

CITY OF SPEARFISH MONTHLY FUND CASH BALANCE REPORT October 31, 2019						
Fund Description	1/1/2019 Cash Balance*	Receipts/ Transfers In	Disbursements/ Transfers Out	10/31/2019 Cash Balance	10/31/2018 Cash Balance	10/31/2017 Cash Balance
101-General Fund	8,304,920	7,790,409	7,343,246	8,752,083	7,497,675	7,633,510
104-Wildland Fire Fund	278,940	117,630	209,193	187,377	241,566	-
<b>Special Revenue Funds</b>						
201-Second Penny Sales Tax	5,531,043	3,659,038	3,448,972	5,741,109	5,655,653	5,252,524
202-Hospitality Tax	567,497	611,946	601,547	577,896	552,705	468,154
210-Library Gift	269,657	15,830	6,951	278,536	261,466	257,292
213-Convention Center BID	111,010	176,032	166,670	120,372	114,058	102,693
214-911 Emergency Fund	264,195	462,821	431,083	295,933	302,756	98,753
216-Special Assessments Fund	774,313	13,045	-	787,359	773,725	764,222
218-SERF Fund	1,427,406	276,821	43,130	1,661,097	1,494,281	1,711,128
221-Special Park Gift Fund	239,773	18,747	(2,014)	260,534	243,567	246,128
227-Art in Public Places Fund	60,709	8,876	-	69,585	58,069	44,811
234-Municipal Highway and Bridge	2,253,135	525,137	-	2,778,272	2,186,995	1,776,149
291-Historical Fund	60,376	25,656	20,000	66,032	60,237	54,703
292-PD Equitable Sharing Fund	24,921	314	5,366	19,868	34,035	-
293-SPF Creek Restoration Fund	47,265	54,724	-	101,989	37,706	-
294-Fire Capital Fund	203,322	107,804	85,443	225,683	100,399	-
<b>Debt Service Funds</b>						
301-TID#1 Elkhorn Ridge Debt Service	80	222,270	177,775	44,575	17,297	21,321
302-TID#2 Industrial Park Debt Service	3,087	6,575	-	9,662	9,416	28,810
303-TID#3 McGuigan Ranch Debt Svc	35	2	-	37	13,942	4,934
304-TID#4 Creekside Debt Svc	79	115,159	115,128	110	77	7
305-TID#5 Jackson Debt Svc	-	5,319	-	5,319	-	-
<b>Permanent Funds</b>						
401-Perpetual Care	460,087	7,840	-	467,927	450,228	438,894
<b>Capital Project Funds</b>						
506-TID#2 Industrial Park	18	0	-	18	18	36,704
507-TID#3 McGuigan Ranch	4	0	-	4	4	7,694
<b>Enterprise Funds</b>						
602-Water	3,328,036	2,140,378	1,767,730	3,700,684	3,599,158	3,452,231
603-Electric Fund	1,683,657	605,682	607,402	1,681,937	1,647,880	1,857,765
604-Sewer Fund	2,703,347	3,131,716	2,407,390	3,427,673	2,453,539	1,912,770
606-Airport Fund	66,967	135,296	139,720	62,544	74,215	47,577
610-Parking Fund	76,180	24,387	15,325	85,242	79,440	72,023
612-Solid Waste	1,309,696	1,022,130	1,106,445	1,225,381	1,246,988	1,047,306
615-Campground	632,399	454,161	262,424	824,136	665,375	535,740
652-Employee Health	218,749	659,709	649,937	228,522	216,505	213,215
<b>Fudiciary Funds</b>						
<b>Totals</b>	<b>30,900,902</b>	<b>22,395,456</b>	<b>19,608,863</b>	<b>33,687,495</b>	<b>30,088,973</b>	<b>28,087,056</b>

**CITY OF SPEARFISH**  
**MONTHLY FUND CASH RESERVE REPORT**  
**October 31, 2019**

(*Reserves set based on 2019 Budget)				
<b>Fund Description</b>	<b>Reserve Amount</b>	<b>2019 Reserve* Requirement</b>	<b>10/31/2019 Cash Balance</b>	<b>Available Cash Balance</b>
101-General Fund	30%	2,772,367	8,752,083	5,979,716
104-Wildland Fire Fund	0%	0	187,377	187,377
<b>Special Revenue Funds</b>				
201-Second Penny Sales Tax	20%	336,778	5,741,109	5,404,331
202-Hospitality Tax	20%	130,548	577,896	447,348
210-Library Gift	20%	3,000	278,536	275,536
213-Convention Center BID	20%	40,001	120,372	80,371
214-911 Emergency Fund	20%	106,980	295,933	188,953
216-Special Assessments Fund	20%	0	787,359	787,359
218-SERF Fund	20%	11,400	1,661,097	1,649,697
221-Special Park Gift Fund	20%	0	260,534	260,534
227-Art in Public Places Fund	20%	0	69,585	69,585
234-Municipal Highway and Bridge	20%	0	2,778,272	2,778,272
291-Historical Fund	20%	4,000	66,032	62,032
292-PD Equitable Sharing Fund	0%	0	19,868	19,868
293-SPF Creek Restoration Fund	0%	0	101,989	101,989
294-Fire Capital Fund	0%	0	225,683	225,683
<b>Debt Service Funds</b>				
301-TID#1 Elkhorn Ridge Debt Service	N/A	0	44,575	44,575
302-TID#2 Industrial Park Debt Service	N/A	0	9,662	9,662
303-TID#3 McGuigan Ranch Debt Svc	N/A	0	37	37
304-TID#4 Creekside Debt Svc	N/A	0	110	110
305-TID#5 Jackson Debt Svc	N/A	0	5,319	5,319
<b>Permanent Funds</b>				
401-Perpetual Care	\$50,000	50,000	467,927	417,927
<b>Capital Project Funds</b>				
506-TIF#2 Industrial Park	N/A	0	18	18
507-TID#3 McGuigan Ranch	N/A	0	4	4
510-TID#4 Creekside	N/A	0	0	0
<b>Enterprise Funds</b>				
602-Water	20%	369,573	3,700,684	3,331,111
603-Electric Fund	20%+\$500K	637,458	1,681,937	1,044,479
604-Sewer Fund	20%	524,550	3,427,673	2,903,124
606-Airport Fund (CC waived reserve)	0%	0	62,544	62,544
610-Parking Fund	20%	5,554	85,242	79,688
612-Solid Waste	20%	246,661	1,225,381	978,720
615-Campground	20%	62,160	824,136	761,976
<b>Totals</b>		<b>5,466,629</b>	<b>33,687,495</b>	<b>28,220,867</b>

**CITY OF SPEARFISH**  
**Account and Investments Balances**  
**October 31, 2019**

Petty Cash/Cash Change	3,260
Library Fines	12,019
Wells Fargo Checking	21,038,285
Pioneer Bank & Trust Checking	13,416
First Interstate Bank Checking	96,458
Pioneer Bank & Trust Money Market	3,255,237
First Interstate Bank Money Market	670,853
Wells Fargo Investments & Treasuries	7,589,411
SD Public Funds Inv. Trust	3,588
SD Public Funds Inv. Trust CDs	1,000,000
BH Community Bank - SRAC Incidental	4,968
General Investments (see below)	-
<b>TOTAL ACCT. &amp; INVEST. BALS.</b>	<u><u>33,687,495</u></u>

**General Investments\* - Detail**  
**October 31, 2019**

Depository Bank	Discription	Due Date	Interest Rate	Term	Face Amount
					-
					<u><u>-</u></u>

**CITY OF SPEARFISH**  
**Revenue and Expenditures Report**  
**October 31, 2019**

YTD Percent should be at 83.3%

Description	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
<b>101-General Fund:</b>							
<u>Revenues:</u>							
Property Taxes	2,429,700	\$ 60,652	\$ 1,426,802	\$ 1,002,898	58.72%	\$ 1,295,326	\$ 1,258,200
Sales Tax	3,876,000	403,345	3,548,997	327,003	91.56%	3,290,110	3,198,368
Other Revenues	2,935,523	455,016	2,812,222	123,301	95.80%	2,880,729	2,959,176
<b>Total Revenues</b>	<b>9,241,223</b>	<b>919,013</b>	<b>7,788,021</b>	<b>1,453,202</b>	84.27%	<b>7,466,165</b>	<b>7,415,744</b>
<u>Expenditures:</u>							
Mayor/Council	101,874	5,215	70,734	31,140	69.43%	58,439	70,882
Contingency Fund	170,000	-	-	170,000	0.00%	-	-
City Administration	96,219	11,666	85,848	10,371	89.22%	121,846	120,215
City Attorney	82,327	4,056	52,481	29,846	63.75%	53,104	53,710
Finance	336,602	17,477	286,782	49,820	85.20%	211,624	201,961
Human Resources	103,956	6,927	71,705	32,251	68.98%	68,516	63,317
Government Buildings	425,709	28,222	345,273	80,436	81.11%	506,417	516,053
Information Systems	123,060	10,050	92,830	30,230	75.43%	90,498	92,398
Public Works Administration	209,859	17,333	181,206	28,654	86.35%	162,090	180,357
Police	2,137,002	161,366	1,701,395	435,607	79.62%	1,578,399	1,526,625
Fire Department	491,540	32,922	383,070	108,470	77.93%	456,657	565,203
Building Inspection	235,188	16,053	187,242	47,946	79.61%	187,117	186,567
Streets	879,349	122,632	631,108	248,241	71.77%	547,725	494,175
Snow Removal	347,505	7,443	321,923	25,582	92.64%	507,191	291,178
Cemetery	122,230	6,089	81,384	40,846	66.58%	76,964	88,523
Animal Control	53,385	3,937	50,579	2,806	94.74%	43,611	52,548
Recreation/Aquatic	1,235,369	66,599	1,054,091	181,278	85.33%	1,048,827	925,800
Spectator Recreation	193,362	17,692	149,879	43,483	77.51%	136,502	160,224
Historic Pres & Community Subsidies	88,600	-	88,192	408	99.54%	76,533	73,490
Parks	381,407	32,288	314,282	67,125	82.40%	286,742	311,748

Description	YTD Percent should be at 83.3%						
	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
Library	401,847	27,343	313,827	282,064	78.10%	308,610	320,587
Economic Development	8,000	-	11,876	-	148.44%	7,887	7,464
Planning & Zoning	266,370	10,854	178,748	136,481	67.11%	213,099	180,129
Motorpool	369,723	23,731	308,050	259,300	83.32%	363,111	281,400
Subsidies	380,740	380,740	380,740	307,081	100.00%	364,191	25,000
<b>Total Expenditures</b>	<b>9,241,223</b>	<b>1,010,634</b>	<b>7,343,246</b>	<b>2,649,464</b>	79.46%	<b>7,475,700</b>	<b>6,789,554</b>
104 Wildland Fire Fund Revenues	-	41,493	117,630	(117,630)	no budget	366,070	-
104 Wildland Fire Fund Expenses	72,641	15,314	209,193	(136,552)	287.98%	276,740	-
<b>201-Second Penny Sales Tax Fund:</b>							
<u>Revenues:</u>							
Sales Tax	3,876,000	403,345	3,548,997	327,003	91.56%	3,290,110	3,198,368
Other Revenues	230,000	18,923	109,310	120,690	47.53%	54,469	187,305
<b>Total Revenues</b>	<b>4,106,000</b>	<b>422,268</b>	<b>3,658,307</b>	<b>447,693</b>	89.10%	<b>3,344,579</b>	<b>3,385,673</b>
<u>Expenditures:</u>							
Capital Expenditures	4,595,800	677,553	2,520,553	2,075,247	54.84%	-	35,290
Other Expenditures	1,683,888	46,014	641,688	1,042,200	38.11%	1,137,183	2,464,827
<b>Total Expenditures</b>	<b>6,279,688</b>	<b>723,567</b>	<b>3,162,241</b>	<b>3,117,447</b>	50.36%	<b>1,137,183</b>	<b>2,500,117</b>
<b>Other Funds:</b>							
202 Hospitality Tax Fund Revenues	632,050	79,001	611,946	20,104	96.82%	573,509	551,327
202 Hospitality Tax Fund Expenditures	652,740	40,007	601,547	51,193	92.16%	499,418	457,225
210 Library Gift Fund Revenues	20,650	2,354	15,830	4,820	76.66%	19,226	22,798
210 Library Gift Fund Expenditures	15,000	8	6,951	8,049	46.34%	16,031	14,718
213 Convention BID Fund Revenues	210,000	21,327	176,032	33,968	83.82%	172,381	177,919
213 Convention BID Fund Expenditures	200,004	16,667	166,670	33,334	83.33%	133,350	167,500
214 911 Emergency Fund Revenues	492,740	377,742	462,821	29,919	93.93%	445,628	105,716
214 911 Emergency Fund Expenditures	534,899	34,842	431,083	103,816	80.59%	486,506	429,084
216 Special Assessment Fund Revenues	6,000	2,169	13,045	(7,045)	217.42%	22,475	9,627
216 Special Assessment Fund Expenditures	-	-	-	-	no budget	-	-

Description	YTD Percent should be at 83.3%						
	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
218 SERF Fund Revenues	23,286	18,792	276,821	(253,535)	1188.79%	43,979	92,847
218 SERF Fund Expenditures	57,000	-	43,130	13,870	75.67%	45,000	65,000
221 Special Park Gift Fund Revenues	13,500	491	18,747	(5,247)	138.87%	13,553	23,128
221 Special Park Gift Fund Expenditures	-	(2,014)	(2,014)	2,014	no budget	8,904	45,726
227 Art in Public Places Fund Revenues	14,600	88	8,876	5,724	60.79%	10,282	10,494
227 Art in Public Places Fund Expenditures	-	-	-	-	no budget	-	50,831
234 Highway & Bridge Fund Revenues	469,000	40,135	525,137	(56,137)	111.97%	501,740	470,684
234 Highway & Bridge Fund Expenditures	-	-	-	-	no budget	62,655	172,987
291 Historical Fund Revenues	25,100	25,052	25,656	(556)	102.21%	25,480	25,099
291 Historical Fund Expenditures	20,000	-	20,000	-	100.00%	20,000	15,000
292 PD Equitable Sharing Fund	75	25	314	(239)	418.11%	277	-
292 PD Equitable Sharing Fund	-	-	5,366	(5,366)	no budget	322	-
293 SPF Creek Restoration Fund	57,500	6,231	53,793	3,707	93.55%	37,608	-
293 SPF Creek Restoration Fund	-	-	-	-	no budget	-	-
294 Fire Capital Fund	200,000	294	107,804	92,196	53.90%	100,399	-
294 Fire Capital Fund	149,000	85,443	85,443	63,557	57.34%	-	-
301 TID#1 Elkhorn Ridge Debt Service Rev.	220,000	593	222,270	(2,270)	101.03%	180,653	180,250
301 TID#1 Elkhorn Ridge Debt Service Exp.	220,000	-	177,775	42,225	80.81%	177,566	234,602
302 TID#2 Industrial Park Debt Service Rev.	-	-	6,575	(6,575)	no budget	66,349	344,820
302 TID#2 Industrial Park Debt Service Exp.	-	-	-	-	no budget	76,692	340,914
303 TID#3 McGuigan Ranch Debt Service Rev.	-	-	2	(2)	no budget	55,461	162,717
303 TID#3 McGuigan Ranch Debt Service Exp.	-	-	-	-	no budget	64,901	162,163
304 TID#4 Creekside Debt Service Rev.	135,000	28	115,159	19,841	85.30%	116,754	117,709
304 TID#4 Creekside Debt Service Exp.	135,000	-	115,128	19,872	85.28%	116,687	117,704

Description	YTD Percent should be at 83.3%						
	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
305 TID#5 Jackson Blvd. Debt Svc Revenue	-	104	5,319	(5,319)	no budget	-	-
305 TID#5 Jackson Blvd. Debt Svc Expense	-	-	-	-	no budget	-	-
401 Perpetual Care Revenues	15,000	845	7,840	7,160	52.27%	8,516	13,161
401 Perpetual Care Expenditures	38,000	-	-	38,000	0.00%	-	-
<b>Enterprise Funds:</b>							
602 Water Revenues	2,694,434	330,808	2,138,443	555,991	79.37%	2,225,664	2,986,974
602 Water Expenditures	2,439,865	229,072	1,767,730	672,135	72.45%	2,129,126	1,393,208
603 Hydroelectric Revenues	527,500	58,638	605,682	(78,182)	114.82%	500,495	598,840
603 Hydroelectric Expenditures	762,290	313,620	607,402	154,888	79.68%	396,769	702,827
604 Sewer Revenues	3,707,500	612,041	3,131,716	575,784	84.47%	2,776,330	2,659,642
43250 Sewer Expenditures	1,871,633	132,394	945,065	926,568	50.49%	1,043,789	1,411,464
43270 WWTP Expenditures	1,859,467	173,919	1,280,677	578,790	68.87%	1,206,037	802,269
Other Expenditures	181,648	181,648	181,648	-	100.00%	142,861	512,198
Sewer Expenditures	3,912,748	487,962	2,407,390	1,505,358	61.53%	2,392,687	2,725,931
606 Airport Revenues	447,200	9,319	135,796	311,404	30.37%	299,019	742,524
606 Airport Expenses	511,621	35,112	118,020	393,601	23.07%	200,158	727,500
610 Parking Revenues	26,000	363	24,387	1,613	93.80%	26,492	22,198
610 Parking Expenditures	27,770	872	15,325	12,445	55.19%	18,052	18,250
612 Solid Waste Revenues	1,159,000	107,028	1,022,130	136,870	88.19%	1,103,685	954,064
612 Solid Waste Expenditures	1,593,304	149,597	1,106,445	486,859	69.44%	871,845	1,074,621
615 Campground Revenues	360,120	6,756	454,161	(94,041)	126.11%	382,359	364,991
615 Campground Expenditures	344,800	33,632	262,424	82,376	76.11%	235,029	263,531
652 Employee Health & Accident Revenues	829,500	69,148	659,709	169,791	79.53%	668,427	695,722
652 Employee Health & Accident Expenditures	828,000	66,947	649,937	178,063	78.49%	664,590	686,179