

ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS				
	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,689,791.84	2,541,491.01	887,353.49	7,118,636.34
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,762,632.22	33,092.21	0.00	3,795,724.43
Delinquent Property Taxes	18,819.00	0.00	0.00	18,819.00
Penalties and Interest	9,340.39	0.00	0.00	9,340.39
Telephone Tax (Outside)	465.74	0.00	0.00	465.74
Wheel Tax	0.00	270,177.70	0.00	270,177.70
Tax Deed Revenue	548.48	0.00	0.00	548.48
Licenses and Permits	24,384.46	2,675.00	350.00	27,409.46
Intergovernmental Revenue:				
Federal Grants	57,354.22	0.00	0.00	57,354.22
Federal Shared Revenue	1,961.99	0.00	0.00	1,961.99
Federal Payments in Lieu of Taxes	2,551.00	0.00	0.00	2,551.00
State Grants	6,100.00	437,199.03	128,082.75	571,381.78
State Shared Revenue	81,170.43	2,048,532.41	106,943.28	2,236,646.12
Charges for Goods and Services:				
General Government	232,943.29	0.00	8,769.71	241,713.00
Public Safety	589,703.05	0.00	34,026.56	623,729.61
Public Works	0.00	26,289.91	0.00	26,289.91
Health and Welfare	78,702.78	0.00	0.00	78,702.78
Fines and Forfeits:				
Costs	6,196.82	0.00	0.00	6,196.82
Miscellaneous Revenue and Other Sources:				
Investment Earnings	97,654.18	42,485.90	14,371.13	154,511.21
Rent	22,272.96	0.00	0.00	22,272.96
Refund of Prior Year's Expenditures	804.33	4,261.00	850.00	5,915.33
Other Miscellaneous Revenue	16,303.09	0.00	0.00	16,303.09
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	16,470.00	0.00	0.00	16,470.00
Sale of County Property	9,981.44	7,206.76	138.56	17,326.76
Total Revenue and Other Sources	5,036,359.87	2,871,919.92	293,531.99	8,201,811.78
Expenditures and Other Uses (subfunction level):				
Legislative	122,297.22	0.00	0.00	122,297.22
Elections	6,703.97	0.00	0.00	6,703.97
Judicial System	4,881.83	0.00	0.00	4,881.83
Financial Administration	501,929.35	0.00	0.00	501,929.35
Legal Services	270,744.83	0.00	0.00	270,744.83
Other General Government	702,902.09	0.00	7,683.00	710,585.09
Law Enforcement	1,501,195.60	0.00	7,474.14	1,508,669.74
Protective and Emergency Services	0.00	0.00	599,749.13	599,749.13
Highways and Bridges	0.00	4,039,767.80	74,191.62	4,113,959.42
Transportation	11,000.00	0.00	0.00	11,000.00
Economic Assistance	15,624.83	0.00	0.00	15,624.83
Health Assistance	178,507.17	0.00	0.00	178,507.17
Social Services	0.00	0.00	8,500.00	8,500.00
Mental Health Services	18,333.70	0.00	0.00	18,333.70
Culture	20,000.00	0.00	0.00	20,000.00
Recreation	31,232.55	0.00	0.00	31,232.55
Soil Conservation	98,967.71	0.00	0.00	98,967.71
Urban Development	75,742.28	0.00	0.00	75,742.28
Economic Development	13,445.00	0.00	0.00	13,445.00
Intergovernmental Expenditures	0.00	64,016.83	0.00	64,016.83
Debt Service	318,712.30	0.00	0.00	318,712.30
Total Expenditures and Other Uses	3,892,220.43	4,103,784.63	697,597.89	8,693,602.95
Transfers In (Out)	(1,351,123.00)	1,000,000.00	351,123.00	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	(206,983.56)	(231,864.71)	(52,942.90)	(491,791.17)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	69,345.26	458,428.84	654,397.45	1,182,171.55
Committed	0.00	0.00	0.00	0.00
Assigned	2,171,248.15	1,851,197.46	180,013.14	4,202,458.75
Unassigned	1,242,214.87	0.00	0.00	1,242,214.87
Total Ending Fund Balance	3,482,808.28	2,309,626.30	834,410.59	6,626,845.17
Governmental Long-term Debt				0.00

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.