

ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2021

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	290 American Rescue Plan Fund	304 Detention Center Expansion Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	19,927,051.14	3,527,564.02	0.00	5,468,337.70	5,289,338.55	34,212,291.41
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	13,062,395.20				825,862.02	13,888,257.22
Delinquent Property Taxes	9,867.12			16.42	630.52	10,514.06
Penalties and Interest	22,918.98			3.16	817.28	23,739.42
Telephone Tax (Outside)						0.00
Wheel Tax		651,573.29				651,573.29
Other Taxes	232,155.69					232,155.69
Licenses and Permits	71,426.00	8,140.00			8,300.35	87,866.35
Intergovernmental Revenue:						
Federal Grants	40,267.97		3,406,648.00		114,134.03	3,561,050.00
Federal Shared Revenue	8,618.04					8,618.04
State Grants	288,987.72	402,417.30			1,890.82	693,295.84
State Shared Revenue	918,580.06	2,499,942.03		9,203.24	368,525.23	3,796,250.56
Other Payments in Lieu of Taxes	846.89					846.89
Other Intergovernmental Revenue					100,000.00	100,000.00
Charges for Goods and Services:						
General Government	867,691.75				24,332.43	892,024.18
Public Safety	394,654.56				34,131.00	428,785.56
Public Works		2,432.66				2,432.66
Health and Welfare	41,972.41					41,972.41
Culture and Recreation	100,844.31					100,844.31
Urban and Economic Development	20,500.00					20,500.00
Conservation of Natural Resources	44,044.22					44,044.22
Fines and Forfeits:						
Costs	85,517.66					85,517.66
Forfeits	20,205.00					20,205.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	38,274.56	6,583.84	1,820.40	756.31	6,602.95	54,038.06
Rent	15,445.00					15,445.00
Other Miscellaneous Revenue	63,525.09					63,525.09
Insurance Proceeds	8,847.24					8,847.24
Sale of County Property	131.22	33,802.10				33,933.32
Total Revenue and Other Sources	16,357,716.69	3,604,891.22	3,408,468.40	9,979.13	1,485,226.63	24,866,282.07
Expenditures and Other Uses (subfunction level):						
Legislative	492,604.17					492,604.17
Elections	9,020.67					9,020.67
Judicial System	665,019.10					665,019.10
Financial Administration	554,892.42					554,892.42
Legal Services	678,805.14					678,805.14
Other General Government	1,904,286.17				108,444.34	2,012,730.51
Law Enforcement	3,388,858.66				74,268.15	3,463,126.81
Protective and Emergency Services	237,904.73				479,645.95	717,550.68
Highways and Bridges		9,563,002.21	2,000.00			9,565,002.21
Economic Assistance	132,363.76					132,363.76
Health Assistance	74,621.14					74,621.14
Social Services	70,758.00				4,862.67	75,620.67
Mental Health Services	303,046.52					303,046.52
Culture	26,700.00					26,700.00
Recreation	328,435.83					328,435.83
Soil Conservation	414,978.52					414,978.52
Urban Development	258,918.35					258,918.35
Economic Development	100,600.00					100,600.00
Intergovernmental Expenditures		130,314.63				130,314.63
Debt Service					652,005.76	652,005.76
Capital Outlay				13,236,060.84		13,236,060.84
Payments to Refunded Debt Escrow Agent	21,989.85					21,989.85
Total Expenditures and Other Uses	9,663,803.03	9,693,316.84	2,000.00	13,236,060.84	1,319,226.87	33,914,407.58
Transfers In (Out)	(11,140,000.00)	5,000,000.00		8,463,985.00	(2,323,985.00)	0.00
Special Items (specify)						
Extraordinary Items (specify)						
Increase/Decrease in Fund Balance	(4,446,086.34)	(1,088,425.62)	3,406,468.40	(4,762,096.71)	(2,157,985.24)	(9,048,125.51)
Ending Fund Balance:						
Nonspendable	139,574.60					139,574.60
Restricted		2,439,237.14	3,406,468.40	1,518,776.75	79,209.29	7,443,691.58
Assigned	14,394,101.00				3,040,407.75	17,434,508.75
Unassigned	965,362.30					965,362.30
Total Ending Fund Balance	15,499,037.90	2,439,237.14	3,406,468.40	1,518,776.75	3,119,617.04	25,983,137.23
Governmental Long-term Debt						7,735,323.76

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) 696-8250.