

ANNUAL REPORT FOR LINCOLN COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2020

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	8,964,569.82	2,355,592.26	0.00	0.00	1,360,252.05	12,680,414.13
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	12,747,745.95	0.00	0.00	0.00	1,278,968.92	14,026,714.87
Delinquent Property Taxes	128,287.46	0.00	0.00	0.00	13,253.86	141,541.32
Penalties and Interest	19,065.56	0.00	0.00	0.00	2,263.86	21,329.42
Telephone Tax (Outside)	4,548.34	0.00	0.00	0.00	0.00	4,548.34
Mobile Home Tax	24,008.84	0.00	0.00	0.00	2,379.68	26,388.52
Wheel Tax	0.00	1,537,733.66	0.00	0.00	0.00	1,537,733.66
Tax Deed Revenue	238.44	0.00	0.00	0.00	22.31	260.75
Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	224,258.75	0.00	0.00	0.00	0.00	224,258.75
Intergovernmental Revenue:						
Federal Grants	2,092,852.06	91,656.68	0.00	0.00	767,687.97	2,952,196.71
Federal Shared Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Federal Payments in Lieu of Taxes	0.00	1,395.00	0.00	0.00	0.00	1,395.00
State Grants	67,576.13	583,736.32	0.00	0.00	336,842.21	988,154.66
State Shared Revenue	555,264.09	2,803,511.97	0.00	0.00	14,316.64	3,373,092.70
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services:						
General Government	2,028,556.37	0.00	0.00	0.00	65,520.20	2,094,076.57
Public Safety	587,680.72	0.00	0.00	0.00	130,827.55	718,508.27
Public Works	23,219.93	46,655.01	0.00	0.00	316,112.94	385,987.88
Health and Welfare	156,567.13	0.00	0.00	0.00	11,110.82	167,677.95
Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:						

Fines	78.00	0.00	0.00	0.00	0.00	78.00
Costs	50,033.79	0.00	0.00	0.00	0.00	50,033.79
Forfeits	23,625.00	0.00	0.00	0.00	0.00	23,625.00
Other	3,367.59	0.00	0.00	0.00	0.00	3,367.59
Miscellaneous Revenue and Other Sources:						
Investment Earnings	113,641.77	29,588.02	0.00	0.00	17,730.24	160,960.03
Rent	23,998.02	0.00	0.00	0.00	0.00	23,998.02
Special Assessments	0.00	0.00	0.00	0.00	313,854.23	313,854.23
Contributions and Donations	14,438.00	0.00	0.00	0.00	0.00	14,438.00
Refund of Prior Year's Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Revenue	33,209.34	0.00	0.00	0.00	0.00	33,209.34
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	64,129.17	0.00	0.00	0.00	0.00	64,129.17
Sale of County Property	6,880.00	0.00	0.00	0.00	0.00	6,880.00
<b>Total Revenue and Other Sources</b>	<b>18,993,270.45</b>	<b>5,094,276.66</b>	<b>0.00</b>	<b>0.00</b>	<b>3,270,891.43</b>	<b>27,358,438.54</b>

Expenditures and Other Uses (subfunction level):

Legislative	335,004.41	0.00	0.00	0.00	0.00	335,004.41
Elections	198,158.92	0.00	0.00	0.00	0.00	198,158.92
Judicial System	1,270,575.73	0.00	0.00	0.00	0.00	1,270,575.73
Financial Administration	1,113,123.30	0.00	0.00	0.00	0.00	1,113,123.30
Legal Services	1,355,217.08	0.00	0.00	0.00	0.00	1,355,217.08
Other General Government	5,077,767.55	0.00	0.00	0.00	14,183.94	5,091,951.49
Law Enforcement	5,249,013.14	0.00	0.00	0.00	109,130.27	5,358,143.41
Protective and Emergency Services	81,186.89	0.00	0.00	0.00	1,072,507.49	1,153,694.38
Highways and Bridges	0.00	6,721,817.77	0.00	0.00	0.00	6,721,817.77
Sanitation	0.00	0.00	0.00	0.00	418,266.89	418,266.89
Transportation	0.00	0.00	0.00	0.00	127,308.97	127,308.97
Water System	0.00	0.00	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Economic Assistance	167,695.04	0.00	0.00	0.00	0.00	167,695.04
Health Assistance	22,669.78	0.00	0.00	0.00	0.00	22,669.78
Social Services	0.00	0.00	0.00	0.00	6,000.00	6,000.00
Mental Health Services	338,138.52	0.00	0.00	0.00	0.00	338,138.52
Culture	27,100.00	0.00	0.00	0.00	0.00	27,100.00
Recreation	273,732.03	0.00	0.00	0.00	0.00	273,732.03
Soil Conservation	165,848.94	0.00	0.00	0.00	0.00	165,848.94
Water Conservation	0.00	0.00	0.00	0.00	0.00	0.00
Urban Development	397,997.50	0.00	0.00	0.00	0.00	397,997.50

Economic Development	8,900.00	0.00	0.00	0.00	0.00	8,900.00
Intergovernmental Expenditures	0.00	217,875.06	0.00	0.00	0.00	217,875.06
Debt Service	0.00	0.00	0.00	0.00	1,461,155.67	1,461,155.67
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures and Other Uses</b>	<b>16,082,128.83</b>	<b>6,939,692.83</b>	<b>0.00</b>	<b>0.00</b>	<b>3,208,553.23</b>	<b>26,230,374.89</b>
Transfers In (Out)	(2,063,573.00)	1,500,000.00	0.00	0.00	563,573.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>847,568.62</b>	<b>(345,416.17)</b>	<b>0.00</b>	<b>0.00</b>	<b>625,911.20</b>	<b>1,128,063.65</b>
<b>Ending Fund Balance:</b>						
Nonspendable	0.00	560,770.88	0.00	0.00	0.00	560,770.88
Restricted	0.00	587,794.34	0.00	0.00	1,117,355.21	1,705,149.55
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	5,480,766.00	861,610.87	0.00	0.00	868,808.04	7,211,184.91
Unassigned	4,331,372.44	0.00	0.00	0.00	0.00	4,331,372.44
<b>Total Ending Fund Balance</b>	<b>9,812,138.44</b>	<b>2,010,176.09</b>	<b>0.00</b>	<b>0.00</b>	<b>1,986,163.25</b>	<b>13,808,477.78</b>

Governmental Long-term Debt

10,048,030.82

**PROPRIETARY FUNDS--MODIFIED CASH BASIS**

	Fund	Fund	Fund	Fund
Beginning Balance	0.00	0.00	0.00	0.00
Revenues	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00
Transfers In (Out)	0.00	0.00	0.00	0.00

Ending Balance:

Restricted For: