

ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>CH Building Remodel Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Beginning Balance	6,236,031.13	3,206,263.43	1,333,172.30	1,058,817.17	2,436,714.64	14,270,998.67
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	9,836,233.33			283,000.81	249,758.39	10,368,992.53
Delinquent Property Taxes	16,345.49				417.89	16,763.38
Penalties and Interest	15,882.78				275.15	16,157.93
Telephone Tax (Outside)	85.58					85.58
Mobile Home Tax	6,225.49				158.00	6,383.49
Wheel Tax						0.00
911 Telephone Surcharge		544,695.93				544,695.93
Tax Deed Revenue						0.00
Other Taxes						0.00
Licenses and Permits	18,690.00	7,950.00			7,290.00	33,930.00
Intergovernmental Revenue:						
Federal Grants		12,476.35			37,013.53	49,489.88
Federal Shared Revenue	8,258.52					8,258.52
Federal Payments in Lieu of Taxes						0.00
State Grants					12,841.63	12,841.63
State Shared Revenue:	579,929.51	1,799,925.39			313,962.10	2,693,817.00
State Payments in Lieu of Taxes						0.00
Other Payments in Lieu of Taxes	3,665.94					3,665.94
Other Intergovernmental Revenue	9.00					9.00
Charges for Goods and Services:						
General Government	545,289.98				26,680.42	571,970.40
Public Safety	230,777.96				215,732.15	446,510.11
Public Works		46,582.95				46,582.95
Health and Welfare	62,611.87					62,611.87
Culture and Recreation	720.00					720.00
Urban and Economic Development	54,121.20					54,121.20
Conservation of Natural Resources	35,803.58					35,803.58
Other Charges						0.00
Fines and Forfeits:						
Fines						0.00
Costs	31,084.14					31,084.14
Forfeits	7,100.00					7,100.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	23,949.26	12,798.33	140.81	114.12	6,552.51	43,555.03
Rentals	1,045.00					1,045.00
Special Assessments						0.00
Contributions and Donations						0.00
Refund of Prior Year's Expenditures						0.00
Other Miscellaneous Revenue	65,221.24					65,221.24
General Long Term Debt Issued						0.00
Insurance Proceeds						0.00
Sale of County Property		107,016.61				107,016.61
Total Revenue and Other Sources	11,543,049.87	2,531,445.56	140.81	283,114.93	870,681.77	15,228,432.94

Expenditures and Other Uses (subfunction level):

Legislative	567,136.84					567,136.84
Elections	25,333.43					25,333.43
Judicial System	458,985.77					458,985.77
Financial Administration	477,728.88					477,728.88
Legal Services	605,881.83					605,881.83
Other Administration	1,495,741.76			97,712.89		1,593,454.65
Law Enforcement	2,083,029.84			198,153.47		2,281,183.31
Protective and Emergency Services	157,476.44			419,007.89		576,484.33
Highways and Bridges		4,965,937.19				4,965,937.19
Sanitation						0.00
Transportation						0.00
Water System						0.00
Other Public Works						0.00
Economic Assistance	213,372.72					213,372.72
Health Assistance	107,659.70					107,659.70
Social Services	69,000.00			9,000.00		78,000.00
Mental Health Services	119,388.20					119,388.20
Culture	54,950.00					54,950.00
Recreation	3,750.00					3,750.00
Soil Conservation	299,313.44					299,313.44
Water Conservation						0.00
Urban Development	194,965.82					194,965.82
Economic Development	65,000.00					65,000.00
Intergovernmental Expenditures		108,939.11				108,939.11
Debt Service				233,583.37	121,647.02	355,230.39
Payments to Local Education Agencies						0.00
Capital Outlay			980,133.69		92,451.02	1,072,584.71
Discount on Bonds Issued						0.00
Payments to Refunded Debt						0.00
Escrow Agent						0.00
Total Expenditures and Other Uses	6,998,714.67	5,074,876.30	980,133.69	233,583.37	937,972.29	14,225,280.32
Transfers In (Out)	(2,705,846.00)	2,675,846.00			(206,317.00)	(236,317.00)
Special Items (change in nonspendable)		14,819.20				14,819.20
Extraordinary Items						0.00
Increase/Decrease in Fund Balance	1,838,489.20	147,234.46	(979,992.88)	49,531.56	(273,607.52)	781,654.82
Ending Balance:						
Nonspendable		231,982.63				231,982.63
Restricted		683,867.40	353,179.42	1,108,348.73	1,327,528.57	3,472,924.12
Committed						0.00
Assigned	4,864,101.00	2,437,647.86			835,578.55	8,137,327.41
Unassigned	3,210,419.33					3,210,419.33
Governmental Long-term Debt						3,094,634.93

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.