

**ANNUAL REPORT FOR MINNEHAHA COUNTY - Unaudited
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS								
	General Fund	Road and Bridge Fund	Debt Redemption Fund	Building Fund	Capital Projects Fund	American Rescue Plan Act Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	27,147,319.36	8,360,273.55	432,708.26	20,853,739.46	5,354,166.33	-	1,110,782.74	\$ 63,258,989.70
Revenues and Other Sources (minor level):								
Taxes:								
Current Property Taxes	49,074,154.49		4,294,436.03	4,526,082.70			1,983,998.32	\$ 59,878,671.54
Delinquent Property Taxes	387,047.24		31,795.37	36,241.62			14,430.81	\$ 469,515.04
Penalties and Interest	79,792.97		6,207.80	7,532.02			3,378.98	\$ 96,911.77
Telephone Tax (Outside)	5,070.13							\$ 5,070.13
Wheel Tax		3,652,318.72						\$ 3,652,318.72
Other Taxes	22,402.50							\$ 22,402.50
Licenses and Permits	507,552.48	88,926.51					51,690.00	\$ 648,168.99
Intergovernmental Revenue:								
Federal Grants	16,800,570.87	94,806.00				5,565,483.70	781,398.55	\$ 23,242,259.12
Federal Shared Revenue	1,213,048.88							\$ 1,213,048.88
Federal Payments in Lieu of Taxes	8,573.05		750.23	790.70			1,357.24	\$ 11,471.22
State Grants	-	946,146.48					29,987.50	\$ 976,133.98
State Shared Revenue:	4,175,244.68	9,589,992.41					2,421,557.62	\$ 16,186,794.71
Other Payments in Lieu of Taxes	1,101.30		97.91	101.83				\$ 1,301.04
Other Intergovernmental Revenue	1,049,380.12		10,420.89					\$ 1,059,801.01
Charges for Goods and Services:								
General Government	4,937,316.79						110,974.01	\$ 5,048,290.80
Public Safety	6,539,966.72						241,311.00	\$ 6,781,277.72
Public Works		23,656.84						\$ 23,656.84
Health and Welfare	254,454.15							\$ 254,454.15
Culture and Recreation							28,658.98	\$ 28,658.98
Urban and Economic Development	67,811.47							\$ 67,811.47
Fines and Forfeits:								
Fines	4,543.84							\$ 4,543.84
Costs	128,718.32							\$ 128,718.32
Forfeits	85,715.76							\$ 85,715.76
Other	2,400.00						3,512.95	\$ 5,912.95
Miscellaneous Revenue and Other Sources:								
Investment Earnings	919,247.07	123,871.21	24,373.47	257,264.04	32,257.16		12,075.21	\$ 1,369,088.16
Rentals	174,914.96							\$ 174,914.96
Contributions and Donations	31,408.17						4,548.50	\$ 35,956.67
Refund of Prior Year's Expenditures	40,459.01	5.16						\$ 40,464.17
Private Grants	383,269.86							\$ 383,269.86
Other Miscellaneous Revenue	569,264.73	29,193.31					223,515.07	\$ 821,973.11
General Long Term Debt Issued			1,609,447.22		5,805,552.78			\$ 7,415,000.00
Premiums on Certificates Issued					336,132.55			\$ 336,132.55
Lease Proceeds	31,540.04						69,721.22	\$ 101,261.26
Insurance Proceeds	38,268.15	1,530.49						\$ 39,798.64
Sale Of County Property	64,547.38	123,311.00						\$ 187,858.38
Total Revenue and Other Sources	87,597,784.93	14,673,758.13	5,977,528.92	4,828,012.91	6,173,942.49	5,565,483.70	5,982,115.96	\$ 130,798,627.04
Expenditures and Other Uses (subfunction level):								
Legislative	1,305,816.08					25,775.31		\$ 1,331,591.39
Elections	632,037.90					484.43		\$ 632,522.33
Judicial System	2,044,537.36							\$ 2,044,537.36
Financial Administration	2,455,775.98					69,740.35	119,982.00	\$ 2,645,498.33
Legal Services	11,888,776.03					460,730.72		\$ 12,349,506.75
Other Administration	8,564,437.45			1,538,263.91		282,267.65	60,194.78	\$ 10,445,163.79
Law Enforcement	31,645,008.24					2,224,874.61	642,384.52	\$ 34,512,267.37
Protective and Emergency Services	1,046,238.00					5,380.43	3,631,038.02	\$ 4,682,656.45
Highways and Bridges		7,728,780.44				64,870.41		\$ 7,793,650.85
Economic Assistance	7,021,021.96					555,029.84		\$ 7,576,051.80
Health Assistance	195,450.00							\$ 195,450.00
Social Services	914,987.62						69,397.96	\$ 984,385.58
Mental Health Services	1,166,462.72					100,000.00		\$ 1,266,462.72
Culture	1,519,518.39					36,936.65	1,556,686.74	\$ 3,113,141.78
Recreation	281,570.10							\$ 281,570.10
Soil Conservation	83,701.82					1,937.70		\$ 85,639.52
Urban Development	778,801.90					13,595.66		\$ 792,487.56
Economic Development	9,010.00							\$ 9,010.00
Intergovernmental Expenditures		368,880.20						\$ 368,880.20
Debt Service			5,929,175.98	1,389,086.04	134,820.00		26,091.26	\$ 7,479,173.28
Capital Outlay	467,319.20	4,442,815.97		2,443,418.20	9,638,393.43	1,723,859.94	210,757.31	\$ 18,926,564.05
Total Expenditures and Other Uses	72,020,560.75	12,540,476.61	5,929,175.98	5,370,768.15	9,773,213.43	5,565,483.70	6,316,532.59	\$ 117,516,211.21
Transfers In (Out)	(10,680,941.00)			10,000,000.00			680,941.00	\$ -
Changes in Nonspendable		(239,354.85)						\$ (239,354.85)
Increase/Decrease in Fund Balance	4,896,283.18	1,893,926.67	48,352.94	9,457,244.76	(3,599,270.94)	-	346,524.37	\$ 13,043,060.98
Ending Fund Balance (Exhibit III):								
Nonspendable	-	462,860.06	-	-	-	-	-	\$ 462,860.06
Restricted	-	9,791,340.16	481,061.20	4,988,099.85	1,679,395.39	-	806,057.29	\$ 17,745,953.89
Assigned	10,356,856.24	-	-	25,322,884.37	75,500.00	-	651,249.82	\$ 36,406,490.43
Unassigned	21,686,746.30	-	-	-	-	-	-	\$ 21,686,746.30
Governmental Long-term Debt								\$ 60,348,439.41

PROPRIETARY FUNDS--ACCRUAL BASIS	
	Medical Self-Insurance Fund
Beginning Balance	2,802,292.14
Revenues	8,110,356.09
Expenses	6,696,037.05
Ending Balance (Exhibit V):	
Restricted for Other Purposes	4,216,611.18

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.