

ANNUAL REPORT FOR BROOKINGS COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2022

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

					Other	Total
	General Fund	Road and Bridge Fund	301-Building Fund	304-Detention Cntr Fund	Governmental Funds	
Beginning Balance	18,928,822.88	3,430,758.49	1,296,116.64	1,518,776.75	1,817,256.77	26,991,731.53
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	13,267,924.97		342,651.24		528,131.82	14,138,708.03
Delinquent Property Taxes	5,307.68		135.33	4.84	200.96	5,648.81
Penalties and Interest	16,309.43		285.19	0.25	416.85	17,011.72
Telephone Tax (Outside)	441.90					441.90
Wheel Tax	0.00	658,669.87				658,669.87
Other Taxes	(231,810.83)					(231,810.83)
Licenses and Permits	63,764.00	4,174.00			6,540.00	74,478.00
Intergovernmental Revenue:						
Federal Grants	3,521,956.44				983,220.79	4,505,177.23
Federal Shared Revenue	8,539.22				0.00	8,539.22
State Grants	15,048.28	1,564,043.61	3,161.25		3,439.50	1,585,692.64
State Shared Revenue	938,481.66	2,547,812.04	15,770.46	11,354.97	334,473.49	3,847,892.62
State Payments in Lieu of Taxes	676.29					676.29
Charges for Goods and Services:						
General Government	873,946.86				22,433.51	896,380.37
Public Safety	622,334.72				48,652.00	670,986.72
Public Works	0.00	1,503.40				1,503.40
Health and Welfare	90,510.80					90,510.80
Other Charges	164,604.17					164,604.17
Fines and Forfeits:						
Costs	84,042.06					84,042.06
Forfeits	32,132.50					32,132.50
Miscellaneous Revenue and Other Sources:						
Investment Earnings	235,752.89	38,124.83	36,689.40	0.00	1,544.80	312,111.92
Rent	15,331.40					15,331.40
Other Miscellaneous Revenue	94,773.00					94,773.00
Insurance Proceeds	380,914.89					380,914.89
Sale of County Property	9,925.82					9,925.82
<b>Total Revenue and Other Sources</b>	<b>20,210,908.15</b>	<b>4,814,327.75</b>	<b>398,692.87</b>	<b>11,360.06</b>	<b>1,929,053.72</b>	<b>27,364,342.55</b>
Expenditures and Other Uses (subfunction level):						
Legislative	3,023,620.24					3,023,620.24
Elections	161,772.90					161,772.90
Judicial System	629,653.73					629,653.73
Financial Administration	584,462.77					584,462.77
Legal Services	766,602.10					766,602.10
Other General Government	2,122,802.99		438,815.87		45,326.51	2,606,945.37
Law Enforcement	4,306,042.50				72,030.05	4,378,072.55
Protective and Emergency Services	344,100.82				482,251.93	826,352.75
Highways and Bridges	0.00	8,484,228.67				8,484,228.67
Economic Assistance	118,606.09					118,606.09
Health Assistance	70,477.50					70,477.50
Social Services	121,447.00				9,412.50	130,859.50
Mental Health Services	301,160.96					301,160.96
Culture	36,200.00					36,200.00
Recreation	375,439.61					375,439.61
Soil Conservation	506,062.30					506,062.30
Urban Development	283,143.41					283,143.41
Economic Development	115,700.00				27,595.58	143,295.58
Intergovernmental Expenditures	0.00	131,733.99				131,733.99
Debt Service	0.00		121,647.02		509,500.00	631,147.02
Capital Outlay	0.00			2,472,420.21		2,472,420.21
<b>Total Expenditures and Other Uses</b>	<b>13,867,294.92</b>	<b>8,615,962.66</b>	<b>560,462.89</b>	<b>2,472,420.21</b>	<b>1,146,116.57</b>	<b>26,662,257.25</b>
Transfers In (Out)	(2,962,121.76)	1,794,802.19	70,217.76	1,050,000.00	161,950.00	114,848.19
Special Items (specify)						0.00
Extraordinary Items (specify)						0.00
<b>Increase/Decrease in Fund Balance</b>	<b>3,381,491.47</b>	<b>(2,006,832.72)</b>	<b>(91,552.26)</b>	<b>(1,411,060.15)</b>	<b>944,887.15</b>	<b>816,933.49</b>
Ending Fund Balance:						
Nonspendable	139,574.60	253,105.53				392,680.13
Restricted	127,079.43	394,820.24	884,564.38		157,523.35	1,563,987.40
Assigned	17,864,101.00	776,000.00	220,000.00	107,716.60	2,604,620.57	21,572,438.17
Unassigned	4,179,559.32					4,179,559.32
<b>Total Ending Fund Balance</b>	<b>22,310,314.35</b>	<b>1,423,925.77</b>	<b>1,104,564.38</b>	<b>107,716.60</b>	<b>2,762,143.92</b>	<b>27,708,665.02</b>
Governmental Long-term Debt						8,338,976.74

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.