

ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	9,034,452.24	4,265,924.89	3,300,215.21	317,947.80	\$ 16,918,540.14
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	11,068,755.00		280,730.45		\$ 11,349,485.45
Delinquent Property Taxes	13,258.56		338.04		\$ 13,596.60
Penalties and Interest	16,643.26		302.27		\$ 16,945.53
Telephone Tax (Outside)	150.28				\$ 150.28
Mobile Home Tax	1,000.91		25.48		\$ 1,026.39
Wheel Tax		571,953.94			\$ 571,953.94
Tax Deed Revenue	1,137.42				\$ 1,137.42
Other Taxes					\$ -
Licenses and Permits	76,024.00	16,930.00		7,680.00	\$ 100,634.00
Intergovernmental Revenue:					
Federal Grants	43,529.44			31,282.69	\$ 74,812.13
Federal Shared Revenue	9,538.19				\$ 9,538.19
Federal Payments in Lieu of Taxes					\$ -
State Grants	18,294.38	304,688.53		2,417.35	\$ 325,400.26
State Shared Revenue	802,400.48	2,191,571.37	14,240.82	333,220.67	\$ 3,341,433.34
State Payments in Lieu of Taxes					\$ -
Other Payments in Lieu of Taxes	2,089.99				\$ 2,089.99
Other Intergovernmental Revenue					\$ -
Charges for Goods and Services:					
General Government	663,519.62			24,880.96	\$ 688,400.58
Public Safety	444,509.64			58,519.00	\$ 503,028.64
Public Works		37,197.42			\$ 37,197.42
Health and Welfare	50,251.39				\$ 50,251.39
Culture and Recreation					\$ -
Urban and Economic Development	24,100.00				\$ 24,100.00
Conservation of Natural Resources	48,966.33				\$ 48,966.33
Other Charges					\$ -
Fines and Forfeits:					
Fines					\$ -
Costs	53,259.61				\$ 53,259.61
Forfeits					\$ -
Miscellaneous Revenue and Other Sources:					
Investment Earnings	37,038.04	20,899.83	14,659.07	1,344.43	\$ 73,941.37
Rentals	3,540.00				\$ 3,540.00
Special Assessments					\$ -
Contributions and Donations	5,887.05	10,000.00			\$ 15,887.05
Refund of Prior Year's Expenditures					\$ -
Other Miscellaneous Revenue	37,165.37				\$ 37,165.37
General Long Term Debt Issued					\$ -
Insurance Proceeds	6,023.42				\$ 6,023.42
Sale of County Property	10,296.12	93,541.05			\$ 103,837.17
Total Revenue and Other Sources	13,437,378.50	3,246,782.14	310,296.13	459,345.10	\$ 17,453,801.87
Expenditures and Other Uses (subfunction level):					
Legislative	388,442.03				\$ 388,442.03
Elections	118,462.38				\$ 118,462.38
Judicial System	659,558.20				\$ 659,558.20
Financial Administration	531,177.26				\$ 531,177.26
Legal Services	766,057.43				\$ 766,057.43
Other Administration	1,610,051.74		141,982.70	21,776.98	\$ 1,773,811.42
Law Enforcement	2,881,671.14			66,817.13	\$ 2,948,488.27
Protective and Emergency Services	226,276.04			442,379.34	\$ 668,655.38
Highways and Bridges		5,715,408.25			\$ 5,715,408.25
Sanitation					\$ -
Transportation					\$ -
Water System					\$ -
Other Public Works					\$ -
Economic Assistance	221,436.91				\$ 221,436.91
Health Assistance	833,164.17				\$ 833,164.17
Social Services	99,137.00			9,300.00	\$ 108,437.00
Mental Health Services	182,262.00				\$ 182,262.00
Culture	27,450.00				\$ 27,450.00
Recreation	7,300.00				\$ 7,300.00
Soil Conservation	429,108.28				\$ 429,108.28
Water Conservation					\$ -
Urban Development	224,130.17				\$ 224,130.17
Economic Development	65,000.00				\$ 65,000.00
Intergovernmental Expenditures		118,005.76			\$ 118,005.76
Debt Service			121,647.03		\$ 121,647.03
Payments to Local Education Agencies					\$ -
Capital Outlay					\$ -
Discount on Bonds Issued					\$ -
Payments to Refunded Debt					\$ -
Escrow Agent					\$ -
Total Expenditures and Other Uses	9,270,684.75	5,833,414.01	263,629.73	540,273.45	\$ 15,908,001.94

Transfers In (Out)	(3,349,229.00)	3,000,000.00	250,000.00	99,229.00	\$ -
Special Items (specify)					\$ -
Extraordinary Items (specify)					\$ -
Changes in Nonspendable		14,598.53			\$ 14,598.53
Increase/Decrease in Fund Balance	817,464.75	427,966.66	296,666.40	18,300.65	\$ 1,560,398.46
Ending Fund Balance (Exhibit III):					
Nonspendable	139,574.60	156,119.15			\$ 295,693.75
Restricted		334,620.30	777,896.61	250,325.19	\$ 1,362,842.10
Committed					\$ -
Assigned	6,364,101.00	4,203,152.10	2,818,985.00	85,923.26	\$ 13,472,161.36
Unassigned	3,348,241.39				\$ 3,348,241.39
Governmental Long-term Debt					\$ 1,277,854.91

PROPRIETARY FUNDS--ACCRUAL BASIS

	Solid Waste Fund	Medical Self-Insurance Fund	_____ Fund
Beginning Balance			
Revenues			
Expenses			
Transfers In (Out)			
Ending Balance (Exhibit V):			
Net Investment in Capital Assets			
Restricted for _____			
Unrestricted			
Long-term Debt			

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 696-8250.