

**ANNUAL REPORT FOR SPINK COUNTY  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Beginning Balance</b>	2,398,633.08	1,085,027.09	53,697.90	3,537,358.07
<b>Revenues and Other Sources (minor level):</b>				
Taxes:				
Current Property Taxes	2,792,308.55		230796.14	3023104.69
Delinquent Property Taxes	25,342.84			25342.84
Penalties and Interest	12,436.73			12436.73
Telephone Tax (Outside)	1,790.92			1790.92
Mobile Home Tax	421.42			421.42
Wheel Tax		189659.60		189659.60
911 Telephone Surcharge				0.00
Tax Deed Revenue	1,321.37			1321.37
Other Taxes				0.00
Licenses and Permits	17629.76	1475.00	690.00	19794.76
Intergovernmental Revenue:				
Federal Grants	23,174.23		46221.24	69395.47
Federal Shared Revenue	1,342.99			1342.99
Federal Payments in Lieu of Taxes	1,778.00			1778.00
State Grants	11,500.00	633968.38	16571.00	662039.38
State Shared Revenue:	64,334.40	1338064.83	73838.37	1476237.60
State Payments in Lieu of Taxes				0.00
Other Payments in Lieu of Taxes				0.00
Other Intergovernmental Revenue			15924.39	15924.39
Charges for Goods and Services:				
General Government	194,542.85	827.24	12434.42	207804.51
Public Safety	340,758.81		20533.58	361292.39
Public Works		18057.15		18057.15
Health and Welfare	21,147.27			21147.27
Culture and Recreation			5316.08	5316.08
Urban and Economic Development				0.00
Conservation of Natural Resources	3,079.72			3079.72
Other Charges				0.00
Fines and Forfeits:				
Fines	123.50			123.50
Costs	1,670.00			1670.00
Forfeits				0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	9,509.35	2547.07	114.43	12170.85
Rentals	1,710.00			1710.00
Special Assessments				0.00
Contributions and Donations				0.00
Refund of Prior Year's Expenditures	323.00	695.40		1018.40
Other Miscellaneous Revenue				0.00
General Long Term Debt Issued				0.00
Insurance Proceeds				0.00
Sale of County Property				0.00
<b>Total Revenue and Other Sources</b>	<b>3526245.71</b>	<b>2185294.67</b>	<b>422439.65</b>	<b>6133980.03</b>
<b>Expenditures and Other Uses (subfunction level):</b>				
Legislative	122134.20			122134.20
Elections	9386.91			9386.91
Judicial System	12220.32			12220.32
Financial Administration	273365.05			273365.05
Legal Services	140625.06			140625.06
Other Administration	488998.54		3757.53	492756.07
Law Enforcement	750390.26		23211.73	773601.99
Protective and Emergency Services			345730.39	345730.39
Highways and Bridges		2705147.25	21233.54	2726380.79
Sanitation				0.00
Transportation				0.00
Water System				0.00
Other Public Works				0.00
Economic Assistance	116279.60			116279.60
Health Assistance	56812.67		4980.75	61793.42
Social Services	5250.00		4400.00	9650.00
Mental Health Services	27934.78			27934.78
Culture	6877.00			6877.00
Recreation	33629.39			33629.39
Soil Conservation	178830.00			178830.00
Water Conservation				0.00
Urban Development	35589.73			35589.73
Economic Development	35779.70			35779.70
Intergovernmental Expenditures	3910.39	47146.79		51057.18
Debt Service			216462.19	216462.19
Payments to Local Education Agencies				0.00
Capital Outlay				0.00
Discount on Bonds Issued				0.00
Payments to Refunded Debt				0.00
Escrow Agent				0.00
<b>Total Expenditures and Other Uses</b>	<b>2298013.60</b>	<b>2752294.04</b>	<b>619776.13</b>	<b>5670083.77</b>

<b>Transfers In (Out)</b>	<u>(175261.05)</u>	<u>175124.75</u>	<u>(136.30)</u>
<b>Special Items</b> (specify)			<u>0.00</u>
<b>Sale of Land</b>	<u>15000.00</u>		<u>15000.00</u>
<b>Sale of Motor Grader &amp; Misc Invent.</b>		<u>57493.59</u>	<u>57493.59</u>
<b>Extraordinary Items</b> (specify)			<u>0.00</u>
<b>Increase/Decrease in Fund Balance</b>	<u>1067971.06</u>	<u>(509505.78)</u>	<u>536253.55</u>
<b>Ending Balance:</b>			
Nonspendable			<u>0.00</u>
Restricted		<u>545349.26</u>	<u>22350.14</u>
Committed			<u>567699.40</u>
Assigned	<u>1474049.15</u>	<u>30172.05</u>	<u>0.00</u>
Unassigned	<u>1992554.99</u>	<u>9136.03</u>	<u>1513357.23</u>
<b>Governmental Long-term Debt</b>			<u>1992554.99</u>

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.