

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,051,874.01	803,508.66	108,614.92	3,963,997.59
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,088,417.67	30,095.32	233,618.55	3,352,131.54
Delinquent Property Taxes	19,368.54	478.01	0.00	19,846.55
Penalties and Interest	9,132.38	35.81	0.00	9,168.19
Telephone Tax (Outside)	396.18	0.00	0.00	396.18
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	256,034.70	0.00	256,034.70
Tax Deed Revenue	1.38	0.00	0.00	1.38
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	15,341.97	800.00	900.00	17,041.97
Intergovernmental Revenue:				
Federal Grants	476.00	0.00	61,013.65	61,489.65
Federal Shared Revenue	2,034.58	0.00	0.00	2,034.58
Federal Payments in Lieu of Taxes	1,998.00	0.00	0.00	1,998.00
State Grants	18,920.50	324,815.77	0.00	343,736.27
State Shared Revenue	98,761.78	1,808,365.68	62,391.38	1,969,518.84
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00
Charges for Goods and Services:				
General Government	183,457.77	0.00	10,360.50	193,818.27
Public Safety	360,193.44	0.00	18,492.94	378,686.38
Public Works	0.00	36,627.40	0.00	36,627.40
Health and Welfare	26,016.09	0.00	0.00	26,016.09
Culture and Recreation	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	299.08	0.00	0.00	299.08
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	595.63	0.00	0.00	595.63
Forfeits	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	10,472.64	2,583.17	330.64	13,386.45
Rent	8,870.00	0.00	0.00	8,870.00
Special Assessments	0.00	0.00	0.00	0.00
Contributions and Donations	0.00	0.00	0.00	0.00
Refund of Prior Year's Expenditures	1,955.04	11,702.48	0.00	13,657.52
Other Miscellaneous Revenue	0.00	200.00	0.00	200.00
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	3,290.75	0.00	0.00	3,290.75
Sale of County Property	3,829.14	211,198.37	0.00	215,027.51
Total Revenue and Other Sources	3,853,828.56	2,682,936.71	387,107.66	6,923,872.93
Expenditures and Other Uses (subfunction level):				
Legislative	101,433.78	0.00	0.00	101,433.78
Elections	30,795.41	0.00	0.00	30,795.41
Judicial System	9,327.86	0.00	0.00	9,327.86
Financial Administration	315,632.23	0.00	0.00	315,632.23

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Legal Services	191,423.55	0.00	0.00	191,423.55
Other Administration	505,221.25	0.00	5,449.25	510,670.50
Law Enforcement	938,523.62	0.00	506,865.30	1,445,388.92
Protective and Emergency Services	0.00	0.00	282,434.27	282,434.27
Highways and Bridges	0.00	3,284,927.82	0.00	3,284,927.82
Sanitation	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00
Other Public Works	11,000.00	0.00	0.00	11,000.00
Economic Assistance	21,120.27	0.00	0.00	21,120.27
Health Assistance	70,593.33	0.00	0.00	70,593.33
Social Services	5,250.00	0.00	5,000.00	10,250.00
Mental Health Services	30,261.91	0.00	0.00	30,261.91
Culture	12,000.00	0.00	0.00	12,000.00
Recreation	28,931.97	0.00	0.00	28,931.97
Soil Conservation	226,574.15	0.00	0.00	226,574.15
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	62,721.15	0.00	0.00	62,721.15
Economic Development	60,783.00	0.00	0.00	60,783.00
Intergovernmental Expenditures	3,910.39	63,887.37	135,967.99	203,765.75
Debt Service	0.00	0.00	83,567.41	83,567.41
Payments to Local Education Agencies	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	2,625,503.87	3,348,815.19	1,019,284.22	6,993,603.28
Transfers In (Out)	(1,615,829.60)	823,400.00	792,429.60	0.00
Special Items (specify)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(387,504.91)	157,521.52	160,253.04	(69,730.35)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	378,011.01	31,545.92	409,556.93
Committed	0.00	0.00	0.00	0.00
Assigned	1,586,187.15	583,019.17	237,322.04	2,406,528.36
Unassigned	1,078,181.95	0.00	0.00	1,078,181.95
Governmental Long-term Debt				0.00

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the Spink County Auditor at (605) 472-4580.