

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

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General Fund	Road and Bridge Fund	Courthouse/Building Fund	American Rescue Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,824,769.30	3,213,967.04	1,253,099.84	1,702,374.47	253,260.86	11,247,471.51
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	5,239,387.45	0.00	219,703.45	0.00	208,838.27	5,667,929.17
Delinquent Property Taxes	27,664.37	0.00	1,156.06	0.00	307.75	29,128.18
Penalties and Interest	13,175.86	0.00	551.40	0.00	281.13	14,008.39
Wheel Tax	0.00	243,001.17	0.00	0.00	0.00	243,001.17
Licenses and Permits	48,573.00	0.00	0.00	0.00	0.00	48,573.00
Intergovernmental Revenue:						
Federal Grants	56,516.10	7,358.91	0.00	1,708,526.65	371,701.57	2,144,103.23
Federal Shared Revenue	439.32	0.00	18.39	0.00	19.42	477.13
Federal Payments in Lieu of Taxes	96,745.00	0.00	0.00	0.00	0.00	96,745.00
State Grants	37,716.36	197,486.74	0.00	0.00	0.00	235,203.10
State Shared Revenue	409,529.07	1,876,412.55	0.00	0.00	112,993.09	2,398,934.71
Other Payments in Lieu of Taxes	15,467.35	0.00	0.00	0.00	0.00	15,467.35
Charges for Goods and Services:						
General Government	443,188.00	0.00	0.00	0.00	19,332.42	462,520.42
Public Safety	2,023,438.76	0.00	0.00	0.00	54,430.00	2,077,868.76
Public Works	0.00	8,414.94	0.00	0.00	0.00	8,414.94
Health and Welfare	8,583.70	0.00	0.00	0.00	0.00	8,583.70
Culture and Recreation	8,207.60	0.00	0.00	0.00	0.00	8,207.60
Conservation of Natural Resources	11,669.00	0.00	0.00	0.00	0.00	11,669.00
Other Charges	2,352.42	0.00	0.00	0.00	0.00	2,352.42
Fines and Forfeits:						
Fines	38,031.83	0.00	0.00	0.00	0.00	38,031.83
Forfeits	4,250.00	0.00	0.00	0.00	0.00	4,250.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	20,014.32	15,887.11	6,001.86	0.00	973.59	42,876.88
Rent	0.00	0.00	0.00	0.00	2,700.00	2,700.00
Contributions and Donations	0.00	55,538.82	0.00	0.00	0.00	55,538.82
Refund of Prior Year's Expenditures	29,891.75	0.00	0.00	0.00	0.00	29,891.75
Other Miscellaneous Revenue	6,406.61	3,730.13	0.00	0.00	0.00	10,136.74
Insurance Proceeds	966.25	0.00	0.00	0.00	0.00	966.25
Sale of County Property	174,509.52	1,437.89	0.00	0.00	0.00	175,947.41
<b>Total Revenue and Other Sources</b>	<b>8,716,723.64</b>	<b>2,409,268.26</b>	<b>227,431.16</b>	<b>1,708,526.65</b>	<b>771,577.24</b>	<b>13,833,526.95</b>
Expenditures and Other Uses (subfunction level):						
Legislative	374,105.13	0.00	0.00	0.00	0.00	374,105.13
Elections	62,474.69	0.00	0.00	0.00	0.00	62,474.69
Judicial System	142,459.21	0.00	0.00	0.00	0.00	142,459.21
Financial Administration	549,758.02	0.00	0.00	0.00	0.00	549,758.02
Legal Services	1,343,924.44	0.00	0.00	0.00	0.00	1,343,924.44
Other General Government	784,540.61	0.00	0.00	0.00	11,172.01	795,712.62
Law Enforcement	5,617,959.06	0.00	0.00	0.00	0.00	5,617,959.06
Protective and Emergency Services	0.00	0.00	0.00	0.00	878,582.95	878,582.95
Highways and Bridges	0.00	3,595,255.60	0.00	0.00	0.00	3,595,255.60
Transportation	17,499.96	0.00	0.00	0.00	0.00	17,499.96
Economic Assistance	116,697.71	0.00	0.00	0.00	0.00	116,697.71
Health Assistance	52,920.00	0.00	0.00	0.00	0.00	52,920.00
Social Services	0.00	0.00	0.00	0.00	5,202.00	5,202.00
Mental Health Services	241,896.22	0.00	0.00	0.00	0.00	241,896.22
Recreation	7,948.49	0.00	0.00	0.00	0.00	7,948.49
Soil Conservation	26,896.60	0.00	0.00	0.00	0.00	26,896.60
Urban Development	118,895.88	0.00	0.00	0.00	0.00	118,895.88
Debt Service	0.00	0.00	0.00	0.00	724,785.13	724,785.13
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures and Other Uses</b>	<b>9,457,976.02</b>	<b>3,595,255.60</b>	<b>0.00</b>	<b>0.00</b>	<b>1,619,742.09</b>	<b>14,672,973.71</b>
Transfers In (Out)	2,504,115.99	138,562.00	0.00	(3,410,901.12)	684,914.90	(83,308.23)
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>1,762,863.61</b>	<b>(1,047,425.34)</b>	<b>227,431.16</b>	<b>(1,702,374.47)</b>	<b>(163,249.95)</b>	<b>(922,754.99)</b>
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	30,315.88	0.00	1,480,542.08	0.00	128,459.11	1,639,317.07
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	3,837,729.22	2,166,541.70	0.00	0.00	(66,217.60)	5,938,053.32
Unassigned	2,719,587.81	0.00	0.00	0.00	27,769.40	2,747,357.21
<b>Total Ending Fund Balance</b>	<b>6,587,632.91</b>	<b>2,166,541.70</b>	<b>1,480,542.08</b>	<b>0.00</b>	<b>90,010.91</b>	<b>10,324,727.60</b>
Governmental Long-term Debt						<b>3,787,580.42</b>

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) 773-7451.

SDCL 7-10-4 requires the annual report to be prepared by the first of March and published within thirty days thereafter.