

ANNUAL REPORT FOR SPINK COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2024

	<b>GOVERNMENTAL FUNDS--MODIFIED CASH BASIS</b>			
	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,130,705.77	1,247,741.91	633,004.50	6,011,452.18
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,642,551.50	32,403.62	0.00	3,674,955.12
Delinquent Property Taxes	14,767.37	66.91	0.00	14,834.28
Penalties and Interest	7,817.41	0.00	0.00	7,817.41
Telephone Tax (Outside)	465.88	0.00	0.00	465.88
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	271,103.93	0.00	271,103.93
Tax Deed Revenue	100.00	0.00	0.00	100.00
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	26,449.70	1,025.00	810.00	28,284.70
Intergovernmental Revenue:				
Federal Grants	1,584.00	708,012.63	61,258.00	770,854.63
Federal Shared Revenue	2,095.42	0.00	0.00	2,095.42
Federal Payments in Lieu of Taxes	2,470.00	0.00	0.00	2,470.00
State Grants	11,700.00	1,974,229.47	0.00	1,985,929.47
State Shared Revenue	94,109.82	2,025,598.99	296,064.46	2,415,773.27
Charges for Goods and Services:				
General Government	213,394.35	0.00	8,324.49	221,718.84
Public Safety	482,511.58	0.00	20,643.60	503,155.18
Public Works	0.00	55,657.43	0.00	55,657.43
Health and Welfare	73,043.97	0.00	0.00	73,043.97
Fines and Forfeits:				
Costs	6,581.00	0.00	0.00	6,581.00
Miscellaneous Revenue and Other Sources:				

Investment Earnings	51,794.80	19,743.59	5,887.47	77,425.86
Rent	23,242.96	0.00	0.00	23,242.96
Refund of Prior Year's Expenditures	1,391.00	1,607.00	0.00	2,998.00
Other Miscellaneous Revenue	48,829.47	0.00	0.00	48,829.47
Insurance Proceeds	11,721.18	0.00	0.00	11,721.18
Sale of County Property	14,954.00	51,063.30	0.00	66,017.30
Total Revenue and Other Sources	<u>4,731,575.41</u>	<u>5,140,511.87</u>	<u>392,988.02</u>	<u>10,265,075.30</u>

Expenditures and Other Uses (subfunction level):

Legislative	129,199.97	0.00	0.00	129,199.97
Elections	46,594.56	0.00	0.00	46,594.56
Judicial System	43,959.27	0.00	0.00	43,959.27
Financial Administration	428,519.57	0.00	0.00	428,519.57
Legal Services	224,265.33	0.00	0.00	224,265.33
Other General Government	701,424.05	0.00	6,588.47	708,012.52
Law Enforcement	1,095,413.38	0.00	8,461.82	1,103,875.20
Protective and Emergency Services	0.00	0.00	364,543.74	364,543.74
Highways and Bridges	0.00	5,279,327.25	32,991.00	5,312,318.25
Transportation	11,000.00	0.00	0.00	11,000.00
Economic Assistance	13,820.76	0.00	0.00	13,820.76
Health Assistance	96,643.68	0.00	0.00	96,643.68
Social Services	0.00	0.00	7,500.00	7,500.00
Mental Health Services	16,623.40	0.00	0.00	16,623.40
Culture	20,000.00	0.00	0.00	20,000.00
Recreation	29,112.20	0.00	0.00	29,112.20
Soil Conservation	136,921.42	0.00	0.00	136,921.42
Urban Development	74,531.11	0.00	0.00	74,531.11
Economic Development	13,445.00	0.00	0.00	13,445.00
Intergovernmental Expenditures	0.00	67,435.52	0.00	67,435.52
Debt Service	309,569.64	0.00	0.00	309,569.64
Total Expenditures and Other Uses	<u>3,391,043.34</u>	<u>5,346,762.77</u>	<u>420,085.03</u>	<u>9,157,891.14</u>

Transfers In (Out)	(1,781,446.00)	1,500,000.00	281,446.00	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	<u>(440,913.93)</u>	<u>1,293,749.10</u>	<u>254,348.99</u>	<u>1,107,184.16</u>
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	58,031.25	428,296.57	712,667.97	1,198,995.79
Committed	0.00	0.00	0.00	0.00
Assigned	2,420,440.15	2,113,194.44	174,685.52	4,708,320.11
Unassigned	<u>1,211,320.44</u>	<u>0.00</u>	<u>0.00</u>	<u>1,211,320.44</u>
Total Ending Fund Balance	<u><u>3,689,791.84</u></u>	<u><u>2,541,491.01</u></u>	<u><u>887,353.49</u></u>	<u><u>7,118,636.34</u></u>

Governmental Long-term Debt

332,597.67
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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.