

ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2021

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,687,965.66	1,470,087.19	0.00	273,108.30	5,431,161.15
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	3,365,847.57	30,049.09	0.00	0.00	3,395,896.66
Delinquent Property Taxes	30,085.53	0.00	0.00	0.00	30,085.53
Penalties and Interest	11,546.64	0.00	0.00	0.00	11,546.64
Telephone Tax (Outside)	327.90	0.00	0.00	0.00	327.90
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00
Wheel Tax	13,054.61	267,105.53	0.00	0.00	280,160.14
Tax Deed Revenue	0.00	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	16,492.65	1,400.00	0.00	660.00	18,552.65
Intergovernmental Revenue:					
Federal Grants	86,037.61	257,301.19	619,231.50	51,379.68	1,013,949.98
Federal Shared Revenue	1,971.52	0.00	0.00	0.00	1,971.52
Federal Payments in Lieu of Taxes	2,116.00	0.00	0.00	0.00	2,116.00
State Grants	10,000.00	432,374.75	0.00	28,377.00	470,751.75
State Shared Revenue	92,079.63	1,959,013.63	0.00	155,670.17	2,206,763.43
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services:					
General Government	228,147.16	0.00	0.00	12,703.43	240,850.59
Public Safety	405,219.02	0.00	0.00	19,442.03	424,661.05
Public Works	0.00	43,302.91	0.00	0.00	43,302.91
Health and Welfare	35,603.18	0.00	0.00	0.00	35,603.18
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:					

Fines	0.00	0.00	0.00	0.00	0.00
Costs	2,171.05	0.00	0.00	0.00	2,171.05
Forfeits	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	7,968.61	2,133.78	369.51	304.17	10,776.07
Rent	6,845.00	0.00	0.00	0.00	6,845.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	0.00	0.00	0.00	0.00	0.00
Refund of Prior Year's Expenditures	1,515.68	591.00	0.00	0.00	2,106.68
Other Miscellaneous Revenue	145.00	0.00	0.00	0.00	145.00
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	19,456.00	0.00	0.00	0.00	19,456.00
Sale of County Property	998.00	133,718.85	0.00	0.00	134,716.85
Total Revenue and Other Sources	4,337,628.36	3,126,990.73	619,601.01	268,536.48	8,352,756.58

Expenditures and Other Uses (subfunction level):

Legislative	108,770.73	0.00	0.00	0.00	108,770.73
Elections	8,192.04	0.00	0.00	0.00	8,192.04
Judicial System	7,481.62	0.00	0.00	0.00	7,481.62
Financial Administration	358,540.61	0.00	0.00	0.00	358,540.61
Legal Services	203,059.33	0.00	0.00	0.00	203,059.33
Other General Government	475,753.56	0.00	0.00	6,366.77	482,120.33
Law Enforcement	1,082,942.69	0.00	0.00	6,592.09	1,089,534.78
Protective and Emergency Services	0.00	0.00	0.00	371,694.23	371,694.23
Highways and Bridges	0.00	4,699,906.69	0.00	0.00	4,699,906.69
Sanitation	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00	0.00
Economic Assistance	21,834.37	0.00	0.00	0.00	21,834.37
Health Assistance	107,460.79	0.00	0.00	0.00	107,460.79
Social Services	4,050.00	0.00	0.00	7,500.00	11,550.00
Mental Health Services	22,364.68	0.00	0.00	0.00	22,364.68
Culture	12,000.00	0.00	0.00	0.00	12,000.00
Recreation	31,288.40	0.00	0.00	0.00	31,288.40
Soil Conservation	152,672.34	0.00	0.00	0.00	152,672.34
Water Conservation	0.00	0.00	0.00	0.00	0.00
Urban Development	61,974.78	0.00	0.00	0.00	61,974.78

Economic Development	30,745.00	0.00	0.00	0.00	30,745.00
Intergovernmental Expenditures	0.00	67,387.68	0.00	0.00	67,387.68
Debt Service	219,569.64	0.00	0.00	0.00	219,569.64
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	2,908,700.58	4,767,294.37	0.00	392,153.09	8,068,148.04
Transfers In (Out)	(811,973.00)	711,953.00	0.00	100,020.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	616,954.78	(928,350.64)	619,601.01	(23,596.61)	284,608.54
Ending Fund Balance:					
Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	339,003.04	619,601.01	137,563.10	1,096,167.15
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	2,575,921.15	202,733.51	0.00	111,948.59	2,890,603.25
Unassigned	1,728,999.29	0.00	0.00	0.00	1,728,999.29
Total Ending Fund Balance	4,304,920.44	541,736.55	619,601.01	249,511.69	5,715,769.69
Governmental Long-term Debt					1,092,319.81

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.