

ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,304,920.44	541,736.55	619,601.01	249,511.69	5,715,769.69
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	3,412,508.00	30,466.63	0.00	0.00	3,442,974.63
Delinquent Property Taxes	14,999.58	0.00	0.00	0.00	14,999.58
Penalties and Interest	8,014.97	0.00	0.00	0.00	8,014.97
Telephone Tax (Outside)	358.86	0.00	0.00	0.00	358.86
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	261,579.65	0.00	0.00	261,579.65
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	19,150.78	1,325.00	0.00	870.00	21,345.78
Intergovernmental Revenue:					
Federal Grants	15,099.78	0.00	619,231.50	84,970.74	719,302.02
Federal Shared Revenue	52,007.07	0.00	0.00	0.00	52,007.07
Federal Payments in Lieu of Taxes	2,168.00	0.00	0.00	0.00	2,168.00
State Grants	6,412.35	488,176.60	0.00	0.00	494,588.95
State Shared Revenue	96,593.53	1,949,182.47	0.00	312,100.54	2,357,876.54
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	186,822.07	0.00	0.00	10,326.51	197,148.58
Public Safety	457,091.74	0.00	0.00	19,643.39	476,735.13
Public Works	0.00	65,097.32	0.00	0.00	65,097.32
Health and Welfare	32,322.58	0.00	0.00	0.00	32,322.58
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	6.00	0.00	0.00	0.00	6.00
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	5,982.20	0.00	0.00	0.00	5,982.20
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	5,481.80	998.06	647.98	320.26	7,448.10
Rent	7,365.00	0.00	0.00	0.00	7,365.00

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	5,465.79	999.00	0.00	0.00	6,464.79
Other Miscellaneous Revenue	665.89	0.00	0.00	0.00	665.89
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Sale of County Property	2,816.00	97,571.88	0.00	0.00	100,387.88
Total Revenue and Other Sources	4,331,331.99	2,895,396.61	619,879.48	428,231.44	8,274,839.52

Expenditures and Other Uses (subfunction level):

Legislative	130,882.22	0.00	0.00	0.00	130,882.22
Elections	35,193.38	0.00	0.00	0.00	35,193.38
Judicial System	9,117.26	0.00	0.00	0.00	9,117.26
Financial Administration	361,176.70	0.00	0.00	0.00	361,176.70
Legal Services	217,097.18	0.00	0.00	0.00	217,097.18
Other General Government	556,482.18	0.00	0.00	6,377.26	562,859.44
Law Enforcement	992,006.20	0.00	0.00	7,317.01	999,323.21
Protective and Emergency Services	0.00	0.00	0.00	354,456.04	354,456.04
Highways and Bridges	0.00	4,010,022.79	0.00	0.00	4,010,022.79
Sanitation	0.00	0.00	0.00	0.00	0.00
Transportation	11,000.00	0.00	0.00	0.00	11,000.00
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	9,473.68	0.00	0.00	0.00	9,473.68
Health Assistance	156,679.47	0.00	0.00	0.00	156,679.47
Social Services	4,050.00	0.00	0.00	7,500.00	11,550.00
Mental Health Services	17,918.58	0.00	0.00	0.00	17,918.58
Culture	16,000.00	0.00	0.00	0.00	16,000.00
Recreation	32,022.47	0.00	0.00	0.00	32,022.47
Soil Conservation	154,623.60	0.00	0.00	0.00	154,623.60
Water Conservation	0.00	0.00	0.00	0.00	0.00
Urban Development	55,334.48	0.00	0.00	0.00	55,334.48
Economic Development	30,745.00	0.00	0.00	0.00	30,745.00
Intergovernmental Expenditures	0.00	67,312.46	0.00	0.00	67,312.46
Debt Service	294,569.64	0.00	0.00	0.00	294,569.64
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	3,084,372.04	4,077,335.25	0.00	375,650.31	7,537,357.60
Transfers In (Out)	(1,730,853.00)	1,497,538.00	0.00	233,315.00	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	(483,893.05)	315,599.36	619,879.48	285,896.13	737,481.92

Ending Fund Balance:

Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	374,741.71	1,239,480.49	386,574.37	2,000,796.57
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	2,601,663.15	482,594.20	0.00	148,833.45	3,233,090.80
Unassigned	1,219,364.24	0.00	0.00	0.00	1,219,364.24
Total Ending Fund Balance	<u>3,821,027.39</u>	<u>857,335.91</u>	<u>1,239,480.49</u>	<u>535,407.82</u>	<u>6,453,251.61</u>

Governmental Long-term Debt

832,746.98

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.