

FINANCIAL REPORT
CITY OF BROOKINGS, SD

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As of August 31, 2018

TOTAL CASH CITY (Excludes BMU & BHS)

Total Cash and Investment City Funds	\$	<u>43,678,728</u>
Checking Accounts	\$	3,739,897
Money Market Accounts	\$	27,304,725
Cash in office	\$	5,372
Investments - Non-Pooled	\$	6,607,723
Investments - City Pooled	\$	5,665,159
Held by SDPAA	\$	<u>355,852</u>
Total	\$	<u>43,678,728</u>

City of Brookings

General Cash and Investment Analysis

				08/31/18					
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	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	912828C24	1.500%	2.16000%	08/14/18	8/15/18	2/28/19	199,289.96		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	912828T6	1.250%	2.42000%	08/14/18	8/15/18	8/31/19	197,584.00		200,000.00
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
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
CD	202190	2.5800%	2.6000%	08/15/18	8/15/18	8/14/20	100,000.00		100,000.00
Total City Departments Pool Investments							5,665,159.03	-	5,701,427.84

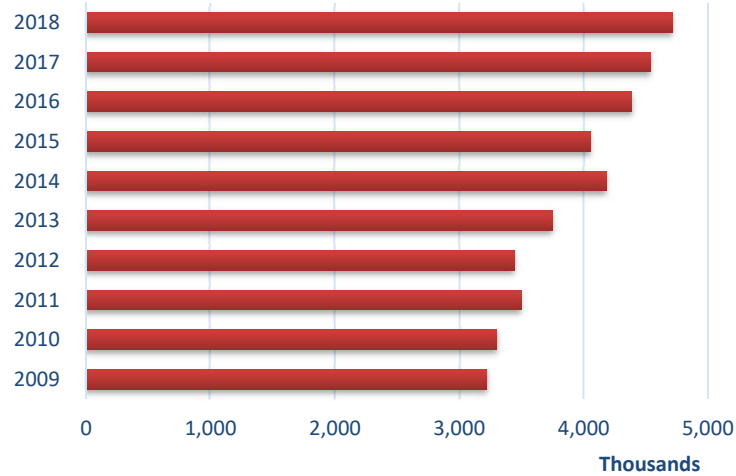
City of Brookings

General Cash and Investment Analysis

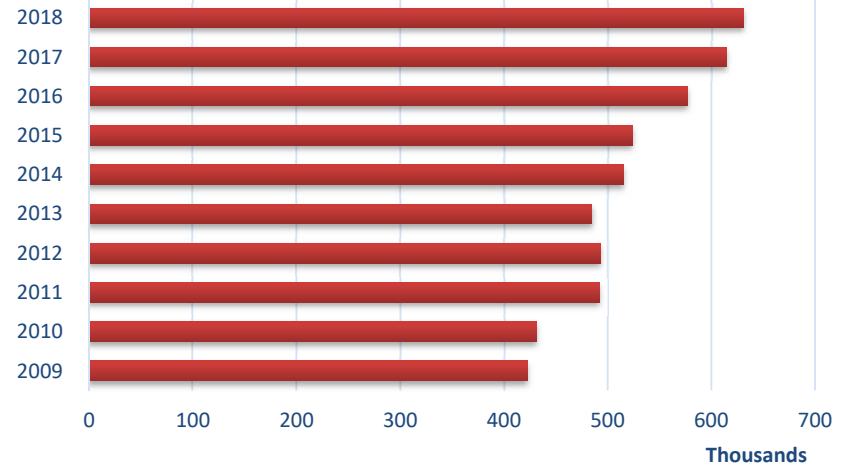
				08/31/18					
Bank or Institution	CUSIP #	Interest Rate	Yield Rate	Trade Date	Settlement Date	Maturity Date	Purchase Price	Accrued Interest Paid	(PAR) Amount Confirmation
General Fund									
<u>FBT Wealth Mgmt</u>									
FFCB	3133EGC78	1.4900%	1.5073%	10/27/16	11/03/16	05/03/21	499,625.00		500,000.00
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
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
Dakotaland									
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

AUGUST 2018 YEAR TO DATE SALES & USE TAX CHARTS

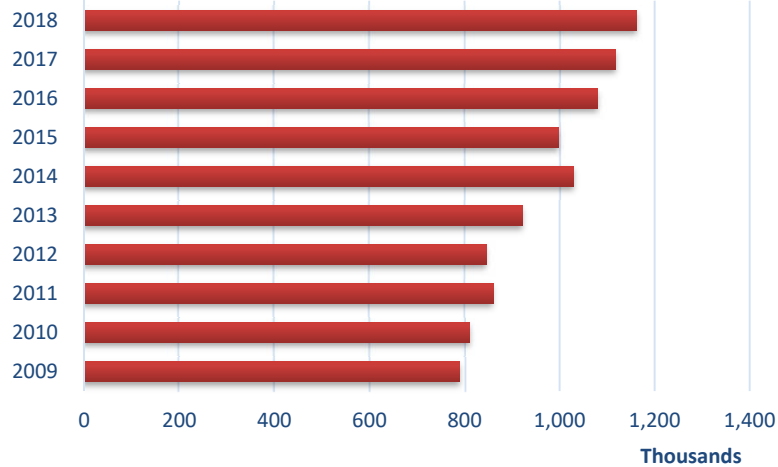
1st Penny YTD S & U Tax



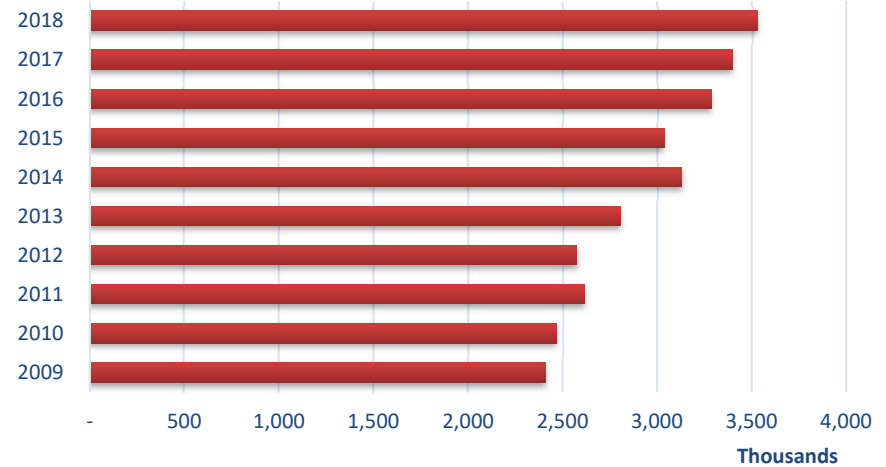
3rd Penny YTD S & U Tax



25% 2nd Penny YTD S & U Tax

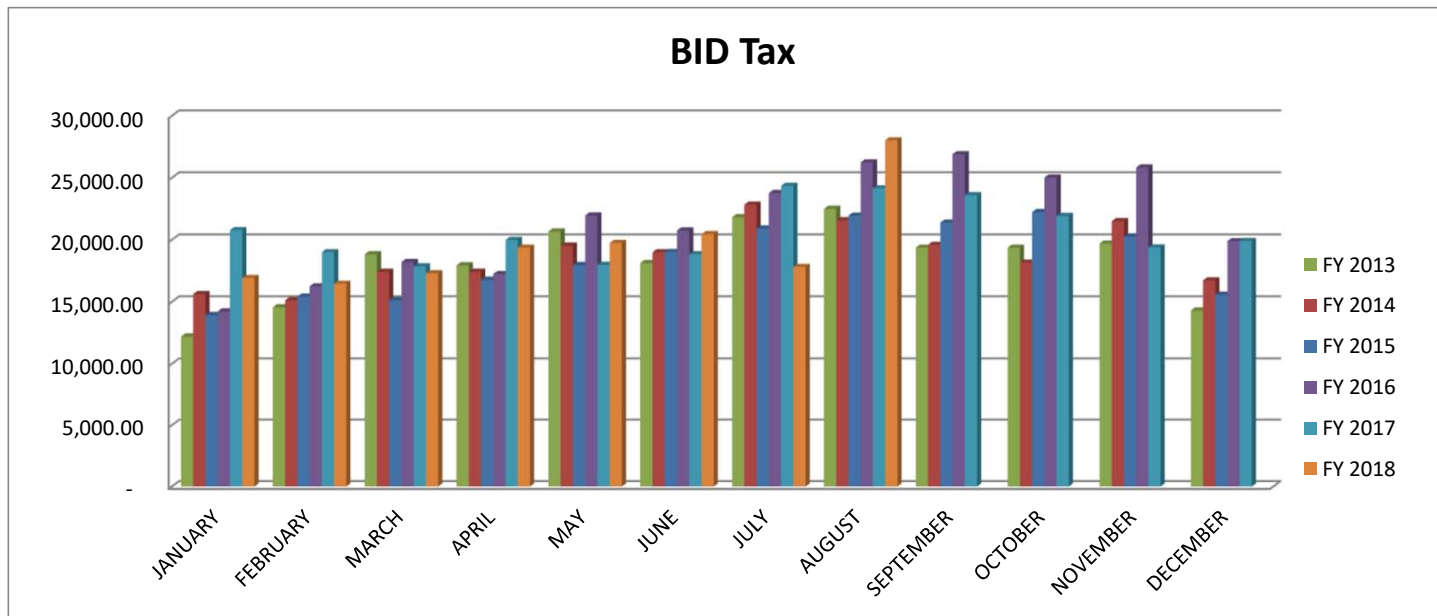


75% 2nd Penny YTD S & U Tax



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	28,027.80
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	\$ 156,115.80
YEAR TO DATE	\$ -	\$ 146,692.00	\$ 148,570.78	\$ 141,138.00	\$ 158,678.00	\$ 162,992.60	\$ 156,115.80
							-4.22%



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	687,383.64	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	\$ 4,715,560.83	\$ 6,620,000.00
YEAR TO DATE	\$ 3,222,434.22	\$ 3,299,916.42	\$ 3,496,110.21	\$ 3,442,978.75	\$ 3,748,782.01	\$ 4,183,837.65	\$ 4,056,265.54	\$ 4,388,240.19	\$ 4,540,765.09	\$ 4,715,560.83	\$ 4,413,328.00

3.85%

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	78,648.99	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	\$ 630,691.54	\$ 950,000.00
YEAR TO DATE	\$ 423,200.96	\$ 431,808.78	\$ 491,631.84	\$ 493,617.13	\$ 484,973.03	\$ 515,831.04	\$ 524,390.13	\$ 577,010.36	\$ 614,622.96	\$ 630,691.54	\$ 633,328.00

2.61%

-2.373% 9.880% 5.832% 0.268% 5.729% 2.397% 10.361% 0.939%

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	169,220.01	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	154,804.67	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	\$ 1,160,817.69	\$ 1,655,000.00
YEAR TO DATE	\$ 788,941.12	\$ 811,917.64	\$ 859,990.58	\$ 846,953.34	\$ 922,405.89	\$ 1,029,268.13	\$ 997,886.69	\$ 1,080,033.80	\$ 1,117,502.79	\$ 1,160,817.69	\$ 1,103,328.00

3.88%

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	514,662.43	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	3,530,646.42	5,012,456.00
YEAR TO DATE	2,411,269.83	2,470,583.44	2,617,403.60	2,577,636.89	2,806,472.93	3,132,334.39	3,036,805.85	3,285,504.67	3,399,677.56	3,530,646.42	3,341,632.00

3.85%

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

Balance Sheet
(unaudited)
August 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	6,835,640	1,020,164	2,696,160	241,874	272,603	22,188	48,295	1,860,646	1,998,493	316,323	47,577	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	-	-	2,380,673	-	-	-	-	-	-	-	-	-
Dare Cash 101-000-0-102-20	3,933	-	-	-	-	-	-	-	-	-	-	-
Reserved Cash - Pooled Cash	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash SWAP 20th St S	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash Flow G&E	-	-	-	-	-	-	-	-	-	-	131,365	-
Other Assets	4,014,990	-	-	-	82,384	-	-	893,518	1,424	-	-	-
Total Assets	15,313,235	1,020,164	5,576,458	241,874	354,987	22,188	48,295	2,754,164	1,999,917	316,323	178,942	55,100
Liabilities	124,948	-	1,549,682	-	1,388,312	-	-	861,949	1,424	-	-	-
Unspend/Rest/Committ/Assign	9,297,214	1,020,164	4,026,776	241,874	40,224	22,188	48,295	1,892,215	1,998,493	316,323	178,942	55,100
Unassigned	5,891,073	-	-	-	(1,073,549)	-	-	-	-	-	-	-
Total Fund Balance	15,188,287	1,020,164	4,026,776	241,874	(1,033,325)	22,188	48,295	1,892,215	1,998,493	316,323	178,942	55,100
Total Liab and Fund Balance	15,313,235	1,020,164	5,576,458	241,874	354,987	22,188	48,295	2,754,164	1,999,917	316,323	178,942	55,100

**Balance Sheet
(unaudited)
August 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	-	-	147,056	311,460	380,162	123,823	878,823	44,140	2,155,987
Restricted/Reserved Cash	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Total Assets	228,756	-	-	147,056	311,460	380,162	123,823	878,823	44,140	2,155,987
Liabilities	584,693	-	-	-	-	-	-	-	-	675,863
Reserved/Restricted Fund Bal	-	-	-	147,056	311,460	380,162	123,823	878,823	44,140	1,480,124
Unreserved Fund Balance	(355,937)	-	-	-	-	-	-	-	-	-
Total Fund Balance	(355,937)	-	-	147,056	311,460	380,162	123,823	878,823	44,140	1,480,124
Total Liab and Fund Balance	228,756	-	-	147,056	311,460	380,162	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	1,871,498	75,754	63,776	456,450	1,289,544	66,609	6,817,213	(5,918)	23,746	-
Reserved Capital Purchases	-	-	-	500,000	3,050,000	-	-	-	-	-
Restricted - Landfill Closure	-	-	-	-	2,310,518	-	-	-	-	-
Other Assets	1,085,730	22,422,982	1,281,329	1,097,425	5,097,994	1,389,530	-	2,253	-	-
Total Assets	2,957,228	22,498,736	1,345,105	2,053,875	11,748,056	1,456,139	6,817,213	(3,665)	23,746	-
Liabilities	108,997	24,216	210,286	94,674	724,537	-	-	(3,665)	23,746	-
Reserved/Restricted Fund Bal	220,227	22,867,185	1,173,267	712,053	4,379,965	1,332,278	-	-	-	-
Unreserved Fund Balance	2,628,004	(392,665)	(38,448)	1,247,148	6,643,554	123,861	6,817,213	-	-	-
Total Fund Balance	2,848,231	22,474,520	1,134,819	1,959,201	11,023,519	1,456,139	6,817,213	-	-	-
Total Liab and Fund Balance	2,957,228	22,498,736	1,345,105	2,053,875	11,748,056	1,456,139	6,817,213	(3,665)	23,746	-

Period 01 - 08 67.% of Year

Fiscal Year 2018



Budgeted to Actual
Revenue and Expenditure

Dept	Description	Revenue			Expenditures		
		2018 Budgeted	Jan-August Actual	% of Bud Received	2018 Budgeted	Jan-August Actual	% of Bud Used
000	General Revenues	14,452,790	8,778,468	60.74%	-	-	N/A
401	Mayor & Council	-	-	N/A	137,524	57,640	41.91%
403	City Clerk	33,372	10,786	32.32%	375,820	214,507	57.08%
405	Non-Departmental	7,224,300	4,538,379	62.82%	6,859,613	3,874,636	56.48%
406	City Manager	-	-	N/A	331,762	237,092	71.46%
412	City Attorney	-	-	N/A	106,482	62,999	59.16%
414	Human Resources	2,000	1,439	71.95%	242,191	175,782	72.58%
415	Finance	5,000	6,905	138.10%	483,298	287,873	59.56%
416	IT	-	489	N/A	263,415	138,283	52.50%
417	Government Buildings	-	-	N/A	85,566	80,504	94.08%
418	Community Development	52,785	42,251	80.04%	532,373	322,011	60.49%
419	Engineering	164,985	88,604	53.70%	519,792	329,797	63.45%
420	52% County Reimburseme	214,000	70,167	32.79%	411,526	172,553	41.93%
421	Police Services	173,850	143,491	82.54%	3,614,659	2,158,610	59.72%
422	Fire Protection Services	69,500	6,904	9.93%	653,506	380,054	58.16%
424	Hydrant Rental	-	-	N/A	94,415	55,075	58.33%
431	Street	7,500	26,265	350.20%	2,974,591	1,909,792	64.20%
442	Animal Control	23,100	13,170	57.01%	106,432	66,047	62.06%
448	Dakota Nature Park	25,736	14,601	56.73%	92,739	44,489	47.97%
449	Aquatic Center	187,000	174,067	93.08%	423,190	292,013	69.00%
451	Recreation	100,200	73,978	73.83%	360,020	219,087	60.85%
452	Parks	38,433	49,172	127.94%	1,970,416	1,304,434	66.20%
453	Ice Arena	151,500	53,020	35.00%	639,780	345,800	54.05%
454	Forestry	19,000	3,692	19.43%	587,056	398,453	67.87%
455	Library	23,000	18,919	82.26%	1,088,418	664,787	61.08%
495	Subsidies	-	-	N/A	916,725	760,762	82.99%
101	Total General Fund	22,968,051	14,114,767	61.45%	23,871,309	14,553,080	60.96%
212	25% Sales & Use Tax/ord	1,785,500	1,008,961	56.51%	1,969,831	929,320	47.18%
213	75% Public Improvements/	6,423,039	3,817,617	59.44%	7,009,432	1,591,964	22.71%
214	E911	743,000	489,181	65.84%	764,264	404,350	52.91%
224	Swiftel Center	3,172,243	1,715,775	54.09%	3,172,243	1,459,292	46.00%
226	Library Fines	25,000	15,865	63.46%	30,000	29,428	98.09%
227	Library Donations	35,500	12,961	36.51%	33,000	24,590	74.52%
280	Special Assessment	174,745	230,953	132.17%	1,713,874	5,250	0.31%
282	Storm Drainage	960,195	503,683	52.46%	3,109,100	614,208	19.76%
284	3rd Penny Sales Tax	984,290	596,984	60.65%	1,548,247	1,233,125	79.65%
285	Pillow Tax	400,350	140,335	35.05%	285,500	189,793	66.48%
290	Art Fund	56,401	263	0.47%	-	-	N/A
200	Special Revenue Funds	14,760,263	8,532,578	57.81%	19,635,491	6,481,320	33.01%

Period 01 - 08 67.% of Year

Fiscal Year 2018



Budgeted to Actual
Revenue and Expenditure

Dept	Description	Revenue			Expenditures		
		2018 Budgeted	Jan-August Actual	% of Bud Received	2018 Budgeted	Jan-August 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	79,867	363.03%	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	236,673	83.42%	283,709	-	0.00%
300	Debt Service Funds	1,258,409	994,468	79.03%	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	2,623,542	56.42%	4,491,580	2,843,771	63.31%
606	Airport	474,162	274,527	57.90%	778,918	696,050	89.36%
607	Edgebrook Golf Course	720,998	569,510	78.99%	722,425	399,416	55.29%
612	Solid Waste Collection	1,179,800	821,987	69.67%	1,242,906	689,901	55.51%
625	Landfill	2,381,370	1,858,277	78.03%	2,193,139	1,208,854	55.12%
630	Research & Tech Center	160,745	103,946	64.67%	194,578	194,201	99.81%
600	Enterprise Funds	9,567,439	6,251,789	65.34%	9,623,546	6,032,193	62.68%
801	Health Insurance	N/A	2,493,861	N/A	N/A	1,553,740	N/A
	Internal Service Funds	N/A	2,493,861	N/A	N/A	1,553,740	N/A