



*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

October 9<sup>th</sup>, 2020

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

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- Quarterly Highway Transfers (Action Item)
- Auditors Account with the Treasurer (Be it Noted Item)
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- Highway Expenditure Report (Be it Noted Item)
- Register of Deeds Statement of Fees Collected (Be it Noted Item)
- 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 black ink that reads "Vicki Buseth". The signature is written in a cursive, flowing style.

Vicki Buseth

Brookings County Finance Officer

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to approve the following transfers as per budget appropriations for the fourth quarter of 2020:

From General Fund 101-4-911-4290 to Highway and Bridge Fund 201-3-371-0000 in the amount of \$750,000.00.

# Auditor's Account with the Treasurer

September 30, 2020

## Auditor's Statement

General Fund	\$	16,481,242.48
Road & Bridge	\$	4,030,988.40
County Building	\$	3,445,789.20
Debt Service/TIF	\$	21,465.01
<b>Total Major Funds</b>	<b>\$</b>	<b>23,979,485.09</b>
<b>Non-Major County Funds</b>	<b>\$</b>	<b>830,674.44</b>
<b>Agency Funds</b>	<b>\$</b>	<b>2,434,712.29</b>
<b>Outstanding Credit Cards</b>		
<b>Reconciling Items:</b>		
<b>Reconciling Items:</b>	<b>\$</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>\$</b>	<b>27,244,871.82</b>

## Treasurer's Statement

<b>Total Amount of Deposits in Banks</b>	<b>\$</b>	<b>27,139,942.29</b>
<b>Checking Account Balance</b>		
1st Bank & Trust, Brookings (AP/PR)	\$	8,718.70
1st Bank & Trust, Brookings (daily)	\$	9,999.33
<b>Money Market Accounts</b>		
1st Bank & Trust, Brookings (Daily)	\$	5,353,109.63
Other Money Markets	\$	9,652,844.72
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	9,111,269.91
<b>CD's - Certificates of Deposit</b>	<b>\$</b>	<b>3,004,000.00</b>
<b>Currency</b>	<b>\$</b>	<b>3,682.00</b>
<b>Coins</b>	<b>\$</b>	<b>3.14</b>
<b>Checks Not Exceeding 3 days</b>	<b>\$</b>	<b>91,643.71</b>
<b>Change Funds</b>	<b>\$</b>	<b>3,905.00</b>
<b>Subtotal (total in Red Book)</b>	<b>\$</b>	<b>27,239,176.14</b>
<b>Reconciling Items - Motor Vehicle Error</b>	<b>\$</b>	<b>148.20</b>
<b>Reconciling Item - Unclaimed Property Check</b>	<b>\$</b>	<b>690.80</b>
<b>Reconciling Item -</b>		
<b>Reconciling Items-interest</b>	<b>\$</b>	<b>4,921.13</b>
<b>Reconciling Item-charges</b>	<b>\$</b>	<b>(64.45)</b>
<b>GRAND TOTAL</b>	<b>\$</b>	<b>27,244,871.82</b>

SEPTEMBER 2020 ADDITIVES	
AFLAC	\$3,844.26
AVESIS	\$1,310.04
OFFICE OF CHILD SUPPORT	\$1,342.00
DELTA DENTAL	\$5,903.50
FLEX ONE	\$2,027.96
PRINCIPAL LIFE INSURANCE	\$1,758.12
GARNISHMENTS	
LOCAL TEAMSTERS	\$1,105.00
SDRS	\$47,886.70
SDRS SUPPLEMENTAL	\$1,975.00
EFTPS	\$92,880.42
WELLMARK	\$97,331.46
SDRS SPECIAL PAY PLAN FEE	
SDRS SPECIAL PAY PLAN	
AFLAC GROUP/CAIC PRIMARY	\$246.66
<b>TOTAL:</b>	<b>\$257,611.12</b>

SEPTEMBER 2020 PAYROLL	
COMMISSION/HR	\$26,122.33
ELECTIONS	\$0.00
FINANCE OFFICE	\$29,928.25
STATES ATTORNEY	\$37,970.82
EQUALIZATION	\$26,505.32
REGISTER OF DEEDS	\$12,711.60
VETERANS/WELFARE	\$9,384.80
SHERIFF'S OFFICE	\$150,777.85
CORONER	\$461.54
COMMUNITY HEALTH	\$4,839.62
EXTENSION	\$2,861.61
WEED	\$5,367.19
PLANNING/ZONING	\$8,638.74
HIGHWAY	\$70,412.42
EMERGENCY MANAGEMENT	\$5,832.60
BCOAC	\$8,017.02
TECHNOLOGY	\$12,510.00
<b>TOTAL:</b>	<b>\$412,341.71</b>

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

\$2123.57 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 September 2020

Finance	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Misc work					0	\$1.8277/gas
#17 commission van					\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
0116					\$ -	\$1.8277/gas
0122	\$ 20.14				\$ 20.14	
0123	\$ 50.86	\$ 31.61	\$ 31.91		\$ 114.38	
0124	\$ 66.47				\$ 66.47	
0125					\$ -	
<b>TOTAL</b>	\$ 137.47	\$ 31.61	\$ 31.91	\$ -	\$ 200.99	
States Attorney	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Dodge					\$ -	\$1.8277/gas
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
BCOAC	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
gravel					0	\$1.8277/gas
Maintenance					\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS	
<b>TOTAL</b>	\$ 1,964.32	\$ 31.61	\$ 127.64	\$ -	\$ 2,123.57	

Be it noted, the Register of Deeds Statement of Fees collected for the month of September 2020 in the amount \$46,819.50 was presented to the board.

Register of Deeds' Statement of Fees Collected during the month of September 2020

Brookings County, State of South Dakota

The sum of \$46,819.50 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volume 38 on pages 39 & 56.

STATE OF SOUTH DAKOTA,

FB\_285524 - FB\_286154

County of Brookings

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

*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 \$46,819.50.

Dated this 2 day of October 2020.

*Beverly Chapman*

Register of Deeds

Subscribed and sworn to before me this 2nd day of October 2020.



*Miki Buseck*  
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			SEPTEMBER	2020		
3						
4		TRANSFER FEE		\$22,058.50		
5						
6		GENERAL FEES	\$19,205.00			
7		GENERAL FEES				
8		FINANCING STATEMENT	\$60.00			
9		LOCATION NOTICE	\$0.00			
10		TOTAL		\$19,265.00		
11						
12						
13		MARRIAGE LICENSE				
14		39 X \$40.00=		\$1,560.00		
15						
16						
17		VITAL RECORDS				
18		CERTIFIED COPIES				
19						
20		BIRTH 71 X \$15=	\$1,065.00			
21		DEATH 98 X \$15=	\$1,470.00			
22		MARRIAGE 55 X \$15=	\$825.00			
23		TOTAL		\$3,360.00		
24						
25						
26		XEROX COPIES & DISC		\$576.00		
27						
28						
29						
30		GRAND TOTAL		\$46,819.50		

BROOKINGS COUNTY  
 CASH BALANCES REPORT  
 AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	16,144,013.54	328,683.94	16,472,697.48
	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	16,152,558.54	328,683.94	16,481,242.48
<u>201-ROAD &amp; BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	5,083,570.08	( 1,052,581.68)	4,030,988.40
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	5,083,570.08	( 1,052,581.68)	4,030,988.40
<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	7,115.22	27,114.19	34,229.41
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	7,115.22	27,114.19	34,229.41
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	( 3,406.35)	( 8,465.24)	( 11,871.59)
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	( 3,406.35)	( 8,465.24)	( 11,871.59)
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	5,284.50	( 1,476.00)	3,808.50
		TOTAL 229-DOMESTIC ABUSE FUND	5,284.50	( 1,476.00)	3,808.50

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: SEPTEMBER 30TH, 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		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	71,457.45	( 1,111.76)	70,345.69
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		71,457.45	( 1,111.76)	70,345.69
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	79,480.71	1,664.21	81,144.92
	TOTAL 250-ROD RELIEF FUND		79,480.71	1,664.21	81,144.92
<u>251-VOLGA TOWNSHIP TIF</u>					
	251-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 251-VOLGA TOWNSHIP TIF		0.00	0.00	0.00
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	3,440,126.41	5,662.79	3,445,789.20
	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		3,440,126.41	5,662.79	3,445,789.20
<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	736,371.08	( 83,353.57)	653,017.51
	304-1-1060000	Cash with Fiscal Agent	0.00	0.00	0.00
	TOTAL 304-DETENTION CNTR EXPANSION		736,371.08	( 83,353.57)	653,017.51
<u>401-DEBT SERVICE</u>					
	401-1-1010001	CLAIM ON CASH	21,465.01	0.00	21,465.01
	401-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	TOTAL 401-DEBT SERVICE		21,465.01	0.00	21,465.01

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	154,587.73	92,779.33	247,367.06
	TOTAL 701-BROOKINGS SCHOOL (5-1)		154,587.73	92,779.33	247,367.06
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	19,585.27	28,981.76	48,567.03
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		19,585.27	28,981.76	48,567.03
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	10,639.27	28,777.42	39,416.69
	TOTAL 703-DEUBROOK (5-2)		10,639.27	28,777.42	39,416.69
<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	6,554.08	26,172.65	32,726.73
	TOTAL 705-ELKTON (5-3)		6,554.08	26,172.65	32,726.73
<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	2,165.63	6,398.80	8,564.43
	TOTAL 708-ESTELLINE (28-2)		2,165.63	6,398.80	8,564.43
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	6,591.10	17,419.38	24,010.48
	TOTAL 709-ARLINGTON (38-1)		6,591.10	17,419.38	24,010.48
<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	195.58	( 195.58)	0.00
	TOTAL 712-ARLINGTON CITY		195.58	( 195.58)	0.00
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	1,448.14	6,982.62	8,430.76
	TOTAL 713-AURORA CITY		1,448.14	6,982.62	8,430.76

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	49,198.71	22,151.48	71,350.19
	TOTAL 714-BROOKINGS CITY		49,198.71	22,151.48	71,350.19
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	392.46	1,316.87	1,709.33
	TOTAL 715-BRUCE CITY		392.46	1,316.87	1,709.33
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	13.45	401.68	415.13
	TOTAL 716-BUSHNELL CITY		13.45	401.68	415.13
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	1,373.69	4,244.11	5,617.80
	TOTAL 717-ELKTON CITY		1,373.69	4,244.11	5,617.80
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	0.00	200.99	200.99
	TOTAL 718-SINAI CITY		0.00	200.99	200.99
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	5,867.39	6,652.32	12,519.71
	TOTAL 719-VOLGA CITY		5,867.39	6,652.32	12,519.71
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	576.93	1,399.23	1,976.16
	TOTAL 720-WHITE CITY		576.93	1,399.23	1,976.16
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	0.00	111.98	111.98
	TOTAL 721-AFTON TOWNSHIP		0.00	111.98	111.98
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	247.18	311.61	558.79
	TOTAL 722-ALTON TOWNSHIP		247.18	311.61	558.79
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	200.07	( 85.58)	114.49
	TOTAL 723-ARGO TOWNSHIP		200.07	( 85.58)	114.49
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	473.12	582.84	1,055.96
	TOTAL 724-WATER CONSERVANCY		473.12	582.84	1,055.96
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	2,060.94	230.15	2,291.09
	TOTAL 725-ADVANCE TAXES		2,060.94	230.15	2,291.09

BROOKINGS COUNTY  
 CASH BALANCES REPORT  
 AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>726-FLEX ONE</u>					
	726-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 726-FLEX ONE		0.00	0.00	0.00
<u>727-AURORA TOWNSHIP</u>					
	727-1-1010001	CLAIM ON CASH	0.00	1,014.92	1,014.92
	TOTAL 727-AURORA TOWNSHIP		0.00	1,014.92	1,014.92
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	0.00	796.91	796.91
	TOTAL 728-BANGOR TOWNSHIP		0.00	796.91	796.91
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	1,030.38	( 391.99)	638.39
	TOTAL 729-BROOKINGS TOWNSHIP		1,030.38	( 391.99)	638.39
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	0.00	1,092.57	1,092.57
	TOTAL 730-ELKTON TOWNSHIP		0.00	1,092.57	1,092.57
<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	235.82	1,064.20	1,300.02
	TOTAL 733-LP SANITARY SEWER		235.82	1,064.20	1,300.02
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	211.41	174.04	385.45
	TOTAL 734-L.P. WATER		211.41	174.04	385.45
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	592.59	200.00	792.59
	TOTAL 735-DELINQUENT TAXES		592.59	200.00	792.59
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	( 35,826.97)	0.00	( 35,826.97)
	TOTAL 736-MUNICIPALITIES 5%		( 35,826.97)	0.00	( 35,826.97)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	227.08	( 184.36)	42.72
	TOTAL 737-EUREKA TOWNSHIP		227.08	( 184.36)	42.72

BROOKINGS COUNTY  
 CASH BALANCES REPORT  
 AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	269.02	286.74	555.76
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		269.02	286.74	555.76
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	0.00	518.43	518.43
	TOTAL 739-LAKE SINAI TOWNSHIP		0.00	518.43	518.43
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	324.33	468.53	792.86
	TOTAL 740-LAKETON TOWNSHIP		324.33	468.53	792.86
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	935.74	1,079.73	2,015.47
	TOTAL 741-MEDARY TOWNSHIP		935.74	1,079.73	2,015.47
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	1,843,859.89	( 106,812.36)	1,737,047.53
	TOTAL 742-MOTOR VEHICLE		1,843,859.89	( 106,812.36)	1,737,047.53
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	43.65	87.02	130.67
	TOTAL 743-LK HENDRICKS SANITARY		43.65	87.02	130.67
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	0.00	141.89	141.89
	TOTAL 744-OAKLAKE TOWNSHIP		0.00	141.89	141.89
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	121.28	227.06	348.34
	TOTAL 745-OAKWOOD TOWNSHIP		121.28	227.06	348.34
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	205.60	220.43	426.03
	TOTAL 746-OSLO TOWNSHIP		205.60	220.43	426.03
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	297.76	131.36	429.12
	TOTAL 747-PARNELL		297.76	131.36	429.12
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	288.61	714.78	1,003.39
	TOTAL 748-PRESTON TOWNSHIP		288.61	714.78	1,003.39
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	0.00	228.90	228.90
	TOTAL 749-RICHLAND TOWNSHIP		0.00	228.90	228.90

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: SEPTEMBER 30TH, 2020

FUND ACCOUNT# ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>750-STATE FINES</u>			
750-1-1010001 CLAIM ON CASH	30,722.30	( 161.22)	30,561.08
TOTAL 750-STATE FINES	30,722.30	( 161.22)	30,561.08
<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	4.63	1.75	6.38
TOTAL 753-SHERMAN TOWNSHIP	4.63	1.75	6.38
<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	1,099.26	( 279.72)	819.54
TOTAL 755-SALES TAX	1,099.26	( 279.72)	819.54
<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	( 115,282.43)	0.02	( 115,282.41)
TOTAL 757-SPECIAL HIWAY (14%)	( 115,282.43)	0.02	( 115,282.41)
<u>758-UPPER DEER</u>			
758-1-1010001 CLAIM ON CASH	14.62	9.50	24.12
TOTAL 758-UPPER DEER	14.62	9.50	24.12
<u>759-BROOKINGS FIRE ASSOC</u>			
759-1-1010001 CLAIM ON CASH	252,602.22	0.00	252,602.22
TOTAL 759-BROOKINGS FIRE ASSOC	252,602.22	0.00	252,602.22
<u>760-STERLING TOWNSHIP</u>			
760-1-1010001 CLAIM ON CASH	0.00	934.02	934.02
TOTAL 760-STERLING TOWNSHIP	0.00	934.02	934.02
<u>761-SHERIFF TRUST</u>			
761-1-1010001 CLAIM ON CASH	4,652,619.58	( 4,649,175.00)	3,444.58
TOTAL 761-SHERIFF TRUST	4,652,619.58	( 4,649,175.00)	3,444.58

BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>762-WETLAND</u>					
	762-1-1010001	CLAIM ON CASH	0.00	( 1,780.00)	( 1,780.00)
	TOTAL 762-WETLAND		0.00	( 1,780.00)	( 1,780.00)
<u>763-REGISTER OF DEEDS</u>					
	763-1-1010001	CLAIM ON CASH	0.00	1,780.00	1,780.00
	TOTAL 763-REGISTER OF DEEDS		0.00	1,780.00	1,780.00
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	0.00	1,010.19	1,010.19
	TOTAL 764-TRENTON TOWNSHIP		0.00	1,010.19	1,010.19
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	305.84	2,378.02	2,683.86
	TOTAL 765-VOLGA TOWNSHIP		305.84	2,378.02	2,683.86
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	26,888.78	424.00	27,312.78
	TOTAL 766-LAW LIBRARY FUND		26,888.78	424.00	27,312.78
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	0.00	46.22	46.22
	TOTAL 767-WINSOR TOWNSHIP		0.00	46.22	46.22
<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	1,397.35	0.00	1,397.35
	TOTAL 769-BANK FRANCHISE		1,397.35	0.00	1,397.35
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	56,833.56	( 48,780.69)	8,052.87
	TOTAL 770-TAX SALE REDEMPTION		56,833.56	( 48,780.69)	8,052.87
<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

BROOKINGS COUNTY  
 CASH BALANCES REPORT  
 AS OF: SEPTEMBER 30TH, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>780-DAKOTACARE</u>					
	780-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 780-DAKOTACARE	0.00	0.00	0.00
<u>781-River Ridge</u>					
	781-1-1010001	claim on cash	0.00	271.40	271.40
		TOTAL 781-River Ridge	0.00	271.40	271.40
<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	0.00	0.00
		TOTAL 783-BRIDLE ESTATES SANT	0.00	0.00	0.00
<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	0.00	0.00	0.00
		TOTAL 785-Bortnem Beach Road Dist	0.00	0.00	0.00
<u>990-TREASURER'S CHECKS</u>					
	990-1-1010001	CLAIM ON CASH	( 51.74)	0.00	( 51.74)
		TOTAL 990-TREASURER'S CHECKS	( 51.74)	0.00	( 51.74)
<u>TOTAL CASH BALANCES</u>			<u>32,576,163.59</u>	<u>( 5,331,291.77)</u>	<u>27,244,871.82</u>
			=====	=====	=====

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

# Fund Balance

September, 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-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	\$3,794,659.36
<b>Total</b>	<b>\$16,298,334.96</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	
Restricted Fund Balance-Snow Removal	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$2,510,365.27
<b>Total</b>	<b>\$5,491,551.40</b>

## 207-E911 Fund

Restricted Fund Balance-911 Purposes	\$34,117.94
Assigned Fund Balance-911 Purposes	
<b>Total</b>	<b>\$34,117.94</b>

## 226-Emergency Management

Restricted Fund Balance-Emergency Management	-\$30,809.90
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Emergency Management	\$6,149.18
<b>Total</b>	<b>-\$24,660.72</b>

## 229-Domestic Abuse Fund

Restricted Fund Balance-Domestic Abuse	\$2,398.50
Assigned Fund Balance-Domestic Abuse	\$0.00
<b>Total</b>	<b>\$2,398.50</b>

## 248-24/7 Program

Restricted Fund Balance-24/7 Sobriety	\$89,363.40
Assigned Fund Balance-24/7 Sobriety	\$0.00
<b>Total</b>	<b>\$89,363.40</b>

## 250-Register of Deeds Relief Fund

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

## 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
<b>Total</b>	<b>\$3,588,308.22</b>

## 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	
<b>Total</b>	<b>\$718,428.85</b>

**BROOKINGS COUNTY  
GENERAL FUND SURPLUS ANALYSIS  
DATE September 30, 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	\$ 16,472,697.48
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	\$ 5,455,704.97
11000 Taxes Receivable--Delinquent	\$ 16,651.03
11XXX Other Receivables	\$ 143,187.73
12800 Notes Receivable	_____
13100 Due from Other fund	_____
13200 Due from Other Government	\$ (218,076.16)
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**

**\$ 21,878,710.05 \***

**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		\$ 30.96
21700 Payroll Withholding Payable		\$ 30.96
22300 Unearned Revenue		\$
2XXXX Other liabilities		\$
 <b>Deferred Inflows of Resources:</b>		
25000 Unavailable Revenue--Property Taxes		\$ 5,450,448.14
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		\$ 3,924,555.35 **
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		\$ 21,928,389.05 *
 Following Year's General Fund Budget (use current year for March analysis)		\$ 14,554,617.00
 The unassigned fund balance, account 27700, divided by the following year's General Fund budget resulting in the fund balance percentage		26.96%

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

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

## SEPTEMBER 2020 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected \$740,417.47

Motor Vehicle Monies Sent to State \$530,907.75

Monies That Get Apportioned \$209,509.72

### Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$42,366.66	\$5,295.83	\$5,295.83	\$52,958.32
14% Special Highway to Townships		\$44,892.67		\$44,892.67
5% Muncipal to Cities			\$14,700.87	\$14,700.87
22.5% MV to County Road & Bridge Fund	\$86,891.09			\$86,891.09
Title Fees	\$4,760.00			\$4,760.00
Lien Fees And Misc Fees to County General Fund	\$5,306.77			\$5,306.77
63.75% Mobile Home Revenue	\$0.00			\$0.00
<b>Total</b>	<b>\$139,324.52</b>	<b>\$50,188.50</b>	<b>\$19,996.70</b>	<b>\$209,509.72</b>

September Internet/Terminal Renewals 232 Internet Renewals & SS Terminals (included in totals above)	Collected	County's Portion
		\$20,753.40

### OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

County				
Townships				
Cities				
School Districts				
Water District				
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Fine Monies	\$30,115.77	Divided among schools based on enrollment
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## September 2020 Tax Breakdowns

Tax Dollars Stay With County	\$184,636.76
Distress Warrant Fees	\$0.00
Advertising & Tax Cert Fees	\$43.50
Total County	\$184,680.26
Townships	\$15,511.65
Cities	\$66,180.38
Schools	\$400,652.44
East Dakota Water	\$1,055.93
Special Assessments	\$13,302.76
TIF Collections	\$24,848.68
<b>GRAND TOTAL TAX \$\$ COLLECTED</b>	<b>\$706,232.10</b>

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

101-GENERAL FUND  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	12,523,676.00	173,371.35	7,054,983.57	56.33	5,468,692.43
LICENSES & PERMITS	71,300.00	7,170.00	40,778.00	57.19	30,522.00
INTERGOVERNMENTAL	869,660.93	778,158.36	1,414,173.65	162.61 (	544,512.72)
CHARGES FOR GOODS & SERV	1,256,832.33	111,145.88	931,949.37	74.15	324,882.96
FINES & FORFEITS	50,000.00	6,209.95	51,324.66	102.65 (	1,324.66)
MISC. REVENUE	253,448.08	15,643.66	221,311.27	87.32	32,136.81
OTHER FINANCING SOURCES	36,500.00	0.00	4,571.00	12.52	31,929.00
TOTAL REVENUES	15,061,417.34	1,091,699.20	9,719,091.52	64.53	5,342,325.82
	=====	=====	=====	=====	=====

EXPENDITURE SUMMARY

COMMISSIONERS	615,667.78	32,104.49	376,947.27	61.23	238,720.51
CONTINGENCY	730,000.00	0.00	0.00	0.00	730,000.00
ELECTIONS	163,702.56	1,613.13	72,996.83	44.59	90,705.73
JUDICIAL SYSTEM	813,000.00	80,344.87	591,533.67	72.76	221,466.33
FINANCE OFFICE	627,743.56	44,378.59	414,948.08	66.10	212,795.48
STATES ATTORNEY	736,519.98	50,888.56	465,359.66	63.18	271,160.32
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	459,562.23	16,201.72	259,512.23	56.47	200,050.00
DIRECTOR OF EQUALIZATION	594,464.01	38,050.10	395,630.52	66.55	198,833.49
REGISTER OF DEEDS	233,517.86	17,915.68	167,402.94	71.69	66,114.92
VETERAN'S SERVICE	103,829.02	6,442.83	67,584.38	65.09	36,244.64
PREDATORY ANIMAL CONTROL	7,825.00	0.00	3,529.46	45.10	4,295.54
INFORMATION TECHNOLOGY	504,561.60	29,676.65	390,738.04	77.44	113,823.56
HUMAN RESOURCES	114,494.91	7,234.49	77,295.32	67.51	37,199.59
SHERIFF'S OFFICE	1,725,663.16	114,050.45	1,207,788.69	69.99	517,874.47
COUNTY JAIL	1,449,815.55	177,290.04	1,144,125.15	78.92	305,690.40
CORONER	32,069.00	4,066.86	22,550.17	70.32	9,518.83
JUVENILE DETENTION	118,000.00	1,421.40	14,214.00	12.05	103,786.00
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	3,892.45	13,365.45	12.15	96,634.55
DRAINAGE COMMISSION	1,300.00	8,889.49	9,504.43	731.11 (	8,204.43)
E-911	144,865.00	0.00	144,865.00	100.00	0.00
POOR RELIEF	229,753.24	15,531.82	171,259.08	74.54	58,494.16
FOOD PANTRY	6,000.00	6,000.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	76,686.08	4,553.71	54,238.16	70.73	22,447.92
WIC	24,712.24	1,937.96	16,593.88	67.15	8,118.36
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	12,144.75	75.00	4,048.25
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	93,342.00	7,705.64	63,767.12	68.32	29,574.88
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

101-GENERAL FUND  
 FINANCIAL SUMMARY

75.00% 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	500.00	0.00	0.00	0.00	500.00
PUBLIC LIBRARIES	23,700.00	3,000.00	14,950.00	63.08	8,750.00
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	330,145.13	22,246.39	172,947.94	52.39	157,197.19
COUNTY EXTENSION	131,154.90	8,787.84	83,942.30	64.00	47,212.60
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	295,294.68	40,442.64	188,170.56	63.72	107,124.12
PLANNING & ZONING	205,201.63	14,299.21	138,285.09	67.39	66,916.54
1ST DISTRICT	45,506.00	0.00	45,505.36	100.00	0.64
ECONOMIC DEVELOPMENT	85,600.00	0.00	85,600.00	100.00	0.00
OTHER ECONOMIC DEVELOPME	600.00	0.00	600.00	100.00	0.00
TRANSFERS OUT	<u>3,085,000.00</u>	<u>0.00</u>	<u>2,335,000.00</u>	<u>75.69</u>	<u>750,000.00</u>
TOTAL EXPENDITURES	14,296,290.12	763,015.26	9,589,195.53	67.07	4,707,094.59
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	765,127.22	328,683.94	129,895.99		635,231.23

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

201-ROAD & BRIDGE FUND  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	600,000.00	60,249.50	499,622.25	83.27	100,377.75
LICENSES & PERMITS	8,000.00	0.00	4,120.00	51.50	3,880.00
INTERGOVERNMENTAL	2,753,597.93	99,567.41	2,099,679.30	76.25	653,918.63
CHARGES FOR GOODS & SERV	1,186,609.00	0.00	3,265.23	0.28	1,183,343.77
MISC. REVENUE	90,000.00	1,648.72	37,169.37	41.30	52,830.63
OTHER FINANCING SOURCES	<u>3,045,000.00</u>	<u>0.00</u>	<u>2,250,321.70</u>	<u>73.90</u>	<u>794,678.30</u>
TOTAL REVENUES	7,683,206.93	161,465.63	4,894,177.85	63.70	2,789,029.08
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	8,033,345.93	1,201,997.39	6,033,630.31	75.11	1,999,715.62
	<u>125,000.00</u>	<u>12,049.92</u>	<u>99,924.43</u>	<u>79.94</u>	<u>25,075.57</u>
TOTAL EXPENDITURES	8,158,345.93	1,214,047.31	6,133,554.74	75.18	2,024,791.19
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 475,139.00)	( 1,052,581.68)	( 1,239,376.89)		764,237.89

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

207-E-911 FUND  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	340,000.00	27,106.04	237,276.16	69.79	102,723.84
MISC. REVENUE	1,000.00	8.15	80.77	8.08	919.23
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	341,000.00	27,114.19	237,356.93	69.61	103,643.07
=====					
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	341,000.00	0.00	237,245.46	69.57	103,754.54
TOTAL EXPENDITURES	341,000.00	0.00	237,245.46	69.57	103,754.54
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	27,114.19	111.47	(	111.47)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

226-EMERGENCY MANAGEMENT  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	43,715.00	0.00	28,803.17	65.89	14,911.83
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	0.00	0.80	0.80	99.20
OTHER FINANCING SOURCES	85,000.00	0.00	85,000.00	100.00	0.00
TOTAL REVENUES	128,815.00	0.00	113,803.97	88.35	15,011.03
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	140,099.16	8,465.24	101,014.84	72.10	39,084.32
TOTAL EXPENDITURES	140,099.16	8,465.24	101,014.84	72.10	39,084.32
REVENUES OVER/(UNDER) EXPENDITURES	( 11,284.16)	( 8,465.24)	12,789.13		( 24,073.29)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

229-DOMESTIC ABUSE FUND  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	8,500.00	1,110.00	3,900.00	45.88	4,600.00
CHARGES FOR GOODS & SERV	<u>3,500.00</u>	<u>300.00</u>	<u>1,467.33</u>	<u>41.92</u>	<u>2,032.67</u>
TOTAL REVENUES	12,000.00	1,410.00	5,367.33	44.73	6,632.67
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>12,000.00</u>	<u>2,886.00</u>	<u>3,957.33</u>	<u>32.98</u>	<u>8,042.67</u>
TOTAL EXPENDITURES	12,000.00	2,886.00	3,957.33	32.98	8,042.67
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	1,476.00)	1,410.00	(	1,410.00)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

248-24/7 PROGRAM  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
CHARGES FOR GOODS & SERV	60,000.00	3,897.00	33,621.00	56.04	26,379.00
MISC. REVENUE	0.00	25.96	550.21	0.00	( 550.21)
TOTAL REVENUES	60,000.00	3,922.96	34,171.21	56.95	25,828.79
=====					
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	111,785.00	5,034.72	53,188.92	47.58	58,596.08
TOTAL EXPENDITURES	111,785.00	5,034.72	53,188.92	47.58	58,596.08
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 51,785.00)	( 1,111.76)	( 19,017.71)		( 32,767.29)

BROOKINGS COUNTY  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2020

250-ROD RELIEF FUND  
FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR GOODS & SERV	20,500.00	1,719.00	17,538.20	85.55	2,961.80
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	20,500.00	1,719.00	17,538.20	85.55	2,961.80
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	32,500.00	54.79	21,295.83	65.53	11,204.17
TOTAL EXPENDITURES	32,500.00	54.79	21,295.83	65.53	11,204.17
REVENUES OVER/(UNDER) EXPENDITURES	( 12,000.00)	1,664.21	( 3,757.63)		( 8,242.37)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

301-COUNTY BUILDING FUND  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	318,667.00	4,400.28	179,043.73	56.19	139,623.27
INTERGOVERNMENTAL	111,800.00	0.00	6,304.37	5.64	105,495.63
MISC. REVENUE	46,002.00	1,262.51	22,196.86	48.25	23,805.14
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	476,469.00	5,662.79	207,544.96	43.56	268,924.04
=====					
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	422,893.64	0.00	94,814.91	22.42	328,078.73
DEBT SERVICE	121,647.02	0.00	60,823.51	50.00	60,823.51
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	544,540.66	0.00	155,638.42	28.58	388,902.24
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 68,071.66)	5,662.79	51,906.54		( 119,978.20)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

304-DETENTION CNTR EXPANSION  
 FINANCIAL SUMMARY

75.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	6,908.63	280,995.85	0.00	( 280,995.85)
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>6,908.63</u>	<u>280,995.85</u>	<u>3.80</u>	<u>7,119,004.15</u>
<u>EXPENDITURE SUMMARY</u>					
DETENTION CENTER BLDG	7,400,000.00	90,262.20	355,466.27	4.80	7,044,533.73
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>90,262.20</u>	<u>355,466.27</u>	<u>4.80</u>	<u>7,044,533.73</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 83,353.57)	( 74,470.42)		74,470.42

# Aged Accounts Receivable Report - September 2020

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## County Liens

*7,716 Accounts in the Report*

Current	\$98,149.49
30 days	\$32,308.79
60 days	\$38,905.19
90 days	\$40,534.56
over 120 days	\$7,599,258.22
<b>Total</b>	<b>\$7,809,156.25</b>

Court Appointed Attorney Fees	\$4,580,917.47
Civil Judgement Lien	\$191,625.49
Care of Poor	\$2,540,490.43
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$312,747.34
Prisoner Meds	\$146,789.82
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$24,490.30
Other	(\$900.02)
<b>Total</b>	<b>\$7,809,156.25</b>

## Jail Costs

*2,397 Accounts in the Report*

Current	\$34,512.46
30 days	\$900.26
60 days	\$1,229.99
90 days	\$33,044.00
over 120 days	\$1,531,155.36
<b>Total</b>	<b>\$1,600,842.07</b>

CAA	\$0.00
Jail Costs	\$1,163,461.66
Prison Meds	\$437,430.41
Other	(\$50.00)
<b>Total</b>	<b>\$1,600,842.07</b>

## Juvenile Detention

*558 Accounts in the Report*

Current	\$0.00
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$0.00
<b>Total</b>	<b>\$0.00</b>

Juveniles	\$0.00
Other	\$0.00
<b>Total</b>	<b>\$0.00</b>