

**ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Beginning Balance	8,074,520.33	3,655,959.72	3,860,952.27	\$ 15,591,432.32
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	10,225,467.60		557,965.95	\$ 10,783,433.55
Delinquent Property Taxes	19,497.17		496.34	\$ 19,993.51
Penalties and Interest	17,800.42		311.03	\$ 18,111.45
Telephone Tax (Outside)	155.56			\$ 155.56
Mobile Home Tax	6,388.08		163.24	\$ 6,551.32
Wheel Tax		557,244.38		\$ 557,244.38
Licenses and Permits	55,618.00	14,450.00	7,980.00	\$ 78,048.00
Federal Grants	115,040.30		90,572.92	\$ 205,613.22
Federal Shared Revenue	9,751.94			\$ 9,751.94
State Grants	4,375.00		28,069.86	\$ 32,444.86
State Shared Revenue:	488,013.06	1,746,424.37	309,827.90	\$ 2,544,265.33
Other Payments in Lieu of Taxes	3,542.12			\$ 3,542.12
Charges for Goods and Services:				
General Government	533,192.00		22,895.86	\$ 556,087.86
Public Safety	260,172.99		214,808.39	\$ 474,981.38
Public Works		40,190.99		\$ 40,190.99
Health and Welfare	43,079.26			\$ 43,079.26
Urban and Economic Development	22,800.00			\$ 22,800.00
Conservation of Natural Resources	32,930.76			\$ 32,930.76
Fines and Forfeits:				
Costs	30,062.98			\$ 30,062.98
Forfeits	10,270.00			\$ 10,270.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	25,084.88	11,080.43	2,961.85	\$ 39,127.16
Rentals	1,045.00			\$ 1,045.00
Other Miscellaneous Revenue	63,273.86			\$ 63,273.86
Insurance Proceeds	17,308.97	54,000.00		\$ 71,308.97
Sale of County Property		25,132.15		\$ 25,132.15
Total Revenue and Other Sources	11,984,869.95	2,448,522.32	1,236,053.34	\$ 15,669,445.61
Expenditures and Other Uses (subfunction level):				
Legislative	474,362.66			\$ 474,362.66
Elections	180,971.60			\$ 180,971.60
Judicial System	427,822.10			\$ 427,822.10
Financial Administration	489,931.39			\$ 489,931.39
Legal Services	535,322.50			\$ 535,322.50
Other Administration	1,518,799.19		524,083.24	\$ 2,042,882.43
Law Enforcement	2,441,011.43		200,366.65	\$ 2,641,378.08

Protective and Emergency Services	<u>155,117.37</u>	<u>451,980.08</u>	<u>\$ 607,097.45</u>
Highways and Bridges	<u>5,145,721.13</u>		<u>\$ 5,145,721.13</u>
Economic Assistance	<u>278,898.27</u>		<u>\$ 278,898.27</u>
Health Assistance	<u>88,347.39</u>		<u>\$ 88,347.39</u>
Social Services	<u>76,000.00</u>	<u>9,000.00</u>	<u>\$ 85,000.00</u>
Mental Health Services	<u>134,812.66</u>		<u>\$ 134,812.66</u>
Culture	<u>34,950.00</u>		<u>\$ 34,950.00</u>
Recreation	<u>27,300.00</u>		<u>\$ 27,300.00</u>
Soil Conservation	<u>362,555.50</u>		<u>\$ 362,555.50</u>
Urban Development	<u>215,064.49</u>		<u>\$ 215,064.49</u>
Economic Development	<u>65,000.00</u>		<u>\$ 65,000.00</u>
Intergovernmental Expenditures	<u>111,448.88</u>		<u>\$ 111,448.88</u>
Debt Service		<u>346,290.76</u>	<u>\$ 346,290.76</u>
Capital Outlay		<u>32,496.00</u>	<u>\$ 32,496.00</u>
Total Expenditures and Other Uses	<u>7,506,266.55</u>	<u>5,257,170.01</u>	<u>\$ 14,327,653.29</u>

Transfers In (Out)	<u>(2,866,177.18)</u>	<u>2,812,810.00</u>	<u>53,367.18</u>	<u>\$ -</u>
Changes In Nonspendable		<u>20,482.96</u>		<u>\$ 20,482.96</u>
Increase/Decrease In Fund Balance	<u>1,612,426.22</u>	<u>24,645.27</u>	<u>(274,796.21)</u>	<u>\$ 1,362,275.28</u>
Ending Fund Balance (Exhibit III):				
Nonspendable		<u>252,465.59</u>		<u>\$ 252,465.59</u>
Restricted		<u>471,197.87</u>	<u>2,282,264.35</u>	<u>\$ 2,753,462.22</u>
Assigned	<u>5,864,101.00</u>	<u>2,956,941.53</u>	<u>1,303,891.71</u>	<u>\$ 10,124,934.24</u>
Unassigned	<u>3,822,845.55</u>			<u>\$ 3,822,845.55</u>
Governmental Long-term Debt				\$ 2,850,398.58

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