

ANNUAL REPORT FOR BROOKINGS COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS					
	Road and Bridge		301-Building Fund	Other	Total Governmental Funds
	General Fund	Fund		Governmental Funds	
Beginning Balance	22,602,234.04	1,170,820.24	1,116,000.76	2,888,122.84	27,777,177.88
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	13,788,918.13		355,695.31	556,366.78	14,700,980.22
Delinquent Property Taxes	5,985.27		154.50	225.75	6,365.52
Penalties and Interest	16,225.32		271.70	390.29	16,887.31
Telephone Tax (Outside)	261.04				261.04
Wheel Tax		676,927.25			676,927.25
Other Taxes	31,337.86				31,337.86
Licenses and Permits	81,419.00	11,510.00		6,060.00	98,989.00
Intergovernmental Revenue:					
Federal Grants	387,523.93	46,923.83		53,209.21	487,656.97
Federal Shared Revenue	9,894.13				9,894.13
State Grants	100,698.49	565,737.88	103,826.83		770,263.20
State Shared Revenue	977,549.18	2,610,381.09	17,100.87	921,617.62	4,526,648.76
Other Payments in Lieu of Taxes	1,018.18				1,018.18
Other Intergovernmental Revenue		42,204.09			42,204.09
Charges for Goods and Services:					
General Government	784,243.92			17,509.62	801,753.54
Public Safety	928,678.09			57,738.00	986,416.09
Public Works		2,682.59			2,682.59
Health and Welfare	43,653.94				43,653.94
Culture and Recreation	112,633.34				112,633.34
Urban and Economic Development	23,468.00				23,468.00
Conservation of Natural Resources	43,077.80				43,077.80
Fines and Forfeits:					
Costs	78,087.03				78,087.03
Forfeits	12,732.50				12,732.50
Miscellaneous Revenue and Other Sources:					
Investment Earnings	758,230.65	124,887.12	44,802.94	8,869.74	936,790.45
Rent	16,792.34				16,792.34
Other Miscellaneous Revenue	108,915.17	4,690.38			113,605.55
Insurance Proceeds	110,507.89	7,511.59			118,019.48
Sale of County Property	75.43	4,193.35			4,268.78
<b>Total Revenue and Other Sources</b>	<b>18,421,926.63</b>	<b>4,097,649.17</b>	<b>521,852.15</b>	<b>1,621,987.01</b>	<b>24,663,414.96</b>
Expenditures and Other Uses (subfunction level):					
Legislative	1,427,687.59				1,427,687.59
Elections	14,887.98				14,887.98
Judicial System	821,081.71				821,081.71
Financial Administration	671,146.44				671,146.44
Legal Services	822,265.06				822,265.06
Other General Government	2,289,537.98		593,851.96	21,298.03	2,904,687.97
Law Enforcement	4,767,745.98			23,982.17	4,791,728.15
Protective and Emergency Services	342,217.48			438,303.80	780,521.28
Highways and Bridges		8,344,880.22		341,001.04	8,685,881.26
Economic Assistance	94,868.28				94,868.28
Health Assistance	102,496.47				102,496.47
Social Services	117,541.00			8,310.00	125,851.00
Mental Health Services	306,638.85				306,638.85
Culture	37,200.00				37,200.00
Recreation	407,056.57				407,056.57
Soil Conservation	511,960.58				511,960.58
Urban Development	275,383.16				275,383.16
Economic Development	101,200.00			45,715.82	146,915.82
Intergovernmental Expenditures		135,385.42			135,385.42
Debt Service	11,940.00		121,647.02	512,100.00	645,687.02
Capital Outlay				91,375.93	91,375.93
<b>Total Expenditures and Other Uses</b>	<b>13,122,855.13</b>	<b>8,480,265.64</b>	<b>715,498.98</b>	<b>1,482,086.79</b>	<b>23,800,706.54</b>
Transfers In (Out)	(5,879,149.12)	5,071,965.43	642,649.69	164,534.00	(0.00)
Special Items (specify)					
Extraordinary Items (specify)					
<b>Increase/Decrease in Fund Balance</b>	<b>(580,077.62)</b>	<b>689,348.96</b>	<b>449,002.86</b>	<b>304,434.22</b>	<b>862,708.42</b>
Ending Fund Balance:					
Nonspendable					
Restricted		1,860,169.20	1,345,003.62	3,173,450.88	6,378,623.70
Committed					
Assigned	16,671,832.11		220,000.00	19,106.18	16,910,938.29
Unassigned	5,388,124.31				5,388,124.31
<b>Total Ending Fund Balance</b>	<b>22,059,956.42</b>	<b>1,860,169.20</b>	<b>1,565,003.62</b>	<b>3,192,557.06</b>	<b>28,677,686.30</b>
Governmental Long-term Debt					6,820,534.56

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.