

**ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

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	11,991,723.27		305,463.34	499,852.29	\$ 12,797,038.90
Delinquent Property Taxes	17,647.00		449.11	503.30	\$ 18,599.41
Penalties and Interest	24,591.49		399.00	594.62	\$ 25,585.11
Telephone Tax (Outside)	76.97				\$ 76.97
Wheel Tax		479,592.27			\$ 479,592.27
Licenses and Permits	56,101.00	15,130.00		6,510.00	\$ 77,741.00
Intergovernmental Revenue:					
Federal Grants	31,918.42			49,644.58	\$ 81,563.00
State Grants	21,056.78	1,454,784.52		1,715.85	\$ 1,477,557.15
State Shared Revenue	910,516.59	2,118,415.36	15,661.18	277,717.11	\$ 3,322,310.24
Other Payments in Lieu of Taxes	862.88				\$ 862.88
Charges for Goods and Services:					
General Government	719,294.49			21,643.70	\$ 740,938.19
Public Safety	440,272.08			51,258.00	\$ 491,530.08
Public Works		26,680.70			\$ 26,680.70
Health and Welfare	37,149.12				\$ 37,149.12
Culture and Recreation	78,629.83				\$ 78,629.83
Urban and Economic Development	18,744.00				\$ 18,744.00
Conservation of Natural Resources	53,609.10				\$ 53,609.10
Fines and Forfeits:					
Fines	55,315.08				\$ 55,315.08
Costs					\$ -
Forfeits	5,200.00				\$ 5,200.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	269,824.40	119,525.39	65,265.58	2,644.40	\$ 457,259.77
Rentals	15,350.00				\$ 15,350.00
Worker's Comp	1,755.00				\$ 1,755.00
Contributions and Donations		13,000.00			\$ 13,000.00
Other Miscellaneous Revenue	59,742.75				\$ 59,742.75
General Long Term Debt Issued					\$ -
Insurance Proceeds	48,566.64				\$ 48,566.64
Sale of County Property	30,985.00	929.58			\$ 31,914.58
Total Revenue and Other Sources	14,888,931.89	4,228,057.82	387,238.21	912,083.85	\$ 20,416,311.77
Expenditures and Other Uses (subfunction level):					
Legislative	629,184.06				\$ 629,184.06
Elections	19,770.83				\$ 19,770.83
Judicial System	763,822.10				\$ 763,822.10
Financial Administration	575,088.67				\$ 575,088.67
Legal Services	646,887.82				\$ 646,887.82
Other Administration	1,769,583.58		189,081.98	7,665.55	\$ 1,966,331.11
Law Enforcement	3,243,353.89			107,940.01	\$ 3,351,293.90
Protective and Emergency Services	278,134.29			496,502.15	\$ 774,636.44
Highways and Bridges		6,415,420.25			\$ 6,415,420.25
Economic Assistance	162,319.64				\$ 162,319.64
Health Assistance	93,726.77				\$ 93,726.77
Social Services	118,186.00			8,853.50	\$ 127,039.50
Mental Health Services	270,225.72				\$ 270,225.72
Culture	28,450.00				\$ 28,450.00
Recreation	336,454.52				\$ 336,454.52
Soil Conservation	411,668.64				\$ 411,668.64
Urban Development	231,269.46				\$ 231,269.46
Economic Development	85,600.00				\$ 85,600.00
Intergovernmental Expenditures		122,166.58			\$ 122,166.58
Debt Service			121,647.02		\$ 121,647.02
Capital Outlay				300,622.57	\$ 300,622.57
Total Expenditures and Other Uses	9,663,725.99	6,537,586.83	310,729.00	921,583.78	\$ 17,433,625.60
Transfers In (Out)	(2,335,000.00)	2,250,000.00		85,000.00	\$ -
Changes in Nonspendable		114,394.90			\$ 114,394.90
Increase/Decrease in Fund Balance	2,890,205.90	54,865.89	76,509.21	75,500.07	\$ 3,097,081.07
Ending Fund Balance (Exhibit III):					
Nonspendable	258,487.00	221,186.13	200,000.00		\$ 679,673.13
Restricted		419,950.41	724,323.22	889,041.35	\$ 2,033,314.98
Committed			2,663,985.00		\$ 2,663,985.00
Assigned	12,364,101.00	4,850,414.86		47,885.91	\$ 17,262,401.77
Unassigned	4,129,521.78		7,775.12	(24,660.72)	\$ 4,112,636.18
Total Ending Fund Balance	16,752,109.78	5,491,551.40	3,596,083.34	912,266.54	26,752,011.06
Governmental Long-term Debt					\$ 1,541,588.47

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.