

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,666,015.25	1,209,842.60	75,216.10	\$ 4,951,073.95
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	2,978,692.53		211,465.95	\$ 3,190,158.48
Delinquent Property Taxes	11,928.62	-		\$ 11,928.62
Penalties and Interest	8,400.45	72.06	-	\$ 8,472.51
Telephone Tax (Outside)	563.42			\$ 563.42
Mobile Home Tax	37.49			\$ 37.49
Wheel Tax		262,969.51		\$ 262,969.51
Tax Deed Revenue	-			\$ -
Other Taxes				\$ -
Licenses and Permits	15,669.10	263,041.57	990.00	\$ 279,700.67
Intergovernmental Revenue:				
Federal Grants	2,245.00		43,412.70	\$ 45,657.70
Federal Shared Revenue	2,279.90			\$ 2,279.90
Federal Payments in Lieu of Taxes	1,915.00			\$ 1,915.00
State Grants	13,102.00	969,425.22		\$ 982,527.22
State Shared Revenue:	73,328.63	1,722,730.02	69,588.10	\$ 1,865,646.75
State Payments in Lieu of Taxes				\$ -
Other Payments in Lieu of Taxes				\$ -
Other Intergovernmental Revenue		-		\$ -
Charges for Goods and Services:				
General Government	158,754.52	283,398.76	9,900.96	\$ 452,054.24
Public Safety	354,116.22		20,743.53	\$ 374,859.75
Public Works		17,722.25		\$ 17,722.25
Health and Welfare	26,568.40			\$ 26,568.40
Culture and Recreation				\$ -
Urban and Economic Development				\$ -
Conservation of Natural Resources	419.90			\$ 419.90
Other Charges				\$ -
Fines and Forfeits:				
Fines	36.40			\$ 36.40
Costs	867.86			\$ 867.86
Forfeits	5,000.00			\$ 5,000.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	6,827.65	2,137.87	129.23	\$ 9,094.75
Rentals	8,815.00			\$ 8,815.00
Special Assessments				\$ -
Contributions and Donations				\$ -
Refund of Prior Year's Expenditures	3,469.17	2,358.00		\$ 5,827.17
Other Miscellaneous Revenue	1,269.04			\$ 1,269.04
General Long Term Debt Issued				\$ -
Insurance Proceeds	11,243.22	2,423.70		\$ 13,666.92
Sale of County Property	6,837.98	101,447.70		\$ 108,285.68
Total Revenue and Other Sources	3,692,387.50	3,627,726.66	356,230.47	\$ 7,676,344.63
Expenditures and Other Uses (subfunction level):				
Legislative	109,886.78			\$ 109,886.78
Elections	29,691.73			\$ 29,691.73
Judicial System	10,961.66			\$ 10,961.66
Financial Administration	289,577.68			\$ 289,577.68
Legal Services	186,644.85			\$ 186,644.85
Other Administration	470,129.22		4,788.43	\$ 474,917.65
Law Enforcement	812,210.94		6,643.80	\$ 818,854.74
Protective and Emergency Services			279,497.82	\$ 279,497.82
Highways and Bridges		4,341,129.75		\$ 4,341,129.75
Sanitation				\$ -
Transportation				\$ -
Water System				\$ -
Other Public Works	11,000.00			\$ 11,000.00
Economic Assistance	35,659.38			\$ 35,659.38
Health Assistance	65,969.93			\$ 65,969.93
Social Services	5,250.00		5,000.00	\$ 10,250.00
Mental Health Services	34,008.10			\$ 34,008.10
Culture	12,000.00			\$ 12,000.00
Recreation	30,575.05			\$ 30,575.05
Soil Conservation	186,988.01			\$ 186,988.01
Water Conservation				\$ -
Urban Development	53,769.34			\$ 53,769.34
Economic Development	60,783.00			\$ 60,783.00
Intergovernmental Expenditures	3,910.39	62,422.35		\$ 66,332.74
Debt Service			211,837.68	\$ 211,837.68
Payments to Local Education Agencies				\$ -
Capital Outlay				\$ -
Discount on Bonds Issued				\$ -
Payments to Refunded Debt				\$ -
Escrow Agent				\$ -
Total Expenditures and Other Uses	2,409,016.06	4,403,552.10	507,767.73	\$ 7,320,335.89

Transfers In (Out)	<u>(1,672,106.36)</u>	<u>1,501,535.00</u>	<u>170,571.36</u>	<u>\$ -</u>
Special Items	<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>(388,734.92)</u>	<u>725,709.56</u>	<u>19,034.10</u>	<u>\$ 356,008.74</u>
Ending Fund Balance (Exh III):				
Nonspendable	<u></u>	<u></u>	<u></u>	<u>\$ -</u>
Restricted	<u></u>	<u>328,581.20</u>	<u>22,006.05</u>	<u>\$ 350,587.25</u>
Committed	<u></u>	<u></u>	<u></u>	<u>\$ -</u>
Assigned	<u>1,998,254.15</u>	<u>1,414,529.89</u>	<u>72,244.15</u>	<u>\$ 3,485,028.19</u>
Unassigned	<u>1,279,026.18</u>	<u></u>	<u></u>	<u>\$ 1,279,026.18</u>
Governmental Long-term Debt				\$ 284,295.69

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