

**ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance					\$ -
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	11,306,436.69		287,682.03		\$ 11,594,118.72
Delinquent Property Taxes	5,199.62		132.36		\$ 5,331.98
Penalties and Interest	19,732.86		367.96		\$ 20,100.82
Telephone Tax (Outside)	160.46				\$ 160.46
Mobile Home Tax					\$ -
Wheel Tax		593,221.81			\$ 593,221.81
Tax Deed Revenue					\$ -
Other Taxes					\$ -
Licenses and Permits	79,570.66	13,178.65		7,350.00	\$ 100,099.31
Intergovernmental Revenue:					
Federal Grants	36,988.82			58,311.34	\$ 95,300.16
Federal Shared Revenue	10,852.02				\$ 10,852.02
Federal Payments in Lieu of Taxes					\$ -
State Grants	82,272.91	274,826.25		3,592.41	\$ 360,691.57
State Shared Revenue	751,212.49	1,773,629.41	11,095.15	312,006.33	\$ 2,847,943.38
State Payments in Lieu of Taxes					\$ -
Other Payments in Lieu of Taxes	785.35				\$ 785.35
Other Intergovernmental Revenue					\$ -
Charges for Goods and Services:					
General Government	621,476.59			22,333.45	\$ 643,810.04
Public Safety	437,755.82			55,574.00	\$ 493,329.82
Public Works		66,177.22			\$ 66,177.22
Health and Welfare	42,051.21				\$ 42,051.21
Culture and Recreation	15,458.29				\$ 15,458.29
Urban and Economic Development	26,200.00				\$ 26,200.00
Conservation of Natural Resources	49,169.01				\$ 49,169.01
Other Charges					\$ -
Fines and Forfeits:					
Fines					\$ -
Costs	43,958.74				\$ 43,958.74
Forfeits	53,420.00				\$ 53,420.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	89,517.36	43,096.84	29,618.10	1,960.92	\$ 164,193.22
Rentals	4,112.23				\$ 4,112.23
Special Assessments					\$ -
Contributions and Donations	16,000.00	10,000.00			\$ 26,000.00
Refund of Prior Year's Expenditures	525.05				\$ 525.05
Other Miscellaneous Revenue	37,994.50				\$ 37,994.50
General Long Term Debt Issued					\$ -
Insurance Proceeds					\$ -
Sale of County Property	27,669.14	3,921.10	500,000.00		\$ 531,590.24
Total Revenue and Other Sources	13,758,519.82	2,778,051.28	828,895.60	461,128.45	\$ 17,826,595.15
Expenditures and Other Uses (subfunction level):					
Legislative	424,421.74				\$ 424,421.74
Elections	10,648.79				\$ 10,648.79
Judicial System	684,094.04				\$ 684,094.04
Financial Administration	554,068.03				\$ 554,068.03
Legal Services	674,483.54				\$ 674,483.54
Other Administration	1,707,086.68		995,722.02	26,175.24	\$ 2,728,983.94
Law Enforcement	2,985,205.44			64,011.05	\$ 3,049,216.49
Protective and Emergency Services	207,269.14			430,329.68	\$ 637,598.82
Highways and Bridges		5,307,461.44			\$ 5,307,461.44
Sanitation					\$ -
Transportation					\$ -
Water System					\$ -
Other Public Works					\$ -
Economic Assistance	194,017.73				\$ 194,017.73
Health Assistance	85,516.31				\$ 85,516.31
Social Services	105,022.00			14,300.00	\$ 119,322.00
Mental Health Services	206,992.65				\$ 206,992.65
Culture	28,450.00				\$ 28,450.00
Recreation	7,300.00				\$ 7,300.00
Soil Conservation	398,878.71				\$ 398,878.71
Water Conservation					\$ -
Urban Development	232,828.40				\$ 232,828.40
Economic Development	65,600.00				\$ 65,600.00
Intergovernmental Expenditures		118,644.39			\$ 118,644.39
Debt Service			121,647.02		\$ 121,647.02
Payments to Local Education Agencies					\$ -
Capital Outlay				66,256.40	\$ 66,256.40
Discount on Bonds Issued					\$ -
Payments to Refunded Debt Escrow Agent					\$ -
Total Expenditures and Other Uses	8,571,883.20	5,426,105.83	1,117,369.04	601,072.37	\$ 15,716,430.44

Transfers In (Out)	(3,537,125.00)	3,000,000.00	370,000.00	167,125.00	\$ -
Special Items (specify)					\$ -
Extraordinary Items (specify)					\$ -
Changes in Nonspendable		(28,015.18)			\$ (28,015.18)
Increase/Decrease In Fund Balance	1,649,511.62	323,930.27	81,526.56	27,181.08	\$ 2,082,149.53
Ending Fund Balance (Exhibit III):					
Nonspendable	139,574.60	128,103.97	300,000.00		\$ 567,678.57
Restricted				197,426.57	\$ 197,426.57
Committed					\$ -
Assigned	7,864,101.00	4,802,860.79	3,378,408.17	161,284.08	\$ 16,206,654.04
Unassigned	3,232,079.04				\$ 3,232,079.04
Governmental Long-term Debt					\$ 1,811,458.65

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) 123-4567.