

**ANNUAL REPORT FOR BROOKINGS COUNTY  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
<b>Beginning Balance</b>	11,513,902.14	5,033,423.62	3,678,408.17	367,607.94	\$ 20,593,341.87
<b>Revenues and Other Sources (minor level):</b>					
<b>Taxes:</b>					
Current Property Taxes	11,589,645.20	-	294,994.18	500,089.81	\$ 12,384,729.19
Delinquent Property Taxes	15,297.64	-	389.29	-	\$ 15,686.93
Penalties and Interest	24,099.64	-	400.52	600.38	\$ 25,100.54
Telephone Tax (Outside)	162.56	-	-	-	\$ 162.56
Wheel Tax	-	622,299.89	-	-	\$ 622,299.89
Tax Deed Revenue	3,897.02	-	-	-	\$ 3,897.02
Licenses and Permits	186,109.00	8,040.00	-	6,330.00	\$ 200,479.00
<b>Intergovernmental Revenue:</b>					
Federal Grants	30,422.74	-	-	42,485.70	\$ 72,908.44
Federal Shared Revenue	9,018.82	-	-	-	\$ 9,018.82
State Grants	21,090.88	359,179.14	-	-	\$ 380,270.02
State Shared Revenue	772,345.80	2,333,299.65	12,549.18	327,408.14	\$ 3,445,602.77
Other Payments in Lieu of Taxes	769.83	-	-	-	\$ 769.83
Other Intergovernmental Revenue	24,886.32	-	-	-	\$ 24,886.32
<b>Charges for Goods and Services:</b>					
General Government	670,188.30	-	-	22,728.18	\$ 692,916.48
Public Safety	444,733.92	-	-	72,715.00	\$ 517,448.92
Public Works	-	19,817.25	-	-	\$ 19,817.25
Health and Welfare	62,505.93	-	-	-	\$ 62,505.93
Culture and Recreation	75,712.57	-	-	-	\$ 75,712.57
Urban and Economic Development	21,900.00	-	-	-	\$ 21,900.00
Conservation of Natural Resources	32,480.16	-	-	-	\$ 32,480.16
<b>Fines and Forfeits:</b>					
Costs	51,985.64	-	-	-	\$ 51,985.64
Forfeits	1,450.00	-	-	-	\$ 1,450.00
<b>Miscellaneous Revenue and Other Sources:</b>					
Investment Earnings	191,618.78	96,189.02	50,446.48	2,817.83	\$ 341,072.11
Rentals	11,701.67	-	-	-	\$ 11,701.67
Contributions and Donations	5,593.03	10,000.00	-	-	\$ 15,593.03
Other Miscellaneous Revenue	53,125.74	-	-	-	\$ 53,125.74
Insurance Proceeds	22,542.64	-	-	-	\$ 22,542.64
Sale of County Property	5,238.73	99,266.15	-	-	\$ 104,504.88
<b>Total Revenue and Other Sources</b>	<b>14,328,522.56</b>	<b>3,548,091.10</b>	<b>358,779.65</b>	<b>975,175.04</b>	<b>\$ 19,210,568.35</b>
<b>Expenditures and Other Uses (subfunction level):</b>					
Legislative	453,416.09	-	-	-	\$ 453,416.09
Elections	103,222.58	-	-	-	\$ 103,222.58
Judicial System	750,302.08	-	-	-	\$ 750,302.08
Financial Administration	553,979.61	-	-	-	\$ 553,979.61
Legal Services	667,580.92	-	-	-	\$ 667,580.92
Other Administration	1,714,464.58	-	395,966.67	4,717.48	\$ 2,115,148.73
Law Enforcement	2,980,836.76	-	-	77,803.27	\$ 3,058,640.03
Protective and Emergency Services	207,286.31	-	-	459,751.66	\$ 667,037.97
Highways and Bridges	-	5,999,056.36	-	-	\$ 5,999,056.36
Economic Assistance	150,583.27	-	-	-	\$ 150,583.27
Health Assistance	86,904.78	-	-	-	\$ 86,904.78
Social Services	115,238.00	-	-	8,766.50	\$ 124,004.50
Mental Health Services	225,532.21	-	-	-	\$ 225,532.21
Culture	28,450.00	-	-	-	\$ 28,450.00
Recreation	322,965.27	-	-	-	\$ 322,965.27
Soil Conservation	357,345.91	-	-	-	\$ 357,345.91
Urban Development	242,253.85	-	-	-	\$ 242,253.85
Economic Development	65,000.00	-	-	-	\$ 65,000.00
Intergovernmental Expenditures	-	124,460.11	-	-	\$ 124,460.11
Debt Service	-	-	121,647.02	-	\$ 121,647.02
Capital Outlay	-	-	-	29,048.60	\$ 29,048.60
<b>Total Expenditures and Other Uses</b>	<b>9,025,362.22</b>	<b>6,123,516.47</b>	<b>517,613.69</b>	<b>580,087.51</b>	<b>\$ 16,246,579.89</b>
<b>Transfers In (Out)</b>	<b>(3,074,071.00)</b>	<b>3,000,000.00</b>	<b>-</b>	<b>74,071.00</b>	<b>\$ -</b>
<b>Changes in Nonspendable</b>	<b>-</b>	<b>(21,312.74)</b>	<b>-</b>	<b>-</b>	<b>\$ (21,312.74)</b>
<b>Increase/Decrease in Fund Balance</b>	<b>2,229,089.34</b>	<b>403,261.89</b>	<b>(158,834.04)</b>	<b>469,158.53</b>	<b>\$ 2,942,675.72</b>
<b>Ending Fund Balance (Exhibit III):</b>					
Nonspendable	139,574.60	106,791.23	300,000.00	-	\$ 546,365.83
Restricted	-	-	755,589.13	741,524.24	\$ 1,497,113.37
Committed	-	-	-	-	\$ -
Assigned	9,864,101.00	5,329,894.28	2,463,985.00	95,242.23	\$ 17,753,222.51
Unassigned	3,739,315.88	-	-	-	\$ 3,739,315.88
<b>Governmental Long-term Debt</b>					<b>\$ 1,748,112.41</b>

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