

# Brookings County Finance Office

Lori Schultz Brookings County Finance Officer

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Brookings County Commission  
Finance Officers Report for December 2025

## Items following:

- Auditors account with the treasurer
- Payroll and Additive Totals ..... Be it noted item
- Highway Expenditure Report .....Not available at this time
- Register of Deeds Report ..... 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

Respectfully,

Lori Schultz

Brookings County Finance Officer



DECEMBER 2025 ADDITIVES	
AFLAC	\$7,033.40
AVESIS	\$1,725.69
OFFICE OF CHILD SUPPORT	\$399.00
DELTA DENTAL	\$9,722.34
FLEX ONE	\$1,916.64
PRINCIPAL LIFE INSURANCE	\$2,402.93
GARNISHMENTS	\$0.00
LOCAL TEAMSTERS	\$1,472.00
SDRS	\$79,989.20
SDRS SUPPLEMENTAL	\$4,425.00
EFTPS	\$136,910.15
WELLMARK	\$120,031.01
SDRS SPECIAL PAY PLAN FEE	\$0.00
SDRS SPECIAL PAY PLAN	\$0.00
<b>TOTAL:</b>	<b>\$366,027.36</b>

DECEMBER 2025 PAYROLL	
COMMISSION/HR/VETERANS	\$48,948.16
ELECTIONS	\$0.00
FINANCE OFFICE	\$37,900.75
STATES ATTORNEY/WELFARE	\$55,927.68
EQUALIZATION	\$37,899.48
REGISTER OF DEEDS	\$14,970.76
SHERIFF'S OFFICE	\$274,263.83
CORONER	\$861.26
COMMUNITY HEALTH	\$1,485.44
EXTENSION	\$3,671.14
WEED	\$5,490.21
PLANNING/ZONING	\$11,679.26
HIGHWAY	\$93,223.16
EMERGENCY MANAGEMENT	\$7,248.16
BCOAC	\$12,466.29
TECHNOLOGY	\$17,238.86
<b>TOTAL:</b>	<b>\$623,274.44</b>

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Be it noted, additives in the amount of \$366,027.36  
and payroll in the amount of \$623,274.44  
both for the month of December 2025,  
were presented to the County Commission.

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Register of Deeds'  
 Statement of Fees  
 Collected during the  
 Month of Dec

Filed Jan 7, 2026

County Finance Officer

By \_\_\_\_\_

Amount of Fees, \$ <sup>Deputy</sup> 41,548.50

BROOKINGS COUNTY REGISTER OF DEEDS MONTHLY REPORT		
	DECEMBER	2025
TRANSFER FEE		\$26,543.50
GENERAL FEES	\$10,761.00	
GENERAL FEES		
FINANCING STATEMENT	\$60.00	
LOCATION NOTICE	\$0.00	
TOTAL		\$10,821.00
MARRIAGE LICENSE		
11 X \$40.00=		\$440.00
VITAL RECORDS		
CERTIFIED COPIES		
BIRTH 71 X \$15=	\$1,065.00	
DEATH 112 X \$15=	\$1,680.00	
MARRIAGE 26 X \$15=	\$390.00	
TOTAL		\$3,135.00
XEROX COPIES & DISC		\$509.00
GRAND TOTAL		\$41,548.50

Register of Deeds' Statement of Fees Collected during the month of DECEMBER 2025

Brookings County, State of South Dakota

The sum of \$41,548.50 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds Official Fee Book, Volume 40 on pages 254 & 266.

STATE OF SOUTH DAKOTA

FB\_312342---FB\_312699

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 Register of Deeds, as required by law, during the month of December 2025.

*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. Since the date of her last report or the beginning of her term of office she has charged or received such officer, fees in the sum of \$41,548.50.

Dated this 7th day of January, 2026.

*Beverly Chapman*

Register of Deeds

Subscribed and sworn to before me this 7 day of Jan, 2026



*Lou Schuler*

Title of Officer

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Be it noted, the Register of Deeds Statement of Fees  
collected for the month of December 2025  
in the amount of \$ 41,548.50  
was presented to the County Commission.

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BROOKINGS COUNTY  
CASH BALANCES REPORT  
AS OF: DECEMBER 31ST, 2025

FUND ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>				
101-1-1010001	CLAIM ON CASH	27,407,052.77	( 1,342,807.29)	26,064,245.48
101-1-1020000	CASH CHANGE/ROD	45.00	0.00	45.00
101-1-1020500	CASH CHANGE-TREASURER	2,600.00	0.00	2,600.00
101-1-1021000	CASH CHANGE/24-7 SOBRIETY	50.00	0.00	50.00
101-1-1022000	CASH CHANGE/SHERIFF COMMISSARY	0.00	0.00	0.00
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	0.00	0.00	0.00
101-1-1033000	PETTY CASH/WAGE WORKS	7,140.00	0.00	7,140.00
101-1-1034000	PETTY CASH/HUMAN SERVICES	0.00	0.00	0.00
101-1-1035000	PETTY CASH/DETECTIVES	100.00	0.00	100.00
101-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
	TOTAL 101-GENERAL FUND	27,417,897.77	( 1,342,807.29)	26,075,090.48
<u>201-ROAD &amp; BRIDGE FUND</u>				
201-1-1010001	CLAIM ON CASH	2,653,148.13	178,888.84	2,832,036.97
201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
	TOTAL 201-ROAD & BRIDGE FUND	2,653,148.13	178,888.84	2,832,036.97
<u>207-E-911 FUND</u>				
207-1-1010001	CLAIM ON CASH	53,474.18	( 52,213.20)	1,260.98
207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
	TOTAL 207-E-911 FUND	53,474.18	( 52,213.20)	1,260.98
<u>226-EMERGENCY MANAGEMENT</u>				
226-1-1010001	CLAIM ON CASH	299,263.95	7,447.73	306,711.68
226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
	TOTAL 226-EMERGENCY MANAGEMENT	299,263.95	7,447.73	306,711.68
<u>229-DOMESTIC ABUSE FUND</u>				
229-1-1010001	CLAIM ON CASH	3,297.50	( 2,025.15)	1,272.35
	TOTAL 229-DOMESTIC ABUSE FUND	3,297.50	( 2,025.15)	1,272.35
<u>248-24/7 PROGRAM</u>				
248-1-1010001	CLAIM ON CASH	148,324.70	( 1,545.33)	146,779.37
248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM	148,324.70	( 1,545.33)	146,779.37
<u>250-ROD RELIEF FUND</u>				
250-1-1010001	CLAIM ON CASH	66,288.83	782.81	67,071.64
	TOTAL 250-ROD RELIEF FUND	66,288.83	782.81	67,071.64
<u>252-OPIOID SETTLEMENT</u>				
252-1-1010001	CLAIM ON CASH	11,789.74	36.33	11,826.07
	TOTAL 252-OPIOID SETTLEMENT	11,789.74	36.33	11,826.07
<u>295-RURAL ACCESS INFRASTRUCTU</u>				
295-1-1010001	CLAIM ON CASH	1,323,279.13	( 97,223.44)	1,226,055.69
	TOTAL 295-RURAL ACCESS INFRASTRUCTU	1,323,279.13	( 97,223.44)	1,226,055.69
<u>301-COUNTY BUILDING FUND</u>				
301-1-1010001	CLAIM ON CASH	1,733,188.43	( 80,165.20)	1,653,023.23
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	1,733,188.43	( 80,165.20)	1,653,023.23
<u>402-JAIL EXP DEBT SERVICE</u>				
402-1-1010001	CLAIM ON CASH	1,982,807.72	( 450,636.81)	1,532,170.91
402-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	TOTAL 402-JAIL EXP DEBT SERVICE	1,982,807.72	( 450,636.81)	1,532,170.91

## Fund Balance

December 2025

101-General Fund	
Nonspendable Fund Balance-Inventory	
Assigned Fund Balance-Samara Avenue	
Assigned - BATA	
Assigned-Subsequent Years Budget	\$265,000.00
Assigned-214th street	\$5,000,000.00
Assigned-Highway Shop	\$10,000,000.00
Assigned Fund Balance-Admininstration Building	\$500,000.00
Assigned Fund Balance-Future Bridge Structures	\$4,934,673.57
Future Econ Dvlpmnt Hwy Prjcts	
20th Street overpass/interchange	
Assigned Commissioner Projects	
Assigned Sheriff Radios	
Unassigned Fund Balance	\$3,035,550.62
<b>Total</b>	<b>\$23,735,224.19</b>

201-Road & Bridge Fund	
"Big" River Bridge	
"Big" Sinai Bridge	
Country Club Bridge	
Nonspendable Fund Balance-Inventory	
Restricted Fund Balance-Road Purposes	\$2,926,609.91
Restricted Fund Balance-Snow Removal	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	
<b>Total</b>	<b>\$2,926,609.91</b>

207-E911 Fund	
Total Revenues	\$521,983.89
Total Expenditures	-\$576,109.67
Restricted Fund Balance-911 Purposes	\$107,599.96
Assigned Fund Balance-911 Purposes	
<b>Total</b>	<b>\$53,474.18</b>

226-Emergency Management	
Total Revenues	\$148,469.17
Total Expenditures	-\$126,416.68
Restricted Fund Balance-Emergency Management	\$269,813.16
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Emergency Management	\$6,149.18
<b>Total</b>	<b>\$298,014.83</b>

229-Domestic Abuse Fund	
Total Revenue	\$8,268.85
Total Expense	-\$7,644.85
Restricted Fund Balance-Domestic Abuse	\$2,673.50
Assigned Fund Balance-Domestic Abuse	\$0.00
<b>Total</b>	<b>\$3,297.50</b>

248-24/7 Program	
Total Revenue	\$48,945.47
Total Expense	-\$13,027.00
Restricted Fund Balance-24/7 Sobriety	\$111,761.20
Assigned Fund Balance-24/7 Sobriety	\$0.00
<b>Total</b>	<b>\$147,679.67</b>

250-Register of Deeds Relief Fund	
Total Revenues	\$16,190.02
Total Expenditures	-\$30,840.02
Restricted for ROD Relief Fund	\$67,981.83
Assigned Fund Balance	\$12,957.00
<b>Total</b>	<b>\$66,288.83</b>

301-County Building Fund	
Restricted Fund Balance-County Building	\$1,754,186.96
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Bata Garage	
1921 Parking Lot	
<b>Total</b>	<b>\$1,754,186.96</b>

**BROOKINGS COUNTY  
GENERAL FUND SURPLUS ANALYSIS  
December 2025 estimates**

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 40% 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 31st and September 30th 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 31st and September 30th 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	\$ 26,064,245.48
10200 Cash Change	\$ 2,755.00
10300 Petty Cash	\$ 8,090.00
10400 Interest Bearing Accounts	_____
10500 Savings Certificates	_____
10600 Cash with Fiscal Agent	_____
10700 Restricted Cash in Banks	_____
10800 Taxes Receivable--Current	_____
11000 Taxes Receivable--Delinquent	\$ 57,736.94
11XXX Other Receivables	\$ 3,350.47
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**

\$ 26,136,177.89 \*

**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	_____
21600 Accrued Wages Payable	_____
21820 Garnishment	_____
2030201 unapplied credits - county liens	_____
2030200 unapplied credits - jail costs	\$ (94.75)

## GENERAL FUND SURPLUS ANALYSIS

### GENERAL FUND SURPLUS ANALYSIS

**Deferred Inflows of Resources:**

25000 Unavailable Revenue--Property Taxes	\$ 42,024.87
25100 Unavailable Revenue--Special Assessments	
25200 Other Deferred Inflows of Resources	

**Fund Balances:**

27300 Nonspendable	
27400 Restricted	
27500 Committed	
27600 Assigned	\$ 20,684,673.57
27602 Capital Outlay Accumulations	
276XX _____	
276XX _____	
27700 Unassigned	\$ 5,409,574.20

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES  
AND FUND BALANCES**

\$ 26,136,177.89

Following Year's General Fund Budget  
(use current year for March analysis)

\$ 19,652,197.00

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

28%

\*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 2025 Motor Vehicle Collections and Breakdowns

Grand Total MV Collected	\$623,319.56
Motor Vehicle Monies Sent to Stat.	\$484,921.24
Monies That Get Apportioned	\$138,398.32

### Breakdown of MV Fees within the County

	County	Townships	Towns	Totals
Wheel Tax	\$28,449.67	\$3,556.21	\$3,556.21	\$35,562.09
14% Special Highway to Townships		\$30,115.00		\$30,115.00
5% Municipal to Cities			\$10,101.29	\$10,101.29
22.5% MV to County Road & Bridge Fund	\$55,659.12			\$55,659.12
Title Fees	\$3,123.00			\$3,123.00
Lien Fees And Misc Fees to County General Fund	\$3,837.82			\$3,837.82
63.75% Mobile Home Revenue				
<b>Total</b>	<b>\$91,069.61</b>	<b>\$33,671.21</b>	<b>\$13,657.50</b>	<b>\$138,398.32</b>

\$138,398.32

### OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

hwy fund  
replacement of  
GFP fees

County				
Towns				
townships	\$21,219.00			
schools				
Water District				
<b>TOTALS</b>				

  

Fine Monies	\$24,035.67	Divided among schools based on enrollment
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## December 2025 Tax Breakdowns

Tax Dollars Stay With County	\$86,891.18
Advertising and Distress Warrant Fees	\$605.50
Total County	\$87,496.68
Townships	\$10,912.94
Cities	\$20,916.91
Schools	\$183,320.72
East Dakota Water	\$442.30
Special Assessments/road districts	\$6,310.25
TIF Collections	\$10,861.34
GRAND TOTAL TAX \$\$ COLLECTED	\$320,261.14

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	15,199,831.00	82,625.66	15,327,064.64	100.84 (	127,233.64)
LICENSES & PERMITS	76,600.00	3,487.00	81,406.20	106.27 (	4,806.20)
INTERGOVERNMENTAL	1,762,177.26	20,684.23	1,603,870.04	91.02	158,307.22
CHARGES FOR GOODS & SERV	1,969,457.97	157,676.97	2,342,220.93	118.93 (	372,762.96)
FINES & FORFEITS	95,000.00	4,818.46	99,103.39	104.32 (	4,103.39)
MISC. REVENUE	858,926.67	90,183.21	1,202,781.43	140.03 (	343,854.76)
OTHER FINANCING SOURCES	44,928.56	7,664.50	63,113.07	140.47 (	18,184.51)
DEBT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>20,006,921.46</b>	<b>367,140.03</b>	<b>20,719,559.70</b>	<b>103.56 (</b>	<b>712,638.24)</b>

**EXPENDITURE SUMMARY**

COMMISSIONERS	1,882,438.75	38,507.80	1,203,880.01	63.95	678,558.74
CONTINGENCY	326,000.00	0.00	0.00	0.00	326,000.00
ELECTIONS	22,800.00	757.62	14,342.23	62.90	8,457.77
JUDICIAL SYSTEM	1,010,250.00	126,935.14	1,003,391.64	99.32	6,858.36
FINANCE OFFICE	743,387.15	52,814.84	718,295.73	96.62	25,091.42
STATES ATTORNEY	903,125.27	68,584.17	888,106.29	98.34	15,018.98
TEEN COURT	60,000.00	0.00	60,000.00	100.00	0.00
COUNTY BUILDING	697,464.48	52,754.50	555,923.45	79.71	141,541.03
DIRECTOR OF EQUALIZATION	768,663.79	57,122.80	729,049.02	94.85	39,614.77
REGISTER OF DEEDS	275,682.30	20,120.22	260,203.53	94.39	15,478.77
VETERAN'S SERVICE	177,184.72	12,943.98	170,112.00	96.01	7,072.72
PREDATORY ANIMAL CONTROL	5,922.35	0.00	5,922.35	100.00	0.00
INFORMATION TECHNOLOGY	656,276.04	22,209.63	654,005.60	99.65	2,270.44
HUMAN RESOURCES	155,131.93	8,824.64	141,368.03	91.13	13,763.90
SHERIFF'S OFFICE	2,651,233.02	213,063.98	2,622,116.10	98.90	29,116.92
COUNTY JAIL	3,044,447.04	257,500.08	2,987,247.78	98.12	57,199.26
CORONER	42,493.48	2,174.86	28,796.48	67.77	13,697.00
JUVENILE DETENTION	25,000.00	0.00	13,704.94	54.82	11,295.06
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	146,600.00	0.00	146,600.00	100.00	0.00
DRAINAGE COMMISSION	51,000.00	2,418.15	12,094.91	23.72	38,905.09
E-911	246,081.00	0.00	246,081.00	100.00	0.00
POOR RELIEF	123,686.71	6,117.34	87,002.48	70.34	36,684.23
FOOD PANTRY	6,000.00	0.00	6,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	36,192.29	1,835.38	31,965.69	88.32	4,226.60
WIC	0.00	0.00	0.00	0.00	0.00
BATA	55,000.00	0.00	55,000.00	100.00	0.00
ICAP	20,149.00	0.00	20,149.00	100.00	0.00
DOMESTIC ABUSE	50,000.00	0.00	50,000.00	100.00	0.00
OTHER SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
BEHAVIORAL HEALTH	83,500.00	6,309.01	68,384.81	81.90	15,115.19
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

101-GENERAL FUND  
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ECMH-CD	250,000.00	0.00	250,000.00	100.00	0.00
BROOKINGS EMPOWERMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC LIBRARIES	32,200.00	0.00	32,200.00	100.00	0.00
HISTORICAL MUSEUM	5,000.00	0.00	5,000.00	100.00	0.00
SENIOR COMPANION	0.00	0.00	0.00	0.00	0.00
MENTORING	6,000.00	0.00	6,000.00	100.00	0.00
BCOAC	439,369.67	19,363.70	337,039.97	76.71	102,329.70
COUNTY EXTENSION	146,586.64	6,510.62	139,836.71	95.40	6,749.93
BROOKINGS CONS DISTRICT	35,000.00	0.00	35,000.00	100.00	0.00
WEED CONTROL	298,489.05	16,107.20	294,242.10	98.58	4,246.95
PLANNING & ZONING	298,254.00	24,484.23	293,779.01	98.50	4,474.99
1ST DISTRICT	52,754.00	0.00	52,753.26	100.00	0.74
ECONOMIC DEVELOPMENT	105,000.00	0.00	105,000.00	100.00	0.00
OTHER ECONOMIC DEVELOPME	1,300.00	0.00	1,300.00	100.00	0.00
TRANSFERS OUT	3,983,142.00	691,559.00	3,983,142.00	100.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>19,964,304.68</b>	<b>1,709,018.89</b>	<b>18,360,536.12</b>	<b>91.97</b>	<b>1,603,768.56</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>42,616.78</b>	<b>( 1,341,878.86)</b>	<b>2,359,023.58</b>		<b>( 2,316,406.80)</b>

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	700,000.00	46,521.31	699,970.91	100.00	29.09
LICENSES & PERMITS	8,000.00	690.00	7,580.00	94.75	420.00
INTERGOVERNMENTAL	5,005,831.33	75,837.47	5,204,528.68	103.97 (	198,697.35)
CHARGES FOR GOODS & SERV	10,983.20	0.00	27,330.91	248.84 (	16,347.71)
MISC. REVENUE	83,022.98	8,699.72	179,372.67	216.05 (	96,349.69)
OTHER FINANCING SOURCES	<u>3,609,627.00</u>	<u>657,930.25</u>	<u>3,599,825.30</u>	<u>99.73</u>	<u>9,801.70</u>
TOTAL REVENUES	<u>9,417,464.51</u>	<u>789,678.75</u>	<u>9,718,608.47</u>	<u>103.20 (</u>	<u>301,143.96)</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	11,174,616.29	601,485.65	9,673,187.20	86.56	1,501,429.09
	140,000.00	9,304.26	139,994.21	100.00	5.79
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>11,314,616.29</u>	<u>610,789.91</u>	<u>9,813,181.41</u>	<u>86.73</u>	<u>1,501,434.88</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 1,897,151.78)	178,888.84 (	94,572.94)		( 1,802,578.84)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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>					
INTERGOVERNMENTAL	554,000.00	47,077.13	568,119.17	102.55 (	14,119.17)
MISC. REVENUE	1,400.00	0.00	941.85	67.28	458.15
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	555,400.00	47,077.13	569,061.02	102.46 (	13,661.02)
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	675,400.00	99,290.33	675,400.00	100.00	0.00
TOTAL EXPENDITURES	675,400.00	99,290.33	675,400.00	100.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	( 120,000.00)	( 52,213.20)	( 106,338.98)		( 13,661.02)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	50,888.00	0.00	3,071.27	6.04	47,816.73
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	2,479.01	942.18	46,702.95	1,883.94 (	44,223.94)
OTHER FINANCING SOURCES	<u>134,515.00</u>	<u>33,628.75</u>	<u>134,515.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL REVENUES	187,882.01	34,570.93	184,289.22	98.09	3,592.79
=====					
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>187,882.29</u>	<u>27,123.20</u>	<u>153,539.88</u>	<u>81.72</u>	<u>34,342.41</u>
TOTAL EXPENDITURES	187,882.29	27,123.20	153,539.88	81.72	34,342.41
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 0.28)	7,447.73	30,749.34		( 30,749.62)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	7,000.00	180.00	6,780.00	96.86	220.00
CHARGES FOR GOODS & SERV	<u>3,000.00</u>	<u>150.00</u>	<u>1,818.85</u>	<u>60.63</u>	<u>1,181.15</u>
TOTAL REVENUES	<u>10,000.00</u>	<u>330.00</u>	<u>8,598.85</u>	<u>85.99</u>	<u>1,401.15</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>10,000.00</u>	<u>2,355.15</u>	<u>10,000.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>10,000.00</u>	<u>2,355.15</u>	<u>10,000.00</u>	<u>100.00</u>	<u>0.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	2,025.15) (	1,401.15)		1,401.15

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	65,000.00	334.00	46,699.92	71.85	18,300.08
MISC. REVENUE	950.00	450.92	3,675.50	386.89	( 2,725.50)
TOTAL REVENUES	65,950.00	784.92	50,375.42	76.38	15,574.58
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	65,950.00	2,330.25	15,357.25	23.29	50,592.75
TOTAL EXPENDITURES	65,950.00	2,330.25	15,357.25	23.29	50,592.75
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 1,545.33)	35,018.17		( 35,018.17)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	16,000.00	822.00	17,012.02	106.33 (	1,012.02)
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	<u>16,000.00</u>	<u>822.00</u>	<u>17,012.02</u>	<u>106.33 (</u>	<u>1,012.02)</u>
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	<u>47,000.00</u>	<u>39.19</u>	<u>30,879.21</u>	<u>65.70</u>	<u>16,120.79</u>
TOTAL EXPENDITURES	<u>47,000.00</u>	<u>39.19</u>	<u>30,879.21</u>	<u>65.70</u>	<u>16,120.79</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 31,000.00)	782.81 (	13,867.19)	(	17,132.81)

BROOKINGS COUNTY  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2025

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	390,624.00	2,107.83	390,630.51	100.00 (	6.51)
INTERGOVERNMENTAL	16,500.00	0.00	16,819.58	101.94 (	319.58)
MISC. REVENUE	34,710.00	5,077.92	46,979.14	135.35 (	12,269.14)
OTHER FINANCING SOURCES	0.00	0.00	249,000.00	0.00 (	249,000.00)
TOTAL REVENUES	441,834.00	7,185.75	703,429.23	159.21 (	261,595.23)
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	786,000.00	26,527.46	682,934.65	86.89	103,065.35
DEBT SERVICE	121,647.02	60,823.49	121,647.02	100.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	907,647.02	87,350.95	804,581.67	88.64	103,065.35
REVENUES OVER/(UNDER) EXPENDITURES	( 465,813.02)	( 80,165.20)	( 101,152.44)		( 364,660.58)

## Aged Accounts Receivable Report - December 2025

### County Liens

*10,870 Accounts in the Report*

Current	\$157,582.52
30 days	\$50,123.63
60 days	\$28,010.41
90 days	\$107,989.60
over 120 days	\$9,401,874.15
<b>Total</b>	<b>\$9,745,580.31</b>

Court Appointed Attorney Fees	\$6,557,410.26
Civil Judgement Lien	\$190,802.68
Care of Poor	\$2,645,794.68
Involuntary Mental Illness	\$7,338.47
Voluntary Mental Illness	\$196,146.06
Prisoner Meds	\$123,350.74
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$23,469.72
Other	\$1,071.70
<b>Total</b>	<b>\$9,745,580.31</b>

### Jail Costs

*2,858 Accounts in the Report*

Current	\$1,356.08
30 days	\$1,096.33
60 days	\$0.00
90 days	\$21,793.07
over 120 days	\$2,615,669.41
<b>Total</b>	<b>\$2,639,914.89</b>

Jail Costs	\$1,891,352.18
Prisoner Meds	\$748,562.71
<b>Total</b>	<b>\$2,639,914.89</b>