

HAND COUNTY
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MAURICE C. CHRISTIANSEN, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Hand County, South Dakota

We have audited the general-purpose financial statements of Hand County, South Dakota, as of and for the two years ended December 31, 1992, and have issued our report thereon dated July 21, 1993.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Hand County is the responsibility of Hand County's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Hand County complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the county had not complied, in all material respects, with those provisions.

This report is intended for the information of the management and governing board. However, this report is a matter of public record and its distribution is not limited.

Maurice C. Christiansen, CPA
Auditor General

July 21, 1993

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Reportable conditions noted were as follows:

- a. There was a lack of proper segregation of duties for the revenue function.
- b. There was a lack of proper segregation of duties for the expenditure function.
- c. There was a lack of proper segregation of duties for the payroll function.
- d. The operation of the control structure was such that the financial statements for the two years ended December 31, 1992 contained numerous material reporting errors.
- e. Revenues and expenditures recorded in the general ledger are not compared to the revenue and expenditure budget records on a monthly basis.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. Our study and evaluation disclosed there were material weaknesses in controls in effect at Hand County. These material weaknesses are listed as reportable conditions a. through d. above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Hand County in a separate communication dated July 21, 1993.

This report is intended for the information of the management and governing board. However, this report is a matter of public record and its distribution is not limited.



Maurice C. Christiansen, CPA
Auditor General

July 21, 1993



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MAURICE C. CHRISTIANSEN, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Hand County, South Dakota

We have audited the accompanying general-purpose financial statements of Hand County, South Dakota, as of December 31, 1992, and for the two years then ended, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of Hand County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Hand County as of December 31, 1992 and the results of its operations for the two years then ended, and the cash flows of its nonexpendable trust fund for the year ended December 31, 1991, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining financial statements and schedule listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of Hand County. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Maurice C. Christiansen

Maurice C. Christiansen, CPA
Auditor General

July 21, 1993

Liabilities and Equity:					
Current Liabilities:					
Claims Payable	\$ 35,301.45	\$ 664.85			\$
Amounts Held for Others			220,188.70		
Deferred Revenue	946,941.27	180,539.15			
Total Current Liabilities	982,242.72	181,204.00	220,188.70	0.00	0.00
Long-Term Liabilities:					
Accrued Leave Payable					3,981.12
Total Liabilities	982,242.72	181,204.00	220,188.70	0.00	3,981.12
Fund Equity:					
Investment in General Fixed Assets					2,388,963.41
Fund Balances:					
Reserved for Inventory	87,614.19				
Reserved for Unemployment Trust			7,713.04		
Reserved for Law Library			2,606.95		
Unreserved Fund Balances:					
Designated for Next Year's					
Appropriations	480,910.70	130,000.00			
Undesignated	736,628.72	353,822.59			
Total Equity	1,305,153.61	483,822.59	10,319.99	0.00	0.00
TOTAL LIABILITIES AND EQUITY	\$2,287,396.33	\$ 665,026.59	\$ 230,508.69	\$ 3,981.12	\$ 3,981.12

The notes to the financial statements are an integral part of this statement.

HAND COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL--GENERAL AND SPECIAL REVENUE FUND TYPES
 For the Year Ended December 31, 1992

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:						
Taxes:						
General Property Taxes--Current	\$1,112,865.81	\$1,083,169.19	\$ (29,696.62)	\$ 182,828.16	\$ 178,998.60	\$ (3,829.56)
General Property Taxes--Delinquent	15,000.00	16,746.11	1,746.11	2,061.83	2,262.38	200.55
Penalties and Interest	2,250.00	7,274.96	5,024.96	676.24	1,059.56	383.32
Telephone Tax (Outside)	10,000.00	7,377.82	(2,622.18)			
Mobile Home Tax	1,000.00	5,049.97	4,049.97	661.93	706.02	44.09
Other Taxes	0.00	178.63	178.63			
Licenses and Permits	1,000.00	2,360.00	1,360.00	100.00	390.00	290.00
Intergovernmental Revenue:						
Federal Grants	0.00	5,042.14	5,042.14			
Federal Payments in Lieu of Taxes	630.00	0.00	(630.00)	9,624.14	0.00	(9,624.14)
State Shared Revenue	218,232.00	289,844.21	71,612.21	140.40	16,821.57	16,681.17
State Payments in Lieu of Taxes				75.00	0.00	(75.00)
Personal Property Tax Replacement				16,966.87	24,466.55	7,499.68
Charges for Goods and Services:						
General Government	13,150.00	36,204.84	23,054.84			
Public Safety	1,105.00	1,885.55	780.55			
Public Works	10,245.00	19,411.88	9,166.88			
Health and Welfare	1,000.00	1,539.41	539.41			
Other Charges	10,000.00	38,606.55	28,606.55			
Fines and Forfeits:						
Forfeits	0.00	75.00	75.00			
Miscellaneous Revenue:						
Interest	71,000.00	81,127.67	10,127.67			
Rent	2,500.00	1,763.74	(736.26)			
Refund of Prior Years' Expenditures				0.00	31.70	31.70
Other	550.00	26,526.03	25,976.03	165.00	91.10	(73.90)
Total Revenue	1,623,305.81	1,791,418.37	168,112.56	213,299.57	224,827.48	11,527.91
Expenditures:						
General Government:						
Legislative:						
Board of County Commissioners	44,105.00	45,214.10	(1,109.10)			
Contingency	60,000.00					
(Amount Transferred)	(20,405.00)					
Elections	27,993.00	27,555.09	437.91			
Judicial System	9,325.00	8,232.12	1,092.88			
Financial Administration:						
Auditor	66,142.27	62,284.38	3,857.89			
Treasurer	56,149.15	55,351.85	797.30			
Data Processing	5,325.00	5,300.85	24.15			

Conservation of Natural Resources:

Soil Conservation:
 County Extension
 Weed and Pest Control

37,055.13	37,628.11	(572.98)		
81,647.85	84,383.72	(2,735.86)		
1,902,838.11	1,695,399.64	207,438.47	311,306.00	218,652.08
				92,653.92

Total Expenditures

Other Financing Sources (Uses):

Operating Transfers In
 Operating Transfers Out

0.00	(6,300.00)	(6,300.00)	0.00	6,300.00
0.00	(6,300.00)	(6,300.00)	0.00	6,300.00

Total Other Financing Sources (Uses)

Excess of Revenue and Other Sources Over
 (Under) Expenditures and Other Uses

(279,532.30)	89,718.73	369,251.03	(98,006.43)	12,475.40
				110,481.83

Other Changes in Fund Balance:

Changes in Reserve:
 Inventory
 Unidentified Variance

0.00	(65,709.98)	(65,709.98)		
0.00	1,306.41	1,306.41		
0.00	(64,403.57)	(64,403.57)	0.00	0.00

Total Other Changes

Fund Balance, January 1, 1992

1,279,838.45	1,279,838.45	0.00	471,347.19	471,347.19
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FUND BALANCE, DECEMBER 31, 1992

\$1,000,306.15	\$1,305,153.61	\$ 304,857.46	\$ 373,340.76	\$ 483,822.59
				\$ 110,481.83

The notes to the financial statements are an integral part of this statement.

HAND COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL--GENERAL AND SPECIAL REVENUE FUND TYPES
 For the Year Ended December 31, 1991

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenue:					
Taxes:					
General Property Taxes-- Current	\$1,112,281.01	\$1,079,002.82	\$ 157,926.92	\$ 155,639.85	\$ (2,287.07)
General Property Taxes--Delinquent	0.00	22,512.83	0.00	3,600.63	3,600.63
Penalties and Interest	0.00	9,646.41	0.00	1,482.63	1,482.63
Telephone Tax (Outside)	0.00	15,283.02	0.00		
Mobile Home Tax	0.00	4,730.47	0.00	642.50	642.50
Other Taxes	0.00	541.17			
Licenses and Permits	1,510.00	1,691.00	275.00	330.00	55.00
Intergovernmental Revenue:					
Federal Grants	4,275.00	7,650.45	0.00	5,536.95	5,536.95
Federal Shared Revenue			5,075.00	0.00	(5,075.00)
Federal Payments in Lieu of Taxes	700.00	0.00			(700.00)
State Grants	166,025.00	0.00			(166,025.00)
State Shared Revenue	0.00	264,231.42			264,231.42
Personal Property Tax Replacement	129,000.00	181,653.50			52,653.50
Charges for Goods and Services:					
General Government	17,200.00	20,581.82			3,381.82
Public Safety	1,200.00	2,374.67			1,174.67
Public Works	49,000.00	5,372.23			(43,627.77)
Health and Welfare	500.00	577.15			77.15
Need	6,826.05	43,748.56			36,922.51
Fines and Forfeits:					
Fines	1,000.00	0.00			(1,000.00)
Miscellaneous Revenue:					
Interest	70,000.00	118,307.33			48,307.33
Rent	2,542.00	3,257.88			715.88
Refund of Prior Years' Expenditures	0.00	7,886.09			7,886.09
Other	7,457.96	6,574.20			(883.76)
Total Revenue	1,569,517.02	1,795,623.02	185,276.92	200,878.55	15,601.63

Expenditures:	
General Government:	
Legislative:	
Board of County Commissioners	45,664.65
Contingency	
(Amount Transferred)	19,317.39
Elections	4,487.99
Judicial System	512.01
Financial Administration:	6,891.03
Auditor	2,664.85
Treasurer	47,444.17

HAND COUNTY
 COMBINED STATEMENT OF CASH FLOWS
 ALL NONEXPENDABLE TRUST FUNDS
 For the Year Ended December 31, 1991

	Fiduciary Fund Types
	Nonexpendable Trust
Cash Flows from Operating Activities:	
Operating Income	\$ (26,486.65)
Cash Flows from Noncapital Financing Activities:	
Adjustment for Unrecorded Revenue	1,650.00

Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	(24,836.65)

Cash and Cash Equivalents at Beginning of Year	24,836.65

CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 0.00
	=====

The notes to the financial statements are an integral part of this statement.

private organizations, other governments, and/or other funds. These include expendable trust, nonexpendable trust and agency funds. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

c. Fixed Assets and Long-Term Liabilities:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

d. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

All nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

e. Budgets and Budgetary Accounting:

The county follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Between the first and fifteenth days of July in each year the board of county commissioners prepares and files with the county

	12/31/91	12/31/92
	-----	-----
Public Works:		
Sanitation:		
Solid Waste		40,000.00
Public Safety:		
Law Enforcement:		
County Jail		20,000.00
Secondary Road Fund:		
Public Works:		
Highways and Bridges:		
Secondary Road		8,000.00
Domestic Abuse Fund:		
Health and Welfare:		
Social Services:		
Domestic Abuse		300.00
WIC Fund:		
Health and Welfare:		
Health Assistance:		
Health Services	650.00	
Emergency Management Service Fund:		
Public Safety:		
Protective and Emergency Services:		
Emergency and Disaster Services		1,465.00

8. Unexpended appropriations lapse at year end unless encumbered by resolution of the board of county commissioners.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and special revenue funds. No encumbrances were outstanding at year end.

9. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.
10. Budgets for the General Fund and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- f. Deposits and Investments:

The county follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

As of December 31, 1992 the following liability existed for accumulated unpaid leave balances calculated at the employees' December 31, 1992 pay rates:

Vacation Pay:
 General Long-Term Debt Account Group \$ 3,981.12

The financial statements do give effect to this liability. This amount does not include the employer's share of payroll deductions.

i. Deferred Revenue:

Under the modified accrual basis of accounting, receivables may be measurable but not available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Reported deferred revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met.

j. Cash Flows:

The county pools its cash resources for depositing and investing purposes. The proprietary funds essentially have access to their cash resources on demand. Accordingly, all reported deposit and investment balances are considered to be cash equivalents for the purpose of the Statement of Cash Flows.

2. PROPERTY TAX

Property taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied on the first Tuesday in September or ten days thereafter and payable in two installments on or before April 30 and October 31 of the following year.

The county is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation of the property in the county.

The combined tax rate to finance county services including principal and interest on long-term debt for the year ended December 31, 1992 was \$10.81 per \$1,000 of taxable valuation.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the two years ended December 31, 1992 is as follows:

	Balance 1/1/91	Additions	Deletions	Balance 12/31/92
Land	\$ 18,536.00	\$	\$	\$ 18,536.00
Buildings	1,236,854.90			1,236,854.90
Machinery & Equipment	823,679.75	397,361.24	87,468.48	1,133,572.51
TOTAL	\$2,079,070.65	\$397,361.24	\$87,468.48	\$2,388,963.41

after age 58 for Class A members where age and credited service equal 85 or after age 55 for Class B Judicial members where age and credited service equal 80 are entitled to an unreduced annual retirement benefit. Class B Public Safety members can retire with an unreduced annual retirement benefit at or after age 55 with five years of credited service or with 25 years of service, no reduction occurs after age 50 and less reduction occurs from 45 to 50.

The standard annual benefit for Class A members is the greater of 1.3 percent of final average salary times years of credited service or 2 percent of final average salary times years of credited service less other public benefits. Class B Public Safety members receive a benefit of 2 percent of final average salary times years of public safety credited service. Class B Judicial members receive a benefit of 3-1/3 percent of the final average salary times years of judicial credited service up to 15 years plus 2 percent of final average salary times years of judicial credited service in excess of 15 years.

Final average salary is the member's highest annual average compensation earned over 12 consecutive calendar quarters during their last 40 quarters of participation in the South Dakota Retirement System.

Class A members are required by state statute to contribute 5 percent of their salary to the plan, Class B Judicial members 9 percent of salary and Class B Public Safety members 8 percent of salary. State statute also requires the employer to contribute an amount equal to the member's contribution.

	1992

Contribution Information:	
Contribution Requirements (Total of employee and employer contributions)	\$ 62,455.93
County Contributions	30,473.37
Percent of Covered Payroll	5.22%
Employee Contributions	31,982.56
Percent of Covered Payroll	5.48%

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on an ongoing basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The System does not make separate measurements of assets and the pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1992 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,519,131,735. The System's net assets available for benefits on that date (valued at market) were \$1,783,732,116, resulting in net assets available for benefits in excess of pension benefit obligation by \$264,600,381. This is the latest actuarial information available. The

The following unaudited data summarizes the financial condition and results of operation of the joint venture as of and for the years ended December 31, 1991 and 1992:

	1991	1992
Total Assets	\$ 1,942.88	\$12,280.29
Total Fund Equity	1,942.88	12,280.29
Total Revenues	33,175.80	52,200.34
Total Expenditures	31,232.92	41,862.93
Net Increase in Fund Equity	1,942.88	10,337.41

HAND COUNTY
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
December 31, 1992

	Snow Removal Fund	Highway and Bridge Reserve Fund	Secondary Road Fund	Emergency Management Services Fund	Womens, Infants and Children Fund	LIEAP Fund	Domestic Abuse Fund	Total
Assets:								
Cash	\$ 299,434.08	\$ 162,212.74	\$ 16,449.40	\$ 5,612.94	\$ (274.57)	\$ (1,755.55)	\$ 2,808.40	\$ 484,487.44
Taxes Receivable--								
Current	42,613.29	69,885.74	42,137.02					154,636.10
Taxes Receivable--								
Delinquent	22,931.29	1,642.43	1,329.33					25,903.05
TOTAL ASSETS	\$ 364,978.66	\$ 233,740.96	\$ 59,915.75	\$ 5,612.75	\$ (274.57)	\$ (1,755.55)	\$ 2,808.40	\$ 665,026.59
Liabilities:								
Vouchers Payable	\$ 65,544.58	\$ 71,528.22	\$ 43,466.35	\$ 615.99	\$ 39.28	\$ 9.58	\$ 0.00	\$ 664.85
Deferred Revenue								180,539.15
Total Current Liabilities	65,544.58	71,528.22	43,466.35	615.99	39.28	9.58	0.00	181,204.00
Fund Equity:								
Unreserved Fund Balances:								
Designated for Next Year's Appropriations	75,000.00	55,000.00	16,449.40	4,996.95	(313.85)	(1,765.13)	2,808.40	130,000.00
Undesignated	224,434.08	107,212.74	16,449.40	4,996.95	(313.85)	(1,765.13)	2,808.40	353,822.59
Total Equity	299,434.08	162,212.74	16,449.40	4,996.95	(313.85)	(1,765.13)	2,808.40	483,822.59
TOTAL LIABILITIES AND EQUITY	\$ 364,978.66	\$ 233,740.96	\$ 59,915.75	\$ 5,612.94	\$ (274.57)	\$ (1,755.55)	\$ 2,808.40	\$ 665,026.59

HAND COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1991

	Snow Removal Fund	Highway and Bridge Reserve Fund	Secondary Road Fund	Emergency Management Services Fund	Women, Infants and Children Fund	LICAP Fund	Domestic Abuse Fund	Total
Revenue:								
Taxes	\$ 63,552.76	\$ 82,047.81	\$ 15,765.04	\$	\$	\$	\$	\$ 161,365.61
Licenses and Permits							330.00	330.00
Intergovernmental Revenue	13,494.16	10,380.20	9,670.89		3,475.00	2,061.95		39,082.20
Miscellaneous Revenue	43.64	57.10						100.74
Total Revenue	77,090.56	91,485.11	25,435.93	0.00	3,475.00	2,061.95	330.00	200,878.55
Expenditures:								
Public Works	47,531.80	65,479.09	39,945.65		3,508.00	3,134.17		152,956.54
Health and Welfare								6,642.17
Total Expenditures	47,531.80	65,479.09	39,945.65	0.00	3,508.00	3,134.17	0.00	159,598.71
Other Financing Sources:								
Operating Transfers In						600.00		600.00
Excess of Revenue and Other Sources Over (Under) Expenditures	29,558.76	27,006.02	(14,509.72)		(33.00)	(472.22)	330.00	41,879.84
Fund Balance, January 1, 1991	253,722.44	151,604.38	23,839.51	0.00	160.01	62.91	2,344.40	431,733.65
Adjustments:								
Refund	(2.44)	(3.20)						(5.64)
Telephone Tax Apportionment Error	(1,256.78)	(966.02)						(2,222.80)
Grand Township	(37.86)							(37.86)
Adjusted Fund Balance	252,425.36	150,635.16	23,839.51	0.00	160.01	62.91	2,344.40	429,467.35
FUND BALANCE, DECEMBER 31, 1991	\$ 281,984.12	\$ 177,641.18	\$ 9,329.79	\$ 0.00	\$ 127.01	\$ (409.31)	\$ 2,674.40	\$ 471,347.19