



Brookings County Finance Office

Vicki Buseth, Finance Officer

520 3rd Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

March 13, 2020

TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Finance Officers Report February 2020

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- Auditors Account with the Treasurer (Be it Noted Item)
- Payroll and Additive Totals (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

Thank you,

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

Vicki Buseth

Brookings County Finance Officer

Auditor's Account with the Treasurer

February 29, 2020

Auditor's Statement

General Fund	\$	14,341,180.82
Road & Bridge	\$	5,848,034.24
County Building	\$	3,409,598.02
Debt Service/TIF	\$	-
Total Major Funds	\$	23,598,813.08
Non-Major County Funds	\$	949,917.22
Agency Funds	\$	3,436,090.62
Outstanding Credit Cards		
Reconciling Items:		
Reconciling Items:	\$	-
GRAND TOTAL	\$	27,984,820.92

Treasurer's Statement

Total Amount of Deposits in Banks	\$	27,849,020.12
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	7,011.30
1st Bank & Trust, Brookings (daily)	\$	57,149.43
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	7,084,691.27
Other Money Markets	\$	8,641,959.74
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	9,054,208.38
CD's - Certificates of Deposit	\$	3,004,000.00
Currency	\$	6,357.00
Coins	\$	1.70
Checks Not Exceeding 3 days	\$	100,586.09
Change Funds	\$	3,905.00
Subtotal (total in Red Book)	\$	27,959,869.91
Reconciling Items - Outstanding Deposit	\$	(3.00)
Reconciling Item - Treasurer Check Error		
Reconciling Item - Treasurer Check Error		
Reconciling Items-interest	\$	25,006.93
Reconciling Item-charges	\$	(52.92)
GRAND TOTAL	\$	27,984,820.92

FEBRUARY 2020 ADDITIVES	
AFLAC	\$3,841.82
AVESIS	\$1,318.22
OFFICE OF CHILD SUPPORT	\$1,529.50
DELTA DENTAL	\$5,806.26
FLEX ONE	\$1,982.96
PRINCIPAL LIFE INSURANCE	\$1,787.70
GARNISHMENTS	\$296.34
LOCAL TEAMSTERS	\$1,173.00
SDRS	\$46,687.76
SDRS SUPPLEMENTAL	\$2,125.00
EFTPS	\$91,940.68
WELLMARK	\$97,166.77
SDRS SPECIAL PAY PLAN FEE	\$0.00
SDRS SPECIAL PAY PLAN	\$0.00
AFLAC GROUP/CAIC PRIMARY	\$287.58
TOTAL:	\$255,943.59

FEBRUARY 2020 PAYROLL	
COMMISSION/HR	\$19,540.22
ELECTIONS	\$0.00
FINANCE OFFICE	\$22,242.66
STATES ATTORNEY	\$24,748.29
EQUALIZATION	\$19,069.50
REGISTER OF DEEDS	\$8,848.54
VETERANS/WELFARE	\$6,438.54
SHERIFF'S OFFICE	\$104,642.73
CORONER	\$426.22
COMMUNITY HEALTH	\$3,797.71
EXTENSION	\$2,610.65
WEED	\$2,421.96
PLANNING/ZONING	\$6,231.94
HIGHWAY	\$54,270.32
EMERGENCY MANAGEMENT	\$3,980.34
BCOAC	\$7,625.24
TECHNOLOGY	\$7,151.32
TOTAL:	\$294,046.18

Be it noted, the expenditure adjustments for the month of February 2020 were presented to the board.

\$2937.20 was transferred to allocate highway department expenditures to other county departments for work performed and supplies furnished by the highway department.

Brookings County Highway
Expenditure Corrections February 2020

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Misc Expenses					\$ -	\$2.122/gas
Trailer					\$ -	\$2.1316/diesel
258					\$ -	
259					\$ -	
260					\$ -	
265					\$ -	
284					\$ -	
289					\$ -	
290					\$ -	
291					\$ -	
292					\$ -	
293					\$ -	
294					\$ -	
299					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals	\$ Per Gal
A1	\$ 83.95				\$ 83.95	\$2.122/gas
A2	\$ 96.02				\$ 96.02	
A3					\$ -	
A6	\$ 132.24				\$ 132.24	
A9	\$ 75.06				\$ 75.06	
A12	\$ 239.15				\$ 239.15	
A14	\$ 31.60				\$ 31.60	
A25	\$ 269.20				\$ 269.20	
A26	\$ 199.13				\$ 199.13	
A27					\$ -	
A28	\$ 490.20				\$ 490.20	
A29					\$ -	
A30	\$ 77.47				\$ 77.47	
A31					\$ -	
A32	\$ 325.56				\$ 325.56	
A33	\$ 51.14				\$ 51.14	
A34	\$ 313.46				\$ 313.46	
A35	\$ 16.98				\$ 16.98	
A36	\$ 32.89				\$ 32.89	
AE	\$ 145.59				\$ 145.59	
AF	\$ 311.30				\$ 311.30	
UTV					\$ -	
TOTAL	\$ 2,890.94	\$ -	\$ -	\$ -	\$ 2,890.94	

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Vehicle #0187	\$ 19.82				\$ 19.82	\$2.122/gas
TOTAL	\$ 19.82	\$ -	\$ -	\$ -	\$ 19.82	

Emergency Man	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186	\$ 26.44				\$ 26.44
TOTAL	\$ 26.44	\$ -	\$ -	\$ -	\$ 26.44

Emergency Man	426.5/fuel	426/supply	411/salaries	425/repairs	Totals
CERT trailer					\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

Commission	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
#17 commission van					\$ -	\$2.122/gas
#84 janitor pick up					\$ -	
Court House	426.5/fuel	426/supply	411/salaries	425/equip	Totals	
Court house bld/yd	\$ -				\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Finance	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal

Brookings County Highway
Expenditure Corrections February 2020

Misc work					0	\$2.122/gas
#17 commission van					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
0116					\$ -	\$2.122/gas
0122					\$ -	
0123					\$ -	
0124					\$ -	
0125					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

States Attorney	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Traverse					\$ -	\$2.122/gas
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

BCOAC	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
gravel					0	\$2.122/gas
Maintenance					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS
TOTAL	\$ 2,937.20	\$ -	\$ -	\$ -	\$ 2,937.20

Be it noted, the Register of Deeds Statement of Fees collected for the month of February 2020 in the amount \$20,216.50 was presented to the board.

Register of Deeds' Statement of Fees Collected during the month of February, 2020

Brookings County, State of South Dakota

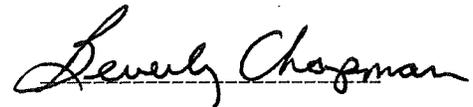
The sum of \$20,216.50 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volume 37 on pages 243 & 252

STATE OF SOUTH DAKOTA,

FB_281529 - FB_281811

County of Brookings

Beverly Chapman being duly sworn, deposes and says that she is Register of Deeds in and for Brookings County, State of South Dakota: that the foregoing statement is a true and correct report of all fees collected by her as such Register of Deeds, as required by law, during the month of February 2020.



Register of Deeds

STATE OF SOUTH DAKOTA,

County of Brookings

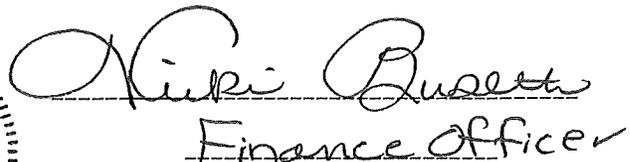
Beverly Chapman, being first duly sworn on oath, deposes and says: That she is the duly elected, qualified and acting Register of Deeds in and for Brookings County, South Dakota. That since the date of her last report or the beginning of her term of office she has charged or received as such officer, fees in the sum of \$20,216.50

Dated this 9 day of March, 2020.



Register of Deeds

Subscribed and sworn to before me this 9th day of March, 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			FEBRUARY	2020		
3						
4		TRANSFER FEE		\$8,645.50		
5						
6		GENERAL FEES				
7		GENERAL FEES	\$8,026.00			
8		FINANCING STATEMENT	\$30.00			
9		LOCATION NOTICE	\$0.00			
10		TOTAL		\$8,056.00		
11						
12						
13		MARRIAGE LICENSE				
14		4 X \$40.00=		\$160.00		
15						
16						
17		VITAL RECORDS				
18		CERTIFIED COPIES				
19						
20		BIRTH 91 X \$15=	\$1,365.00			
21		DEATH 90 X \$15=	\$1,350.00			
22		MARRIAGE 23 X \$15=	\$345.00			
23		TOTAL		\$3,060.00		
24						
25						
26		XEROX COPIES & DISC		\$295.00		
27						
28						
29						
30		GRAND TOTAL		\$20,216.50		

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	15,761,060.94	(1,428,425.12)	14,332,635.82
	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	15,769,605.94	(1,428,425.12)	14,341,180.82
<u>201-ROAD & BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	5,477,987.93	370,046.31	5,848,034.24
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	5,477,987.93	370,046.31	5,848,034.24
<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	34,156.16	54,426.46	88,582.62
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	34,156.16	54,426.46	88,582.62
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	(34,242.31)	11,351.87	(22,890.44)
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	(34,242.31)	11,351.87	(22,890.44)
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	2,398.50	280.00	2,678.50
		TOTAL 229-DOMESTIC ABUSE FUND	2,398.50	280.00	2,678.50

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>237-CONTRACT LAW ENFORCE</u>					
	237-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 237-CONTRACT LAW ENFORCE		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>248-24/7 PROGRAM</u>					
	248-1-1010001	CLAIM ON CASH	94,432.50	(7,645.36)	86,787.14
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		<u>94,432.50</u>	<u>(7,645.36)</u>	<u>86,787.14</u>
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	83,926.49	826.61	84,753.10
	TOTAL 250-ROD RELIEF FUND		<u>83,926.49</u>	<u>826.61</u>	<u>84,753.10</u>
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	3,399,242.91	10,355.11	3,409,598.02
	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		<u>3,399,242.91</u>	<u>10,355.11</u>	<u>3,409,598.02</u>
<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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>304-DETENTION CNTR EXPANSION</u>					
	304-1-1010001	CLAIM ON CASH	729,625.62	(19,619.32)	710,006.30
	304-1-1060000	Cash with Fiscal Agent	0.00	0.00	0.00
	TOTAL 304-DETENTION CNTR EXPANSION		<u>729,625.62</u>	<u>(19,619.32)</u>	<u>710,006.30</u>
<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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	360,091.00	(70,001.49)	290,089.51
	TOTAL 701-BROOKINGS SCHOOL (5-1)		<u>360,091.00</u>	<u>(70,001.49)</u>	<u>290,089.51</u>

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	99,904.53	(39,662.27)	60,242.26
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		99,904.53	(39,662.27)	60,242.26
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	68,231.33	(26,563.59)	41,667.74
	TOTAL 703-DEUBROOK (5-2)		68,231.33	(26,563.59)	41,667.74
<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	37,515.25	6,368.62	43,883.87
	TOTAL 705-ELKTON (5-3)		37,515.25	6,368.62	43,883.87
<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	6,700.60	6,939.02	13,639.62
	TOTAL 708-ESTELLINE (28-2)		6,700.60	6,939.02	13,639.62
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	36,502.09	4,847.56	41,349.65
	TOTAL 709-ARLINGTON (38-1)		36,502.09	4,847.56	41,349.65
<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	1,426.93	(389.78)	1,037.15
	TOTAL 712-ARLINGTON CITY		1,426.93	(389.78)	1,037.15
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	1,075.91	1,383.84	2,459.75
	TOTAL 713-AURORA CITY		1,075.91	1,383.84	2,459.75
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	130,625.36	(52,640.09)	77,985.27
	TOTAL 714-BROOKINGS CITY		130,625.36	(52,640.09)	77,985.27

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	3,219.20	(1,020.79)	2,198.41
	TOTAL 715-BRUCE CITY		3,219.20	(1,020.79)	2,198.41
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	107.79	323.31	431.10
	TOTAL 716-BUSHNELL CITY		107.79	323.31	431.10
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	6,301.21	2,432.54	8,733.75
	TOTAL 717-ELKTON CITY		6,301.21	2,432.54	8,733.75
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	85.77	1,122.57	1,208.34
	TOTAL 718-SINAI CITY		85.77	1,122.57	1,208.34
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	11,214.38	(4,539.74)	6,674.64
	TOTAL 719-VOLGA CITY		11,214.38	(4,539.74)	6,674.64
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	4,596.72	(2,674.71)	1,922.01
	TOTAL 720-WHITE CITY		4,596.72	(2,674.71)	1,922.01
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	963.63	(634.57)	329.06
	TOTAL 721-AFTON TOWNSHIP		963.63	(634.57)	329.06
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	1,474.46	(932.85)	541.61
	TOTAL 722-ALTON TOWNSHIP		1,474.46	(932.85)	541.61
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	845.56	(563.42)	282.14
	TOTAL 723-ARGO TOWNSHIP		845.56	(563.42)	282.14
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	1,711.42	(307.20)	1,404.22
	TOTAL 724-WATER CONSERVANCY		1,711.42	(307.20)	1,404.22
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	736.75	(275.75)	461.00
	TOTAL 725-ADVANCE TAXES		736.75	(275.75)	461.00
<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: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>727-AURORA TOWNSHIP</u>					
	727-1-1010001	CLAIM ON CASH	987.17	1,263.72	2,250.89
	TOTAL 727-AURORA TOWNSHIP		987.17	1,263.72	2,250.89
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	355.14	333.93	689.07
	TOTAL 728-BANGOR TOWNSHIP		355.14	333.93	689.07
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	1,161.85	846.77	2,008.62
	TOTAL 729-BROOKINGS TOWNSHIP		1,161.85	846.77	2,008.62
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	1,172.95	(51.86)	1,121.09
	TOTAL 730-ELKTON TOWNSHIP		1,172.95	(51.86)	1,121.09
<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	865.12	(411.09)	454.03
	TOTAL 733-LP SANITARY SEWER		865.12	(411.09)	454.03
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	385.98	(182.78)	203.20
	TOTAL 734-L.P. WATER		385.98	(182.78)	203.20
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	5,218.27	(1,358.87)	3,859.40
	TOTAL 735-DELINQUENT TAXES		5,218.27	(1,358.87)	3,859.40
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	(25,788.54)	(10,038.42)	(35,826.96)
	TOTAL 736-MUNICIPALITIES 5%		(25,788.54)	(10,038.42)	(35,826.96)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	707.20	971.70	1,678.90
	TOTAL 737-EUREKA TOWNSHIP		707.20	971.70	1,678.90
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	644.07	(10.45)	633.62
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		644.07	(10.45)	633.62

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	1,343.67	(905.94)	437.73
		TOTAL 739-LAKE SINAI TOWNSHIP	1,343.67	(905.94)	437.73
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	1,333.71	1,170.14	2,503.85
		TOTAL 740-LAKETON TOWNSHIP	1,333.71	1,170.14	2,503.85
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	2,936.42	(2,122.88)	813.54
		TOTAL 741-MEDARY TOWNSHIP	2,936.42	(2,122.88)	813.54
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	1,709,059.18	(83,300.13)	1,625,759.05
		TOTAL 742-MOTOR VEHICLE	1,709,059.18	(83,300.13)	1,625,759.05
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	125.56	85.38	210.94
		TOTAL 743-LK HENDRICKS SANITARY	125.56	85.38	210.94
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	53.00	60.38	113.38
		TOTAL 744-OAKLAKE TOWNSHIP	53.00	60.38	113.38
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	1,492.55	(986.78)	505.77
		TOTAL 745-OAKWOOD TOWNSHIP	1,492.55	(986.78)	505.77
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	1,673.34	(636.06)	1,037.28
		TOTAL 746-OSLO TOWNSHIP	1,673.34	(636.06)	1,037.28
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	734.18	342.06	1,076.24
		TOTAL 747-PARNELL	734.18	342.06	1,076.24
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	606.00	1,111.47	1,717.47
		TOTAL 748-PRESTON TOWNSHIP	606.00	1,111.47	1,717.47
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	54.81	381.05	435.86
		TOTAL 749-RICHLAND TOWNSHIP	54.81	381.05	435.86
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	36,038.46	4,146.09	40,184.55
		TOTAL 750-STATE FINES	36,038.46	4,146.09	40,184.55

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: FEBRUARY 29TH, 2020

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	196.83	(99.78)	97.05
	TOTAL 753-SHERMAN TOWNSHIP		196.83	(99.78)	97.05
<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	305.21	799.96	1,105.17
	TOTAL 755-SALES TAX		305.21	799.96	1,105.17
<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	(68,950.82)	(38,731.81)	(107,682.63)
	TOTAL 757-SPECIAL HIWAY (14%)		(68,950.82)	(38,731.81)	(107,682.63)
<u>758-UPPER DEER</u>					
	758-1-1010001	CLAIM ON CASH	29.27	10.16	39.43
	TOTAL 758-UPPER DEER		29.27	10.16	39.43
<u>759-BROOKINGS FIRE ASSOC</u>					
	759-1-1010001	CLAIM ON CASH	367,170.98	0.00	367,170.98
	TOTAL 759-BROOKINGS FIRE ASSOC		367,170.98	0.00	367,170.98
<u>760-STERLING TOWNSHIP</u>					
	760-1-1010001	CLAIM ON CASH	1,330.87	(915.06)	415.81
	TOTAL 760-STERLING TOWNSHIP		1,330.87	(915.06)	415.81
<u>761-SHERIFF TRUST</u>					
	761-1-1010001	CLAIM ON CASH	2,469.38	2,492.80	4,962.18
	TOTAL 761-SHERIFF TRUST		2,469.38	2,492.80	4,962.18
<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: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>763-REGISTER OF DEEDS</u>					
	763-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 763-REGISTER OF DEEDS		0.00	0.00	0.00
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	1,575.91	259.29	1,835.20
	TOTAL 764-TRENTON TOWNSHIP		1,575.91	259.29	1,835.20
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	3,341.52	(684.70)	2,656.82
	TOTAL 765-VOLGA TOWNSHIP		3,341.52	(684.70)	2,656.82
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	24,569.78	294.00	24,863.78
	TOTAL 766-LAW LIBRARY FUND		24,569.78	294.00	24,863.78
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	925.38	(771.14)	154.24
	TOTAL 767-WINSOR TOWNSHIP		925.38	(771.14)	154.24
<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	50.48	857,849.30	857,899.78
	TOTAL 769-BANK FRANCHISE		50.48	857,849.30	857,899.78
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	13,698.70	19,950.59	33,649.29
	TOTAL 770-TAX SALE REDEMPTION		13,698.70	19,950.59	33,649.29
<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: FEBRUARY 29TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>781-River Ridge</u>					
		781-1-1010001 claim on cash	215.36	(215.36)	0.00
		TOTAL 781-River Ridge	215.36	(215.36)	0.00
<u>782-Meyer's Second Addition</u>					
		782-1-1010001 Claim on Cash	58.80	(58.80)	0.00
		TOTAL 782-Meyer's Second Addition	58.80	(58.80)	0.00
<u>783-BRIDLE ESTATES SANT</u>					
		783-1-1010001 CLAIM ON CASH	0.00	30.00	30.00
		TOTAL 783-BRIDLE ESTATES SANT	0.00	30.00	30.00
<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>785-Bortnem Beach Road Dist</u>					
		785-1-1010001 CLAIM ON CASH	218.62	227.98	446.60
		TOTAL 785-Bortnem Beach Road Dist	218.62	227.98	446.60
<u>990-TREASURER'S CHECKS</u>					
		990-1-1010001 CLAIM ON CASH	38.26	0.00	38.26
		TOTAL 990-TREASURER'S CHECKS	38.26	0.00	38.26
<u>TOTAL CASH BALANCES</u>			28,418,868.29	(434,047.37)	27,984,820.92
			=====	=====	=====

*** END OF REPORT ***

Fund Balance

February, 2020

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-Admininstration 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	\$3,251,942.57
Total	\$15,755,618.17

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	\$360,421.40
Restricted Fund Balance-Snow Removal	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$1,948,020.95
Total	\$5,289,628.48

207-E911 Fund

Restricted Fund Balance-911 Purposes	\$34,117.94
Assigned Fund Balance-911 Purposes	
Total	\$34,117.94

226-Emergency Management

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

229-Domestic Abuse Fund

Restricted Fund Balance-Domestic Abuse	\$2,398.50
Assigned Fund Balance-Domestic Abuse	\$0.00
Total	\$2,398.50

248-24/7 Program

Restricted Fund Balance-24/7 Sobriety	\$84,976.56
Assigned Fund Balance-24/7 Sobriety	\$0.00
Total	\$84,976.56

250-Register of Deeds Relief Fund

Restricted for ROD Relief Fund	\$ 71,945.55
Assigned Fund Balance	\$12,957.00
Total	\$84,902.55

301-County Building Fund

Restricted Fund Balance-County Building	\$924,323.22
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
Total	\$3,588,308.22

304-Detention Center Expansion

Restricted Fund Balance-Projects	\$718,428.85
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	
Total	\$718,428.85

**BROOKINGS COUNTY
GENERAL FUND SURPLUS ANALYSIS
DATE February 29, 2020**

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	\$ 14,332,635.82
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	\$ 11,983,719.09
11000 Taxes Receivable--Delinquent	\$ 27,518.03
11XXX Other Receivables	\$ 142,901.23
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

\$ 26,495,319.17 *

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

Deferred Inflows of Resources:

25000 Unavailable Revenue--Property Taxes	\$ 12,011,237.12
25100 Unavailable Revenue--Special Assessments	
25200 Other Deferred Inflows of Resources	

Fund Balances:

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	\$ 1,487,337.70 **

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

	\$ 26,495,319.17 *
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Following Year's General Fund Budget (use current year for March analysis)	\$ 14,233,683.00
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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	10.45%
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*Note: Total Assets and Deferred Outflows of Resources has to be equal to Total Liabilities, Deferred Inflows of Resources, and Fund Balances. Boxed #'s have to be the same.

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

FEBRUARY 2020 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected	\$644,166.02
Motor Vehicle Monies Sent to State	\$428,447.85
Monies That Get Apportioned	\$215,718.17

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$47,498.51	\$5,937.31	\$5,937.31	\$59,373.13
14% Special Highway to Townships		\$48,293.00		\$48,293.00
5% Muncipal to Cities			\$16,658.55	\$16,658.55
22.5% MV to County Road & Bridge Fund	\$84,130.99			\$84,130.99
Title Fees	\$3,090.00			\$3,090.00
Lien Fees And Misc Fees to County General Fund	\$4,172.50			\$4,172.50
63.75% Mobile Home Revenue				\$0.00
Total	\$138,892.00	\$54,230.31	\$22,595.86	\$215,718.17

FEBRUARY Internet/Terminal Renewals	Collected	County's Portion
117 Internet Renewals & SS Terminals (included in totals above)	\$18,954.45	\$9,206.47

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

	Bank Franchise	25% to Cities		
County	\$232,738.70			
Townships	\$16,435.43			
Cities	\$82,312.13	\$4,700.74		
School Districts	\$525,016.16			
Water District	\$1,346.88			
TOTALS	\$857,849.30	\$4,700.74	\$0.00	\$0.00

Fine Monies	\$39,854.24	Divided among schools based on enrollment
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FEBRUARY 2020 TAX BREAKDOWN

Tax Dollars Stay With County	\$245,491.84
Distress Warrant Fees	\$0.00
Advertising & Tax Cert Fees	\$1,098.50
Total County	\$246,590.34
Townships	\$23,150.85
Cities	\$72,988.49
Schools	\$490,893.52
East Dakota Water	\$1,404.19
Special Assessments	\$18,482.36
TIF Collections	\$12,748.83
GRAND TOTAL TAX \$\$ COLLECTED	\$866,258.58

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

101-GENERAL FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	12,523,676.00	231,550.28	512,835.14	4.09	12,010,840.86
LICENSES & PERMITS	71,300.00	2,123.00	2,723.00	3.82	68,577.00
INTERGOVERNMENTAL	869,660.93	13,353.37	13,787.86	1.59	855,873.07
CHARGES FOR GOODS & SERV	1,243,499.00	117,556.79	152,935.65	12.30	1,090,563.35
FINES & FORFEITS	50,000.00	5,130.14	5,130.14	10.26	44,869.86
MISC. REVENUE	226,350.00	22,929.57	44,219.60	19.54	182,130.40
OTHER FINANCING SOURCES	36,500.00	2,946.00	2,946.00	8.07	33,554.00
TOTAL REVENUES	15,020,985.93	395,589.15	734,577.39	4.89	14,286,408.54
	=====	=====	=====	=====	=====

EXPENDITURE SUMMARY

COMMISSIONERS	615,667.78	37,052.45	75,371.84	12.24	540,295.94
CONTINGENCY	730,000.00	0.00	0.00	0.00	730,000.00
ELECTIONS	163,702.56	850.47	870.72	0.53	162,831.84
JUDICIAL SYSTEM	813,000.00	120,425.88	126,669.68	15.58	686,330.32
FINANCE OFFICE	627,743.56	48,414.14	88,383.47	14.08	539,360.09
STATES ATTORNEY	736,519.98	47,057.68	95,252.62	12.93	641,267.36
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	459,562.23	27,918.78	53,494.30	11.64	406,067.93
DIRECTOR OF EQUALIZATION	594,464.01	37,639.11	94,793.42	15.95	499,670.59
REGISTER OF DEEDS	233,517.86	17,942.72	35,603.50	15.25	197,914.36
VETERAN'S SERVICE	103,829.02	6,154.56	13,605.88	13.10	90,223.14
PREDATORY ANIMAL CONTROL	7,825.00	0.00	0.00	0.00	7,825.00
INFORMATION TECHNOLOGY	477,894.94	59,527.47	155,444.07	32.53	322,450.87
HUMAN RESOURCES	114,494.91	12,807.97	18,155.98	15.86	96,338.93
SHERIFF'S OFFICE	1,725,663.16	118,921.25	229,906.65	13.32	1,495,756.51
COUNTY JAIL	1,449,815.55	116,886.02	207,265.16	14.30	1,242,550.39
CORONER	32,069.00	2,851.86	3,378.72	10.54	28,690.28
JUVENILE DETENTION	118,000.00	0.00	0.00	0.00	118,000.00
CRIME STOPPERS	500.00	0.00	500.00	100.00	0.00
HUMANE SOCIETY	10,000.00	10,000.00	10,000.00	100.00	0.00
FIRE DEPARTMENT TRUST	110,000.00	5,118.00	5,118.00	4.65	104,882.00
DRAINAGE COMMISSION	1,300.00	323.11	341.56	26.27	958.44
E-911	144,865.00	144,865.00	144,865.00	100.00	0.00
POOR RELIEF	229,753.24	8,685.00	15,685.13	6.83	214,068.11
FOOD PANTRY	6,000.00	0.00	0.00	0.00	6,000.00
COMMUNITY HEALTH NURSE	76,347.08	6,979.85	10,394.61	13.61	65,952.47
WIC	24,712.24	1,937.95	3,067.70	12.41	21,644.54
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	16,193.00	4,048.25	4,048.25	25.00	12,144.75
DOMESTIC ABUSE	45,000.00	0.00	0.00	0.00	45,000.00
211 CALL CENTER	2,500.00	0.00	2,500.00	100.00	0.00
BEHAVIORAL HEALTH	91,200.00	15,272.32	17,933.23	19.66	73,266.77
ADVANCE	35,000.00	35,000.00	35,000.00	100.00	0.00

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

101-GENERAL FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ECMH-CD	150,000.00	0.00	0.00	0.00	150,000.00
BROOKINGS EMPOWERMENT	500.00	0.00	0.00	0.00	500.00
PUBLIC LIBRARIES	23,700.00	7,575.00	7,575.00	31.96	16,125.00
HISTORICAL MUSEUM	5,000.00	5,000.00	5,000.00	100.00	0.00
SENIOR COMPANION	2,300.00	0.00	0.00	0.00	2,300.00
MENTORING	5,000.00	0.00	5,000.00	100.00	0.00
BCOAC	330,145.13	23,869.86	38,641.03	11.70	291,504.10
COUNTY EXTENSION	131,154.90	27,622.26	29,706.97	22.65	101,447.93
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	295,294.68	9,253.44	22,978.10	7.78	272,316.58
PLANNING & ZONING	205,201.63	16,152.28	27,707.99	13.50	177,493.64
1ST DISTRICT	45,506.00	11,376.34	22,752.68	50.00	22,753.32
ECONOMIC DEVELOPMENT	85,600.00	65,000.00	65,000.00	75.93	20,600.00
OTHER ECONOMIC DEVELOPME	600.00	600.00	600.00	100.00	0.00
TRANSFERS OUT	<u>3,085,000.00</u>	<u>771,250.00</u>	<u>771,250.00</u>	<u>25.00</u>	<u>2,313,750.00</u>
TOTAL EXPENDITURES	14,267,142.46	1,824,379.02	2,548,861.26	17.87	11,718,281.20
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	753,843.47	(1,428,789.87)	(1,814,283.87)		2,568,127.34

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	600,000.00	62,655.13	92,974.82	15.50	507,025.18
LICENSES & PERMITS	8,000.00	0.00	0.00	0.00	8,000.00
INTERGOVERNMENTAL	2,753,597.93	103,507.92	474,171.12	17.22	2,279,426.81
CHARGES FOR GOODS & SERV	1,186,609.00	0.00	0.00	0.00	1,186,609.00
MISC. REVENUE	90,000.00	7,631.21	13,761.45	15.29	76,238.55
OTHER FINANCING SOURCES	<u>3,045,000.00</u>	<u>750,000.00</u>	<u>750,000.00</u>	<u>24.63</u>	<u>2,295,000.00</u>
TOTAL REVENUES	<u>7,683,206.93</u>	<u>923,794.26</u>	<u>1,330,907.39</u>	<u>17.32</u>	<u>6,352,299.54</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	8,033,345.93	541,216.95	734,643.53	9.14	7,298,702.40
	<u>125,000.00</u>	<u>12,531.00</u>	<u>18,594.91</u>	<u>14.88</u>	<u>106,405.09</u>
TOTAL EXPENDITURES	<u>8,158,345.93</u>	<u>553,747.95</u>	<u>753,238.44</u>	<u>9.23</u>	<u>7,405,107.49</u>
REVENUES OVER/(UNDER) EXPENDITURES	(475,139.00)	370,046.31	577,668.95		(1,052,807.95)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

207-E-911 FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	340,000.00	54,323.98	54,323.98	15.98	285,676.02
MISC. REVENUE	1,000.00	102.48	140.70	14.07	859.30
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	341,000.00	54,426.46	54,464.68	15.97	286,535.32
=====					
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	341,000.00	0.00	0.00	0.00	341,000.00
TOTAL EXPENDITURES	341,000.00	0.00	0.00	0.00	341,000.00
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	54,426.46	54,464.68	(54,464.68)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

226-EMERGENCY MANAGEMENT
FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	43,715.00	0.00	2,089.85	4.78	41,625.15
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	0.00	0.00	0.00	100.00
OTHER FINANCING SOURCES	<u>85,000.00</u>	<u>21,250.00</u>	<u>21,250.00</u>	<u>25.00</u>	<u>63,750.00</u>
TOTAL REVENUES	<u>128,815.00</u>	<u>21,250.00</u>	<u>23,339.85</u>	<u>18.12</u>	<u>105,475.15</u>
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>128,815.41</u>	<u>9,898.13</u>	<u>21,569.57</u>	<u>16.74</u>	<u>107,245.84</u>
TOTAL EXPENDITURES	<u>128,815.41</u>	<u>9,898.13</u>	<u>21,569.57</u>	<u>16.74</u>	<u>107,245.84</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(0.41)	11,351.87	1,770.28		(1,770.69)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

229-DOMESTIC ABUSE FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	8,500.00	180.00	180.00	2.12	8,320.00
CHARGES FOR GOODS & SERV	<u>3,500.00</u>	<u>100.00</u>	<u>100.00</u>	<u>2.86</u>	<u>3,400.00</u>
TOTAL REVENUES	12,000.00	280.00	280.00	2.33	11,720.00
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>12,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>
TOTAL EXPENDITURES	<u>12,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	280.00	280.00	(280.00)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

248-24/7 PROGRAM
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
CHARGES FOR GOODS & SERV	60,000.00	244.00	9,957.00	16.60	50,043.00
MISC. REVENUE	0.00	116.75	222.43	0.00	(222.43)
TOTAL REVENUES	60,000.00	360.75	10,179.43	16.97	49,820.57
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	111,785.00	8,006.11	12,755.69	11.41	99,029.31
TOTAL EXPENDITURES	111,785.00	8,006.11	12,755.69	11.41	99,029.31
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(51,785.00)	(7,645.36)	(2,576.26)		(49,208.74)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

248-24/7 PROGRAM

16.67% OF YEAR COMP.

COUNTY JAIL	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
248-4-212-4110 SALARIES	65,086.00	5,635.48	8,984.81	13.80	56,101.19
248-4-212-4120 SOCIAL SECURITY	4,979.00	389.09	619.90	12.45	4,359.10
248-4-212-4130 RETIREMENT	3,767.00	202.59	325.09	8.63	3,441.91
248-4-212-4140 WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00
248-4-212-4150 HEALTH INSURANCE	6,886.08	822.79	1,319.26	19.16	5,566.82
248-4-212-4151 DENTAL	448.44	35.02	56.21	12.53	392.23
248-4-212-4153 VISION	93.48	7.08	11.36	12.15	82.12
248-4-212-4154 RISK	525.00	0.00	525.00	100.00	0.00
248-4-212-4160 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
248-4-212-4161 COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00
248-4-212-4170 VACATION & SICK SALARIES	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	81,785.00	7,092.05	11,841.63	14.48	69,943.37
<u>OTHER CURRENT EXPENSES</u>					
248-4-212-4210 OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00
248-4-212-4260 SUPPLIES & MATERIALS	30,000.00	914.06	914.06	3.05	29,085.94
TOTAL OTHER CURRENT EXPENSES	30,000.00	914.06	914.06	3.05	29,085.94
TOTAL COUNTY JAIL	111,785.00	8,006.11	12,755.69	11.41	99,029.31
TOTAL EXPENDITURES	111,785.00	8,006.11	12,755.69	11.41	99,029.31
REVENUES OVER/(UNDER) EXPENDITURES	(51,785.00)	(7,645.36)	(2,576.26)		(49,208.74)

*** END OF REPORT ***

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

250-ROD RELIEF FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR GOODS & SERV	20,500.00	1,020.00	1,020.00	4.98	19,480.00
OTHER FINANCING SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	20,500.00	1,020.00	1,020.00	4.98	19,480.00
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	<u>32,500.00</u>	<u>193.39</u>	<u>1,169.45</u>	<u>3.60</u>	<u>31,330.55</u>
TOTAL EXPENDITURES	<u>32,500.00</u>	<u>193.39</u>	<u>1,169.45</u>	<u>3.60</u>	<u>31,330.55</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(12,000.00)	826.61	(149.45)		(11,850.55)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	318,667.00	5,850.67	12,981.38	4.07	305,685.62
INTERGOVERNMENTAL	111,800.00	0.00	0.00	0.00	111,800.00
MISC. REVENUE	46,002.00	4,504.44	8,308.42	18.06	37,693.58
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	476,469.00	10,355.11	21,289.80	4.47	455,179.20
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	330,999.00	0.00	0.00	0.00	330,999.00
DEBT SERVICE	121,647.02	0.00	0.00	0.00	121,647.02
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	452,646.02	0.00	0.00	0.00	452,646.02
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	23,822.98	10,355.11	21,289.80		2,533.18

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

304-DETENTION CNTR EXPANSION
FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	9,189.39	20,386.16	0.00 (20,386.16)
INTERGOVERNMENTAL	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>7,400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,400,000.00</u>
TOTAL REVENUES	<u>7,400,000.00</u>	<u>9,189.39</u>	<u>20,386.16</u>	<u>0.28</u>	<u>7,379,613.84</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
DETENTION CENTER BLDG	7,400,000.00	28,808.71	28,808.71	0.39	7,371,191.29
TRANSFERS OUT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>7,400,000.00</u>	<u>28,808.71</u>	<u>28,808.71</u>	<u>0.39</u>	<u>7,371,191.29</u>
=====					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00 (19,619.32) (8,422.55)		8,422.55

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

401-DEBT SERVICE
FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
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 - February 2020

County Liens

7,512 Accounts in the Report

Current	\$135,495.99
30 days	\$69,176.44
60 days	\$42,300.93
90 days	\$48,103.91
over 120 days	\$7,291,391.64
Total	\$7,586,468.91

Court Appointed Attorney Fees	\$4,377,249.41
Civil Judgement Lien	\$191,625.49
Care of Poor	\$2,520,694.61
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$313,347.34
Prisoner Meds	\$147,034.76
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$24,421.90
Other	(\$900.02)
Total	\$7,586,468.91

Jail Costs

2,338 Accounts in the Report

Current	\$65,416.41
30 days	\$7,631.94
60 days	\$48,848.19
90 days	\$2,024.75
over 120 days	\$1,391,204.36
Total	\$1,515,125.65

CAA	\$0.00
Jail Costs	\$1,119,581.66
Prison Meds	\$395,593.99
Other	(\$50.00)
Total	\$1,515,125.65

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
Total	\$816,176.06

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