

**ANNUAL REPORT FOR MINNEHAHA COUNTY - Unaudited  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Debt Redemption Fund</b>	<b>Building Fund</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Beginning Balance</b>	36,057,954.21	4,506,016.32	674,765.13	2,985,664.24	11,748,122.91	1,325,451.23	\$ 57,297,974.04
<b>Revenues and Other Sources (minor level):</b>							
Taxes:							
Current Property Taxes	47,820,899.05		4,251,502.48	4,421,567.99		1,926,362.99	\$ 58,420,332.51
Delinquent Property Taxes	475,170.52		27,297.24	45,872.68		19,119.53	\$ 567,459.97
Penalties and Interest	91,727.94		6,066.46	9,031.20		3,923.57	\$ 110,749.17
Telephone Tax (Outside)	6,261.21						\$ 6,261.21
Wheel Tax		3,691,584.72					\$ 3,691,584.72
Other Taxes	62,568.05						\$ 62,568.05
Licenses and Permits	434,525.83	72,542.66				50,280.00	\$ 557,348.49
Intergovernmental Revenue:							
Federal Grants	406,463.05					461,955.56	\$ 868,418.61
Federal Shared Revenue	1,041,809.48						\$ 1,041,809.48
Federal Payments in Lieu of Taxes	8,663.46		770.22	801.03		1,352.53	\$ 11,587.24
State Grants		943,839.43		27,381.82		100,036.40	\$ 1,071,257.65
State Shared Revenue:	3,855,276.62	9,624,720.35				2,342,326.45	\$ 15,822,323.42
Other Payments in Lieu of Taxes	1,163.37		89.56	108.17			\$ 1,361.10
Other Intergovernmental Revenue	1,100,494.94		37,324.11				\$ 1,137,819.05
Charges for Goods and Services:							
General Government	5,280,842.48					151,395.43	\$ 5,432,237.91
Public Safety	7,293,480.77					222,065.05	\$ 7,515,545.82
Public Works		80,586.79					\$ 80,586.79
Health and Welfare	291,389.19						\$ 291,389.19
Culture and Recreation						25,331.81	\$ 25,331.81
Urban and Economic Development	75,327.61						\$ 75,327.61
Fines and Forfeits:							
Fines	8,964.00						\$ 8,964.00
Costs	134,680.52						\$ 134,680.52
Forfeits	92,117.00						\$ 92,117.00
Other	2,435.00					3,650.63	\$ 6,085.63
Miscellaneous Revenue and Other Sources:							
Investment Earnings	106,074.33	14,105.43	3,014.32	13,764.75	610.80	2,200.37	\$ 139,770.00
Rentals	90,460.32						\$ 90,460.32
Contributions and Donations	30,968.89					5,485.50	\$ 36,454.39
Refund of Prior Year's Expenditures	36,536.45	3,993.60					\$ 40,530.05
Private Grants	488,550.08						\$ 488,550.08
Other Miscellaneous Revenue	825,630.39	2,766.09				162,588.60	\$ 990,985.08
General Long Term Debt Issued							\$ -
Premiums on Certificates Issued							\$ -
Insurance Proceeds	82,347.84	11,991.11		257,745.75			\$ 352,084.70
Sale Of County Property	4,762.14	173,556.80		2,022,884.37			\$ 2,201,203.31
<b>Total Revenue and Other Sources</b>	<b>70,149,590.53</b>	<b>14,619,686.98</b>	<b>4,326,064.39</b>	<b>6,799,157.76</b>	<b>610.80</b>	<b>5,478,074.42</b>	<b>\$ 101,373,184.88</b>
<b>Expenditures and Other Uses (subfunction level):</b>							
Legislative	1,293,794.77						\$ 1,293,794.77
Elections	128,899.13						\$ 128,899.13
Judicial System	1,814,741.29						\$ 1,814,741.29
Financial Administration	2,456,072.55					115,122.00	\$ 2,571,194.55
Legal Services	10,950,651.27						\$ 10,950,651.27
Other Administration	7,816,594.77			1,083,717.72		78,720.73	\$ 8,979,033.22
Law Enforcement	30,698,868.14					510,262.07	\$ 31,209,130.21
Protective and Emergency Services	1,011,946.00					3,441,287.37	\$ 4,453,233.37
Highways and Bridges		6,504,601.55				54,847.09	\$ 6,559,448.64
Economic Assistance	3,514,655.44						\$ 3,514,655.44
Health Assistance	192,180.00						\$ 192,180.00
Social Services	918,379.63					68,964.13	\$ 987,343.76
Mental Health Services	1,200,498.30						\$ 1,200,498.30
Culture	1,412,587.84					1,471,630.55	\$ 2,884,218.39
Recreation	213,800.37						\$ 213,800.37
Soil Conservation	84,202.64						\$ 84,202.64
Urban Development	726,964.69						\$ 726,964.69
Economic Development	8,010.00						\$ 8,010.00
Intergovernmental Expenditures		372,673.45					\$ 372,673.45
Debt Service			4,568,121.26	817,677.50		39,014.97	\$ 5,424,813.73
Capital Outlay	422,841.62	3,844,742.80		329,687.32	6,470,067.38	17,894.00	\$ 11,085,233.12
<b>Total Expenditures and Other Uses</b>	<b>64,865,688.45</b>	<b>10,722,017.80</b>	<b>4,568,121.26</b>	<b>2,231,082.54</b>	<b>6,470,067.38</b>	<b>5,797,742.91</b>	<b>\$ 94,654,720.34</b>
<b>Transfers In (Out)</b>	<b>(13,480,500.00)</b>			<b>13,300,000.00</b>	<b>75,500.00</b>	<b>105,000.00</b>	<b>\$ -</b>
<b>Changes in Nonspendable</b>		<b>(43,411.95)</b>					<b>\$ (43,411.95)</b>
<b>Increase/Decrease in Fund Balance</b>	<b>(8,196,597.92)</b>	<b>3,854,257.23</b>	<b>(242,056.87)</b>	<b>17,868,075.22</b>	<b>(6,393,956.58)</b>	<b>(214,668.49)</b>	<b>\$ 6,675,052.59</b>
<b>Ending Fund Balance (Exhibit III):</b>							
Nonspendable	714,062.00	702,214.91	-	-	-	-	\$ 1,416,276.91
Restricted	-	7,658,058.64	432,708.26	7,553,739.46	5,354,166.33	852,564.63	\$ 21,851,237.32
Assigned	7,153,187.48	-	-	13,300,000.00	-	258,218.11	\$ 20,711,405.59
Unassigned	19,994,131.88	-	-	-	-	-	\$ 19,994,131.88
<b>Governmental Long-term Debt</b>							<b>\$ 58,104,344.36</b>

**PROPRIETARY FUNDS--ACCRUAL BASIS**

	<b>Medical Self-Insurance Fund</b>
<b>Beginning Balance</b>	1,906,678.29
<b>Revenues</b>	8,260,625.64
<b>Expenses</b>	7,365,011.79
<b>Ending Balance (Exhibit V):</b>	
Restricted for Other Purposes	2,802,292.14

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.