

ANNUAL REPORT FOR PERKINS COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2022

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,473,909.59	776,846.50	414,620.07	2,665,376.16
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,811,538.11	132,091.62	0.00	1,943,629.73
Delinquent Property Taxes	4,455.47	70.16	0.00	4,525.63
Penalties and Interest	5,856.27	383.44	0.00	6,239.71
Telephone Tax (Outside)	22.88	0.00	0.00	22.88
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	48,992.25	0.00	48,992.25
Tax Deed Revenue	173.65	41.91	0.00	215.56
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	5,690.00	250.00	720.00	6,660.00
Intergovernmental Revenue:				
Federal Grants	242,634.63	109,374.62	0.00	352,009.25
Federal Shared Revenue	228,736.59	3,783.99	0.00	232,520.58
Federal Payments in Lieu of Taxes	141,000.00	275,481.00	0.00	416,481.00
State Grants	4,000.00	367,037.20	37,666.71	408,703.91
State Shared Revenue	59,891.90	1,189,403.05	40,158.30	1,289,453.25
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	(387.36)	0.00	0.00	(387.36)
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00
Charges for Goods and Services:				
General Government	80,786.73	0.00	7,842.01	88,628.74
Public Safety	273,181.26	0.00	1,275.00	274,456.26
Public Works	0.00	13,161.97	0.00	13,161.97
Health and Welfare	5,878.10	0.00	21,815.11	27,693.21
Culture and Recreation	0.00	0.00	109,486.66	109,486.66
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	29,140.46	0.00	0.00	29,140.46
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	9.75	0.00	0.00	9.75
Costs	1,150.00	0.00	0.00	1,150.00
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	10,994.79	7,449.69	1,732.57	20,177.05
Rent	1,100.00	9,762.86	0.00	10,862.86
Special Assessments	0.00	0.00	0.00	0.00
Contributions and Donations	0.00	0.00	0.00	0.00
Refund of Prior Year's Expenditures	0.00	0.00	0.00	0.00
Other Miscellaneous Revenue	17,971.93	2,623.77	0.00	20,595.70
General Long Term Debt Issued	0.00	250,000.00	0.00	250,000.00
Insurance Proceeds	6,209.60	0.00	0.00	6,209.60
Sale of County Property	0.00	722.05	0.00	722.05
Total Revenue and Other Sources	2,930,034.76	2,410,629.58	220,696.36	5,561,360.70
Expenditures and Other Uses (subfunction level):				
Legislative	98,359.41	0.00	0.00	98,359.41
Elections	27,277.81	0.00	0.00	27,277.81
Judicial System	15,828.37	0.00	0.00	15,828.37
Financial Administration	237,340.75	0.00	0.00	237,340.75

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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Legal Services	105,276.58	0.00	0.00	105,276.58
Other General Government	429,453.36	0.00	0.00	429,453.36
Law Enforcement	696,657.16	0.00	199.50	696,856.66
Protective and Emergency Services	77,973.43	0.00	21,222.44	99,195.87
Highways and Bridges	0.00	2,522,297.73	73,600.00	2,595,897.73
Economic Assistance	3,970.00	0.00	0.00	3,970.00
Health Assistance	67,779.46	0.00	37,031.31	104,810.77
Social Services	0.00	0.00	810.62	810.62
Mental Health Services	22,552.47	0.00	0.00	22,552.47
Culture	0.00	0.00	0.00	0.00
Recreation	33,000.00	0.00	96,022.91	129,022.91
Soil Conservation	117,799.91	0.00	0.00	117,799.91
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	36,550.00	0.00	0.00	36,550.00
Economic Development	0.00	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	0.00	0.00	0.00
Debt Service	44,120.00	474,703.01	0.00	518,823.01
Payments to Local Education Agencies	141,000.00	0.00	0.00	141,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00
<b>Total Expenditures and Other Uses</b>	<b>2,154,938.71</b>	<b>2,997,000.74</b>	<b>228,886.78</b>	<b>5,380,826.23</b>
Transfers In (Out)	(913,190.25)	913,190.25	0.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>(138,094.20)</b>	<b>326,819.09</b>	<b>(8,190.42)</b>	<b>180,534.47</b>
<b>Ending Fund Balance:</b>				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	398,590.22	406,330.42	804,920.64
Committed	0.00	0.00	0.00	0.00
Assigned	746,789.00	705,075.37	0.00	1,451,864.37
Unassigned	589,026.39	0.00	0.00	589,026.39
<b>Total Ending Fund Balance</b>	<b>1,335,815.39</b>	<b>1,103,665.59</b>	<b>406,330.42</b>	<b>2,845,811.40</b>
<b>Governmental Long-term Debt</b>				<b>1,252,599.20</b>