

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,277,280.33	1,743,111.09	94,250.20	\$ 5,114,641.62
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	2,988,199.44	29,507.43	222,665.11	\$ 3,240,371.98
Delinquent Property Taxes	28,625.64			\$ 28,625.64
Penalties and Interest	11,481.58	68.91		\$ 11,550.49
Telephone Tax (Outside)	423.34			\$ 423.34
Mobile Home Tax				\$ -
Wheel Tax		260,271.05		\$ 260,271.05
Tax Deed Revenue	849.83			\$ 849.83
Other Taxes				\$ -
Licenses and Permits	14,093.50	3,625.00	960.00	\$ 18,678.50
Intergovernmental Revenue:				
Federal Grants			46,352.32	\$ 46,352.32
Federal Shared Revenue	2,575.39			\$ 2,575.39
Federal Payments in Lieu of Taxes	1,957.00			\$ 1,957.00
State Grants	12,086.50	310,896.72		\$ 322,983.22
State Shared Revenue:	88,370.57	1,743,991.18	67,993.99	\$ 1,900,355.74
State Payments in Lieu of Taxes				\$ -
Other Payments in Lieu of Taxes				\$ -
Other Intergovernmental Revenue				\$ -
Charges for Goods and Services:				
General Government	159,061.42		10,529.60	\$ 169,591.02
Public Safety	349,015.70		27,506.80	\$ 376,522.50
Public Works		19,534.60		\$ 19,534.60
Health and Welfare	21,452.24			\$ 21,452.24
Culture and Recreation				\$ -
Urban and Economic Development				\$ -
Conservation of Natural Resources	504.33			\$ 504.33
Other Charges				\$ -
Fines and Forfeits:				
Fines	571.49			\$ 571.49
Costs				\$ -
Forfeits				\$ -
Miscellaneous Revenue and Other Sources:				
Investment Earnings	9,469.06	3,257.13	367.20	\$ 13,093.39
Rentals	9,095.00			\$ 9,095.00
Special Assessments				\$ -
Contributions and Donations			20,000.00	\$ 20,000.00
Refund of Prior Year's Expenditures	1,388.28	3,065.00		\$ 4,453.28
Other Miscellaneous Revenue	0.96			\$ 0.96
General Long Term Debt Issued				\$ -
Insurance Proceeds	4,834.58	11,618.75		\$ 16,453.33
Sale of County Property	301.40	75,943.90		\$ 76,245.30
Total Revenue and Other Sources	3,704,357.25	2,461,779.67	396,375.02	\$ 6,562,511.94
Expenditures and Other Uses (subfunction level):				
Legislative	117,349.33			\$ 117,349.33
Elections	6,397.81			\$ 6,397.81
Judicial System	16,349.61			\$ 16,349.61
Financial Administration	308,247.64			\$ 308,247.64
Legal Services	177,009.82			\$ 177,009.82
Other Administration	662,680.21		3,220.00	\$ 665,900.21
Law Enforcement	982,387.48		8,044.34	\$ 990,431.82
Protective and Emergency Services			327,087.18	\$ 327,087.18
Highways and Bridges		4,299,704.17		\$ 4,299,704.17
Sanitation				\$ -
Transportation				\$ -
Water System				\$ -
Other Public Works	11,000.00			\$ 11,000.00
Economic Assistance	30,507.14			\$ 30,507.14
Health Assistance	67,287.70			\$ 67,287.70
Social Services	5,250.00		5,000.00	\$ 10,250.00
Mental Health Services	26,787.59			\$ 26,787.59
Culture	12,000.00			\$ 12,000.00
Recreation	31,720.90			\$ 31,720.90
Soil Conservation	204,198.99			\$ 204,198.99
Water Conservation				\$ -
Urban Development				\$ -
Economic Development	119,394.96			\$ 119,394.96
Intergovernmental Expenditures	3,910.39	64,933.93		\$ 68,844.32
Debt Service			222,686.78	\$ 222,686.78
Payments to Local Education Agencies				\$ -
Capital Outlay				\$ -
Discount on Bonds Issued				\$ -
Payments to Refunded Debt				\$ -
Escrow Agent				\$ -
Total Expenditures and Other Uses	2,782,479.57	4,364,638.10	566,038.30	\$ 7,713,155.97

Transfers In (Out)	<u>(1,147,284.00)</u>	<u>963,256.00</u>	<u>184,028.00</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>(225,406.32)</u>	<u>(939,602.43)</u>	<u>14,364.72</u>	<u>\$ (1,150,644.03)</u>
Ending Fund Balance (Exh III):	3,051,874.01	803,508.66	108,614.92	\$ 3,963,997.59
Nonspendable	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Restricted	<u> </u>	<u>341,373.69</u>	<u>28,362.84</u>	<u>\$ 369,736.53</u>
Committed	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Assigned	<u>1,764,162.15</u>	<u>462,134.97</u>	<u>80,252.08</u>	<u>\$ 2,306,549.20</u>
Unassigned	<u>1,287,711.86</u>	<u> </u>	<u> </u>	<u>\$ 1,287,711.86</u>
Governmental Long-term Debt				\$ 80,353.27

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.