

ANNUAL REPORT FOR PERKINS 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	1,699,348.67	201,053.43	547,047.23	2,447,449.33
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,991,923.33	144,897.70	0.00	2,136,821.03
Delinquent Property Taxes	7,231.40	93.66	0.00	7,325.06
Penalties and Interest	7,299.74	506.51	0.00	7,806.25
Telephone Tax (Outside)	33.14	0.00	0.00	33.14
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	152,466.79	0.00	152,466.79
Tax Deed Revenue	183.09	44.76	0.00	227.85
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	4,460.00	400.00	420.00	5,280.00
Intergovernmental Revenue:				
Federal Grants	24,357.92	0.00	0.00	24,357.92
Federal Shared Revenue	0.00	3,034.76	0.00	3,034.76
Federal Payments in Lieu of Taxes	200,000.00	290,843.00	0.00	490,843.00
State Grants	6,100.00	747,830.16	0.00	753,930.16
State Shared Revenue	45,823.73	1,244,495.70	63,585.13	1,353,904.56
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	1,050.87	0.00	0.00	1,050.87
Other Intergovernmental Revenue	419.02	0.00	0.00	419.02
Charges for Goods and Services:				
General Government	122,105.47	2,639.72	5,900.02	130,645.21
Public Safety	286,931.87	0.00	3,530.00	290,461.87
Public Works	0.00	7,058.39	0.00	7,058.39
Health and Welfare	1,575.00	0.00	87,995.59	89,570.59
Culture and Recreation	0.00	0.00	117,023.17	117,023.17
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	8,517.70	0.00	0.00	8,517.70
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	1,375.00	0.00	0.00	1,375.00
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	28,821.74	9,346.96	5,193.27	43,361.97
Rent	0.00	0.00	0.00	0.00
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	7,996.72	293.30	0.00	8,290.02
Other Miscellaneous Revenue	8,804.24	0.00	23,106.35	31,910.59
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	0.00	0.00	0.00	0.00
Sale of County Property	13,600.00	7,606.75	0.00	21,206.75
Total Revenue and Other Sources	2,768,609.98	2,611,558.16	306,753.53	5,686,921.67

Expenditures and Other Uses (subfunction level):

Legislative	100,034.39	0.00	0.00	100,034.39
Elections	2,188.01	0.00	0.00	2,188.01
Judicial System	39,945.70	0.00	0.00	39,945.70
Financial Administration	216,057.98	0.00	0.00	216,057.98

ANNUAL REPORT FOR PERKINS 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
Legal Services	124,075.20	0.00	0.00	124,075.20
Other General Government	387,729.75	0.00	930.64	388,660.39
Law Enforcement	752,743.89	0.00	1,207.72	753,951.61
Protective and Emergency Services	65,885.30	0.00	65,668.07	131,553.37
Highways and Bridges	0.00	1,534,522.74	0.00	1,534,522.74
Sanitation	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00
Economic Assistance	3,580.00	0.00	0.00	3,580.00
Health Assistance	21,333.78	0.00	99,200.70	120,534.48
Social Services	1,500.00	0.00	511.07	2,011.07
Mental Health Services	12,208.68	0.00	0.00	12,208.68
Culture	0.00	0.00	0.00	0.00
Recreation	35,000.00	0.00	111,379.28	146,379.28
Soil Conservation	84,300.94	0.00	0.00	84,300.94
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	32,831.38	0.00	0.00	32,831.38
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	138,980.52	0.00	183,100.52
Payments to Local Education Agencies	206,000.00	0.00	0.00	206,000.00
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
Total Expenditures and Other Uses	2,129,535.00	1,673,503.26	278,897.48	4,081,935.74
Transfers In (Out)	(18,341.08)	0.00	0.00	(18,341.08)
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	620,733.90	938,054.90	27,856.05	1,586,644.85
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	79,492.13	574,903.28	654,395.41
Committed	0.00	0.00	0.00	0.00
Assigned	1,051,032.00	1,059,616.20	0.00	2,110,648.20
Unassigned	1,269,050.57	0.00	0.00	1,269,050.57
Total Ending Fund Balance	2,320,082.57	1,139,108.33	574,903.28	4,034,094.18

Governmental Long-term Debt

1,130,036.04