

Brookings County Finance Office

Lori Schultz Brookings County Finance Officer

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Brookings County Commission
Finance Officers Report for January, 2026

Items following:

- Auditors account with Treasurer
- Payroll and Additive Totals Be it noted item
- Register of Deeds statement of fees 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
-

Highway Expenditure Report is not available due to computer/pump issues at the highway dept.

Respectfully,
Lori Schultz
Brookings County Finance Officer

Auditor's Account with the Treasurer

January 31, 2026

Auditor's Statement

Treasurer's Statement

General Fund	\$	24,832,154.56
Road & Bridge	\$	2,802,573.01
County Building	\$	1,658,709.00
Debt Service/TIF	\$	1,546,676.27
Total Major Funds	\$	30,840,112.84
Non-Major County Funds	\$	1,810,831.52
Agency Funds	\$	3,370,544.66
Outstanding Credit Cards		
Reconciling Items:		
Reconciling Items:		
GRAND TOTAL	\$	36,021,489.02

Total Amount of Deposits in Banks	\$	35,846,447.28
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	349,494.15
1st Bank & Trust, Brookings (daily)	\$	17,402.77
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	6,343,034.92
Other Money Markets	\$	11,755,389.72
	\$	-
	\$	-
Investment Money Market	\$	14,377,125.72
CD's - Certificates of Deposit	\$	3,004,000.00
Currency	\$	3,863.00
Coins	\$	4.45
Checks Not Exceeding 3 days	\$	65,941.19
Change Funds	\$	10,845.00
Subtotal (total in Red Book)	\$	35,927,100.92
Reconciling Items - Deposit error	\$	6.05
Reconciling Item		
Reconciling Item -	\$	-
Reconciling Item		
Reconciling Items-interest	\$	94,450.85
Reconciling Item-charges	\$	(68.80)
GRAND TOTAL	\$	36,021,489.02

JANUARY 2026 ADDITIVES	
AFLAC	\$7,771.66
AVESIS	\$1,750.07
OFFICE OF CHILD SUPPORT	\$399.00
DELTA DENTAL	\$9,837.14
FLEX ONE	\$3,131.46
PRINCIPAL LIFE INSURANCE	\$2,470.93
GARNISHMENTS	\$600.00
LOCAL TEAMSTERS	\$1,594.00
SDRS	\$121,300.42
SDRS SUPPLEMENTAL	\$4,498.55
EFTPS	\$0.00
WELLMARK	\$121,431.35
SDRS SPECIAL PAY PLAN FEE	\$207,609.54
SDRS SPECIAL PAY PLAN	\$0.00
TOTAL:	\$482,394.12

JANUARY 2026 PAYROLL	
COMMISSION/HR/VETERANS	\$76,265.53
ELECTIONS	\$0.00
FINANCE OFFICE	\$69,038.79
STATES ATTORNEY/WELFARE	\$86,978.23
EQUALIZATION	\$58,602.83
REGISTER OF DEEDS	\$23,247.33
SHERIFF'S OFFICE	\$407,556.68
CORONER	\$1,290.75
COMMUNITY HEALTH	\$2,307.04
EXTENSION	\$4,952.26
WEED	\$7,666.41
PLANNING/ZONING	\$17,779.75
HIGHWAY	\$139,964.94
EMERGENCY MANAGEMENT	\$10,879.45
BCOAC	\$19,644.43
TECHNOLOGY	\$26,675.61
TOTAL:	\$942,850.03

Be it noted, additives in the amount of \$482,394.12
and payroll in the amount of \$942,850.03
both for the month of January 2026,
were presented to the County Commission.

NO. _____

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

Filed Feb 11, 2025

County Finance Officer

By _____

Amount of Fees, \$ Deputy
36,626.00

BROOKINGS COUNTY REGISTER OF DEEDS MONTHLY REPORT		
	JANUARY	2025
TRANSFER FEE		\$23,524.00
GENERAL FEES	\$8,367.00	
GENERAL FEES		
FINANCING STATEMENT	\$35.00	
LOCATION NOTICE	\$0.00	
TOTAL		\$8,403.00
MARRIAGE LICENSE		
6 X \$40.00=		\$240.00
VITAL RECORDS		
CERTIFIED COPIES		
BIRTH 112 X \$15=	\$1,680.00	
DEATH 142 X \$15=	\$2,130.00	
MARRIAGE 26 X \$15=	\$390.00	
TOTAL		\$4,200.00
XEROX COPIES & DISC		\$259.00
GRAND TOTAL		\$36,626.00

Register of Deeds' Statement of Fees Collected during the month of January 2026

Brookings County, State of South Dakota

The sum of \$36,626.00 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volume 40 on pages 267 & 276

STATE OF SOUTH DAKOTA,

FB_312700- FB_312992

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 January 2026.

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 \$36,626.00

Dated this 11 day of Feb January 2026.

Beverly Chapman

Register of Deeds



Subscribed and sworn to before me this 11 day of Feb, 2026.

Tim Schuler

Title of Officer

Be it noted, the Register of Deeds Statement of Fees
collected for the month of January, 2026
in the amount of \$ 36,626.00
was presented to the County Commission.

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: JANUARY 31ST, 2026

FUND ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>				
101-1-1010001	CLAIM ON CASH	26,064,245.48	(1,203,829.57)	24,860,415.91
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	26,075,090.48	(1,203,829.57)	24,871,260.91
<u>201-ROAD & BRIDGE FUND</u>				
201-1-1010001	CLAIM ON CASH	2,832,036.97	(29,463.96)	2,802,573.01
201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
	TOTAL 201-ROAD & BRIDGE FUND	2,832,036.97	(29,463.96)	2,802,573.01
<u>207-E-911 FUND</u>				
207-1-1010001	CLAIM ON CASH	1,260.98	46,567.99	47,828.97
207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
	TOTAL 207-E-911 FUND	1,260.98	46,567.99	47,828.97
<u>226-EMERGENCY MANAGEMENT</u>				
226-1-1010001	CLAIM ON CASH	306,711.68	(1,809.06)	304,902.62
226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
	TOTAL 226-EMERGENCY MANAGEMENT	306,711.68	(1,809.06)	304,902.62
<u>229-DOMESTIC ABUSE FUND</u>				
229-1-1010001	CLAIM ON CASH	1,272.35	496.00	1,768.35
	TOTAL 229-DOMESTIC ABUSE FUND	1,272.35	496.00	1,768.35
<u>248-24/7 PROGRAM</u>				
248-1-1010001	CLAIM ON CASH	146,779.37	3,603.27	150,382.64
248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM	146,779.37	3,603.27	150,382.64
<u>250-ROD RELIEF FUND</u>				
250-1-1010001	CLAIM ON CASH	67,071.64	957.18	68,028.82
	TOTAL 250-ROD RELIEF FUND	67,071.64	957.18	68,028.82
<u>252-OPIOID SETTLEMENT</u>				
252-1-1010001	CLAIM ON CASH	11,826.07	38.36	11,864.43
	TOTAL 252-OPIOID SETTLEMENT	11,826.07	38.36	11,864.43
<u>295-RURAL ACCESS INFRASTRUCTU</u>				
295-1-1010001	CLAIM ON CASH	1,226,055.69	0.00	1,226,055.69
	TOTAL 295-RURAL ACCESS INFRASTRUCTU	1,226,055.69	0.00	1,226,055.69
<u>301-COUNTY BUILDING FUND</u>				
301-1-1010001	CLAIM ON CASH	1,653,023.23	5,685.77	1,658,709.00
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	1,653,023.23	5,685.77	1,658,709.00
<u>402-JAIL EXP DEBT SERVICE</u>				
402-1-1010001	CLAIM ON CASH	1,532,170.91	14,505.36	1,546,676.27
402-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	TOTAL 402-JAIL EXP DEBT SERVICE	1,532,170.91	14,505.36	1,546,676.27

Fund Balance

January 2026

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	\$5,378,862.13
Total	\$26,078,535.70

201-Road & Bridge Fund

"Big" River Bridge	
"Big" Sinai Bridge	
Country Club Bridge	
Nonspendable Fund Balance-Inventory	
Restricted Fund Balance-Road Purposes	\$2,832,036.97
Restricted Fund Balance-Snow Removal	
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	
Total	\$2,832,036.97

207-E911 Fund

Total Revenues	\$46,567.99
Total Expenditures	
Restricted Fund Balance-911 Purposes	\$1,260.98
Assigned Fund Balance-911 Purposes	
Total	\$47,828.97

226-Emergency Management

Total Revenues	\$15,159.42
Total Expenditures	\$450.00
Restricted Fund Balance-Emergency Management	\$300,562.50
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Emergency Management	\$6,149.18
Total	\$322,321.10

229-Domestic Abuse Fund

Total Revenue	\$496.00
Total Expense	
Restricted Fund Balance-Domestic Abuse	\$1,272.35
Assigned Fund Balance-Domestic Abuse	
Total	\$1,768.35

248-24/7 Program

Total Revenue	\$3,603.27
Total Expense	
Restricted Fund Balance-24/7 Sobriety	\$146,779.37
Assigned Fund Balance-24/7 Sobriety	\$0.00
Total	\$150,382.64

250-Register of Deeds Relief Fund

Total Revenues	\$1,005.00
Total Expenditures	\$0.00
Restricted for ROD Relief Fund	\$54,114.64
Assigned Fund Balance	\$12,957.00
Total	\$68,076.64

301-County Building Fund

Restricted Fund Balance-County Building	\$1,653,034.52
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Bata Garage	
1921 Parking Lot	
Total	\$1,653,034.52

**BROOKINGS COUNTY
GENERAL FUND SURPLUS ANALYSIS
January 2026 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	\$ 24,860,415.91
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	\$ 15,499,654.61
11000 Taxes Receivable--Delinquent	\$ 46,722.40
11XXX Other Receivables	\$ 3,279.97
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

\$ 40,420,917.89 *

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	\$ 15,546,377.01
25100 Unavailable Revenue--Special Assessments	
25200 Other Deferred Inflows of Resources	

Fund Balances:

27300 Nonspendable	
27400 Restricted	
27500 Committed	
27600 Assigned	\$ 20,699,673.57
27602 Capital Outlay Accumulations	
276XX _____	
276XX _____	
27700 Unassigned	\$ 4,174,962.06

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

\$ 40,420,917.89

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

21%

*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.

January 2026 Motor Vehicle Collections and Breakdowns

Grand Total MV Collected	\$932,057.95
Motor Vehicle Monies Sent to Stat	\$648,121.97
Monies That Get Apportioned	\$283,935.98

Breakdown of MV Fees within the County

	County	Townships	Towns	Totals
Wheel Tax	\$59,020.72	\$7,377.59	\$7,377.59	\$73,775.90
14% Special Highway to Townships		\$63,694.67		\$63,694.67
5% Muncipal to Cities			\$21,506.31	\$21,506.31
22.5% MV to County Road & Bridge Fund	\$116,135.82			\$116,135.82
Title Fees	\$3,575.00			\$3,575.00
Lien Fees And Misc Fees to County General Fund	\$4,841.08			\$4,841.08
63.75% Mobile Home Revenue				
Total	\$183,572.62	\$71,072.26	\$28,883.90	\$283,528.78

\$283,528.78

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

	bank franchise	local gov hwy&bridge fund	prorate port of entry	
County	\$287,149.61	\$285,621.07	\$49,333.05	
Towns	\$106,398.65		\$10,962.90	
townships	\$22,359.57	\$11,598.23	\$31,061.55	
schools	\$631,144.73			
Water District	\$1,460.84			
TOTALS	\$1,048,513.40	\$297,219.30	\$91,357.50	\$0.00
Fine Monies	\$27,602.11	Divided among schools based on enrollment		

January 2026 Tax Breakdowns

Tax Dollars Stay With County	\$480,080.69
Advertising and Distress Warrant Fees	\$859.00
Total County	\$480,939.69
Townships	\$46,637.31
Cities	\$144,758.09
Schools	\$928,173.22
East Dakota Water	\$2,329.42
Special Assessments/road districts	\$32,288.37
TIF Collections	\$89,531.18
GRAND TOTAL TAX \$\$ COLLECTED	\$1,724,657.28

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

101-GENERAL FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	16,208,866.00	454,777.34	454,777.34	2.81	15,754,088.66
LICENSES & PERMITS	76,500.00	941.00	941.00	1.23	75,559.00
INTERGOVERNMENTAL	1,082,693.00	40,407.12	40,407.12	3.73	1,042,285.88
CHARGES FOR GOODS & SERV	2,335,650.00	243,867.84	243,867.84	10.44	2,091,782.16
FINES & FORFEITS	99,000.00	5,813.11	5,813.11	5.87	93,186.89
MISC. REVENUE	859,356.00	84,599.86	84,599.86	9.84	774,756.14
OTHER FINANCING SOURCES	29,159.00	3,940.26	3,940.26	13.51	25,218.74
DEBT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	20,691,224.00	834,346.53	834,346.53	4.03	19,856,877.47

EXPENDITURE SUMMARY

COMMISSIONERS	605,920.87	75,766.09	75,766.09	12.50	530,154.78
CONTINGENCY	683,371.00	0.00	0.00	0.00	683,371.00
ELECTIONS	215,400.34	5,375.00	5,375.00	2.50	210,025.34
JUDICIAL SYSTEM	779,000.00	48,321.32	48,321.32	6.20	730,678.68
FINANCE OFFICE	758,733.60	93,702.71	93,702.71	12.35	665,030.89
STATES ATTORNEY	939,984.69	110,242.13	110,242.13	11.73	829,742.56
TEEN COURT	60,000.00	0.00	0.00	0.00	60,000.00
COUNTY BUILDING	1,131,319.78	90,832.20	90,832.20	8.03	1,040,487.58
DIRECTOR OF EQUALIZATION	761,558.20	96,315.38	96,315.38	12.65	665,242.82
REGISTER OF DEEDS	280,535.11	34,698.20	34,698.20	12.37	245,836.91
VETERAN'S SERVICE	189,812.56	22,411.76	22,411.76	11.81	167,400.80
PREDATORY ANIMAL CONTROL	5,922.35	0.00	0.00	0.00	5,922.35
INFORMATION TECHNOLOGY	700,780.40	107,680.61	107,680.61	15.37	593,099.79
HUMAN RESOURCES	184,027.92	15,425.83	15,425.83	8.38	168,602.09
SHERIFF'S OFFICE	2,711,396.77	397,099.74	397,099.74	14.65	2,314,297.03
COUNTY JAIL	3,122,716.68	389,645.20	389,645.20	12.48	2,733,071.48
CORONER	45,074.29	2,728.20	2,728.20	6.05	42,346.09
JUVENILE DETENTION	35,000.00	296.14	296.14	0.85	34,703.86
CRIME STOPPERS	500.00	500.00	500.00	100.00	0.00
HUMANE SOCIETY	10,000.00	0.00	0.00	0.00	10,000.00
FIRE DEPARTMENT TRUST	149,600.00	149,600.00	149,600.00	100.00	0.00
DRAINAGE COMMISSION	51,300.00	8,384.23	8,384.23	16.34	42,915.77
E-911	276,758.00	0.00	0.00	0.00	276,758.00
POOR RELIEF	108,994.48	20,918.47	20,918.47	19.19	88,076.01
FOOD PANTRY	7,000.00	7,000.00	7,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	37,260.86	2,527.52	2,527.52	6.78	34,733.34
WIC	0.00	0.00	0.00	0.00	0.00
BATA	55,000.00	55,000.00	55,000.00	100.00	0.00
ICAP	26,817.00	0.00	0.00	0.00	26,817.00
DOMESTIC ABUSE	55,000.00	0.00	0.00	0.00	55,000.00
OTHER SOCIAL SERVICES	5,000.00	0.00	0.00	0.00	5,000.00
BEHAVIORAL HEALTH	83,500.00	5,281.65	5,281.65	6.33	78,218.35
ADVANCE	35,000.00	0.00	0.00	0.00	35,000.00

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

101-GENERAL FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ECMH-CD	250,000.00	0.00	0.00	0.00	250,000.00
BROOKINGS EMPOWERMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC LIBRARIES	13,200.00	0.00	0.00	0.00	13,200.00
HISTORICAL MUSEUM	5,000.00	0.00	0.00	0.00	5,000.00
SENIOR COMPANION	0.00	0.00	0.00	0.00	0.00
MENTORING	6,000.00	0.00	0.00	0.00	6,000.00
BCOAC	432,753.98	66,358.06	66,358.06	15.33	366,395.92
COUNTY EXTENSION	155,791.41	6,637.67	6,637.67	4.26	149,153.74
BROOKINGS CONS DISTRICT	35,000.00	35,000.00	35,000.00	100.00	0.00
WEED CONTROL	365,460.53	31,437.15	31,437.15	8.60	334,023.38
PLANNING & ZONING	272,234.28	26,893.41	26,893.41	9.88	245,340.87
1ST DISTRICT	54,336.00	27,167.93	27,167.93	50.00	27,168.07
ECONOMIC DEVELOPMENT	105,000.00	105,000.00	105,000.00	100.00	0.00
OTHER ECONOMIC DEVELOPME	1,300.00	0.00	0.00	0.00	1,300.00
TRANSFERS OUT	3,843,836.00	0.00	0.00	0.00	3,843,836.00
TOTAL EXPENDITURES	19,652,197.10	2,038,246.60	2,038,246.60	10.37	17,613,950.50
REVENUES OVER/(UNDER) EXPENDITURES	1,039,026.90	(1,203,900.07)	(1,203,900.07)		2,242,926.97

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	700,000.00	35,562.09	35,562.09	5.08	664,437.91
LICENSES & PERMITS	8,000.00	0.00	0.00	0.00	8,000.00
INTERGOVERNMENTAL	3,052,857.95	550,671.19	550,671.19	18.04	2,502,186.76
CHARGES FOR GOODS & SERV	3,000.00	0.00	0.00	0.00	3,000.00
MISC. REVENUE	80,000.00	9,045.25	9,045.25	11.31	70,954.75
OTHER FINANCING SOURCES	<u>3,776,695.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,776,695.00</u>
TOTAL REVENUES	<u>7,620,552.95</u>	<u>595,278.53</u>	<u>595,278.53</u>	<u>7.81</u>	<u>7,025,274.42</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	7,490,552.48	617,630.05	617,630.05	8.25	6,872,922.43
	130,000.00	7,112.44	7,112.44	5.47	122,887.56
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>7,620,552.48</u>	<u>624,742.49</u>	<u>624,742.49</u>	<u>8.20</u>	<u>6,995,809.99</u>
REVENUES OVER/(UNDER) EXPENDITURES		0.47 (29,463.96) (29,463.96)		29,464.43

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

207-E-911 FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	554,000.00	46,567.99	46,567.99	8.41	507,432.01
MISC. REVENUE	1,400.00	0.00	0.00	0.00	1,400.00
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	555,400.00	46,567.99	46,567.99	8.38	508,832.01
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	555,400.00	0.00	0.00	0.00	555,400.00
TOTAL EXPENDITURES	555,400.00	0.00	0.00	0.00	555,400.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	46,567.99	46,567.99		(46,567.99)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

226-EMERGENCY MANAGEMENT
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	34,127.00	14,175.00	14,175.00	41.54	19,952.00
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	2,350.00	984.42	984.42	41.89	1,365.58
OTHER FINANCING SOURCES	<u>130,641.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>130,641.00</u>
TOTAL REVENUES	<u>167,118.00</u>	<u>15,159.42</u>	<u>15,159.42</u>	<u>9.07</u>	<u>151,958.58</u>
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>167,117.53</u>	<u>16,968.48</u>	<u>16,968.48</u>	<u>10.15</u>	<u>150,149.05</u>
TOTAL EXPENDITURES	<u>167,117.53</u>	<u>16,968.48</u>	<u>16,968.48</u>	<u>10.15</u>	<u>150,149.05</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.47 (1,809.06) (1,809.06)		1,809.53

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

229-DOMESTIC ABUSE FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	7,000.00	330.00	330.00	4.71	6,670.00
CHARGES FOR GOODS & SERV	<u>3,000.00</u>	<u>166.00</u>	<u>166.00</u>	<u>5.53</u>	<u>2,834.00</u>
TOTAL REVENUES	<u>10,000.00</u>	<u>496.00</u>	<u>496.00</u>	<u>4.96</u>	<u>9,504.00</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>
TOTAL EXPENDITURES	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	496.00	496.00	(496.00)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

248-24/7 PROGRAM
 FINANCIAL SUMMARY

08.33% 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	3,119.93	3,119.93	4.80	61,880.07
MISC. REVENUE	950.00	483.34	483.34	50.88	466.66
TOTAL REVENUES	65,950.00	3,603.27	3,603.27	5.46	62,346.73
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	65,950.00	0.00	0.00	0.00	65,950.00
TOTAL EXPENDITURES	65,950.00	0.00	0.00	0.00	65,950.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	3,603.27	3,603.27		(3,603.27)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

250-ROD RELIEF FUND
 FINANCIAL SUMMARY

08.33% 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	1,005.00	1,005.00	6.28	14,995.00
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	16,000.00	1,005.00	1,005.00	6.28	14,995.00
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	18,000.00	47.82	47.82	0.27	17,952.18
TOTAL EXPENDITURES	18,000.00	47.82	47.82	0.27	17,952.18
REVENUES OVER/(UNDER) EXPENDITURES	(2,000.00)	957.18	957.18		(2,957.18)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

08.33% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	410,138.00	11,656.99	11,656.99	2.84	398,481.01
INTERGOVERNMENTAL	16,500.00	0.00	0.00	0.00	16,500.00
MISC. REVENUE	34,704.00	5,639.94	5,639.94	16.25	29,064.06
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	461,342.00	17,296.93	17,296.93	3.75	444,045.07
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	316,628.00	11,611.16	11,611.16	3.67	305,016.84
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	438,275.02	11,611.16	11,611.16	2.65	426,663.86
REVENUES OVER/(UNDER) EXPENDITURES	23,066.98	5,685.77	5,685.77		17,381.21

Aged Accounts Receivable Report - January 2026

County Liens

11,000 Accounts in the Report

Current	\$110,840.53
30 days	\$101,563.36
60 days	\$49,337.63
90 days	\$27,760.41
over 120 days	\$9,492,109.60
Total	\$9,781,611.53

Court Appointed Attorney Fees	\$6,583,345.14
Civil Judgement Lien	\$190,802.68
Care of Poor	\$2,658,791.49
Involuntary Mental Illness	\$7,338.47
Voluntary Mental Illness	\$196,146.06
Prisoner Meds	\$119,426.47
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$24,493.52
Other	\$1,071.70
Total	\$9,781,611.53

Jail Costs

2,878 Accounts in the Report

Current	\$48,811.96
30 days	\$579.34
60 days	\$13,316.95
90 days	\$0.00
over 120 days	\$2,640,520.03
Total	\$2,703,228.28

Jail Costs	\$1,950,598.56
Prisoner Meds	\$752,629.72
Total	\$2,703,228.28