

ANNUAL REPORT FOR PERKINS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2024

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,522,962.22	7,503.22	440,593.54	1,971,058.98
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,937,071.30	140,914.54	0.00	2,077,985.84
Delinquent Property Taxes	7,816.82	177.32	0.00	7,994.14
Penalties and Interest	6,444.59	442.97	0.00	6,887.56
Telephone Tax (Outside)	31.50	0.00	0.00	31.50
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	52,352.32	0.00	52,352.32
Tax Deed Revenue	892.17	42.78	0.00	934.95
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	3,655.00	450.00	420.00	4,525.00
Intergovernmental Revenue:				
Federal Grants	20,186.93	0.00	0.00	20,186.93
Federal Shared Revenue	0.00	3,775.19	0.00	3,775.19
Federal Payments in Lieu of Taxes	200,000.00	275,226.00	0.00	475,226.00
State Grants	10,000.00	1,132,432.00	0.00	1,142,432.00
State Shared Revenue	53,735.56	1,950,236.36	132,694.19	2,136,666.11
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	856.60	0.00	0.00	856.60
Other Intergovernmental Revenue	3,385.40	0.00	0.00	3,385.40
Charges for Goods and Services:				
General Government	71,411.28	12,407.53	5,562.49	89,381.30
Public Safety	283,552.08	0.00	2,919.00	286,471.08
Public Works	0.00	38,744.37	0.00	38,744.37
Health and Welfare	4,054.49	0.00	57,721.00	61,775.49
Culture and Recreation	0.00	0.00	132,076.06	132,076.06
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	22,068.65	0.00	0.00	22,068.65
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	1,206.91	0.00	25.00	1,231.91
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	30,881.57	11,179.51	5,421.59	47,482.67
Rent	1,200.00	0.00	0.00	1,200.00
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	7,646.26	1,142.41	0.00	8,788.67
Other Miscellaneous Revenue	18,419.99	0.00	0.00	18,419.99
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	0.00	2,869.70	0.00	2,869.70
Total Revenue and Other Sources	2,684,517.10	3,622,393.00	336,839.33	6,643,749.43
Expenditures and Other Uses (subfunction level):				
Legislative	92,495.96	0.00	0.00	92,495.96
Elections	33,598.03	0.00	0.00	33,598.03
Judicial System	47,908.65	0.00	0.00	47,908.65
Financial Administration	206,828.72	0.00	0.00	206,828.72

ANNUAL REPORT FOR PERKINS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2024

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Legal Services	107,217.66	0.00	0.00	107,217.66
Other General Government	402,168.08	0.00	0.00	402,168.08
Law Enforcement	783,055.92	0.00	752.85	783,808.77
Protective and Emergency Services	62,026.58	0.00	56,725.20	118,751.78
Highways and Bridges	0.00	3,539,862.27	0.00	3,539,862.27
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	9,300.00	0.00	0.00	9,300.00
Health Assistance	80,214.41	0.00	33,691.14	113,905.55
Social Services	1,000.00	0.00	681.05	1,681.05
Mental Health Services	20,480.65	0.00	0.00	20,480.65
Culture	0.00	0.00	0.00	0.00
Recreation	33,500.00	0.00	138,535.40	172,035.40
Soil Conservation	93,637.03	0.00	0.00	93,637.03
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	40,578.96	0.00	0.00	40,578.96
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	200,000.00	0.00	0.00	200,000.00
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	2,258,130.65	3,678,842.79	230,385.64	6,167,359.08
Transfers In (Out)	(250,000.00)	250,000.00	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
Increase/Decrease in Fund Balance	176,386.45	193,550.21	106,453.69	476,390.35
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	87,761.94	547,047.23	634,809.17
Committed	0.00	0.00	0.00	0.00
Assigned	304,229.00	113,291.49	0.00	417,520.49
Unassigned	1,395,119.67	0.00	0.00	1,395,119.67
Total Ending Fund Balance	1,699,348.67	201,053.43	547,047.23	2,447,449.33
 Governmental Long-term Debt				1,302,735.56