

FINANCIAL REPORT
CITY OF BROOKINGS, SD

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As of July 31, 2018

TOTAL CASH CITY (Excludes BMU & BHS)

Total Cash and Investment City Funds	\$	44,529,000
Checking Accounts	\$	3,767,957
Money Market Accounts	\$	28,223,958
Cash in office	\$	5,372
Investments - Non-Pooled	\$	6,607,364
Investments - City Pooled	\$	5,568,497
Held by SDPAA	\$	355,852
Total	\$	44,529,000

City of Brookings
General Cash and Investment Analysis

07/31/18									
Bank or Institution	CUSIP #	Interest Rate	Yield Rate	Trade Date	Settlement Date	Maturity Date	Purchase Price	Accrued Interest Paid	(PAR) Amount Confirmation
City Departments Pooled Investments									
FBT Wealth Mgmt									
US Treasury	912828RE2	1.500%	1.80000%	02/14/18	2/15/18	8/31/18	199,680.00		200,000.00
US Treasury	912828RE2	1.500%	1.21600%	08/14/17	8/15/17	8/31/18	200,531.76		200,000.00
US Treasury	912828RH5	1.375%	1.22400%	09/14/17	9/15/17	9/30/18	200,312.50		200,000.00
US Treasury	912828T42	0.750%	1.91000%	03/14/18	3/15/18	9/30/18	198,750.00		200,000.00
US Treasury	912828T83	0.750%	1.37000%	10/11/17	10/12/17	10/31/18	198,718.80		200,000.00
US Treasury	912828A34	1.250%	1.58000%	11/16/17	11/17/17	11/30/18	199,324.00		200,000.00
US Treasury	912828U40	1.000%	2.06000%	05/14/18	5/15/18	11/30/18	198,864.43		200,000.00
US Treasury	912828N22	1.2500%	1.2300%	12/15/16	12/16/16	12/15/18	100,029.63		100,000.00
US Treasury	912828A75	1.5000%	1.7150%	12/14/17	12/15/17	12/31/18	199,556.60		200,000.00
US Treasury	912828A75	1.5000%	2.1000%	06/14/18	6/15/18	12/31/18	199,356.71		200,000.00
US Treasury	912828V56	1.1250%	1.8300%	01/11/18	1/12/18	1/31/19	198,537.52		200,000.00
US Treasury	912828B33	1.5000%	2.3660%	07/17/18	7/18/18	1/31/19	199,335.82		200,000.00
US Treasury	912828P53	0.750%	1.94657%	02/15/17	2/16/17	2/15/19	99,125.00		100,000.00
US Treasury	912828SH4	1.375%	2.02000%	02/14/18	2/15/18	2/28/19	198,682.00		200,000.00
US Treasury	912828P95	1.000%	1.35000%	03/15/17	3/16/17	3/15/19	99,312.57		100,000.00
US Treasury	912828SN1	1.500%	2.07800%	03/14/18	3/15/18	3/31/19	198,812.00		200,000.00
US Treasury	912828Q52	0.875%	1.20700%	04/13/17	4/17.17	4/15/19	99,347.65		100,000.00
US Treasury	912828ST8	1.250%	2.14000%	04/16/18	4/17/18	4/30/19	198,185.50		200,000.00
US Treasury	912828SX9	1.125%	1.35700%	05/10/17	5/11/17	5/31/19	99,531.25		100,000.00
US Treasury	912828WL0	1.500%	1.50000%	05/14/18	5/15/18	5/31/19	198,374.50		200,000.00
US Treasury	912828R85	0.875%	1.29180%	06/14/17	6/15/17	6/15/19	99,179.69		100,000.00
US Treasury	912828WS5	1.625%	2.34000%	06/14/18	6/15/18	6/30/19	198,536.46		200,000.00
US Treasury	912828S43	0.750%	1.32000%	07/12/17	7/14/17	7/15/19	98,875.00		100,000.00
US Treasury	912828WW6	1.625%	2.12600%	07/17/18	7/18/18	7/31/19	198,487.50		200,000.00
US Treasury	912828D80	1.625%	1.30000%	08/14/17	8/15/17	8/31/19	100,565.83		100,000.00
US Treasury	912828F39	1.750%	1.33000%	09/14/17	9/15/17	9/30/19	100,843.75		100,000.00
US Treasury	912828T59	1.000%	1.50000%	10/11/17	10/12/17	10/15/19	99,014.40		100,000.00
US Treasury	912828G61	1.500%	1.70000%	11/16/17	11/17/17	11/30/19	99,601.00		100,000.00
US Treasury	912828G95	1.625%	1.81600%	12/14/17	12/15/17	12/31/19	99,618.20		100,000.00
US Treasury	912828H52	1.250%	1.97000%	01/11/18	1/12/18	1/31/20	98,558.94		100,000.00
US Treasury	912828W22	1.375%	2.20000%	02/15/18	2/16/18	2/15/20	98,343.75		100,000.00
US Treasury	912828J84	0.750%	2.26400%	03/14/18	3/15/18	3/30/20	98,234.00		100,000.00
US Treasury	912828K58	1.375%	2.38000%	04/16/18	4/17/18	4/30/20	98,013.93		100,000.00
US Treasury	912828X96	1.500%	2.55000%	05/14/18	5/15/18	5/15/20	97,967.94		100,000.00
US Treasury	912828SU9	1.500%	2.54000%	06/14/18	6/15/18	6/15/20	97,984.40		100,000.00
US Treasury	912828VP2	2.000%	2.57000%	07/17/18	7/18/18	7/31/20	98,875.96		100,000.00
SD FIT									
First Bank and Trust									
CD	1170246655	1.9000%	1.9100%	04/17/18	4/17/18	10/17/18	200,000.00		200,000.00
Bank Star									
CD	201961	0.9500%	0.9500%	01/13/17	1/13/17	1/12/19	101,427.84		101,427.84
Total City Departments Pool Investments							5,568,496.83	-	5,601,427.84

City of Brookings
General Cash and Investment Analysis

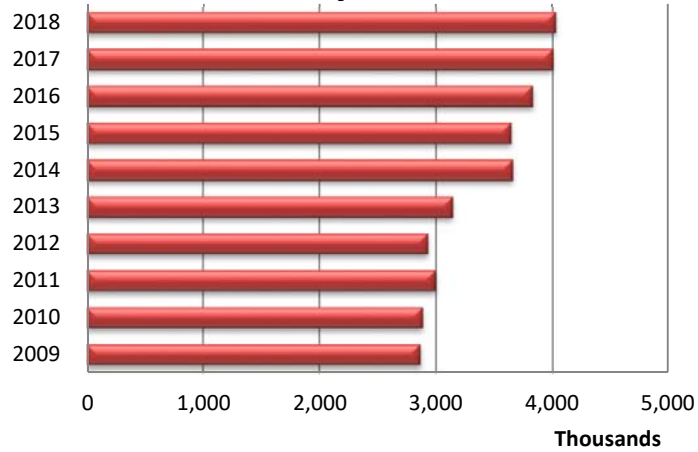
07/31/18									
Bank or Institution	CUSIP #	Interest Rate	Yield Rate	Trade Date	Settlement Date	Maturity Date	Purchase Price	Accrued Interest Paid	(PAR) Amount Confirmation
General Fund									
<u>FBT Wealth Mgmt</u>									
FFCB	3133EGC78	1.4900%	1.5073%	10/27/16	11/03/16	05/03/21	499,625.00		500,000.00
Total General							499,625.00	-	500,000.00
213 - 75% Public Improvements									
<u>FBT Wealth Mgmt</u>									
FFCB	3133EGC78	1.4900%	1.5073%	10/27/16	11/03/16	05/03/21	499,625.00		500,000.00
RESTRICTED FOR FUTURE ECONOMIC ACTIVITIES PER G&E UP TO \$1 MIL									
Total 213 - 75% Public Improvements							499,625.00		500,000.00

City of Brookings
General Cash and Investment Analysis

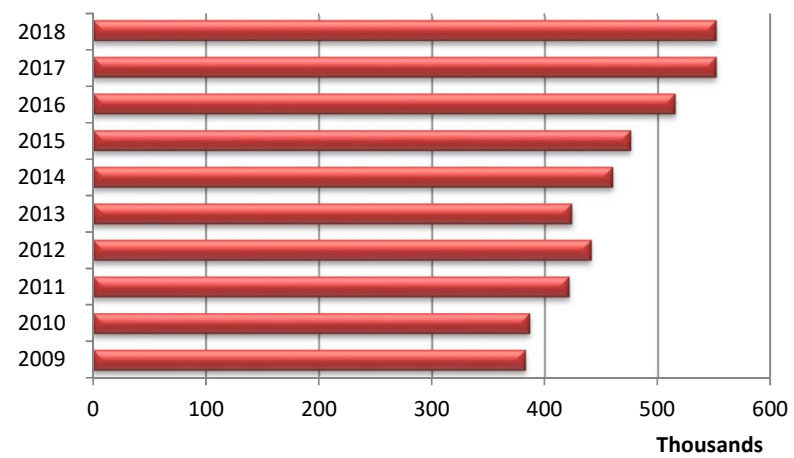
07/31/18									
Bank or Institution	CUSIP #	Interest Rate	Yield Rate	Trade Date	Settlement Date	Maturity Date	Purchase Price	Accrued Interest Paid	(PAR) Amount Confirmation
Library Fines									
<u>First Bank & Trust</u>									
CD	1170241246	0.9500%	0.9500%	11/12/17	11/12/17	11/12/19	5,699.49		5,699.49
Total Library Fines							5,699.49		5,699.49
Library Donations									
<u>First Bank & Trust</u>									
<u>Meta Bank</u>									
CD	2061025609	0.9000%	0.9000%	11/23/15	11/23/15	11/23/18	19,205.96		19,205.96
CD	2040023461	0.7500%	0.7500%	11/27/16	11/27/16	11/27/18	18,932.22		18,932.22
Total Library Donations							38,138.18		38,138.18
Self Insurance/801									
<u>First Bank & Trust</u>									
CD	1170249972	2.3600%	2.3600%	07/17/18	07/17/18	07/16/19	750,000.00		750,000.00
<u>Dakotaland</u>									
CD									
<u>SDFIT</u>									
CD	32623	2.0000%	2.0000%	03/15/18	03/15/18	03/15/19	500,000.00		500,000.00
<u>Dacotah Bank</u>									
CD									
CD	5570636	1.1500%	1.1500%	09/14/17	09/14/17	09/14/18	500,000.00		500,000.00
Bankstar									
CD	202039	1.3700%	1.3700%	11/17/17	11/17/17	11/16/18	500,000.00		500,000.00
CD	202131	1.5600%	1.5700%	01/12/18	01/12/18	01/11/19	503,867.95		503,867.95
CD	202170	2.2000%	2.2100%	05/15/18	05/18/18	05/15/19	500,000.00		500,000.00
Total Self Insurance							3,253,867.95		2,003,867.95

JULY 2018 YEAR TO DATE SALES & USE TAX CHARTS

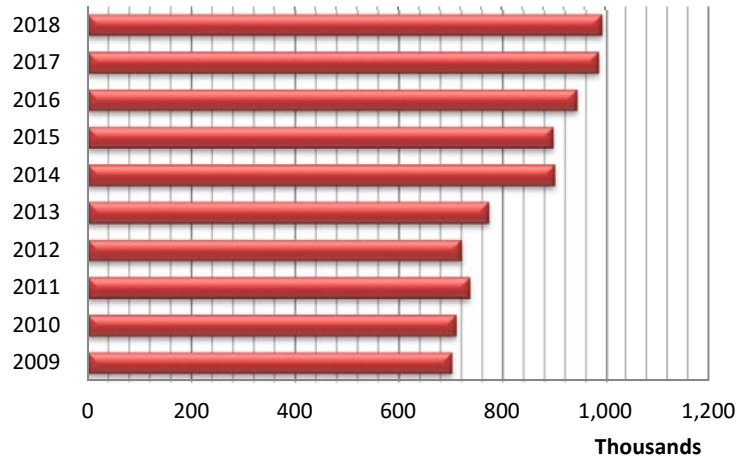
1st Penny YTD S & U Tax



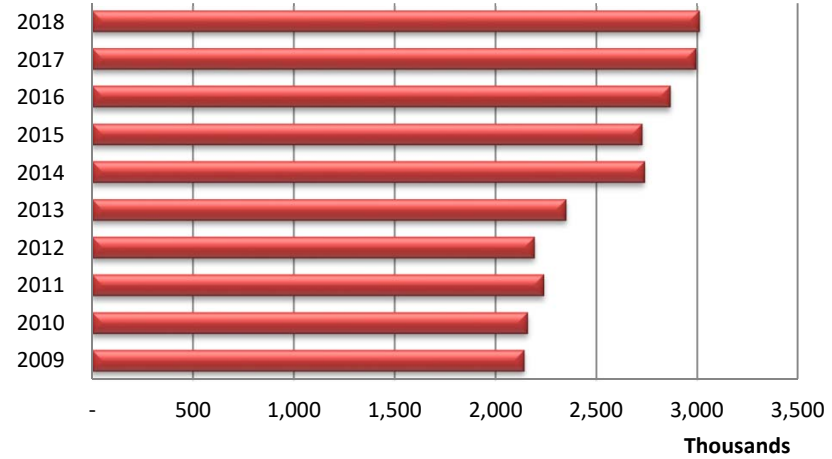
3rd Penny YTD S & U Tax



25% 2nd Penny YTD S & U Tax

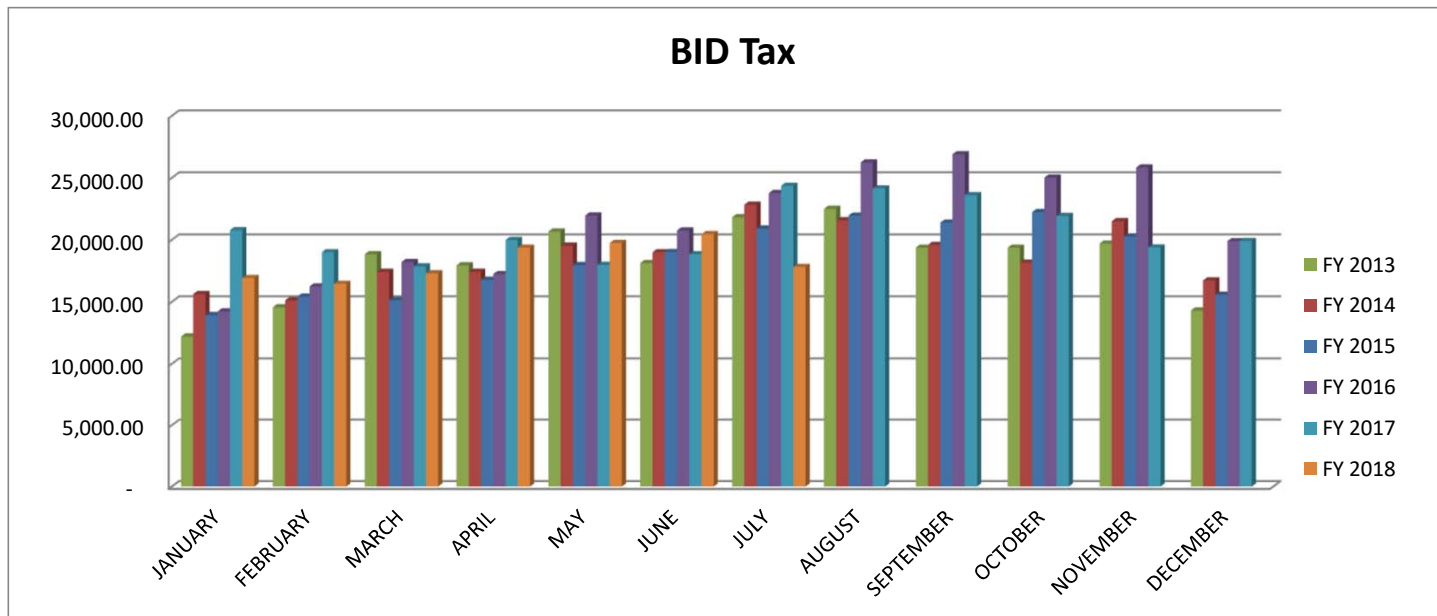


75% 2nd Penny YTD S & U Tax



CITY OF BROOKINGS
Business Improvement District # 1
(reported on a cash basis)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
JANUARY	-	12,206.00	15,634.98	13,942.00	14,236.00	20,787.20	16,930.00
FEBRUARY	-	14,568.00	15,126.00	15,418.00	16,250.00	19,008.00	16,460.00
MARCH	-	18,842.00	17,432.00	15,142.00	18,208.00	17,862.00	17,300.00
APRIL	-	17,950.00	17,432.00	16,778.00	17,244.00	19,990.00	19,372.00
MAY	17,864.00	20,678.00	19,534.60	17,966.00	21,962.00	17,988.00	19,746.00
JUNE	19,264.00	18,128.00	19,004.00	19,024.00	20,760.00	18,846.00	20,460.00
JULY	20,443.00	21,820.00	22,833.20	20,914.00	23,774.00	24,358.00	17,820.00
AUGUST	21,224.00	22,500.00	21,574.00	21,954.00	26,244.00	24,153.40	
SEPTEMBER	17,670.00	19,374.00	19,596.00	21,384.00	26,908.00	23,604.00	
OCTOBER	20,176.00	19,370.00	18,168.00	22,238.00	25,022.00	21,934.00	
NOVEMBER	16,753.00	19,702.00	21,504.00	20,272.00	25,834.00	19,390.00	
DECEMBER	13,848.00	14,308.00	16,736.00	15,581.48	19,898.00	19,911.26	
TOTAL	\$ 147,242.00	\$ 219,446.00	\$ 224,574.78	\$ 220,613.48	\$ 256,340.00	\$ 247,831.86	\$ 128,088.00
YEAR TO DATE	\$ -	\$ 124,192.00	\$ 126,996.78	\$ 119,184.00	\$ 132,434.00	\$ 138,839.20	\$ 128,088.00
							-7.74%



City of Brookings
Sales Tax (First Penny)
(reported on a cash basis)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>18-Budget</u>
JANUARY	422,038.80	453,505.58	519,822.32	493,733.95	423,378.48	545,042.84	508,783.77	625,198.48	655,835.27	640,911.58	551,666.00
FEBRUARY	419,443.37	425,926.94	432,158.80	412,162.71	504,664.49	595,594.03	495,064.88	456,203.68	559,895.53	647,233.71	551,666.00
MARCH	436,672.62	387,483.27	392,764.03	377,523.70	432,919.43	441,502.02	507,539.82	554,760.57	492,715.48	533,229.75	551,666.00
APRIL	317,962.25	385,938.90	404,768.43	452,408.16	401,330.41	538,408.45	540,818.10	584,445.55	568,081.71	503,428.46	551,666.00
MAY	414,169.95	338,930.57	434,983.15	365,339.66	450,798.26	501,830.10	550,543.83	450,959.89	449,115.45	566,336.43	551,666.00
JUNE	218,945.05	338,758.76	351,593.20	406,310.02	522,362.79	385,591.03	319,492.59	341,953.15	435,895.36	406,774.38	551,666.00
JULY	638,127.55	556,476.10	459,972.57	424,835.43	407,908.76	652,778.11	723,125.32	820,132.81	841,345.68	730,262.88	551,666.00
AUGUST	355,074.63	412,896.30	500,047.71	510,665.12	605,419.39	523,091.07	410,897.23	554,586.06	537,880.61	-	551,666.00
SEPTEMBER	372,971.84	278,700.38	345,917.95	420,434.16	545,676.39	483,635.32	541,304.51	643,336.81	580,215.95	-	551,666.00
OCTOBER	467,905.12	449,193.45	429,565.47	434,965.99	439,719.22	543,236.12	547,239.41	560,931.51	555,392.44	-	551,666.00
NOVEMBER	425,149.82	535,138.97	447,038.46	629,407.36	614,956.38	543,184.68	541,954.01	513,365.99	559,047.25	-	551,666.00
DECEMBER	<u>363,647.27</u>	<u>301,372.74</u>	390,820.13	495,688.65	560,336.55	463,353.02	524,649.70	493,954.82	421,606.04	-	551,674.00

TOTAL	\$ 4,852,108.27	\$ 4,864,321.96	\$ 5,109,452.22	\$ 5,423,474.91	\$ 5,909,470.55	\$ 6,217,246.79	\$ 6,211,413.17	\$ 6,599,829.32	\$ 6,657,026.77	\$ 4,028,177.19	\$ 6,620,000.00
YEAR TO DATE	\$ 2,867,359.59	\$ 2,887,020.12	\$ 2,996,062.50	\$ 2,932,313.63	\$ 3,143,362.62	\$ 3,660,746.58	\$ 3,645,368.31	\$ 3,833,654.13	\$ 4,002,884.48	\$ 4,028,177.19	\$ 3,309,996.00

0.63%

Draws to date	Avail Bal/Draw
195,000.00	0.00
398,702.24	861,297.76
207,379.17	180,370.83
\$801,081.41	\$1,041,668.59

BelBrands Economic Incentive Grant (Construction) \$195,00
BelBrands Economic Incentive Grant (Equipment) \$1,260,000
3M Economic Incentive Grant \$387,750
Remaining GF Economic Incentive Liability

CITY OF BROOKINGS
BED, BOOZE, & LODGING TAX (THIRD PENNY)
(reported on a cash basis)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>18-Budget</u>
JANUARY	60,757.00	50,842.83	68,371.12	69,683.22	43,863.10	46,220.12	62,630.63	77,807.10	88,449.90	70,051.12	79,166.00
FEBRUARY	46,384.34	44,997.71	46,020.63	68,008.09	62,103.30	67,995.98	61,039.47	40,938.04	73,405.89	87,187.64	79,166.00
MARCH	58,593.14	56,204.11	50,014.90	57,297.03	53,850.15	54,659.10	83,368.49	95,845.53	74,202.53	94,240.90	79,166.00
APRIL	42,796.62	61,541.18	68,897.23	64,276.92	61,944.95	87,395.64	73,131.15	85,532.18	93,120.76	74,644.37	79,166.00
MAY	61,545.71	45,978.71	68,797.93	67,651.94	87,863.12	68,067.81	64,765.06	79,375.39	68,153.97	87,170.66	79,166.00
JUNE	46,369.50	62,993.90	59,060.72	58,565.73	59,859.47	59,642.67	38,148.55	38,965.60	57,831.25	51,168.86	79,166.00
JULY	66,830.93	64,402.35	61,030.83	55,731.60	55,103.29	76,398.51	93,323.88	97,331.66	96,983.53	87,579.00	79,166.00
AUGUST	39,923.72	44,847.99	69,438.48	52,402.60	60,385.65	55,451.21	47,982.90	61,214.86	62,475.13	-	79,166.00
SEPTEMBER	86,544.74	45,693.91	44,438.45	54,139.29	69,746.53	63,489.42	69,350.86	81,605.77	73,586.57	-	79,166.00
OCTOBER	55,081.21	54,003.00	54,691.36	53,712.83	46,801.85	78,888.51	86,779.84	101,103.41	91,318.37	-	79,166.00
NOVEMBER	55,710.17	74,921.99	82,832.34	101,474.15	96,142.92	89,980.18	81,395.64	92,847.46	81,949.99	-	79,166.00
DECEMBER	<u>59,109.59</u>	<u>57,090.70</u>	55,479.82	68,648.70	75,998.86	69,798.50	75,677.28	71,811.84	71,578.89	-	79,174.00

TOTAL	\$ 679,646.67	\$ 663,518.38	\$ 729,073.81	\$ 771,592.10	\$ 773,663.19	\$ 817,987.65	\$ 837,593.75	\$ 924,378.84	\$ 933,056.78	\$ 552,042.55	\$ 950,000.00
YEAR TO DATE	\$ 383,277.24	\$ 386,960.79	\$ 422,193.36	\$ 441,214.53	\$ 424,587.38	\$ 460,379.83	\$ 476,407.23	\$ 515,795.50	\$ 552,147.83	\$ 552,042.55	\$ 474,996.00

-0.02%

-2.373%	9.880%	5.832%	0.268%	5.729%	2.397%	10.361%	0.939%
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CITY OF BROOKINGS

25% Second Penny Sales & Use Tax
(reported on a cash basis)25% of 2nd Penny
212000411302

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	18-Budget
JANUARY	103,764.26	111,570.55	127,874.61	121,433.87	104,122.98	134,124.42	125,203.31	154,116.60	161,369.36	157,696.01	137,916.00
FEBRUARY	102,633.50	104,803.79	106,339.33	101,419.06	124,184.96	146,519.67	121,770.89	112,301.78	137,920.53	159,232.50	137,916.00
MARCH	106,952.28	95,294.23	96,622.18	92,854.83	106,496.82	108,619.34	124,814.68	136,436.40	121,186.29	131,540.53	137,916.00
APRIL	77,606.94	94,901.38	99,552.68	111,287.34	98,709.61	132,415.03	133,035.04	143,751.79	139,755.45	123,872.63	137,916.00
MAY	101,237.05	83,357.95	106,994.67	89,841.55	110,865.19	123,475.13	135,480.66	110,893.31	110,458.44	139,441.03	137,916.00
JUNE	53,186.73	83,421.55	86,455.64	99,948.54	128,720.84	94,812.91	78,598.88	84,166.82	107,220.98	100,091.96	137,916.00
JULY	156,487.59	136,896.11	113,148.39	104,514.82	100,340.88	160,599.69	177,885.43	201,769.96	207,175.02	179,723.02	137,916.00
AUGUST	87,072.77	101,672.08	123,003.08	125,653.33	148,964.61	128,701.94	101,097.80	136,597.14	132,416.72	-	137,916.00
SEPTEMBER	91,641.62	68,561.70	85,099.46	103,425.36	134,026.34	118,965.42	133,167.73	158,267.28	142,748.80	-	137,916.00
OCTOBER	115,091.49	110,520.11	105,678.22	107,009.89	108,192.32	133,939.53	134,598.41	137,941.16	136,659.28	-	137,916.00
NOVEMBER	104,574.62	131,664.96	109,930.06	154,804.62	151,291.65	133,579.67	133,944.72	126,337.56	137,509.32	-	137,916.00
DECEMBER	89,420.60	74,093.44	96,013.91	121,919.02	137,790.93	113,961.56	129,105.98	121,504.08	103,729.18	-	137,924.00
TOTAL	\$ 1,189,669.45	\$ 1,196,757.85	\$ 1,256,712.23	\$ 1,334,112.28	\$ 1,453,707.13	\$ 1,529,714.31	\$ 1,528,703.53	\$ 1,624,083.88	\$ 1,638,149.37	\$ 991,597.68	\$ 1,655,000.00
YEAR TO DATE	\$ 701,868.35	\$ 710,245.56	\$ 736,987.50	\$ 721,300.01	\$ 773,441.28	\$ 900,566.19	\$ 896,788.89	\$ 943,436.66	\$ 985,086.07	\$ 991,597.68	\$ 827,496.00

0.66%

Total Draws to date	Avail Bal/Draw
48,750.00	0.00
99,675.56	215,324.44
\$51,844.79	\$45,092.71
\$200,270.35	\$260,417.15

BelBrands Economic Incentive Grant (Construction) \$48,750

BelBrands Economic Incentive Grant (Equipment) \$315,000

3M Economic Incentive Grant \$96,937.50

25% Sales & Use Tax Economic Incentive Liability

CITY OF BROOKINGS

PUBLIC IMPROVEMENTS (75% OF SECOND PENNY)

(reported on a cash basis)

213000411302

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	18-Budget
JANUARY	315,947.27	339,527.23	389,173.05	369,633.91	316,774.53	408,070.02	380,923.60	468,171.17	491,013.29	479,839.72	417,704.00
FEBRUARY	313,840.09	318,885.87	323,552.30	308,581.50	377,839.77	445,902.57	370,633.54	341,569.71	419,237.19	484,566.64	417,704.00
MARCH	326,765.84	290,086.91	294,050.07	282,634.06	324,111.86	330,541.12	379,964.76	415,319.17	368,872.42	399,333.34	417,704.00
APRIL	237,843.81	288,926.39	303,029.84	338,701.22	300,456.80	403,077.30	404,890.40	437,547.62	425,306.28	376,909.85	417,704.00
MAY	309,858.98	253,739.70	325,653.66	273,506.94	337,487.23	375,711.76	412,189.43	337,604.36	336,229.75	424,037.95	417,704.00
JUNE	163,692.28	253,646.36	263,214.01	304,189.52	391,148.80	288,664.98	239,194.68	256,024.37	326,337.23	304,546.91	417,704.00
JULY	477,580.89	416,616.10	344,364.49	318,061.89	305,386.13	488,738.62	541,378.69	614,011.86	629,955.43	546,749.58	417,704.00
AUGUST	265,740.67	309,154.88	374,366.18	382,327.85	453,267.81	391,628.02	307,630.75	415,256.41	402,725.97	-	417,704.00
SEPTEMBER	279,195.09	208,654.14	258,978.45	314,764.55	408,459.70	362,078.68	405,258.90	481,646.97	434,393.56	-	417,704.00
OCTOBER	350,300.58	336,302.33	321,603.06	325,647.29	329,210.24	406,803.90	409,692.41	419,934.72	415,814.71	-	417,704.00
NOVEMBER	318,291.41	400,647.62	334,668.99	471,206.46	460,401.45	406,649.66	405,950.90	384,356.51	418,534.62	-	417,704.00
DECEMBER	272,238.38	225,612.97	292,551.40	371,098.77	419,488.02	346,889.19	392,801.80	369,804.58	315,647.06	-	417,712.00
TOTAL	3,631,295.29	3,641,800.50	3,825,205.50	4,060,353.96	4,424,032.34	4,654,755.82	4,650,509.86	4,941,247.45	4,984,067.51	3,015,983.99	5,012,456.00
YEAR TO DATE	2,145,529.16	2,161,428.56	2,243,037.42	2,195,309.04	2,353,205.12	2,740,706.37	2,729,175.10	2,870,248.26	2,996,951.59	3,015,983.99	2,506,224.00

0.64%

Total Draws to date	Avail Bal/Draw
146,250.00	0.00
299,026.67	645,973.33
\$155,534.40	\$135,278.10
\$600,811.07	\$781,251.43

BelBrands Economic Incentive Grant (Construction) \$146,250

BelBrands Economic Incentive Grant (Equipment) \$945,000

3M Economic Incentive Grant \$290,812.50

75% Sales & Use Tax Economic Incentive Liability



Revenue and Expenditure

BRING YOUR DREAMS.

Dept.	Description	Revenue			Expenditures		
		2017	2018	Diff	2017	2018	Diff
		July	July		July	July	
000	General Revenues	646,558	1,080,043	433,485	-	-	-
401	Mayor & Council	-	-	-	11,858	10,304	(1,554)
403	City Clerk	-	250	250	26,680	25,932	(748)
405	Non-Departmental	535,677	538,389	2,712	502,032	491,427	(10,605)
406	City Manager	-	-	-	32,479	23,242	(9,237)
412	City Attorney	-	-	-	8,035	8,332	297
414	Human Resources	914	591	(323)	16,627	17,369	742
415	Finance	587	356	(231)	28,583	29,919	1,336
416	IT	-	-	-	20,822	16,667	(4,155)
417	Government Buildings	-	-	-	844	1,272	428
418	Community Development	3,914	3,947	33	42,607	34,587	(8,020)
419	Engineering	7,284	8,601	1,317	41,036	39,668	(1,368)
420	52% County Reimburseme	17,751	10,870	(6,881)	43,457	41,965	(1,492)
421	Police Services	46,174	18,274	(27,900)	276,760	246,553	(30,207)
422	Fire Protection Services	-	267	267	31,040	37,398	6,358
424	Hydrant Rental	-	-	-	7,772	7,867	95
431	Street	2,034	9,178	7,144	332,735	207,945	(124,790)
442	Animal Control	1,660	3,645	1,985	8,316	7,710	(606)
448	Dakota Nature Park	3,920	1,215	(2,705)	8,200	8,663	463
449	Aquatic Center	91,824	37,617	(54,207)	89,913	68,210	(21,703)
451	Recreation	4,773	1,854	(2,919)	38,445	28,893	(9,552)
452	Parks	9,471	8,721	(750)	125,451	260,982	135,531
453	Ice Arena	250	-	(250)	34,903	51,902	16,999
454	Forestry	200	-	(200)	39,944	33,900	(6,044)
455	Library	345	7,216	6,871	86,948	79,257	(7,691)
495	Subsidies	-	-	-	65,687	39,833	(25,854)
101	Total General Fund	1,373,336	1,731,034	357,698	1,921,174	1,819,797	(101,377)
212	25% Sales & Use Tax/ord	78,700	179,732	101,032	15,534	18,432	2,898
213	75% Public Improvements/	239,130	546,749	307,619	270,800	138,108	(132,692)
214	E911	81,559	4,222	(77,337)	49,604	49,838	234
224	Swiftel Center	can't compare did not do monthly JE to bring Swiftel on books in 2017					
226	Library Fines	1,884	2,121	237	3,639	4,590	951
227	Library Donations	2,000	217	(1,783)	2,835	1,867	(968)
280	Special Assessment	523,534	23,877	(499,657)	2,354	530	(1,824)
282	Storm Drainage	3,041	3,605	564	69,942	148,437	78,495
284	3rd Penny Sales Tax	32,700	87,579	54,879	24,340	165,472	141,132
285	Pillow Tax	34,394	17,820	(16,574)	18,612	23,690	5,078
290	Art Fund	-	-	-	-	-	-
200	Special Revenue Funds	996,942	865,922	(131,020)	457,660	550,964	93,304



Revenue and Expenditure

Dept.	Description	Revenue			Expenditures		
		2017	2018	Diff	2017	2018	Diff
		July	July		July	July	
314	TIF #1 Debt Service	-	-	-	11,169	11,169	-
316	TIF #3 Debt Service	-	-	-	-	-	-
317	TIF #4 Debt Service	-	-	-	-	-	-
318	TIF #5 Debt Servia	-	-	-	-	-	-
319	TIF #6 Debt Service	-	-	-	-	-	-
320	TIF #7 Debt Service	940	5,831	4,891	-	-	-
300	Debt Service Funds	940	5,831	4,891	11,169	11,169	-
505	Fire Substation	-	-	-	34,453	90	(34,363)
520	Gateway Project	-	-	-	-	-	-
522	Digester	2	-	(2)	-	82,799	82,799
523	S Main Ave & 34th	-	-	-	-	11,127	11,127
500	Project Funds	2	-	(2)	-	93,926	93,926
601	Liquor	330,513	328,232	(2,281)	301,673	256,011	(45,662)
606	Airport	431	1,372	941	189,700	94,369	(95,331)
607	Edgebrook Golf Course	105,629	172,400	66,771	59,545	74,239	14,694
612	Solid Waste Collection	92,900	109,428	16,528	87,405	83,730	(3,675)
625	Landfill	235,440	266,470	31,030	93,044	107,985	14,941
630	Research & Tech Center	11,821	13,404	1,583	10,821	9,744	(1,077)
600	Enterprise Funds	776,734	891,306	114,572	742,188	626,078	(116,110)

Balance Sheet
(unaudited)
July 31, 2018



	Governmental Funds											
	General Fund	25% Sales Tax	75% Sales Tax	E-911	Swiftel Center	Library Fines	Library Donation	Special Assessment	Storm Drainage	3rd Penny Tax	Pillow Tax	Art Fund
Cash & Investments	7,190,665	1,567,533	2,489,936	41,305	272,603	22,583	48,193	1,851,997	2,141,018	402,254	43,711	55,100
Restricted/Reserved Cash SDPPA	355,852	-	-	-	-	-	-	-	-	-	-	-
Restricted G&E Stabilization	1,642,367	-	-	-	-	-	-	-	-	-	-	-
Restricted Retail Dev. Ord 23-1	1,873	-	-	-	-	-	-	-	-	-	-	-
Restricted for Purchase Ind. Land	1,287,802	-	-	-	-	-	-	-	-	-	-	-
Restricted Economic Dev.	1,170,778	-	499,625	-	-	-	-	-	-	-	-	-
Restricted STP Funds	-	-	2,280,673	-	-	-	-	-	-	-	-	-
Dare Cash 101-000-0-102-20	3,933	-	-	-	-	-	-	-	-	-	-	-
Reserved Cash - Pooled Cash	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash SWAP 20th St S	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash Flow G&E	-	-	-	-	-	-	-	-	-	-	131,096	-
Other Assets	3,440,479	-	-	-	82,384	-	-	902,168	1,424	-	-	-
Total Assets	15,093,749	1,567,533	5,270,234	41,305	354,987	22,583	48,193	2,754,165	2,142,442	402,254	174,807	55,100
Liabilities	131,898	-	1,549,682	-	1,388,312	-	-	861,949	1,424	-	-	-
Unspend/Rest/Committ/Assign	9,297,214	1,567,533	3,720,552	41,305	40,224	22,583	48,193	1,892,216	2,141,018	402,254	174,807	55,100
Unassigned	5,664,637	-	-	-	(1,073,549)	-	-	-	-	-	-	-
Total Fund Balance	14,961,851	1,567,533	3,720,552	41,305	(1,033,325)	22,583	48,193	1,892,216	2,141,018	402,254	174,807	55,100
Total Liab and Fund Balance	15,093,749	1,567,533	5,270,234	41,305	354,987	22,583	48,193	2,754,165	2,142,442	402,254	174,807	55,100

Balance Sheet
(unaudited)
July 31, 2018



	Governmental Funds									
	TIF #1 Debt Service	TIF #3 Debt Service	TIF #4 Debt Service	TIF #5 32nd Ave	TIF #6 Digester	TIF #7 S Main	Fire Substation	Gateway Project	Digester Project	S Main Ave Project
Cash & Investments	228,756	-	-	144,579	311,460	377,157	123,823	878,823	44,140	2,155,987
Restricted/Reserved Cash	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Total Assets	228,756	-	-	144,579	311,460	377,157	123,823	878,823	44,140	2,155,987
Liabilities	584,693	-	-	-	-	-	-	-	-	675,863
Reserved/Restricted Fund Bal	-	-	-	144,579	311,460	377,157	123,823	878,823	44,140	1,480,124
Unreserved Fund Balance	(355,937)	-	-	-	-	-	-	-	-	-
Total Fund Balance	(355,937)	-	-	144,579	311,460	377,157	123,823	878,823	44,140	1,480,124
Total Liab and Fund Balance	228,756	-	-	144,579	311,460	377,157	123,823	878,823	44,140	2,155,987

	Enterprise Funds						Internal Service	Fiduciary Funds		
	Liquor Store	Airport	Edgebrook Golf Course	Solid Waste Collections	Landfill	Research & Tech Ctr	Self Insurance	Section 125 Plan	Rural Fire Assoc	
Cash & Investments	2,197,161	93,327	49,028	451,875	1,125,775	167,264	6,799,487	(4,801)	23,744	-
Reserved Capital Purchases	-	-	-	500,000	3,050,000	-	-	-	-	-
Restricted - Landfill Closure	-	-	-	-	2,310,518	-	-	-	-	-
Other Assets	1,085,891	22,423,244	1,281,329	1,095,925	5,085,468	1,400,040	-	2,253	-	-
Total Assets	3,283,052	22,516,571	1,330,357	2,047,800	11,571,761	1,567,304	6,799,487	(2,548)	23,744	-
Liabilities	96,691	24,216	209,540	94,656	724,858	-	-	(2,548)	1,897	-
Reserved/Restricted Fund Bal	220,227	22,867,185	1,173,267	712,053	4,379,965	1,332,278	-	-	-	-
Unreserved Fund Balance	2,966,134	(374,830)	(52,450)	1,241,091	6,466,938	235,026	6,799,487	-	21,847	-
Total Fund Balance	3,186,361	22,492,355	1,120,817	1,953,144	10,846,903	1,567,304	6,799,487	-	21,847	-
Total Liab and Fund Balance	3,283,052	22,516,571	1,330,357	2,047,800	11,571,761	1,567,304	6,799,487	(2,548)	23,744	-

Period 01 - 07 58.% of Year

Fiscal Year 2018



Budgeted to Actual
Revenue and Expenditure

Dept	Description	Revenue			Expenditures		
		2018 Budgeted	Jan-July Actual	% of Bud Received	2018 Budgeted	Jan-July Actual	% of Bud Used
000	General Revenues	14,452,790	7,403,230	51.22%	-	-	N/A
401	Mayor & Council	-	-	N/A	137,524	46,690	33.95%
403	City Clerk	33,372	10,786	32.32%	375,820	176,413	46.94%
405	Non-Departmental	7,224,300	3,860,075	53.43%	6,859,613	3,286,267	47.91%
406	City Manager	-	-	N/A	331,762	216,958	65.40%
412	City Attorney	-	-	N/A	106,482	55,292	51.93%
414	Human Resources	2,000	1,439	71.95%	242,191	153,943	63.56%
415	Finance	5,000	6,344	126.88%	483,298	256,024	52.97%
416	IT	-	489	N/A	263,415	121,778	46.23%
417	Government Buildings	-	-	N/A	85,566	79,526	92.94%
418	Community Development	52,785	33,416	63.31%	532,373	282,236	53.01%
419	Engineering	164,985	76,424	46.32%	519,792	282,096	54.27%
420	52% County Reimburseme	214,000	58,547	27.36%	411,526	147,376	35.81%
421	Police Services	173,850	115,078	66.19%	3,614,659	1,873,652	51.83%
422	Fire Protection Services	69,500	6,815	9.81%	653,506	346,026	52.95%
424	Hydrant Rental	-	-	N/A	94,415	47,207	50.00%
431	Street	7,500	26,053	347.37%	2,974,591	1,658,991	55.77%
442	Animal Control	23,100	10,980	47.53%	106,432	56,952	53.51%
448	Dakota Nature Park	25,736	8,975	34.87%	92,739	36,045	38.87%
449	Aquatic Center	187,000	147,351	78.80%	423,190	206,733	48.85%
451	Recreation	100,200	72,182	72.04%	360,020	191,803	53.28%
452	Parks	38,433	36,493	94.95%	1,970,416	1,120,381	56.86%
453	Ice Arena	151,500	52,611	34.73%	639,780	305,878	47.81%
454	Forestry	19,000	3,692	19.43%	587,056	355,399	60.54%
455	Library	23,000	18,197	79.12%	1,088,418	572,373	52.59%
495	Subsidies	-	-	N/A	916,725	737,891	80.49%
101	Total General Fund	22,968,051	11,949,177	52.03%	23,871,309	12,613,930	52.84%
212	25% Sales & Use Tax/ord	1,785,500	839,742	47.03%	1,969,831	212,731	10.80%
213	75% Public Improvements/	6,423,039	3,302,957	51.42%	7,009,432	1,383,527	19.74%
214	E911	743,000	227,997	30.69%	764,264	343,734	44.98%
224	Swiftel Center	3,172,243	1,715,775	54.09%	3,172,243	1,459,292	46.00%
226	Library Fines	25,000	14,573	58.29%	30,000	27,561	91.87%
227	Library Donations	35,500	11,705	32.97%	33,000	23,437	71.02%
280	Special Assessment	174,745	230,953	132.17%	1,713,874	5,250	0.31%
282	Storm Drainage	960,195	492,759	51.32%	3,109,100	403,759	12.99%
284	3rd Penny Sales Tax	984,290	488,335	49.61%	1,548,247	1,038,545	67.08%
285	Pillow Tax	400,350	112,307	28.05%	285,500	165,899	58.11%
290	Art Fund	56,401	263	0.47%	-	-	N/A
200	Special Revenue Funds	14,760,263	7,437,366	50.39%	19,635,491	5,063,735	25.79%

Period 01 - 07 58.% of Year

Fiscal Year 2018



Budgeted to Actual
Revenue and Expenditure

Dept	Description	Revenue			Expenditures		
		2018 Budgeted	Jan-July Actual	% of Bud Received	2018 Budgeted	Jan-July Actual	% of Bud Used
314	TIF #1 Debt Service	425,000	217,587	51.20%	425,000	33,508	7.88%
316	TIF #3 Debt Service	203,800	110,676	54.31%	203,800	113,192	55.54%
317	TIF #4 Debt Service	78,900	43,483	55.11%	78,900	44,827	56.81%
318	TIF #5 Debt Servia	22,000	77,390	351.77%	22,000	-	0.00%
319	TIF #6 Debt Service	245,000	306,182	124.97%	278,300	-	0.00%
320	TIF #7 Debt Service	283,709	233,669	82.36%	283,709	-	0.00%
300	Debt Service Funds	1,258,409	988,987	78.59%	1,291,709	191,527	14.83%
505	Fire Substation	-	868	N/A	129,000	932	0.72%
520	Gateway Project	-	5,396	N/A	690,100	(547,717)	-79.37%
522	Digester	33,300	330	0.99%	5,000	16,198	323.96%
523	S Main Ave & 34th	500	13,450	2690.00%	2,216,311	76,278	3.44%
500	Project Funds	33,800	19,176	N/A	2,911,411	(455,241)	0.00%
601	Liquor	4,650,364	2,251,512	48.42%	4,491,580	2,133,611	47.50%
606	Airport	474,162	272,643	57.50%	778,918	676,331	86.83%
607	Edgebrook Golf Course	720,998	518,452	71.91%	722,425	362,359	50.16%
612	Solid Waste Collection	1,179,800	722,448	61.23%	1,242,906	596,421	47.99%
625	Landfill	2,381,370	1,602,585	67.30%	2,193,139	1,129,778	51.51%
630	Research & Tech Center	160,745	89,869	55.91%	194,578	68,958	35.44%
600	Enterprise Funds	9,567,439	5,457,509	57.04%	9,623,546	4,967,458	51.62%
801	Health Insurance	N/A	2,188,333	N/A	N/A	1,265,938	N/A
	Internal Service Funds	N/A	2,188,333	N/A	N/A	1,265,938	N/A