

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

GOVERNMENTAL FUNDS—MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	16,255,187.13	3,351,190.45	0.00	1,699,803.55	21,306,181.13
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	14,195,626.42	0.00	0.00	1,778,977.59	15,974,604.01
Delinquent Property Taxes	23,109.60	0.00	0.00	2,466.84	25,576.44
Penalties and Interest	19,913.06	0.00	0.00	1,981.27	21,894.33
Telephone Tax (Outside)	4,815.53	0.00	0.00	0.00	4,815.53
Mobile Home Tax	29,228.81	0.00	0.00	2,521.98	31,750.79
Wheel Tax	0.00	1,645,110.22	0.00	0.00	1,645,110.22
Tax Deed Revenue	1,573.92	0.00	0.00	0.00	1,573.92
Other Taxes	1,057.63	0.00	0.00	84.64	1,142.27
Licenses and Permits	385,696.54	29,470.00	0.00	0.00	415,166.54
Intergovernmental Revenue:					
Federal Grants	5,177,910.06	0.00	1,892,802.80	83,096.31	7,153,809.17
Federal Shared Revenue	50,000.00	0.00	0.00	0.00	50,000.00
Federal Payments in Lieu of Taxes	0.00	1,300.00	0.00	0.00	1,300.00
State Grants	23,207.44	393,269.27	0.00	562,714.01	979,190.72
State Shared Revenue	588,346.03	3,012,154.09	0.00	368,541.47	3,969,041.59
Other Intergovernmental Revenue	2.86	90,456.09	0.00	0.00	90,458.95
Charges for Goods and Services:					
General Government	2,123,158.73	0.00	0.00	57,052.20	2,180,210.93
Public Safety	648,544.35	0.00	0.00	217,699.31	866,243.66
Public Works	0.00	5,160.46	0.00	56,581.04	61,741.50
Health and Welfare	300,417.89	0.00	0.00	0.00	300,417.89
Conservation of Natural Resources	24,543.64	0.00	0.00	0.00	24,543.64
Fines and Forfeits:					
Costs	63,312.37	0.00	0.00	0.00	63,312.37
Forfeits	167,279.00	0.00	0.00	0.00	167,279.00
Other	1,880.70	0.00	0.00	0.00	1,880.70
Miscellaneous Revenue and Other Sources:					
Investment Earnings	131,029.70	22,442.88	0.00	23,307.19	176,779.77
Rent	32,203.49	0.00	0.00	0.00	32,203.49
Refund of Prior Year's Expenditures	0.00	8.40	0.00	0.00	8.40
Other Miscellaneous Revenue	22,459.82	21,419.52	0.00	0.00	43,879.34
Insurance Proceeds	43,500.37	1,944.66	0.00	0.00	45,445.03
Sale of County Property	2,140.00	0.00	0.00	0.00	2,140.00
Total Revenue and Other Sources	24,060,957.96	5,222,735.59	1,892,802.80	3,155,023.85	34,331,520.20
Expenditures and Other Uses (subfunction level):					
Legislative	633,403.86	0.00	0.00	0.00	633,403.86
Elections	166,745.27	0.00	0.00	0.00	166,745.27
Judicial System	1,303,336.17	0.00	0.00	0.00	1,303,336.17
Financial Administration	1,089,650.55	0.00	0.00	0.00	1,089,650.55
Legal Services	1,725,150.36	0.00	0.00	0.00	1,725,150.36
Other General Government	4,178,920.09	0.00	0.00	28,695.99	4,207,616.08
Law Enforcement	6,048,112.45	0.00	0.00	78,833.26	6,126,945.71
Protective and Emergency Services	7,979.50	0.00	0.00	1,181,716.86	1,189,696.36
Highways and Bridges	0.00	6,032,829.06	0.00	0.00	6,032,829.06
Transportation	0.00	0.00	0.00	121,077.91	121,077.91
Economic Assistance	167,350.64	0.00	0.00	0.00	167,350.64
Health Assistance	23,528.81	0.00	0.00	0.00	23,528.81
Social Services	0.00	0.00	0.00	8,400.00	8,400.00
Mental Health Services	391,345.65	0.00	0.00	0.00	391,345.65
Culture	27,100.00	0.00	0.00	0.00	27,100.00
Recreation	323,379.70	0.00	0.00	0.00	323,379.70
Soil Conservation	180,313.01	0.00	0.00	0.00	180,313.01
Urban Development	401,724.97	0.00	0.00	0.00	401,724.97
Intergovernmental Expenditures	0.00	291,479.37	0.00	0.00	291,479.37
Debt Service	0.00	0.00	0.00	2,466,601.99	2,466,601.99
Total Expenditures and Other Uses	16,668,041.03	6,324,308.43	0.00	3,885,326.01	26,877,675.47
Transfers In (Out)	(203,658.74)	0.00	0.00	203,666.00	7.26
Increase/Decrease In Fund Balance	7,189,258.19	(1,101,572.84)	1,892,802.80	(526,636.16)	7,453,851.99
Ending Fund Balance:					
Restricted	0.00	0.00	1,892,802.80	996,111.15	2,888,913.95
Assigned	7,020,721.00	2,249,584.54	0.00	177,056.24	9,447,361.78
Unassigned	16,425,406.34	0.00	0.00	0.00	16,425,406.34
Total Ending Fund Balance	23,446,127.34	2,249,584.54	1,892,802.80	1,173,167.39	28,761,682.07
Governmental Long-term Debt					7,121,996.99

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 764-2581