

**ANNUAL REPORT FOR BROOKINGS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	General Fund	Road and Bridge Fund	Courthouse Building Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	9,764,509.26	3,986,669.61	1,173,048.92	2,415,095.93	\$ 17,339,323.72
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	10,626,290.27		270,800.95	320,214.97	\$ 11,217,306.19
Delinquent Property Taxes	16,414.32		419.92		\$ 16,834.24
Penalties and Interest	17,949.50		343.06		\$ 18,292.56
Telephone Tax (Outside)	98.00				\$ 98.00
Mobile Home Tax	6,063.29		154.50		\$ 6,217.79
Wheel Tax		596,799.37			\$ 596,799.37
Tax Deed Revenue					\$ -
Other Taxes					\$ -
Licenses and Permits	56,188.65	10,280.00		7,320.00	\$ 73,788.65
Intergovernmental Revenue:					
Federal Grants	19,506.90			56,832.67	\$ 76,339.57
Federal Shared Revenue	9,071.85				\$ 9,071.85
Federal Payments in Lieu of Taxes					\$ -
State Grants	32,375.00	474,712.94		34,206.80	\$ 541,294.74
State Shared Revenue:	568,864.99	2,173,108.07	9,754.37	304,276.86	\$ 3,056,004.29
State Payments in Lieu of Taxes					\$ -
Other Payments in Lieu of Taxes	10,873.01				\$ 10,873.01
Other Intergovernmental Revenue					\$ -
Charges for Goods and Services:					
General Government	525,366.50			22,325.30	\$ 547,691.80
Public Safety	436,740.46			35,324.00	\$ 472,064.46
Public Works		20,817.92			\$ 20,817.92
Health and Welfare	64,108.31	22,298.05			\$ 86,406.36
Culture and Recreation					\$ -
Urban and Economic Development	23,300.00				\$ 23,300.00
Conservation of Natural Resources	51,899.97				\$ 51,899.97
Other Charges					\$ -
Fines and Forfeits:					
Fines					\$ -
Costs	42,547.40				\$ 42,547.40
Forfeits	12,640.00				\$ 12,640.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	25,050.31	14,692.94	3,574.97	918.11	\$ 44,236.33
Rentals	950.00				\$ 950.00
Special Assessments					\$ -
Contributions and Donations	3,668.00	45,000.00			\$ 48,668.00
Refund of Prior Year's Expenditures					\$ -
Other Miscellaneous Revenue	32,249.98	10,000.00			\$ 42,249.98
General Long Term Debt Issued					\$ -
Insurance Proceeds					\$ -
Sale of County Property					\$ -
Total Revenue and Other Sources	12,582,216.71	3,367,709.29	285,047.77	781,418.71	\$ 17,016,392.48
Expenditures and Other Uses (subfunction level):					
Legislative	414,512.62				\$ 414,512.62
Elections	24,625.79				\$ 24,625.79
Judicial System	532,790.98				\$ 532,790.98
Financial Administration	504,070.16				\$ 504,070.16
Legal Services	578,057.52				\$ 578,057.52
Other Administration	1,540,463.20		36,234.45	8,938.63	\$ 1,585,636.28
Law Enforcement	2,587,492.31			36,279.34	\$ 2,623,771.65
Protective and Emergency Services	245,967.89			458,992.32	\$ 704,960.21
Highways and Bridges		7,970,389.57			\$ 7,970,389.57
Sanitation					\$ -
Transportation					\$ -
Water System					\$ -
Other Public Works					\$ -
Economic Assistance	171,398.75				\$ 171,398.75
Health Assistance	98,418.23				\$ 98,418.23
Social Services	80,000.00			9,300.00	\$ 89,300.00
Mental Health Services	141,802.76				\$ 141,802.76
Culture	27,450.00				\$ 27,450.00
Recreation	2,300.00				\$ 2,300.00
Soil Conservation	407,500.63				\$ 407,500.63
Water Conservation					\$ -
Urban Development	195,872.89				\$ 195,872.89
Economic Development	65,000.00				\$ 65,000.00
Intergovernmental Expenditures		115,714.83		293,420.87	\$ 409,135.70
Debt Service			356,898.32	1,204,882.99	\$ 1,561,781.31
Payments to Local Education Agencies					\$ -
Capital Outlay					\$ -
Discount on Bonds Issued					\$ -
Payments to Refunded Debt					\$ -
Escrow Agent					\$ -
Total Expenditures and Other Uses	7,617,723.73	8,086,104.40	393,132.77	2,011,814.15	\$ 18,108,775.05

Transfers In (Out)	(5,894,802.31)	4,465,626.00	2,235,251.29	(806,074.98)	\$ -
Sale of County Property		142,305.93			\$ 142,305.93
Special Items (specify)					\$ -
Extraordinary Items (specify)					\$ -
Changes in Nonspendable		(110,944.97)			\$ (110,944.97)
Increase/Decrease in Fund Balance	(930,309.33)	(221,408.15)	2,127,166.29	(2,036,470.42)	\$ (1,061,021.61)
Ending Fund Balance (Exhibit III):					
Nonspendable		141,520.62			\$ 141,520.62
Restricted		334,620.30	495,978.92	277,987.53	\$ 1,108,586.75
Committed					\$ -
Assigned	5,767,977.00	3,289,120.54	2,804,236.29	100,637.98	\$ 11,961,971.81
Unassigned	3,066,222.93				\$ 3,066,222.93
Governmental Long-term Debt					\$ 1,363,345.98

PROPRIETARY FUNDS--ACCRUAL BASIS

	Solid Waste Fund	Medical Self-Insurance Fund	Fund
Beginning Balance			
Revenues			
Expenses			
Transfers In (Out)			
Ending Balance (Exhibit V):			
Net Investment in Capital Assets			
Restricted for _____			
Unrestricted			
Long-term Debt			

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Finance Officer at (605) 696-8250.