



*Brookings County Finance Office*

Vicki Buseth, Finance Officer

520 3<sup>rd</sup> Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

January 13, 2020

TO: Brookings County Commission  
FROM: Vicki Buseth, Finance Officer  
RE: Finance Officers Report December 2019

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- Fund Balances Report
- General Fund Surplus Analysis
- Motor Vehicle Collections and Breakdowns
- Tax Collections and Breakdowns
- Revenue vs Expense Report
- Aged Accounts Receivable Report

Thank you,

Vicki Buseth

Brookings County Finance Officer

# Auditor's Account with the Treasurer

December 31, 2019

## Auditor's Statement

General Fund	\$	16,010,136.30
Road & Bridge	\$	5,257,118.64
County Building	\$	3,550,728.69
Debt Service/TIF	\$	-
<hr/>		
Total Major Funds	\$	24,817,983.63
Non-Major County Funds	\$	947,946.81
Agency Funds	\$	2,743,926.05
Outstanding Credit Cards	<hr/>	
Reconciling Items:		
Reconciling Items:	<hr/>	-
<b>GRAND TOTAL</b>	<b>\$</b>	<b>28,509,856.49</b>

## Treasurer's Statement

Total Amount of Deposits in Banks	\$	28,421,413.17
<hr/>		
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	36,185.01
1st Bank & Trust, Brookings (daily)	\$	13,296.39
<hr/>		
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	7,946,946.33
Other Money Markets	\$	8,615,135.25
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	8,805,850.19
<hr/>		
CD's - Certificates of Deposit	\$	3,004,000.00
<hr/>		
Currency	\$	1,552.00
Coins	\$	0.40
Checks Not Exceeding 3 days	\$	51,307.75
Change Funds	\$	3,905.00
<hr/>		
<b>Subtotal (total in Red Book)</b>	<b>\$</b>	<b>28,478,178.32</b>
<hr/>		
Reconciling Items - Deposit Error	\$	3.00
Reconciling Item -		
Reconciling Item -		
Reconciling Items-interest	\$	31,724.13
Reconciling Item-charges	\$	(48.96)
<hr/>		
<b>GRAND TOTAL</b>	<b>\$</b>	<b>28,509,856.49</b>

DECEMBER 2019 ADDITIVES	
AFLAC	\$3,294.40
AVESIS	\$1,362.79
OFFICE OF CHILD SUPPORT	\$1,861.04
DELTA DENTAL	\$6,108.08
FLEX ONE	\$1,658.56
PRINCIPAL LIFE INSURANCE	\$1,761.05
GARNISHMENTS	\$296.34
LOCAL TEAMSTERS	\$1,245.00
SDRS	\$45,460.04
SDRS SUPPLEMENTAL	\$2,125.00
EFTPS	
WELLMARK	\$100,298.04
SDRS SPECIAL PAY PLAN FEE	\$45.00
SDRS SPECIAL PAY PLAN	\$30,893.28
AFLAC GROUP/CAIC PRIMARY	\$295.78
<b>TOTAL:</b>	<b>\$196,704.40</b>

DECEMBER 2019 PAYROLL	
COMMISSION/HR	\$18,757.14
ELECTIONS	\$0.00
FINANCE OFFICE	\$20,858.03
STATES ATTORNEY	\$26,944.10
EQUALIZATION	\$18,376.44
REGISTER OF DEEDS	\$8,535.00
VETERANS/WELFARE	\$6,289.26
SHERIFF'S OFFICE	\$102,559.15
CORONER	\$426.22
COMMUNITY HEALTH	\$3,458.77
EXTENSION	\$2,590.30
WEED	\$2,468.46
PLANNING/ZONING	\$5,894.05
HIGHWAY	\$51,048.26
EMERGENCY MANAGEMENT	\$3,916.74
BCOAC	\$6,684.94
TECHNOLOGY	\$6,834.72
<b>TOTAL:</b>	<b>\$285,641.58</b>

Be it noted, the expenditure adjustments for the month of December 2019 were presented to the board.

\$3321.58 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 2019

December 2019

Emergency Manag	426.5/fuel	426/supply	411/salaries	425/repairs	Totals	
CERT TRAILER					\$	-
<b>TOTAL</b>	\$	\$	\$	\$	\$	

Commission	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
#17 commission van	\$ 23.58				\$ 23.58	\$2.48/gas
#84 janitor pick up					\$ -	
Court House	426.5/fuel	426/supply	411/salaries	425/equip	Totals	
AD/Court house bid/yd	\$ -				\$ -	
<b>TOTAL</b>	\$ 23.58	\$	\$	\$	\$ 23.58	

Finance	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Misc work					0	\$2.48/gas
#17 commission van					\$ -	
<b>TOTAL</b>	\$	\$	\$	\$	\$	

Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
0116	\$ 22.37				\$ 22.37	\$2.48/gas
0122	\$ 16.25				\$ 16.25	
0123	\$ 15.87				\$ 15.87	
0124	\$ 68.77				\$ 68.77	
0125	\$ 28.86				\$ 28.86	
<b>TOTAL</b>	\$ 152.12	\$	\$	\$	\$ 152.12	

States Attorney	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Traverse	\$ 15.87				\$ 15.87	\$2.48/gas
<b>TOTAL</b>	\$ 15.87	\$	\$	\$	\$ 15.87	

BCOAC	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
gravel					0	\$2.48/gas
Maintenance					\$ -	
<b>TOTAL</b>	\$	\$	\$	\$	\$	

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS	
<b>TOTAL</b>	\$ 3,191.59	\$ 129.99	\$	\$	\$ 3,321.58	

Highway Department (201)  
Expenditure Corrections 2019

December 2019

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
DEPT MISC EXPEN					\$ -	\$2.48/gas
Trailer					\$ -	\$2.199/diesel
258					\$ -	
259					\$ -	
260					\$ -	
265					\$ -	
284					\$ -	
289					\$ -	
290					\$ -	
291	\$ 28.65				\$ 28.65	
292					\$ -	
293					\$ -	
294					\$ -	
299					\$ -	
<b>TOTAL</b>	<b>\$ 28.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28.65</b>	

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals	\$ Per Gal
A1	\$ 92.54				\$ 92.54	\$2.48/gas
A2	\$ 82.23				\$ 82.23	
A3					\$ -	
A6	\$ 137.80				\$ 137.80	
A9	\$ 49.27				\$ 49.27	
A14	\$ 51.01				\$ 51.01	
A25	\$ 273.78				\$ 273.78	
A26	\$ 275.73				\$ 275.73	
A27	\$ 202.33				\$ 202.33	
A28	\$ 359.17				\$ 359.17	
A29					\$ -	
A30	\$ 196.24				\$ 196.24	
A31					\$ -	
A32	\$ 438.11				\$ 438.11	
A33	\$ 56.23				\$ 56.23	
A34	\$ 270.19				\$ 270.19	
A35					\$ -	
A36	\$ 53.92				\$ 53.92	
AE	\$ 196.90				\$ 196.90	
AF	\$ 152.57				\$ 152.57	
Sheriff Dept					\$ -	
UTV GAS					\$ -	
TRAVERSE GAS					\$ -	
<b>TOTAL</b>	<b>\$ 2,883.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,883.02</b>	

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Vehicle #0187	\$ 83.35				\$ 83.35	\$2.48/gas
<b>TOTAL</b>	<b>\$ 83.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83.35</b>	

Emergency Manag	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186		\$ 129.99			\$ 129.99
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 129.99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129.99</b>

Be it noted, the Register of Deeds Statement of Fees collected for the month of December 2019 in the amount \$36,265.00 was presented to the board.

Register of Deeds' Statement of Fees Collected during the month of December 2019

Brookings County, State of South Dakota

The sum of \$36,265.00 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volume 37 on pages 216 & 229

STATE OF SOUTH DAKOTA,

FB\_280678 - FB\_281156

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 December, 2019.



Register of Deeds

STATE OF SOUTH DAKOTA,

County of Brookings

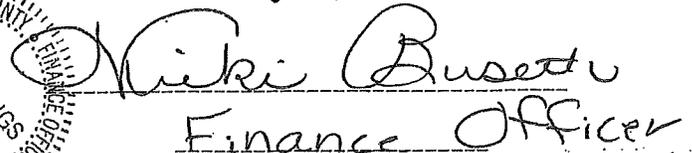
Beverly Chapman, being first duly sworn on oath, deposes and says: That she is the duly elected, qualified and acting Register of Deeds in and for Brookings County, South Dakota. That since the date of her last report or the beginning of her term of office she has charged or received as such officer, fees in the sum of \$36,265.00

Dated this 6 day of January, 2020.



Register of Deeds

Subscribed and sworn to before me this 6<sup>th</sup> day of January, 2020



Finance Officer  
Title of Officer

NO. \_\_\_\_\_

*Register of Deeds'*  
*Statement of Fees*  
*Collected during the*  
*Month of \_\_\_\_\_*

*Filed \_\_\_\_\_*

*County Finance Officer*

*By \_\_\_\_\_*

*Deputy*

*Amount of Fees, \$ \_\_\_\_\_*

	A	B	C	D	E	F
1		BROOKINGS COUNTY REGISTER OF DEEDS MONTHLY REPORT				
2			DECEMBER	2019		
3						
4		TRANSFER FEE		\$17,439.00		
5						
6		GENERAL FEES				
7		GENERAL FEES	\$14,150.00			
8		FINANCING STATEMENT	\$0.00			
9		LOCATION NOTICE	\$0.00			
10		TOTAL		\$14,150.00		
11						
12						
13		MARRIAGE LICENSE				
14		16 X \$40.00=		\$640.00		
15						
16						
17		VITAL RECORDS				
18		CERTIFIED COPIES				
19						
20		BIRTH 94 X \$15=	\$1,410.00			
21		DEATH 121 X \$15=	\$1,815.00			
22		MARRIAGE 25 X \$15=	\$375.00			
23		TOTAL		\$3,600.00		
24						
25						
26		XEROX COPIES & DISC		\$436.00		
27						
28						
29						
30		GRAND TOTAL		\$36,265.00		

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	16,560,204.14	( 558,612.84)	16,001,591.30
	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
	101-1-1024000	CASH CHANGE/BCOAC	650.00	0.00	650.00
	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
	101-1-1033000	PETTY CASH/WAGE WORKS	7,140.00	0.00	7,140.00
	101-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 101-GENERAL FUND	16,568,749.14	( 558,612.84)	16,010,136.30
<u>201-ROAD &amp; BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	5,977,567.18	( 720,448.54)	5,257,118.64
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	5,977,567.18	( 720,448.54)	5,257,118.64
<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 &amp; 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	( 20,073.79)	54,188.03	34,114.24
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	( 20,073.79)	54,188.03	34,114.24
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	22,087.31	( 44,238.28)	( 22,150.97)
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	22,087.31	( 44,238.28)	( 22,150.97)
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	6,858.50	( 4,513.00)	2,345.50
		TOTAL 229-DOMESTIC ABUSE FUND	6,858.50	( 4,513.00)	2,345.50

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<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
<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	98,320.83	( 5,974.98)	92,345.85
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		98,320.83	( 5,974.98)	92,345.85
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	82,575.76	970.79	83,546.55
	TOTAL 250-ROD RELIEF FUND		82,575.76	970.79	83,546.55
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	3,603,586.01	( 52,857.32)	3,550,728.69
	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		3,603,586.01	( 52,857.32)	3,550,728.69
<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-DETENTION CNTR EXPANSION</u>					
	304-1-1010001	CLAIM ON CASH	781,287.85	( 23,542.21)	757,745.64
	304-1-1060000	Cash with Fiscal Agent	0.00	0.00	0.00
	TOTAL 304-DETENTION CNTR EXPANSION		781,287.85	( 23,542.21)	757,745.64
<u>401-DEBT SERVICE</u>					
	401-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	401-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	TOTAL 401-DEBT SERVICE		0.00	0.00	0.00
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	925,803.98	( 555,019.55)	370,784.43
	TOTAL 701-BROOKINGS SCHOOL (5-1)		925,803.98	( 555,019.55)	370,784.43

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	246,373.16	( 218,921.35)	27,451.81
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		246,373.16	( 218,921.35)	27,451.81
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	216,314.60	( 189,848.70)	26,465.90
	TOTAL 703-DEUBROOK (5-2)		216,314.60	( 189,848.70)	26,465.90
<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	96,053.12	( 85,574.22)	10,478.90
	TOTAL 705-ELKTON (5-3)		96,053.12	( 85,574.22)	10,478.90
<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	36,823.53	( 23,575.28)	13,248.25
	TOTAL 708-ESTELLINE (28-2)		36,823.53	( 23,575.28)	13,248.25
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	117,007.00	( 87,638.35)	29,368.65
	TOTAL 709-ARLINGTON (38-1)		117,007.00	( 87,638.35)	29,368.65
<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	2,486.19	3,835.07	6,321.26
	TOTAL 713-AURORA CITY		2,486.19	3,835.07	6,321.26
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	259,179.43	( 178,483.77)	80,695.66
	TOTAL 714-BROOKINGS CITY		259,179.43	( 178,483.77)	80,695.66

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	11,125.28	( 9,458.12)	1,667.16
	TOTAL 715-BRUCE CITY		11,125.28	( 9,458.12)	1,667.16
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	384.53	( 151.90)	232.63
	TOTAL 716-BUSHNELL CITY		384.53	( 151.90)	232.63
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	11,619.23	( 9,833.48)	1,785.75
	TOTAL 717-ELKTON CITY		11,619.23	( 9,833.48)	1,785.75
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	1,501.60	( 1,302.87)	198.73
	TOTAL 718-SINAI CITY		1,501.60	( 1,302.87)	198.73
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	14,937.10	( 12,131.90)	2,805.20
	TOTAL 719-VOLGA CITY		14,937.10	( 12,131.90)	2,805.20
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	8,975.30	( 7,579.62)	1,395.68
	TOTAL 720-WHITE CITY		8,975.30	( 7,579.62)	1,395.68
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	1,381.43	( 1,299.04)	82.39
	TOTAL 721-AFTON TOWNSHIP		1,381.43	( 1,299.04)	82.39
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	1,579.08	( 1,415.15)	163.93
	TOTAL 722-ALTON TOWNSHIP		1,579.08	( 1,415.15)	163.93
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	3,611.36	( 3,611.36)	0.00
	TOTAL 723-ARGO TOWNSHIP		3,611.36	( 3,611.36)	0.00
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	4,410.80	( 3,327.13)	1,083.67
	TOTAL 724-WATER CONSERVANCY		4,410.80	( 3,327.13)	1,083.67
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	404.35	( 150.00)	254.35
	TOTAL 725-ADVANCE TAXES		404.35	( 150.00)	254.35
<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

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>727-AURORA TOWNSHIP</u>					
	727-1-1010001	CLAIM ON CASH	787.33	( 715.97)	71.36
	TOTAL 727-AURORA TOWNSHIP		787.33	( 715.97)	71.36
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	6,176.99	( 6,176.99)	0.00
	TOTAL 728-BANGOR TOWNSHIP		6,176.99	( 6,176.99)	0.00
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	3,976.06	( 3,718.46)	257.60
	TOTAL 729-BROOKINGS TOWNSHIP		3,976.06	( 3,718.46)	257.60
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	2,050.89	( 1,897.60)	153.29
	TOTAL 730-ELKTON TOWNSHIP		2,050.89	( 1,897.60)	153.29
<u>731-U &amp; 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	338.37	( 320.98)	17.39
	TOTAL 733-LP SANITARY SEWER		338.37	( 320.98)	17.39
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	796.28	( 755.35)	40.93
	TOTAL 734-L.P. WATER		796.28	( 755.35)	40.93
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	4,375.26	593.01	4,968.27
	TOTAL 735-DELINQUENT TAXES		4,375.26	593.01	4,968.27
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	( 35,829.93)	( 0.01)	( 35,829.94)
	TOTAL 736-MUNICIPALITIES 5%		( 35,829.93)	( 0.01)	( 35,829.94)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	2,007.08	( 571.77)	1,435.31
	TOTAL 737-EUREKA TOWNSHIP		2,007.08	( 571.77)	1,435.31
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	1,270.54	( 877.48)	393.06
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		1,270.54	( 877.48)	393.06

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	1,939.96	( 1,351.69)	588.27
	TOTAL 739-LAKE SINAI TOWNSHIP		1,939.96	( 1,351.69)	588.27
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	2,699.46	( 2,094.54)	604.92
	TOTAL 740-LAKETON TOWNSHIP		2,699.46	( 2,094.54)	604.92
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	6,487.71	( 3,300.85)	3,186.86
	TOTAL 741-MEDARY TOWNSHIP		6,487.71	( 3,300.85)	3,186.86
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	1,607,090.39	( 133,503.97)	1,473,586.42
	TOTAL 742-MOTOR VEHICLE		1,607,090.39	( 133,503.97)	1,473,586.42
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	242.18	( 189.86)	52.32
	TOTAL 743-LK HENDRICKS SANITARY		242.18	( 189.86)	52.32
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	301.86	( 16.01)	285.85
	TOTAL 744-OAKLAKE TOWNSHIP		301.86	( 16.01)	285.85
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	2,904.06	( 2,868.92)	35.14
	TOTAL 745-OAKWOOD TOWNSHIP		2,904.06	( 2,868.92)	35.14
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	2,298.12	( 2,194.91)	103.21
	TOTAL 746-OSLO TOWNSHIP		2,298.12	( 2,194.91)	103.21
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	1,297.06	( 1,297.06)	0.00
	TOTAL 747-PARNELL		1,297.06	( 1,297.06)	0.00
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	3,038.54	( 3,038.54)	0.00
	TOTAL 748-PRESTON TOWNSHIP		3,038.54	( 3,038.54)	0.00
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	999.59	( 732.38)	267.21
	TOTAL 749-RICHLAND TOWNSHIP		999.59	( 732.38)	267.21
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	43,908.90	( 1,301.49)	42,607.41
	TOTAL 750-STATE FINES		43,908.90	( 1,301.49)	42,607.41

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<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
<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	949.13	( 933.21)	15.92
	TOTAL 753-SHERMAN TOWNSHIP		949.13	( 933.21)	15.92
<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	573.02	( 57.34)	515.68
	TOTAL 755-SALES TAX		573.02	( 57.34)	515.68
<u>756-FIRE INSURANCE</u>					
	756-1-1010001	CLAIM ON CASH	0.04	0.00	0.04
	TOTAL 756-FIRE INSURANCE		0.04	0.00	0.04
<u>757-SPECIAL HIWAY (14%)</u>					
	757-1-1010001	CLAIM ON CASH	( 117,279.18)	21,220.00	( 96,059.18)
	TOTAL 757-SPECIAL HIWAY (14%)		( 117,279.18)	21,220.00	( 96,059.18)
<u>758-UPPER DEER</u>					
	758-1-1010001	CLAIM ON CASH	101.85	( 64.28)	37.57
	TOTAL 758-UPPER DEER		101.85	( 64.28)	37.57
<u>759-BROOKINGS FIRE ASSOC</u>					
	759-1-1010001	CLAIM ON CASH	307,810.20	59,186.12	366,996.32
	TOTAL 759-BROOKINGS FIRE ASSOC		307,810.20	59,186.12	366,996.32
<u>760-STERLING TOWNSHIP</u>					
	760-1-1010001	CLAIM ON CASH	5,293.17	( 4,645.07)	648.10
	TOTAL 760-STERLING TOWNSHIP		5,293.17	( 4,645.07)	648.10
<u>761-SHERIFF TRUST</u>					
	761-1-1010001	CLAIM ON CASH	14,157.85	( 12,165.92)	1,991.93
	TOTAL 761-SHERIFF TRUST		14,157.85	( 12,165.92)	1,991.93
<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

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>763-REGISTER OF DEEDS</u>					
	763-1-1010001	CLAIM ON CASH	( 1,080.00)	0.00	( 1,080.00)
	TOTAL 763-REGISTER OF DEEDS		( 1,080.00)	0.00	( 1,080.00)
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	2,965.12	( 2,948.46)	16.66
	TOTAL 764-TRENTON TOWNSHIP		2,965.12	( 2,948.46)	16.66
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	9,095.40	( 8,882.72)	212.68
	TOTAL 765-VOLGA TOWNSHIP		9,095.40	( 8,882.72)	212.68
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	23,943.78	372.00	24,315.78
	TOTAL 766-LAW LIBRARY FUND		23,943.78	372.00	24,315.78
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	5,461.61	( 2,101.02)	3,360.59
	TOTAL 767-WINSOR TOWNSHIP		5,461.61	( 2,101.02)	3,360.59
<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	350,226.66	0.00	350,226.66
	TOTAL 769-BANK FRANCHISE		350,226.66	0.00	350,226.66
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	8,270.67	17,085.47	25,356.14
	TOTAL 770-TAX SALE REDEMPTION		8,270.67	17,085.47	25,356.14
<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

BROOKINGS COUNTY  
 CASH BALANCES REPORT  
 AS OF: DECEMBER 31ST, 2019

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>781-River Ridge</u>					
	781-1-1010001	claim on cash	248.59	( 240.16)	8.43
		TOTAL 781-River Ridge	248.59	( 240.16)	8.43
<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
<u>783-BRIDLE ESTATES SANT</u>					
	783-1-1010001	CLAIM ON CASH	0.00	82.43	82.43
		TOTAL 783-BRIDLE ESTATES SANT	0.00	82.43	82.43
<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
<u>990-TREASURER'S CHECKS</u>					
	990-1-1010001	CLAIM ON CASH	38.66	( 67.59)	( 28.93)
		TOTAL 990-TREASURER'S CHECKS	38.66	( 67.59)	( 28.93)
<u>TOTAL CASH BALANCES</u>			31,350,863.13	( 2,841,006.64)	28,509,856.49
			=====	=====	=====

\*\*\* END OF REPORT \*\*\*

# Fund Balance

December, 2019

## 101-General Fund

Nonspendable Fund Balance-Inventory	\$139,574.60
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	\$0.00
Assigned Fund Balance-Administration Building	\$500,000.00
Assigned Fund Balance-Highway Projects	\$614,101.00
Assigned Fund Balance-Econ Dvlpmnt Hwy Prjcts	\$3,750,000.00
20th Street overpass/interchange	\$2,000,000.00
Assigned Fund Balance-Detention Center	\$5,470,000.00
Assigned Sheriff Radios	\$30,000.00
Unassigned Fund Balance	\$696,599.09
<b>Total</b>	<b>\$13,200,274.69</b>

## 201-Road & Bridge Fund

"Big" River Bridge	\$1,300,000.00
"Big" Sinai Bridge	\$800,000.00
Basin Bridge	\$660,000.00
Nonspendable Fund Balance-Inventory	\$221,186.13
Restricted Fund Balance-Road Purposes	\$419,950.41
Restricted Fund Balance-Snow Removal	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$1,948,020.95
<b>Total</b>	<b>\$5,349,157.49</b>

## 207-E911 Fund

Restricted Fund Balance-911 Purposes	\$10,140.18
Assigned Fund Balance-911 Purposes	\$82,058.52
<b>Total</b>	<b>\$92,198.70</b>

## 226-Emergency Management

Restricted Fund Balance-Emergency Management	
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Emergency Management	\$911.20
<b>Total</b>	<b>\$911.20</b>

## 229-Domestic Abuse Fund

Restricted Fund Balance-Domestic Abuse	\$1,715.00
Assigned Fund Balance-Domestic Abuse	\$0.00
<b>Total</b>	<b>\$1,715.00</b>

## 248-24/7 Program

Restricted Fund Balance-24/7 Sobriety	\$99,352.94
Assigned Fund Balance-24/7 Sobriety	\$0.00
<b>Total</b>	<b>\$99,352.94</b>

## 250-Register of Deeds Relief Fund

Restricted for ROD Relief Fund	\$ 60,994.40
Assigned Fund Balance	\$12,957.00
<b>Total</b>	<b>\$73,951.40</b>

## 301-County Building Fund

Restricted Fund Balance-County Building	\$907,589.13
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Bata Garage	\$200,000.00
Assigned Fund Balance-Detention Center	\$2,463,985.00
<b>Total</b>	<b>\$3,571,574.13</b>

## 304-Detention Center Expansion

Restricted Fund Balance-Projects	\$518,101.21
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Future 4-H	\$0.00
Assigned Fund Balance-Detention Center	
<b>Total</b>	<b>\$518,101.21</b>

**BROOKINGS COUNTY  
GENERAL FUND SURPLUS ANALYSIS  
DATE December 31, 2019**

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	\$ 16,001,591.30
10200 Cash Change	\$ 355.00
10300 Petty Cash	\$ 8,190.00
10400 Interest Bearing Accounts	_____
10500 Savings Certificates	_____
10600 Cash with Fiscal Agent	_____
10700 Restricted Cash in Banks	_____
10800 Taxes Receivable--Current	\$ 25,179.79
11000 Taxes Receivable--Delinquent	\$ 5,180.25
11XXX Other Receivables	\$ 143,885.88
12800 Notes Receivable	_____
13100 Due from Other fund	_____
13200 Due from Other Government	\$ 334,685.04
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**

\$ 16,519,067.26 \*

**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	\$	30.96
22300 Unearned Revenue		
2XXXX Other liabilities	\$	542,716.79
<b>Deferred Inflows of Resources:</b>		
25000 Unavailable Revenue--Property Taxes	\$	30,360.04
25100 Unavailable Revenue--Special Assessments		
25200 Other Deferred Inflows of Resources		
<b>Fund Balances:</b>		
27300 Nonspendable	\$	139,574.60
27400 Restricted		
27500 Committed		
27600 Assigned	\$	12,364,101.00
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.	\$	(49,679.00)
December = 100% of GF's cash applied in next year's budget.		
27602 Capital Outlay Accumulations		
276XX		
276XX		
27700 Unassigned	\$	3,491,962.87 **
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		\$ 16,519,067.26 *
Following Year's General Fund Budget (use current year for March analysis)		\$ 14,233,683.00
The unassigned fund balance, account 27700, divided by the following year's General Fund budget resulting in the fund balance percentage		24.53%

\*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.

## DECEMBER 2019 MOTOR V COLLECTIONS AND BREAKDOWNS

<b>Grand Total MV Collected</b>	<b>\$492,230.71</b>
<b>Motor Vehicle Monies Sent to State</b>	<b>\$375,256.20</b>
<b>Monies That Get Apportioned</b>	<b>\$116,974.51</b>

### Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$24,255.75	\$3,031.97	\$3,031.97	\$30,319.69
14% Special Highway to Townships		\$25,321.14		\$25,321.14
5% Municipal to Cities			\$8,660.26	\$8,660.26
22.5% MV to County Road & Bridge Fund	\$44,932.93			\$44,932.93
Title Fees	\$3,585.00			\$3,585.00
Lien Fees And Misc Fees to County General Fund	\$4,155.49			\$4,155.49
63.75% Mobile Home Revenue				\$0.00
<b>Total</b>	<b>\$76,929.17</b>	<b>\$28,353.11</b>	<b>\$11,692.23</b>	<b>\$116,974.51</b>

November Internet/Terminal Renewals	Collected	County's Portion
	117 Internet Renewals & SS Terminals (included in totals above)	\$12,926.70

### OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

	Quarterly MV	10% GAME		
County	\$0.00			
Townships	\$0.00	\$21,219.00		
Cities				
School Districts				
Water District				
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$21,219.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Fine Monies</b>	<b>\$38,365.54</b>	Divided among schools based on enrollment
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## DECEMBER 2019 TAX BREAKDOWN

Tax Dollars Stay With County	\$187,174.50
Distress Warrant Fees	\$0.00
Advertising & Tax Cert Fees	\$2,445.00
<b>Total County</b>	<b>\$189,619.50</b>
<b>Townships</b>	<b>\$11,882.93</b>
<b>Cities</b>	<b>\$76,129.38</b>
<b>Schools</b>	<b>\$477,818.81</b>
<b>East Dakota Water</b>	<b>\$1,083.64</b>
<b>Special Assessments</b>	<b>\$13,938.58</b>
<b>TIF Collections</b>	<b>\$5,273.27</b>
<b>GRAND TOTAL TAX \$\$ COLLECTED</b>	<b>\$775,746.11</b>

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

101-GENERAL FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>					
TAXES	12,055,409.00	177,928.17	12,034,038.73	99.82	21,370.27
LICENSES & PERMITS	60,300.00	4,425.00	55,566.00	92.15	4,734.00
INTERGOVERNMENTAL	818,200.00	20,268.42	595,185.27	72.74	223,014.73
CHARGES FOR GOODS & SERV	1,189,150.00	101,000.13	1,276,478.42	107.34 (	87,328.42)
FINES & FORFEITS	50,000.00	6,999.42	54,277.71	108.56 (	4,277.71)
MISC. REVENUE	165,299.33	28,324.01	342,906.27	207.45 (	177,606.94)
OTHER FINANCING SOURCES	8,242.93	34,650.00	79,383.64	963.05 (	71,140.71)
<b>TOTAL REVENUES</b>	<b>14,346,601.26</b>	<b>373,595.15</b>	<b>14,437,836.04</b>	<b>100.64 (</b>	<b>91,234.78)</b>
	=====	=====	=====	=====	=====

**EXPENDITURE SUMMARY**

COMMISSIONERS	646,996.73	153,675.90	621,270.52	96.02	25,726.21
CONTINGENCY	376,682.00	0.00	0.00	0.00	376,682.00
ELECTIONS	75,521.28	110.25	19,770.83	26.18	55,750.45
JUDICIAL SYSTEM	796,000.00	95,473.07	753,945.25	94.72	42,054.75
FINANCE OFFICE	595,966.74	58,910.52	573,054.38	96.16	22,912.36
STATES ATTORNEY	739,277.43	59,218.21	620,407.73	83.92	118,869.70
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	481,556.70	33,271.44	397,697.87	82.59	83,858.83
DIRECTOR OF EQUALIZATION	530,541.64	49,859.00	496,852.01	93.65	33,689.63
REGISTER OF DEEDS	223,071.33	20,979.00	222,098.45	99.56	972.88
VETERAN'S SERVICE	94,976.88	6,310.83	82,229.65	86.58	12,747.23
PREDATORY ANIMAL CONTROL	7,825.00	0.00	7,824.37	99.99	0.63
INFORMATION TECHNOLOGY	449,238.08	27,110.48	416,228.60	92.65	33,009.48
HUMAN RESOURCES	120,742.00	13,347.83	109,340.74	90.56	11,401.26
SHERIFF'S OFFICE	1,725,287.66	163,862.97	1,651,980.15	95.75	73,307.51
COUNTY JAIL	1,439,982.28	173,290.06	1,366,409.11	94.89	73,573.17
CORONER	32,069.00	8,388.93	27,425.88	85.52	4,643.12
JUVENILE DETENTION	142,500.00	27,771.92	119,617.53	83.94	22,882.47
CRIME STOPPERS	500.00	0.00	500.00	100.00	0.00
HUMANE SOCIETY	10,000.00	0.00	10,000.00	100.00	0.00
FIRE DEPARTMENT TRUST	110,000.00	78,696.12	110,000.00	100.00	0.00
DRAINAGE COMMISSION	1,600.00	47.90	714.29	44.64	885.71
E-911	167,426.00	0.00	167,420.00	100.00	6.00
POOR RELIEF	229,693.44	23,761.81	153,319.64	66.75	76,373.80
FOOD PANTRY	6,000.00	0.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	74,716.86	2,992.79	71,084.78	95.14	3,632.08
WIC	23,996.66	2,483.27	22,591.24	94.14	1,405.42
MOSQUITO DEPARTMENT	0.00	0.00	0.00	0.00	0.00
BATA	55,000.00	0.00	55,000.00	100.00	0.00
ICAP	15,686.00	0.00	15,686.00	100.00	0.00
DOMESTIC ABUSE	45,000.00	0.00	45,000.00	100.00	0.00
211 CALL CENTER	2,500.00	0.00	2,500.00	100.00	0.00
BEHAVIORAL HEALTH	116,200.00	12,486.37	84,610.32	72.81	31,589.68
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

101-GENERAL FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ECMH-CD	150,000.00	0.00	150,000.00	100.00	0.00
BROOKINGS EMPOWERMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC LIBRARIES	23,450.00	0.00	23,450.00	100.00	0.00
HISTORICAL MUSEUM	5,000.00	0.00	5,000.00	100.00	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
BCOAC	334,640.94	48,941.78	325,352.37	97.22	9,288.57
COUNTY EXTENSION	131,164.90	8,772.51	111,300.29	84.86	19,864.61
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	347,106.34	12,083.24	275,017.24	79.23	72,089.10
PLANNING & ZONING	206,256.39	20,291.38	186,231.18	90.29	20,025.21
1ST DISTRICT	44,180.00	0.00	44,179.93	100.00	0.07
ECONOMIC DEVELOPMENT	85,000.00	0.00	85,000.00	100.00	0.00
OTHER ECONOMIC DEVELOPME	600.00	600.00	600.00	100.00	0.00
TRANSFERS OUT	3,085,000.00	0.00	2,335,000.00	75.69	750,000.00
TOTAL EXPENDITURES	13,841,252.28	1,102,737.58	11,864,010.35	85.71	1,977,241.93
REVENUES OVER/(UNDER) EXPENDITURES	505,348.98	( 729,142.43)	2,573,825.69		( 2,068,476.71)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

201-ROAD & BRIDGE FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	600,000.00	51,404.81	479,592.27	79.93	120,407.73
LICENSES & PERMITS	10,000.00	2,390.00	14,300.00	143.00 (	4,300.00)
INTERGOVERNMENTAL	2,278,618.00	71,266.60	2,115,837.67	92.86	162,780.33
CHARGES FOR GOODS & SERV	25,500.00	791.64	1,184,526.80	4,645.20 (	1,159,026.80)
MISC. REVENUE	45,000.00	6,694.98	121,955.87	271.01 (	76,955.87)
OTHER FINANCING SOURCES	<u>3,130,000.00</u>	<u>144.60</u>	<u>2,250,690.80</u>	<u>71.91</u>	<u>879,309.20</u>
TOTAL REVENUES	6,089,118.00	132,692.63	6,166,903.41	101.28 (	77,785.41)
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	7,844,267.87	883,303.88	6,157,956.15	78.50	1,686,311.72
	<u>125,000.00</u>	<u>10,280.95</u>	<u>122,166.58</u>	<u>97.73</u>	<u>2,833.42</u>
TOTAL EXPENDITURES	7,969,267.87	893,584.83	6,280,122.73	78.80	1,689,145.14
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 1,880,149.87)	( 760,892.20)	( 113,219.32)		( 1,766,930.55)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

207-E-911 FUND  
 FINANCIAL SUMMARY

100.00% 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	340,000.00	54,144.59	270,001.09	79.41	69,998.91
MISC. REVENUE	500.00	43.44	204.43	40.89	295.57
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	340,500.00	54,188.03	270,205.52	79.36	70,294.48
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	340,500.00	0.00	328,289.98	96.41	12,210.02
TOTAL EXPENDITURES	340,500.00	0.00	328,289.98	96.41	12,210.02
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	54,188.03	( 58,084.46)		58,084.46

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

226-EMERGENCY MANAGEMENT  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	44,000.00	12,419.49	48,160.43	109.46 (	4,160.43)
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00 (	30.69)	130.64	130.64 (	30.64)
OTHER FINANCING SOURCES	<u>85,000.00</u>	<u>0.00</u>	<u>85,000.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL REVENUES	129,100.00	12,388.80	133,291.07	103.25 (	4,191.07)
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>169,190.32</u>	<u>62,336.83</u>	<u>168,212.17</u>	<u>99.42</u>	<u>978.15</u>
TOTAL EXPENDITURES	<u>169,190.32</u>	<u>62,336.83</u>	<u>168,212.17</u>	<u>99.42</u>	<u>978.15</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 40,090.32)	( 49,948.03)	( 34,921.10)		( 5,169.22)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

229-DOMESTIC ABUSE FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	8,500.00	180.00	6,030.00	70.94	2,470.00
CHARGES FOR GOODS & SERV	<u>3,500.00</u>	<u>200.00</u>	<u>2,823.50</u>	<u>80.67</u>	<u>676.50</u>
TOTAL REVENUES	<u>12,000.00</u>	<u>380.00</u>	<u>8,853.50</u>	<u>73.78</u>	<u>3,146.50</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>12,000.00</u>	<u>4,893.00</u>	<u>8,223.00</u>	<u>68.53</u>	<u>3,777.00</u>
TOTAL EXPENDITURES	<u>12,000.00</u>	<u>4,893.00</u>	<u>8,223.00</u>	<u>68.53</u>	<u>3,777.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 4,513.00)	630.50		( 630.50)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

248-24/7 PROGRAM  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
CHARGES FOR GOODS & SERV	60,000.00	752.00	51,258.00	85.43	8,742.00
MISC. REVENUE	0.00	117.59	2,295.62	0.00	(2,295.62)
TOTAL REVENUES	60,000.00	869.59	53,553.62	89.26	6,446.38
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	112,424.04	9,722.83	107,825.81	95.91	4,598.23
TOTAL EXPENDITURES	112,424.04	9,722.83	107,825.81	95.91	4,598.23
REVENUES OVER/(UNDER) EXPENDITURES	( 52,424.04)	( 8,853.24)	( 54,272.19)		1,848.15

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

250-ROD RELIEF FUND  
 FINANCIAL SUMMARY

100.00% 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	1,026.00	17,260.70	93.30	1,239.30
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	18,500.00	1,026.00	17,260.70	93.30	1,239.30
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	12,900.00	55.21	7,665.55	59.42	5,234.45
TOTAL EXPENDITURES	12,900.00	55.21	7,665.55	59.42	5,234.45
REVENUES OVER/(UNDER) EXPENDITURES	5,600.00	970.79	9,595.15		( 3,995.15)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

301-COUNTY BUILDING FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	306,551.00	4,468.26	306,311.45	99.92	239.55
INTERGOVERNMENTAL	110,800.00	0.00	7,886.06	7.12	102,913.94
MISC. REVENUE	25,000.00	4,521.88	64,880.92	259.52 (	39,880.92)
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	442,351.00	8,990.14	379,078.43	85.70	63,272.57
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	928,000.00	1,023.95	70,501.73	7.60	857,498.27
DEBT SERVICE	121,648.00	60,823.51	121,647.02	100.00	0.98
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,049,648.00	61,847.46	192,148.75	18.31	857,499.25
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 607,297.00)	( 52,857.32)	186,929.68		( 794,226.68)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2019

401-DEBT SERVICE  
 FINANCIAL SUMMARY

100.00% 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
MISC. REVENUE	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
TOTAL REVENUES	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
DEBT SERVICE	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
TOTAL EXPENDITURES	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

# Aged Accounts Receivable Report - December 2019

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## County Liens

**7,452 Accounts in the Report**

Current	\$117,297.73
30 days	\$51,708.76
60 days	\$58,206.29
90 days	\$39,617.88
over 120 days	\$7,224,408.59
<b>Total</b>	<b>\$7,491,239.25</b>

Court Appointed Attorney Fees	\$4,288,045.16
Civil Judgement Lien	\$191,625.49
Care of Poor	\$2,514,959.49
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$313,347.34
Prisoner Meds	\$147,344.47
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$24,421.90
Other	(\$1,500.02)
<b>Total</b>	<b>\$7,491,239.25</b>

## Jail Costs

**2,312 Accounts in the Report**

Current	\$56,520.13
30 days	\$2,024.75
60 days	\$24,015.93
90 days	\$30,451.34
over 120 days	\$1,345,676.90
<b>Total</b>	<b>\$1,458,689.05</b>

CAA	\$0.00
Jail Costs	\$1,106,887.47
Prison Meds	\$351,851.58
Other	(\$50.00)
<b>Total</b>	<b>\$1,458,689.05</b>

## Juvenile Detention

**558 Accounts in the Report**

Current	(\$260.00)
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$816,436.06
<b>Total</b>	<b>\$816,176.06</b>

Juveniles	\$816,436.06
Other	(\$260.00)
<b>Total</b>	<b>\$816,176.06</b>