.37
Reconciling Item-charges	$	(86.66)
GRAND TOTAL	**$**	**22,754,909.95**

NOVEMBER 2016 ADDITIVES	
AFLAC	$2,802.76
AVESIS	$1,237.19
OFFICE OF CHILD SUPPORT	$0.00
DELTA DENTAL	$4,659.10
FLEX ONE	$2,023.58
DEARBORN LIFE INSURANCE	$1,235.50
GARNISHMENTS	$0.00
LOCAL TEAMSTERS	$1,158.00
SDRS	$43,703.43
SDRS SUPPLEMENTAL	$1,638.00
EFTPS	$90,373.92
WELLMARK	$88,121.82
SDRS SPECIAL PAY PLAN FEE	$0.00
SDRS SPECIAL PAY PLAN	$0.00
AFLAC GROUP/CAIC PRIMARY	$522.88
TOTAL:	**$237,476.18**

NOVEMBER 2016 PAYROLL	
COMMISSION/HR	$16,146.55
TECHNOLOGY	$6,046.54
ELECTIONS	$4,769.67
FINANCE OFFICE	$20,293.14
STATES ATTORNEY	$25,611.47
EQUALIZATION	$17,820.28
REGISTER OF DEEDS	$7,944.47
VETERANS/WELFARE	$5,984.96
SHERIFF'S OFFICE	$89,365.85
CORONER	$355.20
COMMUNITY HEALTH	$3,314.09
EXTENSION	$2,446.82
WEED	$2,099.20
PLANNING/ZONING	$5,799.99
HIGHWAY	$47,474.75
EMERGENCY MANAGEMENT	$3,505.58
WIC	$0.00
TOTAL:	**$258,978.56**

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

$3480.00 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

NOVEMBER 2016

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Weed					$ -
257					$ -
258					$ -
259					$ -
260					$ -
265					$ -
284					$ -
288					$ -
289					$ -
290					$ -
291					$ -
292					$ -
293					$ -
294	$ 71.22				$ 71.22
TOTAL	$ 71.22	$ -	$ -	$ -	$ 71.22

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals
A1	$ 36.70				$ 36.70
A2	$ 68.25				$ 68.25
A3	$ 169.70				$ 169.70
A4	$ 99.95				$ 99.95
A6	$ 74.64				$ 74.64
A8					$ -
A9	$ 20.84				$ 20.84
A11	$ 88.90				$ 88.90
A12	$ 320.60				$ 320.60
A14	$ 37.03				$ 37.03
A25	$ 121.69				$ 121.69
A26	$ 257.44	$ 158.88	$ 46.39		$ 462.71
A27	$ 179.85				$ 179.85
A28	$ 331.33	$ 18.71	$ 30.92		$ 380.96
A29	$ 228.61				$ 228.61
A30					$ -
A31					$ -
AD					$ -
AE	$ 61.02	$ 52.99	$ 57.15		$ 171.16
AF	$ 170.42	$ 18.71	$ 30.92		$ 220.05
AG	$ 185.23				$ 185.23
RSVP	$ 140.12	$ 13.42	$ 30.92		$ 184.46
LANDFILL (fire)					$ -
sign					$ -
TOTAL	$ 2,592.32	$ 262.71	$ 196.30	$ -	$ 3,051.33

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0187	$ 21.71				$ 21.71
TOTAL	$ 21.71	$ -	$ -	$ -	$ 21.71

Emergency Mana	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186	$ 60.76				$ 60.76
TOTAL	$ 60.76	$ -	$ -	$ -	$ 60.76

Highway Department (201)
Expenditure Corrections 2016

NOVEMBER 2016

Commission	426.5/fuel	426/supply	411/salaries	425/equip	Totals
#17 commission van	$ 10.79				$ 10.79
#84 janitor pick up	$ -				$ -
Court House	**426.5/fuel**	**426/supply**	**411/salaries**	**425/equip**	**Totals**
AD/Court house bld/yd	$ -		$ 21.82	$ 18.10	$ 39.92
TOTAL	$ 10.79	$ -	$ 21.82	$ 18.10	$ 50.71

Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals
0116	$ 29.65				$ 29.65
0122	$ 16.81	$ 15.50	$ 30.92		$ 63.23
0123					$ -
0124	$ 49.33				$ 49.33
0125	$ 32.43	$ 18.71	$ 30.92		$ 82.06
TOTAL	$ 128.22	$ 34.21	$ 61.84	$ -	$ 224.27

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS
TOTAL	$ 2,885.02	$ 296.92	$ 279.96	$ 18.10	$ 3,480.00

Be it noted, the Register of Deeds Statement of Fees collected for the month of November 2016 in the amount of $29,175.50 was presented to the board.

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

Brookings County, State of South Dakota

The sum of _$29,175.50___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 _46___ &__59____

STATE OF SOUTH DAKOTA, *FB_264240_ - FB_264721_*

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 __November, 2016___.

Beverly Chapman

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 $__29,175.50_____

Dated this ____2___day of___ December____. ___2016___.

Beverly Chapman

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				
		NOVEMBER	**2016**		
	TRANSFER FEE		$10,852.50		
	GENERAL FEES				
	GENERAL FEES	$14,031.00			
	FINANCING STATEMENT	$0.00			
	LOCATION NOTICE	$0.00			
	TOTAL		$14,031.00		
	MARRIAGE LICENSE				
	12 X$40.00=		$480.00		
	VITAL RECORDS				
	CERTIFIED COPIES				
	BIRTH 97 X $15=	$1,455.00			
	DEATH 103 X $15=	$1,545.00			
	MARRIAGE 26 X $15=	$390.00			
	TOTAL		$3,390.00		
	XEROX COPIES & DISC		$422.00		
	GRAND TOTAL		**$29,175.50**		

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
101-GENERAL FUND			
101-1-1010001 CLAIM ON CASH	10,238,070.49	395,994.15	10,634,064.64
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	10,238,825.49	395,994.15	10,634,819.64
201-ROAD & BRIDGE FUND			
201-1-1010001 CLAIM ON CASH	4,907,231.26	(293,602.13)	4,613,629.13
201-1-1070000 RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
TOTAL 201-ROAD & BRIDGE FUND	4,907,231.26	(293,602.13)	4,613,629.13
202-SNOW REMOVAL			
202-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 202-SNOW REMOVAL	0.00	0.00	0.00
203-HIGHWAY & BRIDGE RESERVE			
203-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 203-HIGHWAY & BRIDGE RESERVE	0.00	0.00	0.00
205-WHEEL TAX			
205-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 205-WHEEL TAX	0.00	0.00	0.00
207-E-911 FUND			
207-1-1010001 CLAIM ON CASH	31,534.76	25,913.78	57,448.54
207-1-1070000 RESTRICTED CASH IN BANKS	0.00	0.00	0.00
TOTAL 207-E-911 FUND	31,534.76	25,913.78	57,448.54
226-EMERGENCY MANAGEMENT			
226-1-1010001 CLAIM ON CASH	23,872.21	(8,302.24)	15,569.97
226-1-1070000 RESTRICTED CASH	0.00	0.00	0.00
TOTAL 226-EMERGENCY MANAGEMENT	23,872.21	(8,302.24)	15,569.97
229-DOMESTIC ABUSE FUND			
229-1-1010001 CLAIM ON CASH	5,975.00	850.00	6,825.00
TOTAL 229-DOMESTIC ABUSE FUND	5,975.00	850.00	6,825.00
231-WIC FUND			
231-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 231-WIC FUND	0.00	0.00	0.00

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
237-CONTRACT LAW ENFORCE			
237-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 237-CONTRACT LAW ENFORCE	0.00	0.00	0.00
248-24/7 PROGRAM			
248-1-1010001 CLAIM ON CASH	250,396.50	3,188.43	253,584.93
248-1-1020000 CASH CHANGE	0.00	0.00	0.00
TOTAL 248-24/7 PROGRAM	250,396.50	3,188.43	253,584.93
250-ROD RELIEF FUND			
250-1-1010001 CLAIM ON CASH	63,071.97	936.00	64,007.97
TOTAL 250-ROD RELIEF FUND	63,071.97	936.00	64,007.97
301-COUNTY BUILDING FUND			
301-1-1010001 CLAIM ON CASH	3,437,714.76	(36,982.36)	3,400,732.40
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	3,437,714.76	(36,982.36)	3,400,732.40
302-ADM BLDG PROJECT FUND			
302-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 302-ADM BLDG PROJECT FUND	0.00	0.00	0.00
303-TIF CAPITAL PROJECT FUND			
303-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 303-TIF CAPITAL PROJECT FUND	0.00	0.00	0.00
304-CH BUILDING REMODEL			
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
401-TIF #1 (Aurora) DEBT SRVC			
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
701-BROOKINGS SCHOOL (5-1)			
701-1-1010001 CLAIM ON CASH	6,726,224.84	(5,538,644.29)	1,187,580.55
TOTAL 701-BROOKINGS SCHOOL (5-1)	6,726,224.84	(5,538,644.29)	1,187,580.55
702-SIOUX VALLEY SCHOOL 5-5			
702-1-1010001 CLAIM ON CASH	1,138,914.53	(898,511.19)	240,403.34
TOTAL 702-SIOUX VALLEY SCHOOL 5-5	1,138,914.53	(898,511.19)	240,403.34

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
703-DEUBROOK (5-2)			
703-1-1010001 CLAIM ON CASH	641,223.03	(468,611.03)	172,612.00
TOTAL 703-DEUBROOK (5-2)	641,223.03	(468,611.03)	172,612.00
704-LAW LIBRARY - NOT USED			
704-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 704-LAW LIBRARY - NOT USED	0.00	0.00	0.00
705-ELKTON (5-3)			
705-1-1010001 CLAIM ON CASH	668,590.28	(34,464.92)	634,125.36
TOTAL 705-ELKTON (5-3)	668,590.28	(34,464.92)	634,125.36
706-LAKE HENDRICKS (5-4)			
706-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 706-LAKE HENDRICKS (5-4)	0.00	0.00	0.00
707-ASTORIA (19-1)			
707-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 707-ASTORIA (19-1)	0.00	0.00	0.00
708-ESTELLINE (28-2)			
708-1-1010001 CLAIM ON CASH	84,919.86	(54,817.40)	30,102.46
TOTAL 708-ESTELLINE (28-2)	84,919.86	(54,817.40)	30,102.46
709-ARLINGTON (38-1)			
709-1-1010001 CLAIM ON CASH	421,964.32	(304,852.32)	117,112.00
TOTAL 709-ARLINGTON (38-1)	421,964.32	(304,852.32)	117,112.00
711-WETLAND PMT TRUST			
711-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 711-WETLAND PMT TRUST	0.00	0.00	0.00
712-ARLINGTON CITY			
712-1-1010001 CLAIM ON CASH	2,768.50	(1,683.93)	1,084.57
TOTAL 712-ARLINGTON CITY	2,768.50	(1,683.93)	1,084.57
713-AURORA CITY			
713-1-1010001 CLAIM ON CASH	59,670.28	(56,046.96)	3,623.32
TOTAL 713-AURORA CITY	59,670.28	(56,046.96)	3,623.32
714-BROOKINGS CITY			
714-1-1010001 CLAIM ON CASH	1,772,416.40	(1,522,320.76)	250,095.64
TOTAL 714-BROOKINGS CITY	1,772,416.40	(1,522,320.76)	250,095.64
715-BRUCE CITY			
715-1-1010001 CLAIM ON CASH	19,324.08	(8,327.65)	10,996.43
TOTAL 715-BRUCE CITY	19,324.08	(8,327.65)	10,996.43

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
716-BUSHNELL CITY			
716-1-1010001 CLAIM ON CASH	2,772.07	(2,361.14)	410.93
TOTAL 716-BUSHNELL CITY	2,772.07	(2,361.14)	410.93
717-ELKTON CITY			
717-1-1010001 CLAIM ON CASH	109,350.21	(103,141.84)	6,208.37
TOTAL 717-ELKTON CITY	109,350.21	(103,141.84)	6,208.37
718-SINAI CITY			
718-1-1010001 CLAIM ON CASH	12,535.95	(9,458.23)	3,077.72
TOTAL 718-SINAI CITY	12,535.95	(9,458.23)	3,077.72
719-VOLGA CITY			
719-1-1010001 CLAIM ON CASH	169,668.16	(150,687.88)	18,980.28
TOTAL 719-VOLGA CITY	169,668.16	(150,687.88)	18,980.28
720-WHITE CITY			
720-1-1010001 CLAIM ON CASH	36,729.53	(30,185.14)	6,544.39
TOTAL 720-WHITE CITY	36,729.53	(30,185.14)	6,544.39
721-AFTON TOWNSHIP			
721-1-1010001 CLAIM ON CASH	8,027.05	(6,485.68)	1,541.37
TOTAL 721-AFTON TOWNSHIP	8,027.05	(6,485.68)	1,541.37
722-ALTON TOWNSHIP			
722-1-1010001 CLAIM ON CASH	16,962.66	(12,094.64)	4,868.02
TOTAL 722-ALTON TOWNSHIP	16,962.66	(12,094.64)	4,868.02
723-ARGO TOWNSHIP			
723-1-1010001 CLAIM ON CASH	6,355.69	(5,161.85)	1,193.84
TOTAL 723-ARGO TOWNSHIP	6,355.69	(5,161.85)	1,193.84
724-WATER CONSERVANCY			
724-1-1010001 CLAIM ON CASH	24,044.39	(18,400.85)	5,643.54
TOTAL 724-WATER CONSERVANCY	24,044.39	(18,400.85)	5,643.54
725-ADVANCE TAXES			
725-1-1010001 CLAIM ON CASH	1,177.19	(953.36)	223.83
TOTAL 725-ADVANCE TAXES	1,177.19	(953.36)	223.83
726-FLEX ONE			
726-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 726-FLEX ONE	0.00	0.00	0.00
727-AURORA TOWNSHIP			
727-1-1010001 CLAIM ON CASH	10,546.51	(7,775.71)	2,770.80
TOTAL 727-AURORA TOWNSHIP	10,546.51	(7,775.71)	2,770.80

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
728-BANGOR TOWNSHIP			
728-1-1010001 CLAIM ON CASH	7,971.76	(5,660.19)	2,311.57
TOTAL 728-BANGOR TOWNSHIP	7,971.76	(5,660.19)	2,311.57
729-BROOKINGS TOWNSHIP			
729-1-1010001 CLAIM ON CASH	20,962.66	(17,636.37)	3,326.29
TOTAL 729-BROOKINGS TOWNSHIP	20,962.66	(17,636.37)	3,326.29
730-ELKTON TOWNSHIP			
730-1-1010001 CLAIM ON CASH	2,742.19	(2,348.81)	393.38
TOTAL 730-ELKTON TOWNSHIP	2,742.19	(2,348.81)	393.38
731-U & B SANITARY			
731-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 731-U & B SANITARY	0.00	0.00	0.00
732-BIG SIOUX WATERSHED			
732-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 732-BIG SIOUX WATERSHED	0.00	0.00	0.00
733-LP SANITARY SEWER			
733-1-1010001 CLAIM ON CASH	6,949.67	(6,629.03)	320.64
TOTAL 733-LP SANITARY SEWER	6,949.67	(6,629.03)	320.64
734-L.P. WATER			
734-1-1010001 CLAIM ON CASH	3,438.93	(2,681.94)	756.99
TOTAL 734-L.P. WATER	3,438.93	(2,681.94)	756.99
735-DELINQUENT TAXES			
735-1-1010001 CLAIM ON CASH	4,405.31	275.00	4,680.31
TOTAL 735-DELINQUENT TAXES	4,405.31	275.00	4,680.31
736-MUNICIPALITIES 5%			
736-1-1010001 CLAIM ON CASH	(0.06)	(0.01)	(0.07)
TOTAL 736-MUNICIPALITIES 5%	(0.06)	(0.01)	(0.07)
737-EUREKA TOWNSHIP			
737-1-1010001 CLAIM ON CASH	6,109.58	(3,312.56)	2,797.02
TOTAL 737-EUREKA TOWNSHIP	6,109.58	(3,312.56)	2,797.02
738-LAKE HENDRICKS TOWNSHIP			
738-1-1010001 CLAIM ON CASH	8,036.51	(6,291.86)	1,744.65
TOTAL 738-LAKE HENDRICKS TOWNSHIP	8,036.51	(6,291.86)	1,744.65
739-LAKE SINAI TOWNSHIP			
739-1-1010001 CLAIM ON CASH	6,508.69	(1,695.15)	4,813.54
TOTAL 739-LAKE SINAI TOWNSHIP	6,508.69	(1,695.15)	4,813.54

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
740-LAKETON TOWNSHIP			
740-1-1010001 CLAIM ON CASH	8,908.22	(6,640.50)	2,267.72
TOTAL 740-LAKETON TOWNSHIP	8,908.22	(6,640.50)	2,267.72
741-MEDARY TOWNSHIP			
741-1-1010001 CLAIM ON CASH	30,996.75	(27,316.90)	3,679.85
TOTAL 741-MEDARY TOWNSHIP	30,996.75	(27,316.90)	3,679.85
742-MOTOR VEHICLE			
742-1-1010001 CLAIM ON CASH	446,272.96	109,939.30	556,212.26
TOTAL 742-MOTOR VEHICLE	446,272.96	109,939.30	556,212.26
743-LK HENDRICKS SANITARY			
743-1-1010001 CLAIM ON CASH	1,733.26	(1,408.54)	324.72
TOTAL 743-LK HENDRICKS SANITARY	1,733.26	(1,408.54)	324.72
744-OAKLAKE TOWNSHIP			
744-1-1010001 CLAIM ON CASH	5,873.47	(4,494.30)	1,379.17
TOTAL 744-OAKLAKE TOWNSHIP	5,873.47	(4,494.30)	1,379.17
745-OAKWOOD TOWNSHIP			
745-1-1010001 CLAIM ON CASH	10,855.24	(8,061.50)	2,793.74
TOTAL 745-OAKWOOD TOWNSHIP	10,855.24	(8,061.50)	2,793.74
746-OSLO TOWNSHIP			
746-1-1010001 CLAIM ON CASH	9,953.46	(7,450.84)	2,502.62
TOTAL 746-OSLO TOWNSHIP	9,953.46	(7,450.84)	2,502.62
747-PARNELL			
747-1-1010001 CLAIM ON CASH	16,419.51	(14,338.46)	2,081.05
TOTAL 747-PARNELL	16,419.51	(14,338.46)	2,081.05
748-PRESTON TOWNSHIP			
748-1-1010001 CLAIM ON CASH	9,190.21	(4,743.43)	4,446.78
TOTAL 748-PRESTON TOWNSHIP	9,190.21	(4,743.43)	4,446.78
749-RICHLAND TOWNSHIP			
749-1-1010001 CLAIM ON CASH	4,797.57	(3,442.77)	1,354.80
TOTAL 749-RICHLAND TOWNSHIP	4,797.57	(3,442.77)	1,354.80
750-STATE FINES			
750-1-1010001 CLAIM ON CASH	81,992.28	(433.15)	81,559.13
TOTAL 750-STATE FINES	81,992.28	(433.15)	81,559.13
751-CONTRACT LAW FUND			
751-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 751-CONTRACT LAW FUND	0.00	0.00	0.00

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
752-CONTRACT LAW FUND			
752-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 752-CONTRACT LAW FUND	0.00	0.00	0.00
753-SHERMAN TOWNSHIP			
753-1-1010001 CLAIM ON CASH	3,844.82	6,550.44	10,395.26
TOTAL 753-SHERMAN TOWNSHIP	3,844.82	6,550.44	10,395.26
754-BIG SIOUX			
754-1-1010001 CLAIM ON CASH	0.00	8.57	8.57
TOTAL 754-BIG SIOUX	0.00	8.57	8.57
755-SALES TAX			
755-1-1010001 CLAIM ON CASH	1.82	8.98	10.80
TOTAL 755-SALES TAX	1.82	8.98	10.80
756-FIRE INSURANCE			
756-1-1010001 CLAIM ON CASH	(0.01)	0.00	(0.01)
TOTAL 756-FIRE INSURANCE	(0.01)	0.00	(0.01)
757-SPECIAL HIWAY (14%)			
757-1-1010001 CLAIM ON CASH	14,882.93	(14,884.91)	(1.98)
TOTAL 757-SPECIAL HIWAY (14%)	14,882.93	(14,884.91)	(1.98)
758-UPPER DEER			
758-1-1010001 CLAIM ON CASH	445.97	(324.16)	121.81
TOTAL 758-UPPER DEER	445.97	(324.16)	121.81
759-BROOKINGS FIRE ASSOC			
759-1-1010001 CLAIM ON CASH	304,601.91	(16,000.00)	288,601.91
TOTAL 759-BROOKINGS FIRE ASSOC	304,601.91	(16,000.00)	288,601.91
760-STERLING TOWNSHIP			
760-1-1010001 CLAIM ON CASH	13,807.05	(10,875.79)	2,931.26
TOTAL 760-STERLING TOWNSHIP	13,807.05	(10,875.79)	2,931.26
761-SHERIFF TRUST			
761-1-1010001 CLAIM ON CASH	4,394.06	(3,794.58)	599.48
TOTAL 761-SHERIFF TRUST	4,394.06	(3,794.58)	599.48
762-WETLAND			
762-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 762-WETLAND	0.00	0.00	0.00
763-REGISTER OF DEEDS			
763-1-1010001 CLAIM ON CASH	160.00	0.00	160.00
TOTAL 763-REGISTER OF DEEDS	160.00	0.00	160.00

CASH BALANCES REPORT

AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
764-TRENTON TOWNSHIP			
764-1-1010001 CLAIM ON CASH	9,251.82	(8,239.56)	1,012.26
TOTAL 764-TRENTON TOWNSHIP	9,251.82	(8,239.56)	1,012.26
765-VOLGA TOWNSHIP			
765-1-1010001 CLAIM ON CASH	37,947.91	(32,847.25)	5,100.66
TOTAL 765-VOLGA TOWNSHIP	37,947.91	(32,847.25)	5,100.66
766-LAW LIBRARY FUND			
766-1-1010001 CLAIM ON CASH	10,181.02	347.00	10,528.02
TOTAL 766-LAW LIBRARY FUND	10,181.02	347.00	10,528.02
767-WINSOR TOWNSHIP			
767-1-1010001 CLAIM ON CASH	13,547.56	(10,302.70)	3,244.86
TOTAL 767-WINSOR TOWNSHIP	13,547.56	(10,302.70)	3,244.86
768-STATEWIDE 24/7 SOBRIETY			
768-1-1010001 CLAIM ON CASH	2,158.00	(447.00)	1,711.00
TOTAL 768-STATEWIDE 24/7 SOBRIETY	2,158.00	(447.00)	1,711.00
769-BANK FRANCHISE			
769-1-1010001 CLAIM ON CASH	50.50	0.00	50.50
TOTAL 769-BANK FRANCHISE	50.50	0.00	50.50
770-TAX SALE REDEMPTION			
770-1-1010001 CLAIM ON CASH	28,720.30	(24,121.95)	4,598.35
TOTAL 770-TAX SALE REDEMPTION	28,720.30	(24,121.95)	4,598.35
771-WIND TOWERS			
771-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 771-WIND TOWERS	0.00	0.00	0.00
775-ROD Relief Flow-Thru Fund			
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
780-DAKOTACARE			
780-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 780-DAKOTACARE	0.00	0.00	0.00
781-River Ridge			
781-1-1010001 claim on cash	3,740.90	(3,466.20)	274.70
TOTAL 781-River Ridge	3,740.90	(3,466.20)	274.70

CASH BALANCES REPORT
AS OF: NOVEMBER 30TH, 2016

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
782-Meyer's Second Addition			
782-1-1010001 Claim on Cash	0.00	0.00	0.00
TOTAL 782-Meyer's Second Addition	0.00	0.00	0.00
783-BRIDLE ESTATES SANT			
783-1-1010001 CLAIM ON CASH	0.00	0.00	0.00
TOTAL 783-BRIDLE ESTATES SANT	0.00	0.00	0.00
784-Lake Hendricks Road			
784-1-1010001 Claim on Cash	177.06	(177.06)	0.00
TOTAL 784-Lake Hendricks Road	177.06	(177.06)	0.00
TOTAL CASH BALANCES	32,034,839.27	(9,279,929.32)	22,754,909.95

*** END OF REPORT ***

Fund Balance

November 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-Admininstration 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
Assigend 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 November 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	$ 10,634,064.64
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	$ 88,026.44
11000	Taxes Receivable--Delinquent	$ 5,928.92
11XXX	Other Receivables	$ 2,297.53
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	

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES $ 10,731,072.53 *

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	$	1,191.34
22300	Unearned Revenue		
2XXXX	Other liabilities	$	93,955.36

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) *(choose one of the following amounts based on filing date)*		
	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	$	5,624,920.83 **

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$	10,731,072.53 *

Following Year's General Fund Budget (use current year for March analysis)	$	12,262,073.00

The unassigned fund balance, account 27700, divided by the following year's General Fund budget resulting in the fund balance percentage	45.87%

*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.

NOVEMBER 16 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected	**$556,094.65**
Motor Vehicle Monies Sent to State	$375,135.16
Monies That Get Apportioned	$180,959.49

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	$36,318.77	$4,539.84	$4,539.84	**$45,398.45**
14% Special Highway to Townships		$38,999.30		**$38,999.30**
5% Muncipal to Cities			$12,956.26	**$12,956.26**
22.5% MV to County Road & Bridge Fund	$73,434.07			**$73,434.07**
Title Fees	$3,025.00			**$3,025.00**
Lien Fees And Misc Fees to County General Fund	$4,032.86			**$4,032.86**
63.75% Mobile Home Revenue	$3,113.55			**$3,113.55**
Total	**$119,924.25**	**$43,539.14**	**$17,496.10**	**$180,959.49**

November Internet/Terminal Renewals	Collected	County's Portion
110 Internet Renewals & SS Terminals (included in totals above)	$14,296.57	$9,003.52

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	**$39,752.79**	Divided among schools based on enrollment

NOVEMBER 2016 TAX BREAKDOWN

Tax Dollars Stay With County	$933,861.70
Distress Warrant Fees	$0.00
Advertising & Tax Cert Fees	$28.50
Total County	$933,890.20
Townships	$68,950.53
Cities	$226,277.13
Schools	$2,381,935.73
East Dakota Water	$5,643.51
Special Assessments	$65,813.66
TIF Collections	$10,738.38
GRAND TOTAL TAX $$ COLLECTED	**$3,693,249.14**

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

101-GENERAL FUND

FINANCIAL SUMMARY

91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	11,129,889.00	910,663.00	11,029,341.44	99.10	100,547.56
LICENSES & PERMITS	55,400.00	10,573.00	85,968.00	155.18	(30,568.00)
INTERGOVERNMENTAL	593,375.00	390.00	588,855.60	99.24	4,519.40
CHARGES FOR GOODS & SERV	1,048,211.80	100,781.72	1,114,886.23	106.36	(66,674.43)
FINES & FORFEITS	45,000.00	2,770.00	46,965.61	104.37	(1,965.61)
MISC. REVENUE	72,000.00	13,142.89	74,252.00	103.13	(2,252.00)
OTHER FINANCING SOURCES	0.00	0.00	16,319.54	0.00	(16,319.54)
TOTAL REVENUES	12,943,875.80	1,038,320.61	12,956,588.42	100.10	(12,712.62)
EXPENDITURE SUMMARY					
COMMISSIONERS	408,491.43	33,849.47	331,442.72	81.14	77,048.71
CONTINGENCY	633,720.00	0.00	0.00	0.00	633,720.00
ELECTIONS	115,625.65	7,858.74	88,652.42	76.67	26,973.23
JUDICIAL SYSTEM	504,500.00	63,408.08	553,678.65	109.75	(49,178.65)
FINANCE OFFICE	526,133.74	43,319.40	463,352.13	88.07	62,781.61
STATES ATTORNEY	666,127.64	50,209.32	567,603.57	85.21	98,524.07
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	441,944.47	23,953.70	351,120.22	79.45	90,824.25
DIRECTOR OF EQUALIZATION	509,251.84	34,957.83	431,570.20	84.75	77,681.64
REGISTER OF DEEDS	210,490.35	16,045.09	186,319.58	88.52	24,170.77
VETERAN'S SERVICE	77,217.58	5,423.57	63,378.93	82.08	13,838.65
PREDATORY ANIMAL CONTROL	7,825.00	3,912.19	7,824.37	99.99	0.63
INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY	347,151.64	19,370.26	278,048.26	80.09	69,103.38
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	107,988.99	12,459.05	92,017.22	85.21	15,971.77
SHERIFF'S OFFICE	1,419,382.88	107,047.23	1,246,775.80	87.84	172,607.08
COUNTY JAIL	1,143,412.79	104,354.01	1,090,596.18	95.38	52,816.61
CORONER	35,960.00	3,565.67	19,705.38	54.80	16,254.62
JUVENILE DETENTION	54,000.00	8,200.00	134,463.41	249.01	(80,463.41)
HUMANE SOCIETY	10,000.00	0.00	10,000.00	100.00	0.00
FIRE DEPARTMENT TRUST	100,000.00	22,000.00	28,249.28	28.25	71,750.72
DRAINAGE COMMISSION	1,600.00	0.00	1,022.03	63.88	577.97
E-911	125,000.00	0.00	125,000.00	100.00	0.00
POOR RELIEF	233,502.69	30,404.34	183,774.78	78.70	49,727.91
FOOD PANTRY	6,000.00	0.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	64,594.75	(1,705.98)	54,479.49	84.34	10,115.26
HOSPITAL FUNDING	750,000.00	0.00	750,000.00	100.00	0.00
WIC	18,881.36	7,222.24	16,644.55	88.15	2,236.81
MOSQUITO DEPARTMENT	0.00	0.00	0.00	0.00	0.00
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	9,102.75	75.00	3,034.25
DOMESTIC ABUSE	40,000.00	0.00	40,000.00	100.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

101-GENERAL FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
211 CALL CENTER	0.00	0.00	0.00	0.00	0.00
BEHAVIORAL HEALTH	62,000.00	6,356.48	69,758.26	112.51	(7,758.26)
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	2,750.00	19,075.00	81.34	4,375.00
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	9,976.07	123,314.71	83.90	23,655.13
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	293,937.79	12,979.80	248,557.78	84.56	45,380.01
PLANNING & ZONING	175,638.92	15,021.84	160,374.85	91.31	15,264.07
1ST DISTRICT	40,431.00	0.00	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	3,099,229.00	0.00	3,099,229.00	100.00	0.00
TOTAL EXPENDITURES	12,675,896.35	642,938.40	11,154,862.52	88.00	1,521,033.83
REVENUES OVER/(UNDER) EXPENDITURES	267,979.45	395,382.21	1,801,725.90		(1,533,746.45)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

201-ROAD & BRIDGE FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	550,000.00	25,232.58	526,555.49	95.74	23,444.51
LICENSES & PERMITS	9,000.00	4,040.00	15,440.00	171.56	(6,440.00)
INTERGOVERNMENTAL	2,110,225.00	39,253.21	2,959,682.11	140.25	(849,457.11)
CHARGES FOR GOODS & SERV	51,644.00	1,922.72	27,345.78	52.95	24,298.22
MISC. REVENUE	13,750.00	1,676.75	19,419.03	141.23	(5,669.03)
OTHER FINANCING SOURCES	3,100,000.00	90,775.00	3,091,683.05	99.73	8,316.95
TOTAL REVENUES	5,834,619.00	162,900.26	6,640,125.46	113.81	(805,506.46)
EXPENDITURE SUMMARY					
HIGHWAY ADMINISTRATION	5,985,222.40	451,455.88	5,226,264.46	87.32	758,957.94
	108,000.00	5,046.51	108,926.06	100.86	(926.06)
TOTAL EXPENDITURES	6,093,222.40	456,502.39	5,335,190.52	87.56	758,031.88
REVENUES OVER/(UNDER) EXPENDITURES	(258,603.40)	(293,602.13)	1,304,934.94		(1,563,538.34)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

207-E-911 FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	303,000.00	25,892.90	282,801.08	93.33	20,198.92
MISC. REVENUE	0.00	20.88	211.03	0.00	(211.03)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	303,000.00	25,913.78	283,012.11	93.40	19,987.89
EXPENDITURE SUMMARY					
911 SERVICES	303,000.00	0.00	307,622.09	101.53	(4,622.09)
TOTAL EXPENDITURES	303,000.00	0.00	307,622.09	101.53	(4,622.09)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	25,913.78	(24,609.98)		24,609.98

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

226-EMERGENCY MANAGEMENT

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
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	5.66	68.79	68.79	31.21
OTHER FINANCING SOURCES	59,272.00	0.00	86,272.00	145.55	(27,000.00)
TOTAL REVENUES	103,372.00	5.66	120,040.83	116.13	(16,668.83)
EXPENDITURE SUMMARY					
EMERGENCY & DISASTER SERV	130,371.63	8,307.90	123,091.42	94.42	7,280.21
TOTAL EXPENDITURES	130,371.63	8,307.90	123,091.42	94.42	7,280.21
REVENUES OVER/(UNDER) EXPENDITURES	(26,999.63)	(8,302.24)	(3,050.59)		(23,949.04)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

229-DOMESTIC ABUSE FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
LICENSES & PERMITS	7,300.00	450.00	6,780.00	92.88	520.00
CHARGES FOR GOODS & SERV	2,000.00	400.00	2,534.00	126.70	(534.00)
TOTAL REVENUES	9,300.00	850.00	9,314.00	100.15	(14.00)
EXPENDITURE SUMMARY					
DOMESTIC ABUSE	9,300.00	0.00	6,975.00	75.00	2,325.00
TOTAL EXPENDITURES	9,300.00	0.00	6,975.00	75.00	2,325.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	850.00	2,339.00		(2,339.00)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

243-24/7 PROGRAM

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
INTERGOVERNMENTAL	14,000.00	8,318.40	37,000.00	264.29	(23,000.00)
CHARGES FOR GOODS & SERV	45,000.00	4,100.00	52,320.00	116.27	(7,320.00)
MISC. REVENUE	0.00	92.14	951.22	0.00	(951.22)
TOTAL REVENUES	59,000.00	12,510.54	90,271.22	153.00	(31,271.22)
EXPENDITURE SUMMARY					
COUNTY JAIL	53,060.00	9,322.11	58,230.81	109.75	(5,170.81)
TOTAL EXPENDITURES	53,060.00	9,322.11	58,230.81	109.75	(5,170.81)
REVENUES OVER/(UNDER) EXPENDITURES	5,940.00	3,188.43	32,040.41		(26,100.41)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

250-ROD RELIEF FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
CHARGES FOR GOODS & SERV	18,500.00	1,566.00	19,329.96	104.49	(829.96)
OTHER FINANCING SOURCES	12,957.00	0.00	12,957.00	100.00	0.00
TOTAL REVENUES	31,457.00	1,566.00	32,286.96	102.64	(829.96)
EXPENDITURE SUMMARY					
ROD RELIEF FUND	72,457.00	630.00	20,236.00	27.93	52,221.00
TOTAL EXPENDITURES	72,457.00	630.00	20,236.00	27.93	52,221.00
REVENUES OVER/(UNDER) EXPENDITURES	(41,000.00)	936.00	12,050.96		(53,050.96)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2016

301-COUNTY BUILDING FUND

FINANCIAL SUMMARY 91.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	281,570.00	23,227.20	279,594.17	99.30	1,975.83
INTERGOVERNMENTAL	9,600.00	0.00	9,836.67	102.47	(236.67)
MISC. REVENUE	4,000.00	1,235.94	13,532.14	338.30	(9,532.14)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,170.00	24,463.14	302,962.98	102.64	(7,792.98)
EXPENDITURE SUMMARY					
COUNTY BUILDING	138,500.00	61,445.50	141,622.28	102.25	(3,122.28)
DEBT SERVICE	121,648.00	0.00	60,823.51	50.00	60,824.49
TOTAL EXPENDITURES	260,148.00	61,445.50	202,445.79	77.82	57,702.21
REVENUES OVER/(UNDER) EXPENDITURES	35,022.00	(36,982.36)	100,517.19		(65,495.19)

Aged Accounts Receivable Report-November 2016

County Liens

6,315 Accounts in the Report

Current	$112,394.94
30 days	$69,019.95
60 days	$63,121.86
90 days	$27,092.13
over 120 days	$5,738,001.03
Total	$6,009,629.91

Court Appointed Attorney Fees	$3,066,787.57
Civil Judgement Lien	$199,403.03
Care of Poor	$2,329,569.73
Involuntary Mental Illness	$12,799.42
Voluntary Mental Illness	$233,351.20
Prisoner Meds	$149,732.32
Restitution (psycho sexual evals)	$196.00
Transcripts	$19,657.30
Other	($1,866.66)
Total	$6,009,629.91

Jail Costs

1,898 Accounts in the Report

Current	$21,712.90
30 days	$8,906.08
60 days	$11,560.59
90 days	$5,900.42
over 120 days	$911,067.67
Total	$959,147.66

CAA	$0.00
Jail Costs	$793,955.73
Prison Meds	$169,961.74
Other	($4,769.81)
Total	$959,147.66

Juvenile Detention

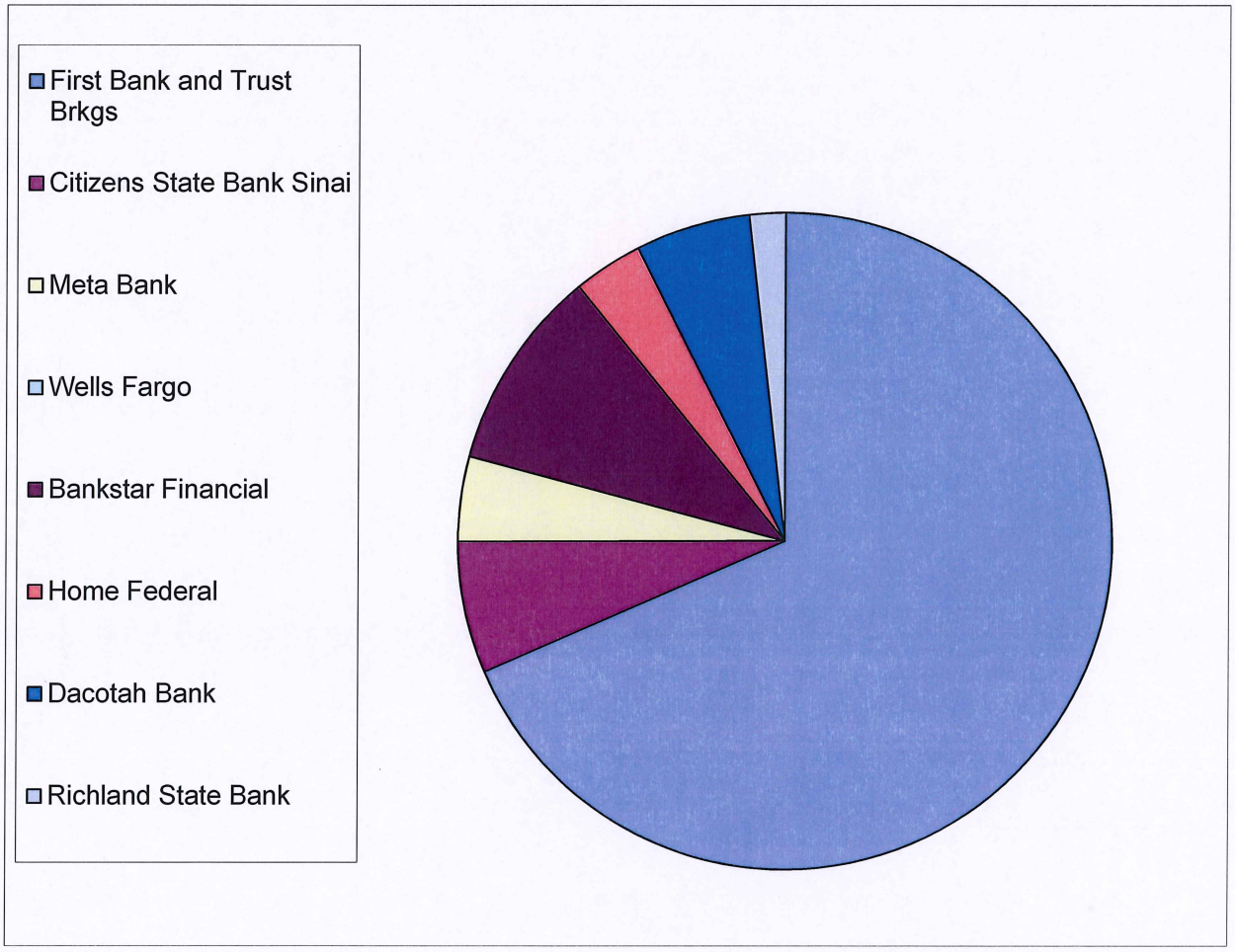
557 Accounts in the Report

Current	($260.00)
30 days	$762.08
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

BROOKINGS COUNTY
GRAND TOTALS AND PERCENTAGES

DATE	BANKS	2016 MONEY MARKETS	2016 CD'S	TOTAL	PERCENTAGE
12/01/2016	**First Bank and Trust Brkgs**	14,235,105.80	900,000.00	15,135,105.80	0.68482
	Citizens State Bank Sinai	492,382.89	940,000.00	1,432,382.89	0.06481
	Meta Bank	709,026.28	214,000.00	923,026.28	0.04176
	Wells Fargo	2,548.58	-	2,548.58	0.00012
	Bankstar Financial	1,498,797.31	700,000.00	2,198,797.31	0.09949
	Home Federal	608,446.55	150,000.00	758,446.55	0.03432
	Dacotah Bank	1,153,583.26	100,000.00	1,253,583.26	0.05672
	Richland State Bank	397,039.30	-	397,039.30	0.01796
		19,096,929.97	**3,004,000.00**	**22,100,929.97**	**1.00**



CD#	BANK	AMOUNT	MATURITY DATE	INTEREST RATE
41208	Citizens State Bank Sinai	150,000.00	02/06/2017	0.40
41209	Citizens State Bank Sinai	100,000.00	02/06/2017	0.40
1170137430	1st Bank and Trust	100,000.00	02/23/2017	0.45
1170137449	1st Bank and Trust	100,000.00	02/23/2017	0.45
100201	Bankstar Financial	100,000.00	02/23/2017	0.45
201411	Bankstar Financial	100,000.00	03/02/2017	0.45
41706	Citizens State Bank-Sinai	100,000.00	03/09/2017	0.50
41705	Citizens State Bank-Sinai	150,000.00	03/09/2017	0.50
100250	Bankstar Financial	100,000.00	03/14/2017	0.45
1170224007	1st Bank and Trust	100,000.00	03/16/2017	0.45
1170224015	1st Bank and Trust	100,000.00	03/16/2017	0.45
1170179915	1st Bank and Trust	100,000.00	04/07/2017	0.45
5570801	Dacotah Bank	100,000.00	04/14/2017	0.45
6480172	Great Western Bank	150,000.00	04/14/2018	0.55
100256	Bankstar Financial	100,000.00	04/26/2017	0.45
1170207307	1st Bank and Trust	100,000.00	04/26/2017	0.45
201780	Bankstar Financial	100,000.00	05/26/2017	0.45
201781	Bankstar Financial	100,000.00	05/26/2017	0.45
201602	Bankstar Financial	100,000.00	05/29/2017	0.45
2040028994	Metabank	100,000.00	06/02/2017	0.45
2040029001	Metabank	114,000.00	06/02/2017	0.45
2170106728	1st Bank and Trust	100,000.00	06/20/2017	0.45
40449	Citizens State Bank Sinai	140,000.00	08/10/2017	0.50
1170228479	1st Bank and Trust	100,000.00	09/05/2017	0.50
1170228487	1st Bank and Trust	100,000.00	09/05/2017	0.50
41526	Citizens State Bank-Sinai	100,000.00	10/22/2017	0.50
41527	Citizens State Bank-Sinai	100,000.00	10/24/2017	0.50
41528	Citizens State Bank-Sinai	100,000.00	10/24/2017	0.50
		3,004,000.00		

CHECKING ACCOUNT BALANCES

12/01/2016

Daily Checking	61,162.18
Refund Checking	46,295.77

MONEY MARKET INTEREST RATES AS OF 10/1/2016

0.420%

[Date]

CREDIT CARD USAGE REPORT JANUARY 1, 2015 - DECEMBER 31, 2015

Times Used:	2175
Amount Charged:	$468,949.60
Convenience fee charged:	$11,472.02

CREDIT CARD USAGE REPORT JANUARY 1, 2016 - November 30, 2016

Times Used:	3950
Amount Charged:	$807,828.43
Convenience fee charged:	$24,989.51

CREDIT CARD & CHECK USAGE REPORT ONLINE ONLY APRIL 2016

Credit Card	14
Amount Charged:	$28,939.65
Convenience Fee Charged:	$720.60
E-Check	7
Amount Charged	$15,065.46
Convenience Fee Charged:	$10.50

CREDIT CARD & CHECK USAGE REPORT ONLINE ONLY OCTOBER, 2016

Credit Card	15
Amount Charged:	$44,775.12
Convenience Fee Charged:	$1,143.61
E-Check	10
Amount Charged	$14,328.59
Convenience Fee Charged:	$15.00