

**ANNUAL REPORT FOR CITY OF CLARK
AS OF AND FOR THE YEAR ENDED December 31, 2025**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	TIF #1 Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,626,637.56	(3,238.07)	6,871.60	1,630,271.09
Revenues and Other Sources:				
Taxes:				
Property Taxes	461,806.48	7,474.93	0.00	469,281.41
Airflight Property Tax	0.00	0.00	0.00	0.00
General Sales and Use Taxes	633,254.55	0.00	0.00	633,254.55
Gross Receipts Business Taxes	0.00	0.00	0.00	0.00
Amusement Taxes	0.00	0.00	0.00	0.00
Excise Tax	0.00	0.00	0.00	0.00
Tax Deed Revenue	0.00	0.00	0.00	0.00
Penalties and Interest on Delinquent Taxes	1,156.05	0.00	0.00	1,156.05
Licenses and Permits	2,662.50	0.00	0.00	2,662.50
Intergovernmental Revenues:				
Federal Grants	2,747.12	0.00	0.00	2,747.12
Federal Shared Revenue	0.00	0.00	0.00	0.00
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
State Grants	5,000.00	0.00	1,525.00	6,525.00
State Shared Revenue	72,563.19	0.00	0.00	72,563.19
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
County Shared Revenue:	16,743.70	0.00	0.00	16,743.70
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00
Charges for Goods and Services:				
General Government	16,947.46	0.00	391.75	17,339.21
Public Safety	5,250.00	0.00	0.00	5,250.00
Highways and Streets	4,825.12	0.00	0.00	4,825.12
Sanitation	113,198.48	0.00	0.00	113,198.48
Health	0.00	0.00	0.00	0.00
Culture and Recreation	380,346.05	0.00	0.00	380,346.05
Ambulance	0.00	0.00	0.00	0.00
Cemetery	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Court Fines and Forfeits	86.51	0.00	0.00	86.51
Animal Control Fines	0.00	0.00	0.00	0.00
Parking Meter Fines	0.00	0.00	0.00	0.00
Library	0.00	0.00	279.00	279.00
Other	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	11,396.15	0.00	0.00	11,396.15
Rentals	49,247.20	0.00	0.00	49,247.20
Special Assessments	296.69	0.00	0.00	296.69
Maintenance Assessments	0.00	0.00	0.00	0.00
Contributions and Donations from Private Sources	7,338.04	0.00	1,024.00	8,362.04
Liquor Operating Agreement Income	25,041.68	0.00	0.00	25,041.68
Other Revenues	4.00	0.00	0.00	4.00
Sale of Municipal Property	21,425.00	0.00	0.00	21,425.00
Compensation for Loss or Damage to Capital Assets	827.16	0.00	0.00	827.16
Long Term Debt Issued	0.00	0.00	0.00	0.00
Total Revenue and Other Sources	1,832,163.13	7,474.93	3,219.75	1,842,857.81
Expenditures and Other Uses:				
Legislative	37,245.86	0.00	0.00	37,245.86
Executive	10,563.03	0.00	0.00	10,563.03
Elections	0.00	0.00	0.00	0.00
Financial Administration	142,505.86	0.00	0.00	142,505.86
Other General Government	32,792.76	0.00	35.00	32,827.76
Police	251,647.29	0.00	0.00	251,647.29
Fire	34,700.00	0.00	0.00	34,700.00
Protective Inspection	0.00	0.00	0.00	0.00
Other Protection	1,020.40	0.00	0.00	1,020.40
Highways and Streets	454,633.88	0.00	0.00	454,633.88
Sanitation	117,663.80	0.00	0.00	117,663.80
Water	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Airport	0.00	0.00	0.00	0.00
Parking Facilities	0.00	0.00	0.00	0.00
Cemeteries	0.00	0.00	0.00	0.00
Natural Gas	0.00	0.00	0.00	0.00
Transit	16,159.25	0.00	0.00	16,159.25
Health	20,288.26	0.00	0.00	20,288.26
Home Health	0.00	0.00	0.00	0.00
Mental Health Centers	0.00	0.00	0.00	0.00
Humane Society	0.00	0.00	0.00	0.00
Drug Education	0.00	0.00	0.00	0.00
Ambulance	0.00	0.00	0.00	0.00
Hospitals, Nursing Homes and Rest Homes	0.00	0.00	0.00	0.00
Other Health and Welfare	0.00	0.00	0.00	0.00
Recreation	490,351.17	0.00	0.00	490,351.17
Parks	60,562.45	0.00	0.00	60,562.45
Libraries	29,862.81	0.00	2,713.59	32,576.40
Auditorium	0.00	0.00	0.00	0.00
Historical Preservation	0.00	0.00	0.00	0.00
Museums	0.00	0.00	0.00	0.00
Urban Redevelopment and Housing	0.00	0.00	0.00	0.00
Economic Development and Assistance	29,670.00	0.00	0.00	29,670.00
Economic Opportunity	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Judgments and Losses	0.00	0.00	0.00	0.00
Other Expenditures	0.00	0.00	0.00	0.00
Liquor Operating Agreements	1,294.80	0.00	0.00	1,294.80
Discount on Bonds Issued	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	1,730,961.62	0.00	2,748.59	1,733,710.21
Transfers In (Out)	0.00	0.00	0.00	0.00
Special Item (specify)	0.00	0.00	0.00	0.00
Extraordinary Item (specify)	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	101,201.51	7,474.93	471.16	109,147.60
Ending Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	7,342.76	7,342.76
Committed	0.00	4,236.86	0.00	4,236.86
Assigned	224,941.70	0.00	0.00	224,941.70
Unassigned	1,502,897.37	0.00	0.00	1,502,897.37
Total Ending Fund Balance	1,727,839.07	4,236.86	7,342.76	1,739,418.69
Governmental Long-term Debt				0.00

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	Water Fund	Sewer Fund
Beginning Balance	498,581.43	526,831.77
Revenues	1,349,420.82	338,573.79
Expenses	1,284,814.03	258,400.67
Transfers In (Out)	0.00	0.00
Ending Balance:		
Restricted for:		
Revenue Bond Debt Service	10,896.00	25,128.00
Revenue Bond Retirement	237,731.60	(25,016.47)
Revenue Bond Contingency	0.00	77,786.13
Special Assessment Bond Guarantee	0.00	161,732.36
Special Assessment Bond Sinking	0.00	0.00
Equipment Repair and/or Replacement	74,712.64	77,942.19
Landfill Closure and Post Closure Costs	0.00	0.00
Permanently Restricted Purposes	0.00	31,956.76
Other purposes	9,750.00	6,486.81
Unrestricted	230,097.98	250,989.11

Enterprise Long-term Debt 1,950,435.64

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at 605-532-5665.

Municipal funds are deposited as follows:

Depository	Amount
Dacotah Bank	\$2,915,572.93

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