

ANNUAL REPORT FOR BROOKINGS COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2020

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS				Other	Total
	General Fund	Road and Bridge Fund	301 Courthouse Bldg Fund	304 Jail Expansion Fund	Governmental Funds	Governmental Funds
Beginning Balance	16,635,500.90	5,491,551.40	3,593,893.95	(290,927.57)	1,204,554.90	26,634,573.58
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	12,477,370.19		316,883.71		519,498.07	13,313,751.97
Delinquent Property Taxes	27,781.22		707.34		1,057.28	29,545.84
Penalties and Interest	28,723.15		477.58		718.82	29,919.55
Telephone Tax (Outside)	142.24					142.24
Wheel Tax		630,959.50				630,959.50
Licenses and Permits	60,276.00	8,140.83			6,900.00	75,316.83
Intergovernmental Revenue:						
Federal Grants	1,836,368.25					1,836,368.25
Federal Shared Revenue					29,913.32	29,913.32
State Grants	29,972.59	890,241.24			2,089.85	922,303.68
State Shared Revenue	826,504.95	2,097,708.40	12,274.76		300,925.03	3,237,413.14
Other Payments in Lieu of Taxes	859.38					859.38
Other Intergovernmental Revenue	1.20					1.20
Charges for Goods and Services:						
General Government	750,566.33				26,494.03	777,060.36
Public Safety	426,163.24				45,839.00	472,002.24
Public Works	4,275.00	32,446.62				36,721.62
Health and Welfare	26,316.04					26,316.04
Culture and Recreation	101,950.02					101,950.02
Urban and Economic Development	21,200.00					21,200.00
Conservation of Natural Resources	47,606.00					47,606.00
Fines and Forfeits:						
Costs	67,185.25					67,185.25
Forfeits	8,250.00					8,250.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	115,672.17	39,994.52	24,492.30		756.02	180,915.01
Rent	15,445.00					15,445.00
Contributions and Donations		10,000.00				10,000.00
Other Miscellaneous Revenue	134,864.26					134,864.26
General Long Term Debt Issued				7,536,847.85		7,536,847.85
Insurance Proceeds	10,797.59					10,797.59
Sale of County Property	11,689.01	4,782.93				16,471.94
<b>Total Revenue and Other Sources</b>	<b>17,029,979.08</b>	<b>3,714,274.04</b>	<b>354,835.69</b>	<b>7,536,847.85</b>	<b>934,191.42</b>	<b>29,570,128.08</b>
Expenditures and Other Uses (subfunction level):						
Legislative	495,596.51					495,596.51
Elections	120,783.08					120,783.08
Judicial System	781,470.07					781,470.07
Financial Administration	1,269,257.85					1,269,257.85
Legal Services	25,000.00					25,000.00
Other General Government	1,892,172.70		401,830.88		21,785.61	2,315,789.19
Law Enforcement	3,402,988.21				73,396.25	3,476,384.46
Protective and Emergency Services	275,685.21				455,954.43	731,639.64
Highways and Bridges		8,310,017.73				8,310,017.73
Economic Assistance	220,684.61					220,684.61
Health Assistance	152,742.39					152,742.39
Social Services	63,693.00				4,587.83	68,280.83
Mental Health Services	270,263.08					270,263.08
Culture	28,700.00					28,700.00
Recreation	266,248.73					266,248.73
Soil Conservation	379,922.95					379,922.95
Urban Development	246,116.26					246,116.26
Economic Development	86,200.00					86,200.00
Intergovernmental Expenditures		126,191.91				126,191.91
Debt Service			121,647.02		135,200.00	256,847.02
Capital Outlay				875,458.81		875,458.81
<b>Total Expenditures and Other Uses</b>	<b>9,977,524.65</b>	<b>8,436,209.64</b>	<b>523,477.90</b>	<b>875,458.81</b>	<b>690,924.12</b>	<b>20,503,595.12</b>
Transfers In (Out)	(3,189,117.01)	3,000,000.00			189,117.01	0.00
Special Items (specify)						0.00
Extraordinary Items (specify)						0.00
<b>Increase/Decrease in Fund Balance</b>	<b>3,863,337.42</b>	<b>(1,721,935.60)</b>	<b>(168,642.21)</b>	<b>6,661,389.04</b>	<b>432,384.31</b>	<b>9,066,532.96</b>
Ending Fund Balance:						
Nonspendable	139,574.60	251,040.52				390,615.12
Restricted		1,364,723.50	725,876.60	6,408,417.47	1,391,643.03	9,890,660.60
Committed						0.00
Assigned	16,364,101.00	1,911,800.00	2,663,985.00		249,385.69	21,189,271.69
Unassigned	3,682,926.85					3,682,926.85
<b>Total Ending Fund Balance</b>	<b>20,186,602.45</b>	<b>3,527,564.02</b>	<b>3,389,861.60</b>	<b>6,408,417.47</b>	<b>1,641,028.72</b>	<b>35,153,474.26</b>
Governmental Long-term Debt						8,105,551.47

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