

**ANNUAL REPORT FOR MINNEHAHA COUNTY - Unaudited
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS								
	General Fund	Road and Bridge Fund	Building Fund	American Rescue Plan Act Fund	Capital Projects Fund	Debt Redemption Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	32,043,602.54	10,254,200.22	30,310,984.22	-	1,754,895.39	481,061.20	1,457,307.11	\$ 76,302,050.68
Revenues and Other Sources (minor level):								
Taxes:								
Current Property Taxes	53,878,618.68		4,702,828.21			4,171,245.82	2,029,670.61	\$ 64,782,363.32
Delinquent Property Taxes	423,589.67		39,309.09			35,401.38	14,951.70	\$ 513,251.84
Penalties and Interest	91,252.54		8,297.17			6,889.72	3,527.74	\$ 109,967.17
Telephone Tax (Outside)	65,461.03							\$ 65,461.03
Wheel Tax		3,795,886.99						\$ 3,795,886.99
Other Taxes	51,688.18							\$ 51,688.18
Licenses and Permits	714,263.89	70,335.04					48,720.00	\$ 833,318.93
Intergovernmental Revenue:								
Federal Grants	3,796,047.70	154,555.79		5,716,506.62			687,840.93	\$ 10,354,951.04
Federal Shared Revenue	1,521,165.22							\$ 1,521,165.22
Federal Payments in Lieu of Taxes	9,494.95		828.78			735.09	1,488.20	\$ 12,547.02
State Grants	-	3,274,415.43					200,736.55	\$ 3,475,151.98
State Shared Revenue:	3,482,925.44	9,965,650.97					2,484,045.51	\$ 15,932,621.92
Other Payments in Lieu of Taxes	1,225.89			113.07		107.28		\$ 1,446.24
Other Intergovernmental Revenue	1,169,965.19		519,276.99					\$ 1,689,242.18
Charges for Goods and Services:								
General Government	3,937,457.53						88,277.62	\$ 4,025,735.15
Public Safety	8,485,921.01						246,087.05	\$ 8,732,008.06
Public Works		9,050.73						\$ 9,050.73
Health and Welfare	260,117.22							\$ 260,117.22
Culture and Recreation							29,942.95	\$ 29,942.95
Urban and Economic Development	80,166.17							\$ 80,166.17
Fines and Forfeits:								
Fines	18,240.02							\$ 18,240.02
Costs	116,068.44							\$ 116,068.44
Forfeits	64,114.50							\$ 64,114.50
Other	1,555.00						3,405.37	\$ 4,960.37
Miscellaneous Revenue and Other Sources:								
Investment Earnings	3,217,121.48	462,846.38	1,323,318.03		1,057,832.54	75,032.40	45,087.72	\$ 6,181,238.55
Rentals	58,426.42							\$ 58,426.42
Contributions and Donations	2,500.00						4,759.50	\$ 7,259.50
Refund of Prior Year's Expenditures	11,149.28	317.50						\$ 11,466.78
Private Grants	290,916.94							\$ 290,916.94
Other Miscellaneous Revenue	480,165.09	6,768.25					211,673.14	\$ 698,606.48
General Long Term Debt Issued					46,275,000.00			\$ 46,275,000.00
Premiums on Certificates Issued					5,356,420.85			\$ 5,356,420.85
Lease Proceeds								\$ -
Insurance Proceeds	110,524.73	41,830.62						\$ 152,355.35
Sale Of County Property	56,539.55	140,272.50	126,628.00					\$ 323,440.05
Total Revenue and Other Sources	82,396,681.76	17,921,930.20	6,720,599.34	5,716,506.62	52,689,253.39	4,289,411.69	6,100,214.59	\$ 175,834,597.59
Expenditures and Other Uses (subfunction level):								
Legislative	1,284,381.38			29,468.36				\$ 1,313,849.74
Elections	174,293.99							\$ 174,293.99
Judicial System	2,112,362.67							\$ 2,112,362.67
Financial Administration	2,735,363.13			74,332.02			126,563.00	\$ 2,936,258.15
Legal Services	13,078,467.05			500,377.72				\$ 13,578,844.77
Other Administration	9,097,052.66		662,307.06	362,773.15			43,308.36	\$ 10,165,441.23
Law Enforcement	34,149,339.82			2,241,293.30			631,244.82	\$ 37,021,877.94
Protective and Emergency Services	1,097,937.00			29,400.00			3,595,405.44	\$ 4,722,742.44
Highways and Bridges		7,120,537.79		1,745.60			144,626.60	\$ 7,266,909.99
Economic Assistance	1,429,556.62			2,299,890.61				\$ 3,729,447.23
Health Assistance	213,000.00							\$ 213,000.00
Social Services	968,299.20			54,247.53			67,187.91	\$ 1,089,734.64
Mental Health Services	1,301,926.54			100,000.00				\$ 1,401,926.54
Culture	1,648,001.83			1,805.88			1,658,625.92	\$ 3,308,433.63
Recreation	215,134.68							\$ 215,134.68
Soil Conservation	94,616.78							\$ 94,616.78
Urban Development	800,694.53			1,721.20				\$ 802,415.73
Economic Development	9,010.00							\$ 9,010.00
Intergovernmental Expenditures		376,983.62						\$ 376,983.62
Debt Service			1,389,992.50		1,627,799.30	4,322,678.76		\$ 7,340,470.56
Capital Outlay	810,461.25	9,309,815.26	1,669,553.11	19,451.25	3,572,248.42		182,386.72	\$ 15,563,916.01
Total Expenditures and Other Uses	71,219,899.13	16,807,336.67	3,721,852.67	5,716,506.62	5,200,047.72	4,322,678.76	6,449,348.77	\$ 113,437,670.34
Transfers In (Out)	(427,816.00)						427,816.00	\$ -
Changes in Nonspendable		348,728.82						\$ 348,728.82
Increase/Decrease in Fund Balance	10,748,966.63	1,463,322.35	2,998,746.67	-	47,489,205.67	(33,267.07)	78,681.82	\$ 62,745,656.07
Ending Fund Balance (Exhibit III):								
Nonspendable	-	811,588.88	-	-	-	-	-	\$ 811,588.88
Restricted	-	10,905,933.69	6,941,241.23	-	49,168,601.06	447,794.13	827,401.13	\$ 68,290,971.24
Assigned	10,478,801.59	-	26,368,489.66	-	75,500.00	-	708,587.80	\$ 37,631,379.05
Unassigned	32,313,767.58	-	-	-	-	-	-	\$ 32,313,767.58
Governmental Long-term Debt								\$ 102,885,805.92

PROPRIETARY FUNDS--ACCRUAL BASIS	
Medical Self-Insurance Fund	
Beginning Balance	4,216,611.18
Revenues	8,356,424.45
Expenses	8,388,659.67
Ending Balance (Exhibit V):	
Restricted for Other Purposes	4,184,375.96

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) 367-4220.