ANNUAL REPORT FOR YANKTON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2024

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS					
	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	8,645,211.10	204,131.38	0.00	0.00	1,925,398.69	10,774,741.17
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	7,238,106.08	447,033.57	0.00	0.00	1,324,496.70	9,009,636.35
Delinquent Property Taxes	33,494.67	2,118.45	0.00	0.00	4,173.80	39,786.92
Penalties and Interest	40,050.97	132.38	0.00	0.00	305.16	40,488.51
Telephone Tax (Outside)	1,489.22	0.00	0.00	0.00	0.00	1,489.22
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	646,755.48	0.00	0.00	0.00	646,755.48
Tax Deed Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	181,777.69	4,350.00	0.00	0.00	3,969.00	190,096.69
Intergovernmental Revenue:						
Federal Grants	6,792.20	3,309.38	0.00	0.00	72,295.73	82,397.31
Federal Shared Revenue	461.92	0.00	0.00	0.00	53.66	515.58
Federal Payments in Lieu of Taxes	7,896.00	0.00	0.00	0.00	0.00	7,896.00
State Grants	39,555.56	415,681.74	0.00	0.00	199,610.81	654,848.11
State Shared Revenue	440,991.87	2,197,365.98	0.00	0.00	285,991.52	2,924,349.37
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	32,633.81	0.00	0.00	0.00	0.00	32,633.81
Charges for Goods and Services:						
General Government	466,242.36	0.00	0.00	0.00	13,724.49	479,966.85
Public Safety	1,216,645.43	0.00	0.00	0.00	132,610.00	1,349,255.43
Public Works	0.00	8,330.76	0.00	0.00	0.00	8,330.76
Health and Welfare	1,212,304.47	0.00	0.00	0.00	0.00	1,212,304.47
Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	11,038.68	0.00	0.00	0.00	0.00	11,038.68
Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:						
Fines	0.00	0.00	0.00	0.00	475.00	475.00
Costs	15,119.64	0.00	0.00	0.00	0.00	15,119.64
Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	220,160.73	4,771.15	0.00	0.00	43,511.42	268,443.30
Rent	19,312.50	0.00	0.00	0.00	0.00	19,312.50
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	3,755.00	150.00	0.00	0.00	0.00	3,905.00
Refund of Prior Year's Expenditures	2,316.00	0.00	0.00	0.00	0.00	2,316.00
Other Miscellaneous Revenue	31,298.05	954.26	0.00	0.00	2,102.15	34,354.46
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	8,003.70	0.00	0.00	0.00	0.00	8,003.70
Sale of County Property	69,600.00	0.00	0.00	0.00	0.00	69,600.00
Total Revenue and Other Sources	11,299,046.55	3,730,953.15	0.00	0.00	2,083,319.44	17,113,319.14
Expenditures and Other Uses (subfunction level):						
Legislative	239,401.24	0.00	0.00	0.00	0.00	239,401.24
Elections	103,733.60	0.00	0.00	0.00	0.00	103,733.60
Judicial System	690,679.58	0.00	0.00	0.00	0.00	690,679.58
Financial Administration	851,051.25	0.00	0.00	0.00	0.00	851,051.25
Legal Services	680,108.32	0.00	0.00	0.00	0.00	680,108.32
Other General Government	1,425,371.36	0.00	0.00	0.00	245,165.79	1,670,537.15
Law Enforcement	4,098,399.00	0.00	0.00	0.00	103,852.63	4,202,251.63
Protective and Emergency Services	24,117.92	0.00	0.00	0.00	521,784.39	545,902.31
Highways and Bridges	0.00	7,277,598.08	0.00	0.00	214,612.90	7,492,210.98
Sanitation	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Water System	0.00	0.00	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Economic Assistance	98,098.12	0.00	0.00	0.00	0.00	98,098.12
Health Assistance	1,484,182.11	0.00	0.00	0.00	0.00	1,484,182.11
Social Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Mental Health Services	257,435.99	0.00	0.00	0.00	0.00	257,435.99
Culture	38,000.00	0.00	0.00	0.00	128,042.38	166,042.38
Recreation	35,128.00	0.00	0.00	0.00	0.00	35,128.00
Soil Conservation	286,541.10	0.00	0.00	0.00	0.00	286,541.10
Water Conservation	500.00	0.00	0.00	0.00	0.00	500.00

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AS OF AND FOR THE YEAR ENDED December 31, 2024

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS					
	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Urban Development	245,431.91	0.00	0.00	0.00	0.00	245,431.91
Economic Development	50,000.00	0.00	0.00	0.00	0.00	50,000.00
Intergovernmental Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	1,106,540.00	1,106,540.00
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	10,613,179.50	7,277,598.08	0.00	0.00	2,329,998.09	20,220,775.67
Transfers In (Out)	(3,675,000.00)	3,450,000.00	0.00	0.00	225,000.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(2,989,132.95)	(96,644.93)	0.00	0.00	(21,678.65)	(3,107,456.53)
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	0.00	1,204,627.86	1,204,627.86
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	5,657,281.93	107,492.26	0.00	0.00	699,096.44	6,463,870.63
Unassigned	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance	5,657,281.93	107,492.26	0.00	0.00	1,903,724.30	7,668,498.49

Governmental Long-term Debt	3,417,521.66

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) 260-4400.