

ANNUAL REPORT FOR SPINK COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2020

<b>GOVERNMENTAL FUNDS--MODIFIED CASH BASIS</b>
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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	2,916,643.49	1,837,508.06	150,958.72	4,905,110.27
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,294,042.48	30,112.85	0.00	3,324,155.33
Delinquent Property Taxes	28,274.62	0.00	0.00	28,274.62
Penalties and Interest	11,470.39	0.00	0.00	11,470.39
Telephone Tax (Outside)	337.94	0.00	0.00	337.94
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	260,225.04	0.00	260,225.04
Tax Deed Revenue	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	13,171.04	125,750.00	780.00	139,701.04
Intergovernmental Revenue:				
Federal Grants	246,656.03	53,328.65	241,320.62	541,305.30
Federal Shared Revenue	2,058.47	0.00	0.00	2,058.47
Federal Payments in Lieu of Taxes	2,087.00	0.00	0.00	2,087.00
State Grants	37,605.69	371,221.29	3,000.00	411,826.98
State Shared Revenue	101,148.11	1,842,877.82	59,899.43	2,003,925.36
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	178,717.03	0.00	10,566.70	189,283.73
Public Safety	355,408.86	0.00	21,419.90	376,828.76
Public Works	0.00	83,821.88	0.00	83,821.88
Health and Welfare	41,391.91	0.00	0.00	41,391.91

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	399.42	0.00	0.00	399.42
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	1,582.57	0.00	0.00	1,582.57
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	19,136.71	8,637.81	488.18	28,262.70
Rent	4,085.00	0.00	0.00	4,085.00
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	1,401.95	1,510.99	0.00	2,912.94
Other Miscellaneous Revenue	889.91	0.00	7,142.86	8,032.77
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	821.15	5,180.92	0.00	6,002.07
Sale of County Property	1.00	7,758.65	0.00	7,759.65
Total Revenue and Other Sources	<u>4,340,687.28</u>	<u>2,790,425.90</u>	<u>344,617.69</u>	<u>7,475,730.87</u>

Expenditures and Other Uses (subfunction level):

Legislative	109,419.95	0.00	0.00	109,419.95
Elections	45,591.54	0.00	0.00	45,591.54
Judicial System	16,639.94	0.00	0.00	16,639.94
Financial Administration	329,597.37	0.00	0.00	329,597.37
Legal Services	232,687.97	0.00	0.00	232,687.97
Other General Government	496,854.75	0.00	6,817.82	503,672.57
Law Enforcement	865,323.29	0.00	34,878.21	900,201.50
Protective and Emergency Services	0.00	0.00	315,551.53	315,551.53
Highways and Bridges	0.00	3,673,121.20	0.00	3,673,121.20
Sanitation	0.00	0.00	0.00	0.00
Transportation	11,000.00	0.00	0.00	11,000.00
Water System	0.00	0.00	0.00	0.00

Other Public Works	0.00	0.00	0.00	0.00
Economic Assistance	23,229.14	0.00	0.00	23,229.14
Health Assistance	114,241.63	0.00	0.00	114,241.63
Social Services	4,050.00	0.00	0.00	4,050.00
Mental Health Services	38,182.52	0.00	0.00	38,182.52
Culture	12,000.00	0.00	0.00	12,000.00
Recreation	25,190.44	0.00	0.00	25,190.44
Soil Conservation	170,303.79	0.00	0.00	170,303.79
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	57,416.51	0.00	0.00	57,416.51
Economic Development	35,745.00	0.00	0.00	35,745.00
Intergovernmental Expenditures	0.00	64,427.57	0.00	64,427.57
Debt Service	267,409.82	0.00	0.00	267,409.82
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
<b>Total Expenditures and Other Uses</b>	<b>2,854,883.66</b>	<b>3,737,548.77</b>	<b>357,247.56</b>	<b>6,949,679.99</b>
Transfers In (Out)	(714,481.45)	579,702.00	134,779.45	0.00
Special Items (specify)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>771,322.17</b>	<b>(367,420.87)</b>	<b>122,149.58</b>	<b>526,050.88</b>
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	354,232.71	38,178.73	392,411.44
Committed	0.00	0.00	0.00	0.00
Assigned	375,308.00	1,115,854.48	234,929.57	1,726,092.05
Unassigned	3,312,657.66	0.00	0.00	3,312,657.66
<b>Total Ending Fund Balance</b>	<b>3,687,965.66</b>	<b>1,470,087.19</b>	<b>273,108.30</b>	<b>5,431,161.15</b>

Governmental Long-term Debt

1,278,978.12
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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) 472-4580.

