

ANNUAL REPORT FOR PERKINS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,335,815.39	1,103,665.59	406,330.42	2,845,811.40
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,873,376.19	136,228.63	0.00	2,009,604.82
Delinquent Property Taxes	6,515.28	44.97	0.00	6,560.25
Penalties and Interest	7,182.42	534.05	0.00	7,716.47
Telephone Tax (Outside)	26.92	0.00	0.00	26.92
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	52,301.27	0.00	52,301.27
Tax Deed Revenue	177.06	42.80	0.00	219.86
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	4,172.00	425.00	570.00	5,167.00
Intergovernmental Revenue:				
Federal Grants	40,450.34	0.00	0.00	40,450.34
Federal Shared Revenue	0.00	232,393.52	0.00	232,393.52
Federal Payments in Lieu of Taxes	235,000.00	211,614.00	0.00	446,614.00
State Grants	5,100.00	417,430.10	0.00	422,530.10
State Shared Revenue	56,976.69	1,213,717.48	68,377.79	1,339,071.96
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	1,035.01	0.00	0.00	1,035.01
Other Intergovernmental Revenue	40,000.00	0.00	0.00	40,000.00
Charges for Goods and Services:				
General Government	102,200.84	0.00	6,200.62	108,401.46
Public Safety	276,591.62	0.00	1,780.00	278,371.62
Public Works	0.00	33,749.64	0.00	33,749.64
Health and Welfare	10,538.95	0.00	34,174.44	44,713.39
Culture and Recreation	0.00	0.00	119,726.58	119,726.58
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	17,878.42	0.00	0.00	17,878.42
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	9.75	0.00	0.00	9.75
Costs	2,113.50	0.00	100.00	2,213.50
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	14,614.42	6,557.74	2,714.07	23,886.23
Rent	1,200.00	1,800.00	0.00	3,000.00
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	7,190.98	1,150.72	0.00	8,341.70
Other Miscellaneous Revenue	9,368.18	3,100.00	0.00	12,468.18
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	20,803.47	0.00	0.00	20,803.47
Sale of County Property	4,500.00	3,712.05	0.00	8,212.05
Total Revenue and Other Sources	2,737,022.04	2,314,801.97	233,643.50	5,285,467.51
Expenditures and Other Uses (subfunction level):				
Legislative	89,806.53	0.00	0.00	89,806.53
Elections	3,941.97	0.00	0.00	3,941.97
Judicial System	23,128.44	0.00	0.00	23,128.44
Financial Administration	219,604.17	0.00	0.00	219,604.17

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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Legal Services	109,240.84	0.00	0.00	109,240.84
Other General Government	420,022.65	0.00	12,365.25	432,387.90
Law Enforcement	807,416.38	0.00	1,011.45	808,427.83
Protective and Emergency Services	60,823.95	0.00	40,955.84	101,779.79
Highways and Bridges	0.00	3,264,434.42	0.00	3,264,434.42
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	7,245.00	0.00	0.00	7,245.00
Health Assistance	74,432.11	0.00	21,732.04	96,164.15
Social Services	1,000.00	0.00	746.17	1,746.17
Mental Health Services	25,489.06	0.00	0.00	25,489.06
Culture	0.00	0.00	0.00	0.00
Recreation	33,000.00	0.00	122,569.63	155,569.63
Soil Conservation	104,194.08	0.00	0.00	104,194.08
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	38,824.33	0.00	0.00	38,824.33
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	446,529.92	0.00	490,649.92
Payments to Local Education Agencies	188,000.00	0.00	0.00	188,000.00
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	2,250,289.51	3,710,964.34	199,380.38	6,160,634.23
Transfers In (Out)	(300,000.00)	300,000.00	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	186,732.53	(1,096,162.37)	34,263.12	(875,166.72)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	186,092.87	440,593.54	626,686.41
Committed	0.00	0.00	0.00	0.00
Assigned	520,986.00	(178,589.65)	0.00	342,396.35
Unassigned	1,001,976.22	0.00	0.00	1,001,976.22
Total Ending Fund Balance	1,522,962.22	7,503.22	440,593.54	1,971,058.98
 Governmental Long-term Debt				1,070,822.29