



Brookings County Finance Office

Vicki Buseth, Finance Officer

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May 9, 2020

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

Table of Contents:

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

Also attached is the Quarterly Investment Report listing all monies the County has in checking, money markets, and CD's. It also includes interest rates and maturity dates. (Be it Noted Item)

Thank you,

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

Vicki Buseth

Brookings County Finance Officer

MAY 2020 ADDITIVES	
AFLAC	\$4,028.24
AVESIS	\$1,348.57
OFFICE OF CHILD SUPPORT	\$2,762.00
DELTA DENTAL	\$5,816.88
FLEX ONE	\$1,942.96
PRINCIPAL LIFE INSURANCE	\$1,736.06
GARNISHMENTS	\$0.00
LOCAL TEAMSTERS	\$1,108.00
SDRS	\$68,972.12
SDRS SUPPLEMENTAL	\$1,825.00
EFTPS	\$137,838.64
WELLMARK	\$98,018.66
SDRS SPECIAL PAY PLAN FEE	\$45.00
SDRS SPECIAL PAY PLAN	\$22,520.87
AFLAC GROUP/CAIC PRIMARY	
TOTAL:	\$347,963.00

MAY 2020 PAYROLL	
COMMISSION/HR	\$31,460.74
ELECTIONS	\$5,404.73
FINANCE OFFICE	\$30,030.39
STATES ATTORNEY	\$42,824.82
EQUALIZATION	\$29,414.36
REGISTER OF DEEDS	\$13,682.79
VETERANS/WELFARE	\$9,890.98
SHERIFF'S OFFICE	\$150,012.02
CORONER	\$639.33
COMMUNITY HEALTH	\$5,536.41
EXTENSION	\$4,092.69
WEED	\$10,817.84
PLANNING/ZONING	\$9,401.29
HIGHWAY	\$77,244.98
EMERGENCY MANAGEMENT	\$6,104.22
BCOAC	\$10,225.95
TECHNOLOGY	\$10,678.86
TOTAL:	\$447,462.40

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

\$2160.32 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 May 2020

Finance	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Misc work					0	\$1.77/gas
#17 commission van					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
0116					\$ -	\$1.77/gas
0122	\$ 17.80				\$ 17.80	
0123	\$ 29.84				\$ 29.84	
0124	\$ 30.94				\$ 30.94	
0125					\$ -	
TOTAL	\$ 78.58	\$ -	\$ -	\$ -	\$ 78.58	
States Attorney	426.5/fuel	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
Dodge					\$ -	\$1.77/gas
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
BCOAC	426.5	426/supply	411/salaries	425/equip	Totals	\$ Per Gal
gravel					0	\$1.77/gas
Maintenance					\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS	
TOTAL	\$ 1,843.48	\$ 50.00	\$ 266.84	\$ -	\$ 2,160.32	

Be it noted, the Register of Deeds Statement of Fees collected for the month of May 2020 in the amount \$34,774.00 was presented to the board.

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

Brookings County, State of South Dakota

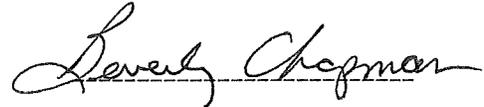
The sum of \$34,774.00 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Volume 37 on pages 283 & 301

STATE OF SOUTH DAKOTA,

FB_282798 - FB_283433

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 May 2020.



Register of Deeds

STATE OF SOUTH DAKOTA,

County of Brookings

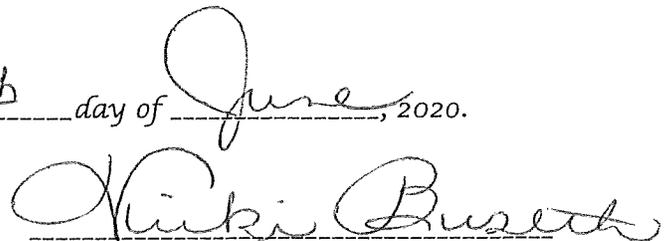
Beverly Chapman, being first duly sworn on oath, deposes and says: That she is the duly elected, qualified and acting Register of Deeds in and for Brookings County, South Dakota. That since the date of her last report or the beginning of her term of office she has charged or received as such officer, fees in the sum of \$34,774.00

Dated this 9 day of June, 2020.



Register of Deeds

Subscribed and sworn to before me this 9th day of June, 2020.



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			MAY	2020		
3						
4		TRANSFER FEE		\$13,354.00		
5						
6		GENERAL FEES	\$18,535.00			
7		GENERAL FEES				
8		FINANCING STATEMENT	\$30.00			
9		LOCATION NOTICE	\$0.00			
10		TOTAL		\$18,565.00		
11						
12						
13		MARRIAGE LICENSE				
14		16 X \$40.00=		\$240.00		
15						
16						
17		VITAL RECORDS				
18		CERTIFIED COPIES				
19						
20		BIRTH 34 X \$15=	\$510.00			
21		DEATH 94 X \$15=	\$1,410.00			
22		MARRIAGE 10 X \$15=	\$150.00			
23		TOTAL		\$2,070.00		
24						
25						
26		XEROX COPIES & DISC		\$575.00		
27						
28						
29						
30		GRAND TOTAL		\$34,774.00		

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	18,581,248.31	(280,507.36)	18,300,740.95
	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	18,589,793.31	(280,507.36)	18,309,285.95
<u>201-ROAD & BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	5,587,756.53	1,261,772.69	6,849,529.22
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	5,587,756.53	1,261,772.69	6,849,529.22
<u>202-SNOW REMOVAL</u>					
	202-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 202-SNOW REMOVAL	0.00	0.00	0.00
<u>203-HIGHWAY & BRIDGE RESERVE</u>					
	203-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 203-HIGHWAY & BRIDGE RESERVE	0.00	0.00	0.00
<u>205-WHEEL TAX</u>					
	205-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 205-WHEEL TAX	0.00	0.00	0.00
<u>207-E-911 FUND</u>					
	207-1-1010001	CLAIM ON CASH	27,504.39	54,448.30	81,952.69
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	27,504.39	54,448.30	81,952.69
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	(50,114.70)	14,904.15	(35,210.55)
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	(50,114.70)	14,904.15	(35,210.55)
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	3,240.00	229.83	3,469.83
		TOTAL 229-DOMESTIC ABUSE FUND	3,240.00	229.83	3,469.83

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 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	80,518.52	(5,089.78)	75,428.74
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		80,518.52	(5,089.78)	75,428.74
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	86,167.52	(13,599.89)	72,567.63
	TOTAL 250-ROD RELIEF FUND		86,167.52	(13,599.89)	72,567.63
<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	3,557,866.66	(64,551.04)	3,493,315.62
	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		3,557,866.66	(64,551.04)	3,493,315.62
<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	828,804.66	(43,345.80)	785,458.86
	304-1-1060000	Cash with Fiscal Agent	0.00	0.00	0.00
	TOTAL 304-DETENTION CNTR EXPANSION		828,804.66	(43,345.80)	785,458.86
<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: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	7,477,987.13	(6,536,434.88)	941,552.25
	TOTAL 701-BROOKINGS SCHOOL (5-1)		7,477,987.13	(6,536,434.88)	941,552.25
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	1,428,665.78	(1,202,161.34)	226,504.44
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		1,428,665.78	(1,202,161.34)	226,504.44
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	717,784.87	(454,135.69)	263,649.18
	TOTAL 703-DEUBROOK (5-2)		717,784.87	(454,135.69)	263,649.18
<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	1,444,974.60	(1,224,432.79)	220,541.81
	TOTAL 705-ELKTON (5-3)		1,444,974.60	(1,224,432.79)	220,541.81
<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	100,381.07	(45,625.83)	54,755.24
	TOTAL 708-ESTELLINE (28-2)		100,381.07	(45,625.83)	54,755.24
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	453,954.98	(321,194.80)	132,760.18
	TOTAL 709-ARLINGTON (38-1)		453,954.98	(321,194.80)	132,760.18
<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	3,297.32	(2,421.09)	876.23
	TOTAL 712-ARLINGTON CITY		3,297.32	(2,421.09)	876.23
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	106,420.91	(102,101.91)	4,319.00
	TOTAL 713-AURORA CITY		106,420.91	(102,101.91)	4,319.00

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	<u>2,514,593.94</u>	(2,292,980.38)	<u>221,613.56</u>
	TOTAL 714-BROOKINGS CITY		<u>2,514,593.94</u>	(2,292,980.38)	<u>221,613.56</u>
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	<u>32,617.03</u>	(8,894.21)	<u>23,722.82</u>
	TOTAL 715-BRUCE CITY		<u>32,617.03</u>	(8,894.21)	<u>23,722.82</u>
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	<u>4,268.15</u>	(3,625.04)	<u>643.11</u>
	TOTAL 716-BUSHNELL CITY		<u>4,268.15</u>	(3,625.04)	<u>643.11</u>
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	<u>151,915.47</u>	(145,210.11)	<u>6,705.36</u>
	TOTAL 717-ELKTON CITY		<u>151,915.47</u>	(145,210.11)	<u>6,705.36</u>
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	<u>17,457.13</u>	(15,094.80)	<u>2,362.33</u>
	TOTAL 718-SINAI CITY		<u>17,457.13</u>	(15,094.80)	<u>2,362.33</u>
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	<u>336,856.60</u>	(323,901.07)	<u>12,955.53</u>
	TOTAL 719-VOLGA CITY		<u>336,856.60</u>	(323,901.07)	<u>12,955.53</u>
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	<u>45,120.29</u>	(35,167.55)	<u>9,952.74</u>
	TOTAL 720-WHITE CITY		<u>45,120.29</u>	(35,167.55)	<u>9,952.74</u>
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	<u>9,084.29</u>	(6,914.26)	<u>2,170.03</u>
	TOTAL 721-AFTON TOWNSHIP		<u>9,084.29</u>	(6,914.26)	<u>2,170.03</u>
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	<u>18,768.51</u>	(10,910.22)	<u>7,858.29</u>
	TOTAL 722-ALTON TOWNSHIP		<u>18,768.51</u>	(10,910.22)	<u>7,858.29</u>
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	<u>5,732.55</u>	(2,485.64)	<u>3,246.91</u>
	TOTAL 723-ARGO TOWNSHIP		<u>5,732.55</u>	(2,485.64)	<u>3,246.91</u>
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	<u>29,993.05</u>	(24,982.79)	<u>5,010.26</u>
	TOTAL 724-WATER CONSERVANCY		<u>29,993.05</u>	(24,982.79)	<u>5,010.26</u>
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	<u>2,122.51</u>	(433.36)	<u>1,689.15</u>
	TOTAL 725-ADVANCE TAXES		<u>2,122.51</u>	(433.36)	<u>1,689.15</u>

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 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	25,240.69	(21,745.16)	3,495.53
	TOTAL 727-AURORA TOWNSHIP		25,240.69	(21,745.16)	3,495.53
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	18,299.81	(12,119.03)	6,180.78
	TOTAL 728-BANGOR TOWNSHIP		18,299.81	(12,119.03)	6,180.78
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	25,603.02	(20,417.15)	5,185.87
	TOTAL 729-BROOKINGS TOWNSHIP		25,603.02	(20,417.15)	5,185.87
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	11,161.16	(10,407.92)	753.24
	TOTAL 730-ELKTON TOWNSHIP		11,161.16	(10,407.92)	753.24
<u>731-U & B SANITARY</u>					
	731-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 731-U & B SANITARY		0.00	0.00	0.00
<u>732-BIG SIOUX WATERSHED</u>					
	732-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 732-BIG SIOUX WATERSHED		0.00	0.00	0.00
<u>733-LP SANITARY SEWER</u>					
	733-1-1010001	CLAIM ON CASH	8,467.88	(3,389.62)	5,078.26
	TOTAL 733-LP SANITARY SEWER		8,467.88	(3,389.62)	5,078.26
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	2,330.26	(1,445.28)	884.98
	TOTAL 734-L.P. WATER		2,330.26	(1,445.28)	884.98
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	2,227.91	1,099.74	3,327.65
	TOTAL 735-DELINQUENT TAXES		2,227.91	1,099.74	3,327.65
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	(35,836.95)	10.00	(35,826.95)
	TOTAL 736-MUNICIPALITIES 5%		(35,836.95)	10.00	(35,826.95)
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	11,101.55	(7,029.04)	4,072.51
	TOTAL 737-EUREKA TOWNSHIP		11,101.55	(7,029.04)	4,072.51

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	8,926.69	(6,710.67)	2,216.02
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		8,926.69	(6,710.67)	2,216.02
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	10,385.61	(7,811.92)	2,573.69
	TOTAL 739-LAKE SINAI TOWNSHIP		10,385.61	(7,811.92)	2,573.69
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	13,388.69	(8,449.61)	4,939.08
	TOTAL 740-LAKETON TOWNSHIP		13,388.69	(8,449.61)	4,939.08
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	37,251.25	(32,506.95)	4,744.30
	TOTAL 741-MEDARY TOWNSHIP		37,251.25	(32,506.95)	4,744.30
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	1,467,429.61	269,061.88	1,736,491.49
	TOTAL 742-MOTOR VEHICLE		1,467,429.61	269,061.88	1,736,491.49
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	2,027.45	(1,668.94)	358.51
	TOTAL 743-LK HENDRICKS SANITARY		2,027.45	(1,668.94)	358.51
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	1,932.43	(1,448.03)	484.40
	TOTAL 744-OAKLAKE TOWNSHIP		1,932.43	(1,448.03)	484.40
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	13,208.09	(10,378.02)	2,830.07
	TOTAL 745-OAKWOOD TOWNSHIP		13,208.09	(10,378.02)	2,830.07
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	11,097.08	(9,542.12)	1,554.96
	TOTAL 746-OSLO TOWNSHIP		11,097.08	(9,542.12)	1,554.96
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	14,696.53	(13,122.53)	1,574.00
	TOTAL 747-PARNELL		14,696.53	(13,122.53)	1,574.00
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	11,161.48	(5,151.56)	6,009.92
	TOTAL 748-PRESTON TOWNSHIP		11,161.48	(5,151.56)	6,009.92
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	5,905.74	(3,454.45)	2,451.29
	TOTAL 749-RICHLAND TOWNSHIP		5,905.74	(3,454.45)	2,451.29

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	42,335.86	(18,696.92)	23,638.94
	TOTAL 750-STATE FINES		42,335.86	(18,696.92)	23,638.94
<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	7,041.19	(5,586.82)	1,454.37
	TOTAL 753-SHERMAN TOWNSHIP		7,041.19	(5,586.82)	1,454.37
<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	28.50	324.17	352.67
	TOTAL 755-SALES TAX		28.50	324.17	352.67
<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	(107,682.60)	18,413.20	(89,269.40)
	TOTAL 757-SPECIAL HIWAY (14%)		(107,682.60)	18,413.20	(89,269.40)
<u>758-UPPER DEER</u>					
	758-1-1010001	CLAIM ON CASH	554.64	(432.24)	122.40
	TOTAL 758-UPPER DEER		554.64	(432.24)	122.40
<u>759-BROOKINGS FIRE ASSOC</u>					
	759-1-1010001	CLAIM ON CASH	367,229.20	(81,288.00)	285,941.20
	TOTAL 759-BROOKINGS FIRE ASSOC		367,229.20	(81,288.00)	285,941.20
<u>760-STERLING TOWNSHIP</u>					
	760-1-1010001	CLAIM ON CASH	26,279.08	(21,731.79)	4,547.29
	TOTAL 760-STERLING TOWNSHIP		26,279.08	(21,731.79)	4,547.29
<u>761-SHERIFF TRUST</u>					
	761-1-1010001	CLAIM ON CASH	3,444.58	0.00	3,444.58
	TOTAL 761-SHERIFF TRUST		3,444.58	0.00	3,444.58

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: MAY 31ST, 2020

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>762-WETLAND</u>					
	762-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 762-WETLAND		0.00	0.00	0.00
<u>763-REGISTER OF DEEDS</u>					
	763-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 763-REGISTER OF DEEDS		0.00	0.00	0.00
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	23,227.18	(21,596.91)	1,630.27
	TOTAL 764-TRENTON TOWNSHIP		23,227.18	(21,596.91)	1,630.27
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	45,025.64	(40,076.26)	4,949.38
	TOTAL 765-VOLGA TOWNSHIP		45,025.64	(40,076.26)	4,949.38
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	25,550.78	204.00	25,754.78
	TOTAL 766-LAW LIBRARY FUND		25,550.78	204.00	25,754.78
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	19,575.82	(12,915.24)	6,660.58
	TOTAL 767-WINSOR TOWNSHIP		19,575.82	(12,915.24)	6,660.58
<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	57,351.54	(36,460.31)	20,891.23
	TOTAL 770-TAX SALE REDEMPTION		57,351.54	(36,460.31)	20,891.23
<u>771-WIND TOWERS</u>					
	771-1-1010001	CLAIM ON CASH	900,624.32	(900,624.32)	0.00
	TOTAL 771-WIND TOWERS		900,624.32	(900,624.32)	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: MAY 31ST, 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	4,268.86	(4,128.62)	140.24
	TOTAL 781-River Ridge		4,268.86	(4,128.62)	140.24
<u>782-Meyer's Second Addition</u>					
	782-1-1010001	Claim on Cash	3,394.76	(3,394.76)	0.00
	TOTAL 782-Meyer's Second Addition		3,394.76	(3,394.76)	0.00
<u>783-BRIDLE ESTATES SANT</u>					
	783-1-1010001	CLAIM ON CASH	995.00	(510.75)	484.25
	TOTAL 783-BRIDLE ESTATES SANT		995.00	(510.75)	484.25
<u>784-Lake Hendricks Road</u>					
	784-1-1010001	Claim on Cash	7,509.60	(6,254.10)	1,255.50
	TOTAL 784-Lake Hendricks Road		7,509.60	(6,254.10)	1,255.50
<u>785-Bortnem Beach Road Dist</u>					
	785-1-1010001	CLAIM ON CASH	8,017.91	(7,856.80)	161.11
	TOTAL 785-Bortnem Beach Road Dist		8,017.91	(7,856.80)	161.11
<u>990-TREASURER'S CHECKS</u>					
	990-1-1010001	CLAIM ON CASH	38.26	(74.00)	(35.74)
	TOTAL 990-TREASURER'S CHECKS		38.26	(74.00)	(35.74)
TOTAL CASH BALANCES			46,737,211.57	(12,884,159.51)	33,853,052.06
			=====	=====	=====

*** END OF REPORT ***

Fund Balance

May, 2020

101-General Fund

Nonspendable Fund Balance-Inventory	\$139,574.60
Restricted Fund Balance-Debt Service	\$0.00
Committed Fund Balance	\$0.00
Operating Transfer In	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance	\$0.00
Assigned Fund Balance-Admininstration Building	\$500,000.00
Assigned Fund Balance-Highway Projects	\$614,101.00
Assigned Fund Balance-Econ Dvlpmnt Hwy Prjcts	\$3,750,000.00
20th Street overpass/interchange	\$2,000,000.00
Assigned Fund Balance-Detention Center	\$5,470,000.00
Assigned Sheriff Radios	\$30,000.00
Unassigned Fund Balance	\$3,794,659.36
Total	\$16,298,334.96

201-Road & Bridge Fund

"Big" River Bridge	\$1,300,000.00
"Big" Sinai Bridge	\$800,000.00
Basin Bridge	\$660,000.00
Nonspendable Fund Balance-Inventory	\$221,186.13
Restricted Fund Balance-Road Purposes	\$360,421.40
Restricted Fund Balance-Snow Removal	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$2,149,943.87
Total	\$5,491,551.40

207-E911 Fund

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

226-Emergency Management

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

229-Domestic Abuse Fund

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

248-24/7 Program

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

250-Register of Deeds Relief Fund

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

301-County Building Fund

Restricted Fund Balance-County Building	\$924,323.22
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Bata Garage	\$200,000.00
Assigned Fund Balance-Detention Center	\$2,463,985.00
Total	\$3,588,308.22

304-Detention Center Expansion

Restricted Fund Balance-Projects	\$718,428.85
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Future 4-H	\$0.00
Assigned Fund Balance-Detention Center	
Total	\$718,428.85

**BROOKINGS COUNTY
GENERAL FUND SURPLUS ANALYSIS
DATE May 31, 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	\$ 18,300,740.95
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	\$ 5,820,777.62
11000 Taxes Receivable--Delinquent	\$ 18,500.29
11XXX Other Receivables	\$ 142,994.03
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

\$ 24,073,481.73 *

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Liabilities:

20100 Claims Payable	_____
20200 Accounts Payable	_____
20800 Due to Other Funds	_____
20900 Due to Other Governments	_____

GENERAL FUND SURPLUS ANALYSIS

21600 Accrued Wages Payable		
21700 Payroll Withholding Payable	\$	30.96
22300 Unearned Revenue		
2XXXX Other liabilities		
Deferred Inflows of Resources:		
25000 Unavailable Revenue--Property Taxes	\$	5,820,777.62
25100 Unavailable Revenue--Special Assessments		
25200 Other Deferred Inflows of Resources		
Fund Balances:		
27300 Nonspendable	\$	139,574.60
27400 Restricted		
27500 Committed		
27600 Assigned	\$	12,364,101.00
27601 Subsequent Year's Budget (GF Budget's Cash Applied amount)		
<i>(choose one of the following amounts based on filing date)</i>		
March = 75% of GF's cash applied in current budget		
September = 25% of GF's cash applied in current budget + 100% of GF's cash applied in next year's budget.	\$	(49,679.00)
December = 100% of GF's cash applied in next year's budget.		
27602 Capital Outlay Accumulations		
276XX		
276XX		
27700 Unassigned	\$	5,798,676.55 **
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$	24,073,481.73 *
Following Year's General Fund Budget (use current year for March analysis)	\$	14,233,683.00
The unassigned fund balance, account 27700, divided by the following year's General Fund budget resulting in the fund balance percentage		40.74%

*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.

May 2020 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected	\$752,295.96
Motor Vehicle Monies Sent to State	\$523,813.32
Monies That Get Apportioned	\$228,482.64

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$50,768.57	\$6,346.07	\$6,346.07	\$63,460.71
14% Special Highway to Townships		\$48,760.61		\$48,760.61
5% Municipal to Cities			\$16,476.24	\$16,476.24
22.5% MV to County Road & Bridge Fund	\$88,747.91			\$88,747.91
Title Fees	\$4,860.00			\$4,860.00
Lien Fees And Misc Fees to County General Fund	\$6,177.17			\$6,177.17
63.75% Mobile Home Revenue				\$0.00
Total	\$150,553.65	\$55,106.68	\$22,822.31	\$228,482.64

May Internet/Terminal Renewals	Collected	County's Portion
664 Internet Renewals & SS Terminals (included in totals above)	\$59,548.83	\$32,113.53

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

	Quarterly MV			
County	\$453,448.62			
Townships	\$18,413.21			
Cities				
School Districts				
Water District				
TOTALS	\$471,861.83	\$0.00	\$0.00	\$0.00

Fine Monies	\$23,258.63	Divided among schools based on enrollment
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May 2020 Tax Breakdowns

Tax Dollars Stay With County	\$876,461.49
Distress Warrant Fees	\$1,300.00
Advertising & Tax Cert Fees	\$257.50
Total County	\$878,018.99
Townships	\$81,522.86
Cities	\$202,471.87
Schools	\$1,840,923.81
East Dakota Water	\$5,012.87
Special Assessments	\$83,901.87
TIF Collections	\$6,076.44
GRAND TOTAL TAX \$\$ COLLECTED	\$3,097,928.71

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

101-GENERAL FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	12,523,676.00	824,333.60	6,685,458.36	53.38	5,838,217.64
LICENSES & PERMITS	71,300.00	5,300.00	14,872.00	20.86	56,428.00
INTERGOVERNMENTAL	869,660.93	365,833.44	464,300.73	53.39	405,360.20
CHARGES FOR GOODS & SERV	1,243,499.00	115,609.82	448,342.28	36.05	795,156.72
FINES & FORFEITS	50,000.00	4,214.38	25,541.06	51.08	24,458.94
MISC. REVENUE	226,350.00	13,853.10	149,924.11	66.24	76,425.89
OTHER FINANCING SOURCES	36,500.00	0.00	4,571.00	12.52	31,929.00
TOTAL REVENUES	15,020,985.93	1,329,144.34	7,793,009.54	51.88	7,227,976.39
	=====	=====	=====	=====	=====

EXPENDITURE SUMMARY

COMMISSIONERS	615,667.78	40,945.67	220,890.05	35.88	394,777.73
CONTINGENCY	730,000.00	0.00	0.00	0.00	730,000.00
ELECTIONS	163,702.56	10,540.43	22,772.45	13.91	140,930.11
JUDICIAL SYSTEM	813,000.00	54,851.95	347,291.88	42.72	465,708.12
FINANCE OFFICE	627,743.56	59,237.11	236,428.30	37.66	391,315.26
STATES ATTORNEY	736,519.98	71,578.87	262,111.33	35.59	474,408.65
TEEN COURT	25,000.00	0.00	25,000.00	100.00	0.00
COUNTY BUILDING	459,562.23	35,388.74	130,058.54	28.30	329,503.69
DIRECTOR OF EQUALIZATION	594,464.01	54,836.04	225,226.47	37.89	369,237.54
REGISTER OF DEEDS	233,517.86	24,846.44	96,106.38	41.16	137,411.48
VETERAN'S SERVICE	103,829.02	8,870.57	42,026.40	40.48	61,802.62
PREDATORY ANIMAL CONTROL	7,825.00	0.00	0.00	0.00	7,825.00
INFORMATION TECHNOLOGY	477,894.94	39,514.04	261,130.05	54.64	216,764.89
HUMAN RESOURCES	114,494.91	6,218.74	42,757.69	37.34	71,737.22
SHERIFF'S OFFICE	1,725,663.16	146,557.89	724,594.94	41.99	1,001,068.22
COUNTY JAIL	1,449,815.55	151,026.01	609,359.96	42.03	840,455.59
CORONER	32,069.00	3,605.29	9,052.73	28.23	23,016.27
JUVENILE DETENTION	118,000.00	0.00	10,897.40	9.24	107,102.60
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	3,758.00	9,473.00	8.61	100,527.00
DRAINAGE COMMISSION	1,300.00	25.51	554.07	42.62	745.93
E-911	144,865.00	0.00	144,865.00	100.00	0.00
POOR RELIEF	229,753.24	9,354.50	47,605.38	20.72	182,147.86
FOOD PANTRY	6,000.00	0.00	0.00	0.00	6,000.00
COMMUNITY HEALTH NURSE	76,347.08	8,455.14	27,565.01	36.10	48,782.07
WIC	24,712.24	2,946.50	9,148.54	37.02	15,563.70
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	0.00	4,048.25	25.00	12,144.75
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	91,200.00	6,171.06	37,780.22	41.43	53,419.78
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

101-GENERAL FUND
 FINANCIAL SUMMARY

41.67% 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	0.00	7,575.00	31.96	16,125.00
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	25,301.01	89,338.41	27.06	240,806.72
COUNTY EXTENSION	131,154.90	21,269.06	59,210.98	45.15	71,943.92
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	295,294.68	36,024.43	78,693.43	26.65	216,601.25
PLANNING & ZONING	205,201.63	17,614.70	77,037.91	37.54	128,163.72
1ST DISTRICT	45,506.00	0.00	34,129.02	75.00	11,376.98
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>771,250.00</u>	<u>1,542,500.00</u>	<u>50.00</u>	<u>1,542,500.00</u>
TOTAL EXPENDITURES	14,267,142.46	1,610,187.70	5,856,728.79	41.05	8,410,413.67
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	753,843.47	(281,043.36)	1,936,280.75		(1,182,437.28)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	600,000.00	31,366.29	225,556.43	37.59	374,443.57
LICENSES & PERMITS	8,000.00	0.00	2,010.00	25.13	5,990.00
INTERGOVERNMENTAL	2,753,597.93	739,171.64	1,388,031.08	50.41	1,365,566.85
CHARGES FOR GOODS & SERV	1,186,609.00	0.00	311.42	0.03	1,186,297.58
MISC. REVENUE	90,000.00	3,157.16	30,172.07	33.52	59,827.93
OTHER FINANCING SOURCES	<u>3,045,000.00</u>	<u>750,000.00</u>	<u>1,500,000.00</u>	<u>49.26</u>	<u>1,545,000.00</u>
TOTAL REVENUES	7,683,206.93	1,523,695.09	3,146,081.00	40.95	4,537,125.93
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	8,033,345.93	255,649.15	1,521,805.81	18.94	6,511,540.12
	<u>125,000.00</u>	<u>6,273.25</u>	<u>45,111.26</u>	<u>36.09</u>	<u>79,888.74</u>
TOTAL EXPENDITURES	8,158,345.93	261,922.40	1,566,917.07	19.21	6,591,428.86
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(475,139.00)	1,261,772.69	1,579,163.93		(2,054,302.93)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

207-E-911 FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	340,000.00	54,411.21	128,904.23	37.91	211,095.77
MISC. REVENUE	1,000.00	37.09	38.62	3.86	961.38
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	341,000.00	54,448.30	128,942.85	37.81	212,057.15
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	341,000.00	0.00	81,108.10	23.79	259,891.90
TOTAL EXPENDITURES	341,000.00	0.00	81,108.10	23.79	259,891.90
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	54,448.30	47,834.75	(47,834.75)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

226-EMERGENCY MANAGEMENT
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	43,715.00	11,942.84	14,032.69	32.10	29,682.31
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	0.00	0.00	0.00	100.00
OTHER FINANCING SOURCES	<u>85,000.00</u>	<u>21,250.00</u>	<u>42,500.00</u>	<u>50.00</u>	<u>42,500.00</u>
TOTAL REVENUES	<u>128,815.00</u>	<u>33,192.84</u>	<u>56,532.69</u>	<u>43.89</u>	<u>72,282.31</u>
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>128,815.41</u>	<u>18,288.69</u>	<u>67,082.52</u>	<u>52.08</u>	<u>61,732.89</u>
TOTAL EXPENDITURES	<u>128,815.41</u>	<u>18,288.69</u>	<u>67,082.52</u>	<u>52.08</u>	<u>61,732.89</u>
REVENUES OVER/(UNDER) EXPENDITURES	(0.41)	14,904.15	(10,549.83)		10,549.42

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

229-DOMESTIC ABUSE FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	8,500.00	90.00	510.00	6.00	7,990.00
CHARGES FOR GOODS & SERV	<u>3,500.00</u>	<u>139.83</u>	<u>561.33</u>	<u>16.04</u>	<u>2,938.67</u>
TOTAL REVENUES	<u>12,000.00</u>	<u>229.83</u>	<u>1,071.33</u>	<u>8.93</u>	<u>10,928.67</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>12,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>
TOTAL EXPENDITURES	<u>12,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	229.83	1,071.33	(1,071.33)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

248-24/7 PROGRAM
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
CHARGES FOR GOODS & SERV	60,000.00	824.00	16,815.00	28.03	43,185.00
MISC. REVENUE	0.00	35.13	459.01	0.00	(459.01)
TOTAL REVENUES	60,000.00	859.13	17,274.01	28.79	42,725.99
=====					
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	111,785.00	5,948.91	31,208.67	27.92	80,576.33
TOTAL EXPENDITURES	111,785.00	5,948.91	31,208.67	27.92	80,576.33
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(51,785.00)	(5,089.78)	(13,934.66)		(37,850.34)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

250-ROD RELIEF FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR GOODS & SERV	20,500.00	1,626.00	4,629.00	22.58	15,871.00
OTHER FINANCING SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	20,500.00	1,626.00	4,629.00	22.58	15,871.00
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	<u>32,500.00</u>	<u>15,225.89</u>	<u>16,963.92</u>	<u>52.20</u>	<u>15,536.08</u>
TOTAL EXPENDITURES	32,500.00	15,225.89	16,963.92	52.20	15,536.08
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(12,000.00)	(13,599.89)	(12,334.92)		334.92

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	318,667.00	20,887.89	169,690.78	53.25	148,976.22
INTERGOVERNMENTAL	111,800.00	6,304.37	6,304.37	5.64	105,495.63
MISC. REVENUE	46,002.00	1,623.24	17,934.35	38.99	28,067.65
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	476,469.00	28,815.50	193,929.50	40.70	282,539.50
=====					
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	422,893.64	93,366.54	94,496.54	22.35	328,397.10
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	544,540.66	93,366.54	94,496.54	17.35	450,044.12
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(68,071.66)	(64,551.04)	99,432.96		(167,504.62)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2020

304-DETENTION CNTR EXPANSION
 FINANCIAL SUMMARY

41.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	32,797.50	266,332.35	0.00	(266,332.35)
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>32,797.50</u>	<u>266,332.35</u>	<u>3.60</u>	<u>7,133,667.65</u>
<u>EXPENDITURE SUMMARY</u>					
DETENTION CENTER BLDG	7,400,000.00	76,143.30	208,361.42	2.82	7,191,638.58
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>76,143.30</u>	<u>208,361.42</u>	<u>2.82</u>	<u>7,191,638.58</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(43,345.80)	57,970.93		(57,970.93)

Aged Accounts Receivable Report - May 2020

County Liens

7,619 Accounts in the Report

Current	\$116,438.84
30 days	\$53,892.35
60 days	\$97,751.50
90 days	\$29,537.09
over 120 days	\$7,412,324.47
Total	\$7,709,944.25

Court Appointed Attorney Fees	\$4,496,014.47
Civil Judgement Lien	\$191,625.49
Care of Poor	\$2,525,581.43
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$313,347.34
Prisoner Meds	\$146,789.82
Restitution (psycho sexual evals)	\$196.00
Transcripts	\$24,490.30
Other	(\$900.02)
Total	\$7,709,944.25

Jail Costs

2,373 Accounts in the Report

Current	\$4,079.58
30 days	\$23,731.32
60 days	\$20,441.00
90 days	\$43,690.41
over 120 days	\$1,447,941.52
Total	\$1,539,883.83

CAA	\$0.00
Jail Costs	\$1,139,101.66
Prison Meds	\$400,832.17
Other	(\$50.00)
Total	\$1,539,883.83

Juvenile Detention

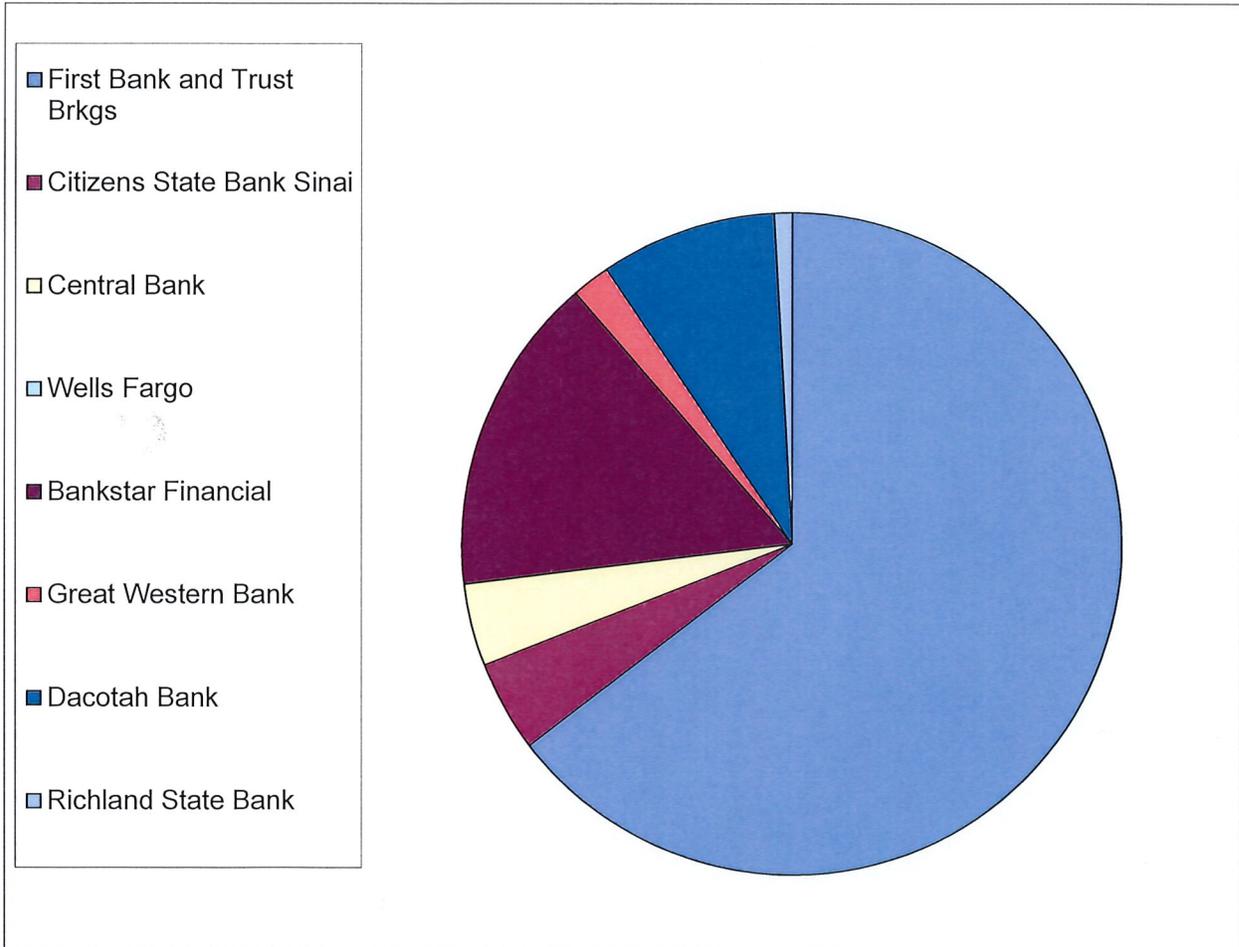
558 Accounts in the Report

Current	\$0.00
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$816,176.06
Total	\$816,176.06

Juveniles	\$816,176.06
Other	\$0.00
Total	\$816,176.06

**BROOKINGS COUNTY
GRAND TOTALS AND PERCENTAGES**

DATE	BANKS	2020 MONEY MARKETS	2020 CD'S	TOTAL	PERCENTAGE
6/10/2020	First Bank and Trust Brkgs	20,503,466.50	900,000.00	21,403,466.50	0.64567
	Citizens State Bank Sinai	540,951.19	940,000.00	1,480,951.19	0.04468
	Central Bank	1,327,302.07	-	1,327,302.07	0.04004
	Wells Fargo	6,595.51	-	6,595.51	0.00020
	Bankstar Financial	4,008,414.23	1,164,000.00	5,172,414.23	0.15603
	Great Western Bank	620,233.68	-	620,233.68	0.01871
	Dacotah Bank	2,841,921.30	-	2,841,921.30	0.08573
	Richland State Bank	296,377.65	-	296,377.65	0.00894
		30,145,262.13	3,004,000.00	33,149,262.13	1.00



CD#	BANK	AMOUNT	MATURITY DATE	INTEREST RATE
310354	Citizens State Bank-Sinai	150,000.00	2/6/2021	2.10
310355	Citizens State Bank-Sinai	100,000.00	2/6/2021	2.10
1170137430	1st Bank and Trust	100,000.00	2/23/2021	1.50
1170137449	1st Bank and Trust	100,000.00	2/23/2021	1.50
100201	Bankstar Financial	100,000.00	2/23/2021	1.50
201411	Bankstar Financial	100,000.00	3/2/2021	1.50
100250	Bankstar Financial	100,000.00	3/14/2021	0.85
1170224007	1st Bank and Trust	100,000.00	3/16/2021	0.95
1170287556	1st Bank and Trust	100,000.00	3/27/2021	0.75
1170179915	1st Bank and Trust	100,000.00	4/7/2021	0.55
100256	Bankstar Financial	100,000.00	4/26/2021	0.50
1170207307	1st Bank and Trust	100,000.00	4/26/2021	0.50
202382	Bankstar Financial	100,000.00	5/22/2021	0.65
202384	Bankstar Financial	150,000.00	5/26/2021	0.65
201780	Bankstar Financial	100,000.00	5/26/2021	0.65
201781	Bankstar Financial	100,000.00	5/26/2021	0.65
201602	Bankstar Financial	100,000.00	5/29/2021	0.65
202175	Bankstar Financial	100,000.00	6/11/2020	2.00
202176	Bankstar Financial	114,000.00	6/11/2020	2.00
1170236862	1st Bank and Trust	100,000.00	6/20/2020	2.00
310370	Citizens State Bank-Sinai	100,000.00	7/9/2021	1.60
310372	Citizens State Bank-Sinai	150,000.00	7/9/2021	1.60
1170228479	1st Bank and Trust	100,000.00	9/5/2020	2.00
1170228487	1st Bank and Trust	100,000.00	9/5/2020	2.00
310357	Citizens State Bank Sinai	140,000.00	10/18/2020	1.84
310289	Citizens State Bank-Sinai	100,000.00	10/25/2021	0.55
310290	Citizens State Bank-Sinai	100,000.00	10/25/2021	0.55
310291	Citizens State Bank-Sinai	100,000.00	10/25/2021	0.55
		3,004,000.00		

CHECKING ACCOUNT BALANCES

5/31/2020

Daily Checking	8,128.61
Refund Checking	28,638.81

MONEY MARKET INTEREST RATES AS OF 4/1/2020

0.08%

[Date]