

**ANNUAL REPORT FOR MINNEHAHA COUNTY - Unaudited
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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	42,792,569.17	11,717,522.57	33,309,730.89	-	49,244,101.06	447,794.13	1,535,988.93	\$ 139,047,706.75
Revenues and Other Sources (minor level):								
Taxes:								
Current Property Taxes	58,210,166.99		4,928,708.23			7,778,477.10	2,171,767.81	\$ 73,089,120.13
Delinquent Property Taxes	572,869.37		50,825.01			44,433.17	19,143.79	\$ 687,271.34
Penalties and Interest	100,070.27		8,852.52			9,715.39	3,671.39	\$ 122,309.57
Telephone Tax (Outside)	57,395.53							\$ 57,395.53
Wheel Tax		3,777,028.02						\$ 3,777,028.02
Other Taxes	6,280.32							\$ 6,280.32
Licenses and Permits	499,738.36	53,650.45					52,470.00	\$ 605,858.81
Intergovernmental Revenue:								
Federal Grants	2,252,392.23	230,409.66		9,053,282.70			674,831.46	\$ 12,210,916.05
Federal Shared Revenue	1,392,178.85							\$ 1,392,178.85
Federal Payments in Lieu of Taxes	8,648.56		732.30			1,155.67	1,322.27	\$ 11,858.80
State Grants	134,089.87	3,037,562.98					518,031.73	\$ 3,689,684.58
State Shared Revenue:	5,818,294.19	9,936,157.12					2,995,918.21	\$ 18,750,369.52
Other Payments in Lieu of Taxes	1,697.44		146.92			158.32		\$ 2,002.68
Other Intergovernmental Revenue	1,263,664.72		46,240.73					\$ 1,309,905.45
Charges for Goods and Services:								
General Government	4,263,927.41						87,083.13	\$ 4,351,010.54
Public Safety	10,222,361.11						269,627.00	\$ 10,491,988.11
Public Works		63,169.42						\$ 63,169.42
Health and Welfare	171,762.57							\$ 171,762.57
Culture and Recreation							21,666.56	\$ 21,666.56
Urban and Economic Development	81,651.04							\$ 81,651.04
Fines and Forfeits:								
Fines	24,740.01							\$ 24,740.01
Costs	147,044.59							\$ 147,044.59
Forfeits	12,700.00							\$ 12,700.00
Other	3,521.00						4,427.73	\$ 7,948.73
Miscellaneous Revenue and Other Sources:								
Investment Earnings	4,336,883.54	651,704.94	1,887,049.52		2,206,383.68	137,869.94	58,854.73	\$ 9,278,746.35
Rentals	25,000.00							\$ 25,000.00
Contributions and Donations	39,735.00						11,459.00	\$ 51,194.00
Refund of Prior Year's Expenditures	34,595.84	106,290.63	749.85					\$ 141,636.32
Private Grants	403,303.36							\$ 403,303.36
Other Miscellaneous Revenue	728,436.75	6,801.05					191,072.99	\$ 926,310.79
General Long Term Debt Issued								\$ -
Premiums on Certificates Issued								\$ -
Lease Proceeds							213,484.64	\$ 213,484.64
Insurance Proceeds	147,793.34	2,356.25						\$ 150,149.59
Sale Of County Property	32,335.13	383,450.00						\$ 415,785.13
Total Revenue and Other Sources	90,993,277.39	18,248,580.52	6,923,305.08	9,053,282.70	2,206,383.68	7,971,809.59	7,294,832.44	\$ 142,691,471.40
Expenditures and Other Uses (subfunction level):								
Legislative	965,506.35			6,589.06				\$ 972,095.41
Elections	799,838.85							\$ 799,838.85
Judicial System	2,276,459.99							\$ 2,276,459.99
Financial Administration	2,797,086.64			80,115.13			132,243.00	\$ 3,009,444.77
Legal Services	14,034,675.92			853,164.36				\$ 14,887,840.28
Other Administration	9,541,312.44		1,674,027.67	215,606.65			53,217.97	\$ 11,484,164.73
Law Enforcement	36,381,856.25			3,502,682.46			522,641.87	\$ 40,407,180.58
Protective and Emergency Services	1,153,772.00			2,125.87			4,246,899.59	\$ 5,402,797.46
Highways and Bridges		6,275,569.76		31,428.03			460,476.25	\$ 6,767,474.04
Economic Assistance	796,360.99			2,380,686.70				\$ 3,177,047.69
Health Assistance	258,000.00							\$ 258,000.00
Social Services	989,418.19			57,621.37			71,042.95	\$ 1,118,082.51
Mental Health Services	1,177,166.35			140,000.00				\$ 1,317,166.35
Culture	1,768,629.10			506.47			1,696,848.49	\$ 3,465,984.06
Recreation	195,371.31							\$ 195,371.31
Soil Conservation	109,615.22							\$ 109,615.22
Urban Development	863,440.03							\$ 863,440.03
Economic Development	9,010.00							\$ 9,010.00
Intergovernmental Expenditures		377,678.90						\$ 377,678.90
Debt Service			1,395,192.50		36,198.44	7,930,365.32		\$ 9,361,756.26
Leases Issued							213,484.64	\$ 213,484.64
Capital Outlay	724,395.07	8,333,150.34	204,618.42	1,782,756.60	14,270,876.46		184,140.03	\$ 25,499,936.92
Total Expenditures and Other Uses	74,841,914.70	14,986,399.00	3,273,838.59	9,053,282.70	14,307,074.90	7,930,365.32	7,580,994.79	\$ 131,973,870.00
Transfers In (Out)	(345,531.00)						345,531.00	\$ -
Changes in Nonspendable		156,008.30						\$ 156,008.30
Increase/Decrease in Fund Balance	15,805,831.69	3,418,189.82	3,649,466.49	(0.00)	(12,100,691.22)	41,444.27	59,368.65	\$ 10,873,609.70
Ending Fund Balance (Exhibit III):								
Nonspendable	-	967,597.18	-	-	-	-	-	\$ 967,597.18
Restricted	-	14,168,115.21	9,156,867.22	-	37,067,909.84	489,238.40	908,049.78	\$ 61,790,180.45
Assigned	25,456,000.26	-	27,802,330.16	-	75,500.00	-	687,307.80	\$ 54,021,138.22
Unassigned	33,142,400.60	-	-	-	-	-	-	\$ 33,142,400.60
Governmental Long-term Debt								\$ 97,780,370.99

PROPRIETARY FUNDS--ACCRUAL BASIS	
	Medical Self-Insurance Fund
Beginning Balance	4,184,375.96
Revenues	8,420,041.53
Expenses	8,289,258.81
Ending Balance (Exhibit V):	
Restricted for Other Purposes	4,315,158.68

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.