### GOVERNMENTAL FUNDS—MODIFIED CASH BASIS

**Beginning Balance**

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Road and Bridge Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,277,280.33</td>
<td>1,743,111.09</td>
<td>94,250.20</td>
<td>$ 5,114,641.62</td>
</tr>
</tbody>
</table>

#### Revenues and Other Sources (minor level):

**Taxes:**
- Current Property Taxes: 2,988,199.44
- Delinquent Property Taxes: 26,825.64
- Penalties and Interest: 11,461.58
- Telephone Tax (Outside): 423.34
- Mobile Home Tax: $\
- Wheel Tax: 260,271.05
- Tax Deed Revenue: 849.83
- Other Taxes: $\
- Licenses and Permits: 14,093.50

**Intergovernmental Revenue:**
- Federal Grants: 46,352.32
- Federal Shared Revenue: 2,575.39
- Federal Payments in Lieu of Taxes: 1,957.00
- State Grants: 12,086.50
- State Shared Revenue: 88,370.57
- State Payments in Lieu of Taxes: 8,093.93
- Other Payments in Lieu of Taxes: $\

**Charges for Goods and Services:**
- General Government: 159,061.42
- Public Safety: 349,015.70
- Public Works: 19,534.60
- Health and Welfare: 21,452.24
- Culture and Recreation: 504.33
- Urban and Economic Development: $\
- Conservation of Natural Resources: $\
- Other Charges: $\

**Fines and Forfeits:**
- Fines: 571.49
- Costs: $\
- Forfeits: $\

**Miscellaneous Revenue and Other Sources:**
- Investment Earnings: 9,469.06
- Rentals: 9,095.00
- Special Assessments: $\
- Contributions and Donations: 20,000.00
- Refund of Prior Year's Expenditures: 1,388.28
- Other Miscellaneous Revenue: 0.96
- General Long Term Debt Issued: $\
- Insurance Proceeds: 4,834.58
- Sale of County Property: 301.40
- Total Revenue and Other Sources: 4,704,357.25

**Expenditures and Other Uses (subfunction level):**
- Legislative: 117,349.33
- Elections: 6,397.81
- Judicial System: 16,349.61
- Financial Administration: 308,247.64
- Legal Services: 177,009.82
- Other Administration: 662,680.21
- Law Enforcement: 982,387.48
- Protective and Emergency Services: 327,087.18
- Highways and Bridges: 4,299,704.17
- Sanitation: $\
- Transportation: $\
- Water System: $\
- Other Public Works: 11,000.00
- Economic Assistance: 30,507.14
- Health Assistance: 67,287.70
- Social Services: 5,250.00
- Mental Health Services: 26,787.59
- Culture: 12,000.00
- Recreation: 31,720.90
- Soil Conservation: 204,198.99
- Water Conservation: $\
- Urban Development: $\
- Economic Development: 119,394.96
- Intergovernmental Expenditures: 3,910.39
- Debt Service: 222,686.76
- Payments to Local Education Agencies: $\
- Capital Outlay: $\
- Discount on Bonds Issued: $\
- Payments to Refunded Debt: $\
- Total Expenditures and Other Uses: 2,782,479.57

**ANNUAL REPORT FOR SPINK COUNTY**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**GOVERNMENTAL FUNDS—MODIFIED CASH BASIS**

Beginning Balance: 3,277,280.33

Revenues and Other Sources (minor level):
- **Taxes:**
  - Current Property Taxes: 2,988,199.44
  - Delinquent Property Taxes: 26,825.64
  - Penalties and Interest: 11,461.58
  - Telephone Tax (Outside): 423.34
  - Mobile Home Tax: $\
  - Wheel Tax: 260,271.05
  - Tax Deed Revenue: 849.83
  - Other Taxes: $\
  - Licenses and Permits: 14,093.50

Intergovernmental Revenue:
- **Federal Grants:** 46,352.32
- **Federal Shared Revenue:** 2,575.39
- **Federal Payments in Lieu of Taxes:** 1,957.00
- **State Grants:** 12,086.50
- **State Shared Revenue:** 88,370.57
- **State Payments in Lieu of Taxes:** 8,093.93
- **Other Payments in Lieu of Taxes:** $\

Charges for Goods and Services:
- **General Government:** 159,061.42
- **Public Safety:** 349,015.70
- **Public Works:** 19,534.60
- **Health and Welfare:** 21,452.24
- **Culture and Recreation:** 504.33
- **Urban and Economic Development:** $\
- **Conservation of Natural Resources:** $\
- **Other Charges:** $\

Fines and Forfeits:
- **Fines:** 571.49
- **Costs:** $\
- **Forfeits:** $\

Miscellaneous Revenue and Other Sources:
- **Investment Earnings:** 9,469.06
- **Rentals:** 9,095.00
- **Special Assessments:** $\
- **Contributions and Donations:** 20,000.00
- **Refund of Prior Year's Expenditures:** 1,388.28
- **Other Miscellaneous Revenue:** 0.96
- **General Long Term Debt Issued:** $\
- **Insurance Proceeds:** 4,834.58
- **Sale of County Property:** 301.40

Total Revenue and Other Sources: 4,704,357.25

Expenditures and Other Uses (subfunction level):
- **Legislative:** 117,349.33
- **Elections:** 6,397.81
- **Judicial System:** 16,349.61
- **Financial Administration:** 308,247.64
- **Legal Services:** 177,009.82
- **Other Administration:** 662,680.21
- **Law Enforcement:** 982,387.48
- **Highways and Bridges:** 4,299,704.17
- **Sanitation:** $\
- **Transportation:** $\
- **Water System:** $\
- **Other Public Works:** 11,000.00
- **Economic Assistance:** 30,507.14
- **Health Assistance:** 67,287.70
- **Social Services:** 5,250.00
- **Mental Health Services:** 26,787.59
- **Culture:** 12,000.00
- **Recreation:** 31,720.90
- **Soil Conservation:** 204,198.99
- **Water Conservation:** $\
- **Urban Development:** $\
- **Economic Development:** 119,394.96
- **Intergovernmental Expenditures:** 3,910.39
- **Debt Service:** 222,686.76
- **Payments to Local Education Agencies:** $\
- **Capital Outlay:** $\
- **Discount on Bonds Issued:** $\
- **Payments to Refunded Debt:** $\

Total Expenditures and Other Uses: 2,782,479.57
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In (Out)</td>
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<tr>
<td>Special Items (specify)</td>
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</tr>
<tr>
<td>Extraordinary Items (specify)</td>
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</tr>
<tr>
<td>Increase/Decrease in Fund Balance</td>
<td>(225,406.32)</td>
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<tr>
<td></td>
<td>(939,602.43)</td>
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<tr>
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<td>14,364.72</td>
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<td>(1,150,644.03)</td>
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<tr>
<td>Ending Fund Balance (Exh III):</td>
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<tr>
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<td>803,508.66</td>
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<tr>
<td></td>
<td>108,614.92</td>
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<tr>
<td></td>
<td>3,963,997.59</td>
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</tr>
<tr>
<td>Nonspendable</td>
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</tr>
<tr>
<td></td>
<td>341,373.69</td>
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<td>28,362.84</td>
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<td></td>
<td>369,736.53</td>
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<tr>
<td>Committed</td>
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<td>1,764,162.15</td>
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<td>1,287,711.86</td>
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</tr>
<tr>
<td>Unassigned</td>
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<tr>
<td></td>
<td>1,287,711.86</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td>Governmental Long-term Debt</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

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.