

ANNUAL REPORT FOR DEUEL COUNTY  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

	General Fund	Road and Bridge Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>Beginning Balance</b>	1,754,164.86	3,697,691.69		618,021.71	\$ 6,069,878.26
<b>Revenues and Other Sources (minor level):</b>					
Taxes:					
Current Property Taxes	2,701,957.34			21,270.44	\$ 2,723,227.78
Delinquent Property Taxes	17,097.99			135.68	\$ 17,233.67
Penalties and Interest	8,590.22			67.68	\$ 8,657.90
Telephone Tax (Outside)	49.87				\$ 49.87
Mobile Home Tax					\$ -
Wheel Tax		180,001.35			\$ 180,001.35
Tax Deed Revenue					\$ -
Other Taxes	6,089.93				\$ 6,089.93
Licenses and Permits	24,191.45	2,820.00		930.00	\$ 27,941.45
Intergovernmental Revenue:					
Federal Grants				34,915.99	\$ 34,915.99
Federal Shared Revenue	3,933.37			30.82	\$ 3,964.19
Federal Payments in Lieu of Taxes					\$ -
State Grants	19,850.00	141,744.42			\$ 161,594.42
State Shared Revenue	119,447.37	835,494.14		50,638.28	\$ 1,005,579.79
State Payments in Lieu of Taxes					\$ -
Other Payments in Lieu of Taxes					\$ -
Other Intergovernmental Revenue					\$ -
Charges for Goods and Services:					
General Government	116,371.38			8,248.68	\$ 124,620.06
Public Safety	108,846.85			56.00	\$ 108,902.85
Public Works		130,154.77			\$ 130,154.77
Health and Welfare	3,809.85				\$ 3,809.85
Culture and Recreation					\$ -
Urban and Economic Development					\$ -
Conservation of Natural Resources	27,863.13				\$ 27,863.13
Other Charges					\$ -
Fines and Forfeits:					
Fines					\$ -
Costs	1,151.80			50.00	\$ 1,201.80
Forfeits					\$ -
Miscellaneous Revenue and Other Sources:					
Investment Earnings	17,812.28	23,437.18		6,584.10	\$ 47,833.56
Rentals	1,625.00				\$ 1,625.00
Special Assessments					\$ -
Contributions and Donations					\$ -
Refund of Prior Year's Expenditures	10,693.33	6,567.39			\$ 17,260.72
Other Miscellaneous Revenue	790.59			17,607.65	\$ 18,398.24
General Long Term Debt Issued					\$ -
Insurance Proceeds					\$ -
Sale of County Property		8,892.35			\$ 8,892.35
<b>Total Revenue and Other Sources</b>	<b>3,190,171.75</b>	<b>1,329,111.60</b>	-	<b>140,535.32</b>	<b>\$ 4,659,818.67</b>
<b>Expenditures and Other Uses (subfunction level):</b>					
Legislative	153,445.98				\$ 153,445.98
Elections	79,316.07				\$ 79,316.07
Judicial System	16,552.14				\$ 16,552.14
Financial Administration	254,846.15				\$ 254,846.15
Legal Services	112,087.13				\$ 112,087.13
Other Administration	389,186.38			8,267.10	\$ 397,453.48
Law Enforcement	470,676.32				\$ 470,676.32
Protective and Emergency Services				121,384.29	\$ 121,384.29
Highways and Bridges		3,906,533.40			\$ 3,906,533.40
Sanitation					\$ -
Transportation					\$ -
Water System					\$ -
Other Public Works					\$ -
Economic Assistance					\$ -
Health Assistance	120,347.04				\$ 120,347.04
Social Services				1,000.00	\$ 1,000.00
Mental Health Services	15,612.24				\$ 15,612.24
Culture					\$ -
Recreation	13,154.57				\$ 13,154.57
Soil Conservation	136,882.74				\$ 136,882.74
Water Conservation					\$ -
Urban Development	42,380.93				\$ 42,380.93
Economic Development	36,089.91			596.98	\$ 36,686.89
Intergovernmental Expenditures		90,071.81			\$ 90,071.81
Debt Service					\$ -
Payments to Local Education Agencies					\$ -
Capital Outlay					\$ -
Discount on Bonds Issued					\$ -
Payments to Refunded Debt					\$ -
Escrow Agent					\$ -
<b>Total Expenditures and Other Uses</b>	<b>1,840,577.60</b>	<b>3,996,605.21</b>	-	<b>131,248.37</b>	<b>\$ 5,968,431.18</b>

Transfers In (Out)	(1,338,875.37)	1,276,562.82	62,312.55	\$ -
Special Items (specify)				\$ -
Extraordinary Items (specify)				\$ -
Changes in Nonspendable				\$ -
Increase/Decrease in Fund Balance	10,718.78	(1,390,930.79)	71,599.50	\$ (1,308,612.51)
Ending Fund Balance	1,764,883.64	2,306,760.90	889,821.21	\$ 4,761,265.75
Ending Fund Balance (Exhibit III):				
Nonspendable				\$ -
Restricted		35,699.18	175,800.30	\$ 211,299.48
Committed				\$ -
Assigned	399,120.52	2,271,061.72	514,020.91	\$ 3,184,203.15
Unassigned	1,365,763.12			\$ 1,365,763.12
	1,764,883.64	2,306,760.90	889,821.21	\$ 4,761,265.75
Governmental Long-term Debt				none

**PROPRIETARY FUNDS--ACCRUAL BASIS**

	Solid Waste Fund	Medical Self-Insurance Fund	Fund
Beginning Balance			
Revenues			
Expenses			
Transfers In (Out)			
Ending Balance (Exhibit V):			
Net Investment in Capital Assets			
Restricted for			
Unrestricted			
Long-term Debt			

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 (805) 874-2312.