

ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,423,935.24	1,383,139.23	646,177.14	6,453,251.61
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,528,202.25	31,238.57	0.00	3,559,440.82
Delinquent Property Taxes	13,318.86	0.00	0.00	13,318.86
Penalties and Interest	7,858.89	0.00	0.00	7,858.89
Telephone Tax (Outside)	407.42	0.00	0.00	407.42
Wheel Tax	0.00	271,513.20	0.00	271,513.20
Tax Deed Revenue	703.20	0.00	0.00	703.20
Licenses and Permits	15,137.50	1,725.00	930.00	17,792.50
Intergovernmental Revenue:				
Federal Grants	12,162.90	259,755.98	62,580.22	334,499.10
Federal Shared Revenue	52,217.10	0.00	0.00	52,217.10
Federal Payments in Lieu of Taxes	2,323.00	0.00	0.00	2,323.00
State Grants	11,100.00	794,661.82	21,469.00	827,230.82
State Shared Revenue	96,870.86	2,009,053.33	269,171.13	2,375,095.32
Charges for Goods and Services:				
General Government	164,579.75	0.00	8,869.62	173,449.37
Public Safety	462,860.47	0.00	18,468.15	481,328.62
Public Works	0.00	63,072.02	0.00	63,072.02
Health and Welfare	20,816.53	0.00	0.00	20,816.53
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	4,769.69	0.00	0.00	4,769.69
Forfeits	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	12,791.25	2,624.21	1,089.29	16,504.75
Rent	8,542.00	0.00	0.00	8,542.00
Refund of Prior Year's Expenditures	5,435.79	2,861.00	0.00	8,296.79
Other Miscellaneous Revenue	9,201.78	0.00	0.00	9,201.78

Insurance Proceeds	17,417.38	0.00	0.00	17,417.38
Sale of County Property	0.00	149,837.50	0.00	149,837.50
Total Revenue and Other Sources	4,446,716.62	3,586,342.63	382,577.41	8,415,636.66

Expenditures and Other Uses (subfunction level):

Legislative	135,004.13	0.00	0.00	135,004.13
Elections	7,742.81	0.00	0.00	7,742.81
Judicial System	7,810.24	0.00	0.00	7,810.24
Financial Administration	387,431.73	0.00	0.00	387,431.73
Legal Services	266,955.50	0.00	0.00	266,955.50
Other General Government	610,631.14	0.00	6,482.89	617,114.03
Law Enforcement	1,139,906.79	0.00	5,952.10	1,145,858.89
Protective and Emergency Services	0.00	0.00	323,500.76	323,500.76
Highways and Bridges	0.00	5,155,305.72	68,714.30	5,224,020.02
Transportation	11,000.00	0.00	0.00	11,000.00
Economic Assistance	17,431.00	0.00	0.00	17,431.00
Health Assistance	89,360.14	0.00	0.00	89,360.14
Social Services	4,050.00	0.00	7,500.00	11,550.00
Mental Health Services	29,278.76	0.00	0.00	29,278.76
Culture	20,000.00	0.00	0.00	20,000.00
Recreation	28,401.72	0.00	0.00	28,401.72
Soil Conservation	138,471.52	0.00	0.00	138,471.52
Urban Development	67,061.35	0.00	0.00	67,061.35
Economic Development	13,439.62	0.00	0.00	13,439.62
Intergovernmental Expenditures	0.00	66,434.23	0.00	66,434.23
Debt Service	249,569.64	0.00	0.00	249,569.64
Total Expenditures and Other Uses	3,223,546.09	5,221,739.95	412,150.05	8,857,436.09

Transfers In (Out)	(1,516,400.00)	1,500,000.00	16,400.00	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	(293,229.47)	(135,397.32)	(13,172.64)	(441,799.43)
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Ending Fund Balance:

Nonspendable	0.00	0.00	0.00	0.00
Restricted	9,201.78	397,925.30	527,474.95	934,602.03
Committed	0.00	0.00	0.00	0.00
Assigned	2,393,633.15	849,816.61	105,529.55	3,348,979.31

Unassigned	1,727,870.84	0.00	0.00	1,727,870.84
Total Ending Fund Balance	<u>4,130,705.77</u>	<u>1,247,741.91</u>	<u>633,004.50</u>	<u>6,011,452.18</u>

Governmental Long-term Debt				<u>614,424.37</u>
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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 Spink County Auditor at (605) 472-4580.

