

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,466,604.14	575,521.31		31,486.17	\$ 4,073,611.62
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	2,866,528.47			197,152.51	\$ 3,063,680.98
Delinquent Property Taxes	15,270.34				\$ 15,270.34
Penalties and Interest	8,500.85	83.50			\$ 8,584.35
Telephone Tax (Outside)	850.94				\$ 850.94
Mobile Home Tax	323.61				\$ 323.61
Wheel Tax		192,530.36			\$ 192,530.36
Tax Deed Revenue	1,565.09				\$ 1,565.09
Other Taxes					\$ -
Licenses and Permits	17,844.16	1,525.00		855.00	\$ 20,224.16
Intergovernmental Revenue:					
Federal Grants		106,904.15		127,506.30	\$ 234,410.45
Federal Shared Revenue	2,502.20				\$ 2,502.20
Federal Payments in Lieu of Taxes	1,902.00				\$ 1,902.00
State Grants	9,500.00	156,157.48			\$ 165,657.48
State Shared Revenue:	61,559.61	1,639,220.53		71,578.87	\$ 1,772,359.01
State Payments in Lieu of Taxes					\$ -
Other Payments in Lieu of Taxes					\$ -
Other Intergovernmental Revenue					\$ -
Charges for Goods and Services:					
General Government	165,643.86	5.93		10,062.86	\$ 175,712.65
Public Safety	359,433.26			21,521.25	\$ 380,954.51
Public Works		27,685.50			\$ 27,685.50
Health and Welfare	28,740.57			5,693.17	\$ 34,433.74
Culture and Recreation					\$ -
Urban and Economic Development					\$ -
Conservation of Natural Resources	2,646.96				\$ 2,646.96
Other Charges					\$ -
Fines and Forfeits:					
Fines	36.40				\$ 36.40
Costs	846.99				\$ 846.99
Forfeits					\$ -
Miscellaneous Revenue and Other Sources:					
Investment Earnings	8,984.68	1,579.98		178.12	\$ 10,742.78
Rentals	8,030.00				\$ 8,030.00
Special Assessments					\$ -
Contributions and Donations					\$ -
Refund of Prior Year's Expenditures	7,596.30	279.00			\$ 7,875.30
Other Miscellaneous Revenue					\$ -
General Long Term Debt Issued					\$ -
Insurance Proceeds	50,530.59	4,063.79			\$ 54,594.38
Sale of County Property	5,403.85	70,213.47			\$ 75,617.32
Total Revenue and Other Sources	3,624,240.73	2,200,248.69	-	434,548.08	\$ 6,259,037.50
Expenditures and Other Uses (subfunction level):					
Legislative	117,658.84				\$ 117,658.84
Elections	37,711.90				\$ 37,711.90
Judicial System	6,249.34				\$ 6,249.34
Financial Administration	265,917.67				\$ 265,917.67
Legal Services	170,476.32				\$ 170,476.32
Other Administration	529,355.50			7,573.60	\$ 536,929.10
Law Enforcement	783,015.43			8,865.02	\$ 791,880.45
Protective and Emergency Services				292,539.88	\$ 292,539.88
Highways and Bridges		3,481,418.43		9,521.63	\$ 3,490,940.06
Sanitation					\$ -
Transportation					\$ -
Water System					\$ -
Other Public Works					\$ -
Economic Assistance	44,190.50				\$ 44,190.50
Health Assistance	59,323.92			4,445.15	\$ 63,769.07
Social Services	5,250.00			4,400.00	\$ 9,650.00
Mental Health Services	35,463.86				\$ 35,463.86
Culture	8,000.00				\$ 8,000.00
Recreation	38,474.78				\$ 38,474.78
Soil Conservation	179,430.84				\$ 179,430.84
Water Conservation					\$ -
Urban Development	28,201.59				\$ 28,201.59
Economic Development	60,329.36				\$ 60,329.36
Intergovernmental Expenditures	3,910.39	48,280.35			\$ 52,190.74
Debt Service				196,721.07	\$ 196,721.07
Payments to Local Education Agencies					\$ -
Capital Outlay					\$ -
Discount on Bonds Issued					\$ -
Payments to Refunded Debt					\$ -
Escrow Agent					\$ -
Total Expenditures and Other Uses	2,372,960.24	3,529,698.78	-	524,066.35	\$ 6,426,725.37

Transfers In (Out)	<u>(1,148,200.00)</u>	<u>1,000,000.00</u>	<u>148,200.00</u>	<u>\$ -</u>
Special Items (specify)	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Extraordinary Items (specify)	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Increase/Decrease in Fund Balance	<u>103,080.49</u>	<u>(329,450.09)</u>	<u>-</u>	<u>\$ (167,687.87)</u>
Ending Fund Balance (Exh III):				
Nonspendable	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Restricted	<u> </u>	<u>246,071.22</u>	<u>15,195.45</u>	<u>\$ 261,266.67</u>
Committed	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Assigned	<u>1,050,520.15</u>	<u> </u>	<u>74,972.45</u>	<u>\$ 1,125,492.60</u>
Unassigned	<u>2,519,164.48</u>	<u> </u>	<u> </u>	<u>\$ 2,519,164.48</u>

Governmental Long-term Debt **\$ 612,547.17**

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.