



*Brookings County Finance Office*

Vicki Buseth, Finance Officer

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March 14, 2015

TO: Brookings County Commission  
FROM: Vicki Buseth, Finance Officer  
RE: 2015 Annual Report Exhibits I, II, III, and IV

Attached is a condensed version of the 2015 Annual Report. The entire report is in the Finance Office if anyone would like to review the entire report. The 2015 Annual Report has been published in the legal newspapers.

Thank you,

A handwritten signature in black ink that reads "Vicki Buseth". The signature is written in a cursive, flowing style.

Vicki Buseth  
Brookings County Finance Officer

**BROOKINGS COUNTY**  
**STATEMENT OF NET POSITION**  
December 31, 2015

	Primary Government		Component Units
	Governmental Activities	Business-Type Activities	
<b>ASSETS:</b>			
Cash and Cash Equivalents	13,456,214.61		13,456,214.61
Investments	3,004,000.00		3,004,000.00
Accounts Receivable, Net	339,114.27		339,114.27
Due from Component Unit			0.00
Internal Balances			0.00
Inventories	141,520.62		141,520.62
Other Assets			0.00
Restricted Assets:			
Cash and cash equivalents			0.00
Investments			0.00
Net Pension Asset	975,712.03		975,712.03
Capital Assets:			
Land, Improvements and Construction in Progress	1,272,937.64		1,272,937.64
Other Capital Assets, Net of Depreciation	18,309,051.77		18,309,051.77
<b>TOTAL ASSETS</b>	<b>37,498,550.94</b>	<b>0.00</b>	<b>37,498,550.94</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Charge on Refunding			0.00
Pension Related Deferred Outflows	1,715,207.39		1,715,207.39
Other Deferred Outflows of Resources			0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,715,207.39</b>	<b>0.00</b>	<b>1,715,207.39</b>
<b>LIABILITIES :</b>			
Accounts Payable	641,005.18		641,005.18
Other Current Liabilities	539.11		539.11
Unearned Revenue			0.00
Noncurrent Liabilities:			
Due Within One Year	259,132.23		259,132.23
Due in More than One Year	1,711,389.31		1,711,389.31
<b>TOTAL LIABILITIES</b>	<b>2,612,065.83</b>	<b>0.00</b>	<b>2,612,065.83</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension Related Deferred Inflows	1,439,681.76		1,439,681.76
Other Deferred Inflows of Resources			0.00
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,439,681.76</b>	<b>0.00</b>	<b>1,439,681.76</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	18,218,643.43		18,218,643.43
Restricted for: (See Note ___)			
Road and Bridge Purposes	476,140.92		476,140.92
Capital Projects Purposes			0.00
Courthouse Building Purposes	495,978.92		495,978.92
SDRS Pension Purposes	1,251,237.66		1,251,237.66
Permanently Restricted Purposes			
Expendable			0.00
Non-Expendable			0.00
Other Purposes	277,987.53		277,987.53
Unrestricted (Deficit)	14,442,022.28		14,442,022.28
<b>TOTAL NET POSITION</b>	<b>35,162,010.74</b>	<b>0.00</b>	<b>35,162,010.74</b>
	0.00		

The notes to the financial statements are an integral part of this statement.

**BROOKINGS COUNTY**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>								
Governmental Activities:								
General Government	4,046,870.05	555,604.30	43,714.88		(3,447,550.87)		(3,447,550.87)	
Public Safety	3,231,512.41	529,503.86	427,028.23		(2,274,980.32)		(2,274,980.32)	
Public Works	8,096,087.72	31,097.92	2,692,821.01		(5,372,168.79)		(5,372,168.79)	
Health and Welfare	480,953.94	102,751.36			(378,202.58)		(378,202.58)	
Culture and Recreation	29,750.00				(29,750.00)		(29,750.00)	
Conservation of Natural Resources	401,947.04	51,899.97			(350,047.07)		(350,047.07)	
Urban and Economic Development	264,913.50	60,299.15			(204,614.35)		(204,614.35)	
Intergovernmental	409,135.70				(409,135.70)		(409,135.70)	
Payments to Local Education Agencies	0.00				0.00		0.00	
**Depreciation Expense - Unallocated	69,916.56				(69,916.56)		(69,916.56)	
*Interest on Long-term Debt	74,328.71				(74,328.71)		(74,328.71)	
<b>Total Governmental Activities</b>	<b>17,105,415.63</b>	<b>1,331,156.56</b>	<b>3,163,564.12</b>	<b>0.00</b>	<b>(12,610,694.95)</b>		<b>(12,610,694.95)</b>	
Business-type Activities:								
Hospital						0.00	0.00	
Solid Waste						0.00	0.00	
_____						0.00	0.00	
_____						0.00	0.00	
<b>Total Business-type Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Primary Government</b>	<b>17,105,415.63</b>	<b>1,331,156.56</b>	<b>3,163,564.12</b>	<b>0.00</b>	<b>(12,610,694.95)</b>	<b>0.00</b>	<b>(12,610,694.95)</b>	
<b>Component Units:</b>								
								0.00
<b>General Revenues:</b>								
Taxes:								
Property Taxes					11,260,061.19		11,260,061.19	
Wheel Tax					596,799.37		596,799.37	
State Shared Revenues					565,947.49		565,947.49	
Grants and Contributions not Restricted to Specific Programs					9,071.85		9,071.85	
Unrestricted Investment Earnings					44,236.33		44,236.33	
Miscellaneous Revenue					189,173.91		189,173.91	
<b>Special Items</b>							0.00	
<b>Extraordinary Items</b>							0.00	
<b>Transfers</b>							0.00	
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>12,665,290.14</b>	<b>0.00</b>	<b>12,665,290.14</b>	<b>0.00</b>
Change in Net Position					54,595.19	0.00	54,595.19	0.00
Net Position-Beginning					34,010,922.50		34,010,922.50	
Adjustments:								
Restated for GASB 68 - Pension Asset					1,096,493.05		1,096,493.05	
Adjusted Net Position-Beginning	35,107,415.55				0.00	0.00	35,107,415.55	0.00
<b>NET POSITION - ENDING</b>	<b>35,162,010.74</b>				<b>0.00</b>	<b>0.00</b>	<b>35,162,010.74</b>	<b>0.00</b>

\* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

\*\* This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note xx.

**BROOKINGS COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2015**

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>					
Assets:					
Cash and Cash Equivalents + Petty Cash 755.00	7,371,918.50	3,067,863.48	2,701,095.39	315,337.24	13,456,214.61
106 Cash with Fiscal Agent					0.00
151 Investments	1,646,192.00	684,912.00	600,800.00	72,096.00	3,004,000.00
110 Taxes Receivable--Delinquent	20,481.05		522.05		21,003.10
114 Judgments Receivable					0.00
117 Accounts Receivable, Net	3,064.52				3,064.52
121 Special Assessments Receivable--Current					0.00
122 Special Assessments Receivable--Delinquent					0.00
123 Special Assessments Receivable--Deferred					0.00
125 Interest Receivable--Special Assessments					0.00
126 Governmental Unit's Share of Assessment Improvement Costs					0.00
128 Notes Receivable					0.00
129 Due from Component Units					0.00
131 Due from _____ Fund					0.00
132 Due from _____ Other _____ Government		315,046.65			315,046.65
135 Interest Receivable					0.00
137 Dividends Receivable					0.00
141 Inventory of Supplies		141,520.62			141,520.62
142 Inventory of Stores Purchased for Resale					0.00
154 Deposits NSF	0.00				0.00
155 Prepaid Expenses					0.00
157 Unamortized Discount on Bonds sold					0.00
186 Advance to _____ Fund					0.00
107.1 Restricted Cash and Cash Equivalents					0.00
107.2 Restricted Investments					0.00
<b>Total Assets</b>	<b>9,041,656.07</b>	<b>4,209,342.75</b>	<b>3,302,417.44</b>	<b>387,433.24</b>	<b>16,940,849.50</b>
Deferred Outflows of Resources:					
198 Other Deferred Outflows of Resources					0.00
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>9,041,656.07</b>	<b>4,209,342.75</b>	<b>3,302,417.44</b>	<b>387,433.24</b>	<b>16,940,849.50</b>

**BROOKINGS COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2015**

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
Liabilities:					
201 Claims Payable	186,477.08	444,081.29	1,680.18	8,766.63	641,005.18
202 Accounts Payable					0.00
203 Judgments Payable	247.81				247.81
204 Annuities Payable					0.00
205 Notes Payable					0.00
206 Contracts Payable					0.00
207 Contracts Payable--Retained Percentage					0.00
208 Due to _____ Fund					0.00
209 Due to _____ Government					0.00
210 Amounts Held for Others					0.00
211 Matured Bonds Payable					0.00
212 Matured Interest Payable					0.00
215 Accrued Interest Payable					0.00
216 Accrued Wages Payable					0.00
217 Payroll Withholding Payable	250.20			41.10	291.30
218 Amount Held for Special Assessment Debt Service					0.00
220 Customer Deposits					0.00
221 Due to Fiscal Agents					0.00
222 Special Assessments Collected in Advance					0.00
223 Unearned Revenue			0.00		0.00
225 Registered Warrants					0.00
226 Bonds Payable--Current					0.00
227 Due to Component Unit					0.00
228 Compensated Absences Payable -- Current					0.00
242 Advance from _____ Fund					0.00
<b>Total Liabilities</b>	<b>186,975.09</b>	<b>444,081.29</b>	<b>1,680.18</b>	<b>8,807.73</b>	<b>641,544.29</b>
Deferred Inflows of Resources:					
250 Unavailable Revenue--Property Taxes	20,481.05		522.05		21,003.10
251 Unavailable Revenue--Special Assessments					0.00
252 Other Deferred Inflows of Resources					0.00
<b>Total Deferred Inflows of Resources</b>	<b>20,481.05</b>	<b>0.00</b>	<b>522.05</b>	<b>0.00</b>	<b>21,003.10</b>

**BROOKINGS COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2015**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Courthouse Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:					
273 Nonspendable		141,520.62		0.00	141,520.62
274 Restricted		334,620.30	495,978.92	277,987.53	1,108,586.75
275 Committed					0.00
276 Assigned	5,767,977.00	3,289,120.54	2,804,236.29	100,637.98	11,961,971.81
277 Unassigned	3,066,222.93				3,066,222.93
Total Fund Balances	<u>8,834,199.93</u>	<u>3,765,261.46</u>	<u>3,300,215.21</u>	<u>378,625.51</u>	<u>16,278,302.11</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>9,041,656.07</u> 0.00	<u>4,209,342.75</u> 0.00	<u>3,302,417.44</u> 0.00	<u>387,433.24</u> 0.00	<u>16,940,849.50</u> 0.00

The notes to the financial statements are an integral part of this statement.

**BROOKINGS COUNTY**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**December 31, 2015**

Total Fund Balances - Governmental Funds	<u>16,278,302.11</u>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	<u>975,712.03</u>
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	<u>19,581,989.41</u>
Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>1,715,207.39</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,970,521.54)</u>
Assets, such as taxes receivable (delinquent), are not available to pay for current period expenditures and therefore are deferred in the funds.	<u>21,003.10</u>
Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>(1,439,681.76)</u>
Net Position of Governmental Activities	<u><u>35,162,010.74</u></u>

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	General Fund	Road and Bridge Fund	County Building Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenue:</b>					
310 Taxes:					
311 General Property Taxes--Current	10,626,290.27		270,800.95	320,214.97	11,217,306.19
312 General Property Taxes--Delinquent	16,414.32		419.92		16,834.24
313 Penalties and Interest	17,949.50		343.06		18,292.56
314 Telephone Tax (Outside)	98.00				98.00
315 Mobile Home Tax <b>Current &amp; Delinquent</b>	6,063.29		154.50		6,217.79
316 Wheel Tax		596,799.37			596,799.37
318 Tax Deed Revenue					0.00
319 Other Taxes <b>Tif Property Taxes</b>	0.00		0.00	0.00	0.00
320 Licenses and Permits	56,188.65	10,280.00		7,320.00	73,788.65
330 Intergovernmental Revenue:					
331 Federal Grants	19,506.90			56,832.67	76,339.57
332 Federal Shared Revenue	9,071.85				9,071.85
333 Federal Payments in Lieu of Taxes					0.00
334 State Grants	32,375.00	474,712.94		34,206.80	541,294.74
335 State Shared Revenue:					
335.01 Bank Franchise	63,515.46		1,628.61		65,144.07
335.02 Motor Vehicle Licenses		2,046,228.20			2,046,228.20
335.04 Liquor Tax Reversion					0.00
335.05 Lottery Shared Revenue					0.00
335.06 State Highway Fund (former 10% game)					0.00
335.07 Court Appointed Attorney/Public Defender	15,920.93				15,920.93
335.08 Energy Minerals Severance Tax					0.00
335.09 Prorate License Fees		106,619.21			106,619.21
335.10 Abused and Neglected Child Defense					0.00
335.11 63 3/4% Mobile Home/Manufactured Home		8,836.64			8,836.64
335.13 Secondary Road Motor Vehicle Remittances					0.00
335.14 Telecommunications Gross Receipts Tax	164,899.88				164,899.88
335.15 Motor Vehicle 1/4%	7,623.95				7,623.95
335.16 Wind Farm Taxes	316,904.77		8,125.76		325,030.53
335.17 Motor Fuel Tax		11,424.02			11,424.02
335.18 911 Remittances				304,276.86	304,276.86
335.99 Other State Shared Revenue					0.00
336 State Payments in Lieu of Taxes					0.00
338 Other Payments in Lieu of Taxes	10,873.01				10,873.01

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
339 Other Intergovernmental Revenue					0.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
340 Charges for Goods and Services:					
341 General Government:					
341.10 Treasurer's Fees	40,950.18				40,950.18
341.20 Register of Deeds' Fees	290,602.00			19,330.30	309,932.30
341.30 Driver's License Exam					0.00
341.40 Legal Services	135,402.45			2,050.00	137,452.45
341.50 Clerk of Courts Fees	28,227.55			945.00	29,172.55
341.90 Other Fees	30,184.32				30,184.32
342 Public Safety:					
342.10 Law Enforcement	278,320.00				278,320.00
342.20 Prisoner Care	158,420.46				158,420.46
342.30 Sobriety Testing				35,324.00	35,324.00
342.90 Other					0.00
343 Public Works:					
343.10 Road Maintenance Contract Charges		20,817.92			20,817.92
343.90 Other					0.00
344 Health and Welfare:					
344.10 Economic Assistance:					
344.11 Poor Lien Recoveries	31,141.20				31,141.20
344.12 Veterans Service Officer					0.00
344.13 Low Income Energy Assistance Program					0.00
344.14 Food Stamp Administration					0.00
344.19 Other		22,298.05			22,298.05
344.20 Health Assistance:					
344.21 County Nurse					0.00
344.22 Ambulance					0.00
344.23 Hospital					0.00
344.24 Women Infants and Children	26,580.30				26,580.30
344.29 Other					0.00
344.30 Social Services					0.00
344.40 Mental Health Services	6,386.81				6,386.81
345 Culture and Recreation					0.00
346 Urban and Economic Development	23,300.00				23,300.00
348 Conservation of Natural Resources	51,899.97				51,899.97
349 Other Charges					0.00
350 Fines and Forfeits:					
351 Fines					0.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
352 Costs	42,547.40				42,547.40
353 Forfeits	12,640.00				12,640.00
359 Other					0.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
360 Miscellaneous Revenue:					
361 Investment Earnings	25,050.31	14,692.94	3,574.97	918.11	44,236.33
362 Rent	950.00				950.00
363 Special Assessments					0.00
365 Contributions and Donations	3,668.00	45,000.00			48,668.00
366 Refund of Prior Year's Expenditures					0.00
369 Other 368	32,249.98	10,000.00			42,249.98
<b>Total Revenue</b>	<b>12,582,216.71</b>	<b>3,367,709.29</b>	<b>285,047.77</b>	<b>781,418.71</b>	<b>17,016,392.48</b>
<b>Expenditures:</b>					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	414,512.62				414,512.62
120 Elections	24,625.79				24,625.79
130 Judicial System	532,790.98				532,790.98
140 Financial Administration:					
141 Auditor					0.00
142 Treasurer					0.00
143 Finance Office	504,070.16				504,070.16
149 Other					0.00
150 Legal Services:					
151 State's Attorney	563,057.52				563,057.52
152 Public Defender					0.00
153 Court Appointed Attorney					0.00
154 Teen Court	15,000.00				15,000.00
159 Other					0.00
160 Other Administration:					
161 General Government Building	390,635.78		36,234.45		426,870.23
162 Director of Equalization	503,135.38				503,135.38
163 Register of Deeds	200,879.53			8,938.63	209,818.16
164 Judgments					0.00
165 Veterans' Service Officer	72,151.23				72,151.23

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
166 Predatory Animal	7,824.37				7,824.37
167 Disability Coordinator Technology	0.00				0.00
168 Self-Insurance Plan HR	0.00				0.00
169 Other					0.00
170 Geographic Information System					0.00
171 Information Technology	291,622.39				291,622.39
172 Human Resources	74,214.52				74,214.52
<b>Total General Government</b>	<b>3,594,520.27</b>	<b>0.00</b>	<b>36,234.45</b>	<b>8,938.63</b>	<b>3,639,693.35</b>

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	1,375,539.34				1,375,539.34
212 County Jail	1,138,551.75			36,279.34	1,174,831.09
213 Coroner	36,726.22				36,726.22
214 County-Wide Law Enforcement					0.00
215 Juvenile Detention 214	36,675.00				36,675.00
219 Other Law Enforcement					0.00
220 Protective and Emergency Services:					
221 Fire Protection	155,378.00				155,378.00
222 Emergency and Disaster Services				130,534.99	130,534.99
223 Flood Control	3,372.89				3,372.89
225 Communication Center	87,217.00			328,457.33	415,674.33
229 Other Protective and Emergency Services					0.00
<b>Total Public Safety</b>	<b>2,833,460.20</b>	<b>0.00</b>	<b>0.00</b>	<b>495,271.66</b>	<b>3,328,731.86</b>
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges		7,970,389.57			7,970,389.57
320 Sanitation:					
321 Sewers					0.00
322 Solid Waste					0.00
330 Transportation:					
331 Airport					0.00
332 Railroad					0.00
340 Water System					0.00
390 Other Public Works					0.00
<b>Total Public Works</b>	<b>0.00</b>	<b>7,970,389.57</b>	<b>0.00</b>	<b>0.00</b>	<b>7,970,389.57</b>
400 Health and Welfare:					

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
410 Economic Assistance:					
411 Support of Poor	166,398.75				166,398.75
412 Public Welfare					0.00
413 Low Income Energy Assistance Program					0.00
415 Food Stamp Distribution					0.00
419 Food Pantry	5,000.00				5,000.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	General Fund	Road and Bridge Fund	County Building Fund	Other Governmental Funds	Total Governmental Funds
420 Health Assistance:					
421 County Nurse	78,850.03				78,850.03
422 Health Services					0.00
423 Hospital					0.00
424 Ambulance					0.00
425 Board of Health					0.00
426 Women Infants and Children 427	19,568.20				19,568.20
429 Other					0.00
430 Social Services:					
431 Day Care Centers					0.00
432 Brookings Area Transit Authority	35,000.00				35,000.00
433 Interlakes Community Action Program	10,000.00				10,000.00
434 Domestic Abuse	35,000.00			9,300.00	44,300.00
439 Other					0.00
440 Mental Health Services:					
441 Mentally Ill	55,302.76				55,302.76
442 Developmentally Disabled	35,000.00				35,000.00
443 Drug Abuse					0.00
444 Mental Health Centers	51,500.00				51,500.00
445 Mental Illness Board					0.00
449 Other					0.00
Total Health and Welfare	491,619.74	0.00	0.00	9,300.00	500,919.74
500 Culture and Recreation:					
510 Culture:					
511 Public Library	23,450.00				23,450.00
512 Historical Museum	4,000.00				4,000.00
513 County Monuments					0.00
514 Historical Sites					0.00
515 Memorial Day Expense					0.00
519 Other					0.00
520 Recreation:					
521 Recreational Programs					0.00
522 Parks					0.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>County Building Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
523 Exhibition Building					0.00
524 County Fair					0.00
525 Senior Center	2,300.00				2,300.00
529 Other					0.00
Total Culture and Recreation	29,750.00	0.00	0.00	0.00	29,750.00
600 Conservation of Natural Resources:					
610 Soil Conservation:					

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	General Fund	Road and Bridge Fund	County Building Fund	Other Governmental Funds	Total Governmental Funds
611 County Extension	135,594.79				135,594.79
612 Soil Conservation Districts	25,000.00				25,000.00
613 Rodent Control					0.00
614 Predator Control Districts					0.00
615 Weed and Pest Control	246,905.84				246,905.84
616 Grasshopper and Pest Control					0.00
619 Other					0.00
620 Water Conservation:					
621 Geological Survey					0.00
622 Weather Modification					0.00
623 Water Conservation Districts					0.00
624 Drainage Commissions					0.00
629 Other					0.00
<b>Total Conservation of Natural Resources</b>	<b>407,500.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,500.63</b>
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning	156,619.89				156,619.89
712 Urban and Rural Development	39,253.00				39,253.00
719 Other					0.00
720 Economic Development:					
721 Tourism, Industrial or Recreational Development	65,000.00				65,000.00
729 Other					0.00
<b>Total Urban and Economic Development</b>	<b>260,872.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260,872.89</b>
<b>750 Intergovernmental Expenditures</b>		<b>115,714.83</b>		<b>293,420.87</b>	<b>409,135.70</b>
800 Debt Service			356,898.32	1,204,882.99	1,561,781.31
810 Pension Expense					0.00
850 Payments to Local Education Agencies					0.00

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>County Building Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
890 Capital Outlay	0.00				0.00
Total Expenditures	7,617,723.73	8,086,104.40	393,132.77	2,011,814.15	18,108,775.05
Excess of Revenues Over (Under) Expenditures	4,964,492.98	-4,718,395.11	-108,085.00	-1,230,395.44	-1,092,382.57

**Brookings County**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015\_\_**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>County Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Other Financing Sources (Uses):</b>					
371 Transfers In	620,784.69	4,465,626.00	2,235,251.29	49,961.00	7,371,622.98
911 Transfers Out (Enter as negative)	(6,515,587.00)		( )	(856,035.98)	(7,371,622.98)
372 General Long-Term Debt Issued					0.00
373 Insurance Proceeds					0.00
374 Sale of County Property		142,305.93			142,305.93
912 Payments to Refunded Debt Escrow Agent (Enter as negative)	( )	( )	( )	( )	0.00
915 Discount on Bonds Issued (enter as a negative)	( )	( )	( )	( )	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>(5,894,802.31)</b>	<b>4,607,931.93</b>	<b>2,235,251.29</b>	<b>(806,074.98)</b>	<b>142,305.93</b>
376/(913) Special Items					0.00
375/(914) Extraordinary Items					0.00
<b>Net Change in Fund Balances</b>	<b>(930,309.33)</b>	<b>(110,463.18)</b>	<b>2,127,166.29</b>	<b>(2,036,470.42)</b>	<b>(950,076.64)</b>
<b>Changes in Nonspendable</b>		<b>(110,944.97)</b>			<b>(110,944.97)</b>
<b>Fund Balance - Beginning</b>	<b>9,764,509.26</b>	<b>3,986,669.61</b>	<b>1,173,048.92</b>	<b>2,415,095.93</b>	<b>17,339,323.72</b>
<b>Adjustments:</b>					0.00
					0.00
<b>Adjusted Fund Balance - Beginning</b>	<b>9,764,509.26</b>	<b>3,986,669.61</b>	<b>1,173,048.92</b>	<b>2,415,095.93</b>	<b>17,339,323.72</b>
<b>FUND BALANCE - ENDING</b>	<b>8,834,199.93</b>	<b>3,765,261.46</b>	<b>3,300,215.21</b>	<b>378,625.51</b>	<b>16,278,302.11</b>
	0.00	0.00	0.00	0.00	0.00

The notes to the financial statements are an integral part of this statement.

**BROOKINGS COUNTY**  
**Reconciliation of the Statement of Revenues, Expenditures and**  
**Changes in Fund Balances to the Statement of Activities**  
**For the Year Ended December 31, 2015**

Net Change in Fund Balances - Total Governmental Funds (950,076.64)

Amounts reported for governmental activities in the Statement of  
 Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government-wide statements. 707,479.20

This amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources. (915,479.17)

In the Statement of Activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (324,971.03)

Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net position. 1,487,052.60

The fund financial statement governmental fund property tax accruals differ from the government-wide statement property tax accruals in that the fund financial statements require the amounts to be "available". 1,312.41

Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the Statement of Activities, expenses for these benefits are recognized when the employees earn leave credits. 5,478.18

Supplies acquired are an expenditure on the fund statements when purchased but are expensed on the Statement of Activities when consumed. This amount represents the "change in" inventory of supplies. Increase (decrease) (110,944.97)

Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds. 154,744.61

Change in Net Position of Governmental Activities 54,595.19  
0.00