

**PENNINGTON COUNTY
BOARD OF COMMISSIONER'S MEETING
JUSTICE CENTER – COUNTY BOARD ROOM
MONDAY, DECEMBER 15, 2025, 5:00 P.M.**

AGENDA

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Amendments to the Agenda**
- 4. Recognition of Citizens** – Individuals present may address the Board about items not on the regular agenda; no action on these items is required at this time.
- 5. Approval of the Board minutes; bills**
- 6. Regular Agenda**
 - 5:05 Kermit Genereux
 - 5:20 Hoffman, Philipp & Martell, PLLC
 - 5:35 Mike Flaagan – County Engineer
 - 5:40 Seth Vettleson – County Sheriff
 - 6:00 Truth-in-Taxation Budget Hearing
- 7. County Auditor-Treasurer Items**
- 8. County Coordinator Items**
- 9. County Attorney Items**
- 10. Committee Reports / Commissioner Updates**

11. Adjournment

**OFFICIAL PROCEEDINGS
PENNINGTON COUNTY BOARD OF COMMISSIONERS
JUSTICE CENTER BOARD ROOM
NOVEMBER 25, 2025 – 10:00 A.M.**

Pursuant to adjournment, the Pennington County Board of Commissioners met in the Pennington County Justice Center Board Room in Thief River Falls, MN, on Tuesday, November 25, 2025, at 10:00 a.m. Members present: Seth Nelson, Bruce Lawrence, Roy Sourdif, David Sorenson, and Neil Peterson. Members absent: None.

The meeting was called to order by Chairman Sourdif and the Pledge of Allegiance was recited.

The Chairman asked if there were any amendments to the agenda. Hearing none, there was a motion by Commissioner Sorenson, seconded by Commissioner Lawrence, to approve the agenda as written. Motion carried.

Recognition of Citizens: None.

Motioned by Commissioner Sorenson, seconded by Commissioner Nelson, to approve the County Board minutes of November 10, 2025, as written. Motion carried.

Motioned by Commissioner Lawrence, seconded by Commissioner Nelson, to approve the Human Services warrants totaling \$223,499.76 and the following Commissioner warrants. Motion carried.

County Revenue	\$64,693.22
Road & Bridge	\$68,003.71
Solid Waste Facility	\$ 1,719.40
Ditch Funds	\$10,858.69

Per diems and meal reimbursements in the amount of \$ 1,225.00 were also approved.

Julie Sjostrand – Human Services Director

Human Services Director Julie Sjostrand presented the consent agenda from the November 18, 2025, Human Services Committee meeting. On a motion by Commissioner Peterson and seconded by Commissioner Sorenson, the following recommendations of the Pennington County Human Service Committee for November 18, 2025 (detailed minutes on record) are hereby adopted:

SECTION A

- I. To approve the October 21, 2025, Human Service Committee Meeting minutes.
- II. To approve the Agency’s personnel action as presented.
- III. A. To approve the CY 2026 MFIP/DWP Employment Services Purchase of Service Agreement with the Career Force Center as presented.

B. To approve CY 2026 Behavioral Health (Temporary Confinement/Community Based Services) Purchase of Service Agreements Between Sanford Behavioral Health and Pennington County Human Services as presented.

SECTION B

- I. To approve payment of the Agency's bills.

Seth Vettleson – County Sheriff

Sheriff Vettleson and Joseph Drevlow of the Northern Lodge of Free Masons, informed the County Board that the Northern Lodge of Free Masons have donated 10 fire suppression tools to the Sheriff's department. These units, which are worth approximately \$1,100 each and have a 15-year shelf life, will be carried in Deputy vehicles and can suppress a fire by separating the fuel from the fire, allowing more time for fire and other emergency personnel to respond; potentially saving lives. Motioned by Commissioner Peterson, seconded by Commissioner Lawrence, to accept the donation of the Fire Suppression Units on behalf of the County and to thank the Northern Lodge of Free Masons for the generous donation. Motion carried. The County Coordinator was directed to send a letter of thanks to the Northern Lodge of Free Masons.

Mike Flaagan – County Engineer

Engineer Flaagan presented a letter from the Kittson County Board of Commissioners requesting to terminate their engineering services contract with the County. Motioned by Commissioner Lawrence, seconded by Commissioner Sorenson, to approve termination of the engineering services contract with Kittson County effective November 30, 2025. Motion carried.

Engineer Flaagan stated that the CSAH #10 milling and overlay project is complete and he recommended approval of final payment to R.J. Zavoral & Sons, Inc., noting a total cost of \$754,672.81. The following resolution was motioned for approval by Commissioner Peterson, seconded by Commissioner Nelson, and upon vote was unanimously carried.

RESOLUTION

WHEREAS, Contract No. 2502 has in all things been completed and the County Board being fully advised in the premises,

NOW THEN, BE IT RESOLVED, that we do hereby accept said completed project for and on behalf of the Pennington County Highway Dept. and authorize final payment as specified herein

Engineer Flaagan discussed the public hearings held in Kratka and Cloverleaf townships on November 17, 2025, regarding proposed turnback of County Roads. To date he has

not received a response from either township. He also noted a similar hearing held in Reiner Township some time ago with also no township response. He will reach out to the Reiner Town Board regarding the proposed turnback(s) in that township.

Engineer Flaagan noted that the new county plow truck should arrive in mid-December, and the new handheld radios are being programmed now.

County Auditor-Treasurer Items:

The following resolution was introduced by Auditor-Treasurer Jennifer Herzberg, motioned for approval by Commissioner Nelson, seconded by Commissioner Sorenson, and upon vote was unanimously carried.

RESOLUTION

BE IT RESOLVED, that Northern State Bank of Thief River Falls, MN, be designated as a depository of public funds of Pennington County, MN for the term of two years from the date of approval, November 25, 2025.

Ms. Herzberg reminded the elected officials that campaign finance reports are due by January 31, 2026.

County Coordinator Items:

County Coordinator Kevin Erickson presented proposed Memorandum of Agreements to the county's five collective bargaining agreements regarding provisions of the MN Paid Family & Medical Leave law. He noted that all four unions have approved the MOAs as written.

Motioned by Commissioner Peterson, seconded by Commissioner Sorenson, to approve a Memorandum of Agreement to the 2024-2026 collective bargaining agreement between Pennington County and AFSCME MN Council #65, Local #3452, regarding provisions of the MN Paid Family Medical Leave law. Motion carried.

Motioned by Commissioner Lawrence, seconded by Commissioner Nelson, to approve a Memorandum of Agreement to the 2024-2026 collective bargaining agreement between Pennington County and Law Enforcement Labor Services, Local No. 548, regarding provisions of the MN Paid Family Medical Leave law. Motion carried.

Motioned by Commissioner Peterson, seconded by Commissioner Lawrence, to approve a Memorandum of Agreement to the 2024-2026 collective bargaining agreement between Pennington County and MN Teamsters, Local No. 320 (Deputies), regarding provisions of the MN Paid Family Medical Leave law. Motion carried.

Motioned by Commissioner Nelson, seconded by Commissioner Sorenson, to approve a Memorandum of Agreement to the 2024-2026 collective bargaining agreement between

Pennington County and MN Teamsters, Local No. 320 (Dispatcher/Jailer, Corrections Officer, Jail Program Director, Sergeants, STS), regarding provisions of the MN Paid Family Medical Leave law. Motion carried.

Motioned by Commissioner Peterson, seconded by Commissioner Lawrence, to approve a Memorandum of Agreement to the 2024-2026 collective bargaining agreement between Pennington County and International Union of Operating Engineers, Local No. 49, regarding provisions of the MN Paid Family Medical Leave law. Motion carried.

Motioned by Commissioner Lawrence, seconded by Commissioner Sorenson, to approve issuance of a duplicate warrant to Ryan Crosson in the amount of \$277.54 to replace lost warrant #116472 dated June 18, 2025, without issuance of an indemnifying bond. Motion carried.

County Attorney Items: None.

Committee Reports / Commissioner Updates:

Commissioner Peterson reminded the Board of the Association of MN Counties (AMC) Annual Conference being held in Bloomington, MN, December 8-10, 2025.

Commissioner Sourdif presented a summary of a recent Red River Basin meeting he attended.

The County Coordinator discussed the need for language to the Pennington County Personnel Policy addressing the MN Paid Family Medical leave law that takes effect January 1, 2026. To provide for consistency among employees, including non-union employees, he recommended on behalf of the Personnel Committee that the Board approve the same PFML provisions listed in the related union MOAs approved today. These provisions include: 50/50 premium split, employee choice to use supplemental benefits with paid leave benefits to a maximum of 100% salary, accrue prorated vacation and sick leave based on supplemental benefits used during PFML, full holiday pay for all observed holidays within a PFML, and to run concurrently with PFML other qualifying state/federal leaves such as FMLA and MN Pregnancy and Parental Leave. Motioned by Commissioner Peterson, seconded by Commissioner Lawrence, to approve forthcoming language to the Pennington County Personnel Policy, Article 14, regarding MN Paid Family Medical leave provisions, as listed above, effective January 1, 2026. Discussion followed with Coordinator Erickson noting that the language is nearly complete and will be approved by the Personnel Committee and the Interim County Attorney prior to implementation and distribution to staff. Motion carried.

Commissioner Nelson questioned Mr. Erickson, as Safety Director, on the status of the safety manual update and related quotes. Mr. Erickson recommended that the Safety Committee meet after the Thanksgiving holiday and discuss two quotes received from Safety Compliance Services for 1) update of the county safety program & manual; and 2) two-year comprehensive review and update of the county safety program, manual update,

annual safety training, etc. He will bring a Safety Committee recommendation to the next County Board meeting on December 15, 2025.

Motioned by Commissioner Nelson, seconded by Commissioner Sorenson, to adjourn the Board meeting to December 15, 2025, at 10:00 a.m. Motion carried.

ATTEST:

Kevin Erickson, County Coordinator
Pennington County

Roy Sourdif, Chairman
Board of Commissioners

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AUDITOR & MANUAL WARRANTS NOVEMBER 2025

MANUAL WARRANTS

NW MN SERVICE COOP INSURANCE	\$149,129.76
INTER COUNTY NURSING	\$2,687.54
INTER COUNTY NURSING	\$13,823.45
INTER COUNTY NURSING	\$550.00
INTER COUNTY NURSING	\$5,966.16
INTER COUNTY NURSING	\$1,075.07
PERA	\$121,774.26
MN DEPT OF REVENUE	\$206,692.28
MN DEPT OF REVENUE	\$326.00
MN DEPT OF REVENUE	\$23,755.69
MN DEPT OF REVENUE	\$62,209.33
MN DEPT OF REVENUE	\$32,530.41
COMMISSIONER OF REVENUE	\$465.55
INTERNAL REVENUE SERVICE	\$163,438.61
WEX	\$7,627.99
WEX	\$72.86
BPA	\$721.33
MN DEPT OF NATURAL RES	\$4,265.00
NORTHERN STATE BANK	\$10.00
NET PAY - REVENUE	\$270,503.92
NET PAY - HIGHWAY	\$68,284.49
NET PAY - WELFARE	\$128,343.70
NET PAY - ICN	\$37,103.44
MISC - ICN	\$11,673.13
TOTAL	\$1,313,029.97

AUDITOR WARRANTS

November 4, 2025	\$1,371,263.34
November 7, 2025	\$31,430.82
November 14, 2025	\$116,694.06
November 14, 2025	\$272,350.95
November 21, 2025	\$7,746.82
November 26, 2025	\$16,957.00
November 26, 2025	\$4,537,318.68
TOTAL	<u>\$6,353,761.67</u>

GRAND TOTAL \$7,666,791.64

Pennington County Financial System



Print List in Order By: 1
1 - Fund (Page Break by Fund)
2 - Department (Totals by Dept)
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas?: Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

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Pennington County Financial System



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Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
1306 ADVANCED CORRECTIONAL HEALTHCARE							
82	01-251-000-0000-6255		700.00	12/22/24-8/2/25 MH OVERAGE HRS	3095	MEDICAL - LOCAL	6
80	01-251-000-0000-6255		22,572.44	JANUARY 26 MEDICAL	8182	MEDICAL - LOCAL	6
81	01-251-000-0000-6255		1,085.57	JANUARY 26 MENTAL HEALTH	8182	MEDICAL - LOCAL	6
			24,358.01	3 Transactions			
1347 Amazon Capital Services							
232	01-220-000-0000-6401		29.99	AIR PURIFIER FILTER	13NW-RL4M-F3VL	SUPPLIES	N
231	01-255-000-0000-6405		19.69	PLANNER	13NW-RL4M-F3VL	GENERAL SUPPLIES - S.T.S.	N
234	01-218-000-0000-6300		38.78	BATTERIES-EMERGENCY EXIT LIGHT	13XW-VTHQ-NLXJ	REPAIRS & MAINTENANCE	N
26	01-121-000-0000-6846		332.45	SPOT LIGHTS	174V-PVWC-NJGL	CVSO GRANT EXPENSE	N
227	01-201-000-0000-6405		38.76	2-PLANNERS	19XL-WJD7-JG6V	GENERAL SUPPLIES	N
228	01-251-000-0000-6255		75.08	GATORADE	19XL-WJD7-JG6V	MEDICAL - LOCAL	N
229	01-259-000-0000-6801		12.24	PROGRAMMING SUPPLIES	1DMD-FKDV-NY3D	MISCELLANEOUS EXPENSE - CANTI	N
230	01-255-000-0000-6405		52.00	MILWAUKEE WORKLIGHT	1JKV-H13W-F7X7	GENERAL SUPPLIES - S.T.S.	N
243	01-201-000-0000-6420		35.97	DEPUTY PINS	1JRV-L9H3-6PRK	UNIFORMS	N
242	01-259-000-0000-6801		113.66	PROGRAMMING SUPPLIES-CHRISTMAS	1LV7-91T9-6GWX	MISCELLANEOUS EXPENSE - CANTI	N
226	01-259-000-0000-6801		92.43	PROGRAMMING SUPPLIES	1NHY-LNTJ-3QCJ	MISCELLANEOUS EXPENSE - CANTI	N
233	01-218-000-0000-6300		241.65	CABLE - BUILDING REPAIRS	1T6T-PWWR-CTY6	REPAIRS & MAINTENANCE	N
225	01-255-000-0000-6300		94.79	WIRING HARNESS - TRAILER	1TWC-XQJF-NKC3	REPAIRS & MAINTENANCE	N
			1,177.49	13 Transactions			
1316 AP TECHNOLOGY LLC							
30	01-070-000-0000-6263		215.00	SECURECHECK	IN049708	COMPUTER SERVICES - DP	N
			215.00	1 Transactions			
999999997 BRAATEN/PATRICIA							
244	01-251-000-0000-6420		45.00	UNIFORM ALLOWANCE REIMBURSEMEN		JAILER UNIFORMS	N
			45.00	1 Transactions			
2050 BREDESON SUPPLY							
10	01-601-000-0000-6401		11.85	OFFICE SUPPLIES	214373	SUPPLIES - EXTENSION	N
			11.85	1 Transactions			
3397 CASANOVA/DAVID							
245	01-251-000-0000-6420		550.00	UNIFORM ALLOWANCE REIMBURSEMEN		JAILER UNIFORMS	N
			550.00	1 Transactions			
3311 COLE PAPERS, INC.							
37	01-111-000-0000-6300		345.70	ICE MELT - GC	10657255	REPAIRS & MAINTENANCE	N

Pennington County Financial System



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38	01-218-000-0000-6300		345.70	ICE MELT - JC	10657255	REPAIRS & MAINTENANCE	N
39	01-111-000-0000-6403		20.37	VAC BAGS - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
41	01-111-000-0000-6403		78.93	KLEENEX - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
42	01-111-000-0000-6403		64.56	TOILET CLEANER - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
44	01-111-000-0000-6403		44.65	WHITE MULTIFOLD TOWEL - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
46	01-111-000-0000-6403		134.20	MERFIN TOWEL ROLLS - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
48	01-111-000-0000-6403		102.29	DISINFECTANT SPRAY - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
49	01-111-000-0000-6403		71.89	LIVI BATH TISSUE - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
51	01-111-000-0000-6403		55.64	UNINAL SCREENS - GC	10657269	JANITORIAL SUPPLIES - COURTHOU	N
40	01-218-000-0000-6403		20.37	VAC BAGS - JC	10657269	JANITORIAL SUPPLIES	N
43	01-218-000-0000-6403		64.56	TOILET CLEANER - JC	10657269	JANITORIAL SUPPLIES	N
45	01-218-000-0000-6403		44.65	WHITE MULTIFOLD TOWEL - JC	10657269	JANITORIAL SUPPLIES	N
47	01-218-000-0000-6403		67.10	MERFIN TOWEL ROLLS - JC	10657269	JANITORIAL SUPPLIES	N
50	01-218-000-0000-6403		71.89	LIVI BATH TISSUE - JC	10657269	JANITORIAL SUPPLIES	N
52	01-218-000-0000-6403		27.81	UNINAL SCREENS - JC	10657269	JANITORIAL SUPPLIES	N
3311	COLE PAPERS, INC.		1,560.31		16	Transactions	
3138	CREATIVE FORMS AND CONCEPTS						
128	01-801-000-0000-6401		587.25	W2, 1099, 1095	121433	SUPPLIES-UNALLOCATED	N
3138	CREATIVE FORMS AND CONCEPTS		587.25		1	Transactions	
4355	DACOTAH PAPER						
83	01-251-000-0000-6403		1,438.93	HAND SOAP/FLOOR CLEANER	48033	JANITORIAL SUPPLIES - JAIL	N
4355	DACOTAH PAPER		1,438.93		1	Transactions	
4315	DAKOTA WHOLESALE TIRE						
110	01-201-000-0000-6304		799.80	TIRES #1308	833626	REPAIR & MAINTENANCE - SQUADS	N
4315	DAKOTA WHOLESALE TIRE		799.80		1	Transactions	
4321	DIAMOND DRUGS INC						
84	01-251-000-0000-6255		20.16	MEDICATIONS	1540132	MEDICAL - LOCAL	N
4321	DIAMOND DRUGS INC		20.16		1	Transactions	
6303	F-M AMBULANCE INC						
89	01-251-000-0000-6256		50.00	25-36214	2536214	MEDICAL - REIMBURSED	N
6303	F-M AMBULANCE INC		50.00		1	Transactions	
6305	FLAAGAN/JODI						
22	01-013-000-0000-6853		1,715.00	49 HRS @ \$35.00 TZD GRANT	NOV 2025	TOWARD ZERO DEATH GRANT	Y

Pennington County Financial System



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Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
6305	FLAAGAN/JODI		1,715.00				
				1 Transactions			
23	6396 FORUM COMMUNICATIONS PRINTING 01-801-000-0000-6209		3,480.57	POSTAGE - 2025 TNT TAXES	267527-1	POSTAGE	N
	6396 FORUM COMMUNICATIONS PRINTING		3,480.57				
				1 Transactions			
121	7325 G & R CONTROLS, INC. 01-111-000-0000-6300		1,891.02	INSTALL 2ND AIR TEMP SENSOR	155590	REPAIRS & MAINTENANCE	N
	7325 G & R CONTROLS, INC.		1,891.02				
				1 Transactions			
104	7317 GALLS, LLC 01-201-000-0000-6420		7.99	SHIPPING LABEL - RETURN	32911333	UNIFORMS	N
105	01-201-000-0000-6420		65.60	RETURN DUTY BELT	32913079	UNIFORMS	N
106	01-201-000-0000-6420		14.33	NAMEPLATE - NR #06	32962172	UNIFORMS	N
107	01-220-000-0000-6420		14.33	NAMEPLATE - KM	32962172	UNIFORMS	N
108	01-201-000-0000-6420		30.81	HADNCUFFS - NR #06	33089405	UNIFORMS	N
109	01-220-000-0000-6420		127.95	COMMUNICATIONS-BADGE-SC	33113681	UNIFORMS	N
	7317 GALLS, LLC		129.81				
				6 Transactions			
102	8331 HARDWARE HANK 01-218-000-0000-6300		39.96	DUCT TAPE	34029587	REPAIRS & MAINTENANCE	N
103	01-255-000-0000-6405		7.96	STS KEY	34032722	GENERAL SUPPLIES - S.T.S.	N
	8331 HARDWARE HANK		47.92				
				2 Transactions			
125	8413 HERZBERG/JENNIFER 01-041-000-0000-6330		27.54	MEAL - AMC - ST PAUL	12/10/25	TRAVEL & EXPENSE	N
127	01-041-000-0000-6330		23.52	MEAL - AMC - ST PAUL	12/7/25	TRAVEL & EXPENSE	N
126	01-041-000-0000-6330		40.25	MEAL - AMC - ST PAUL	12/9/25	TRAVEL & EXPENSE	N
	8413 HERZBERG/JENNIFER		91.31				
				3 Transactions			
53	8014 HUGOS #7 01-003-000-0000-6330		9.98	FOOD FOR MEETING	ACCT #1155	TRAVEL & EXPENSE	N
241	01-201-000-0000-6801		31.42	SUPPLIES-THANKSGIVING	ACCT #1161	MISCELLANEOUS EXPENSE	N
	8014 HUGOS #7		41.40				
				2 Transactions			
224	99999997 KEZAR/KENNETT 01-251-000-0000-6420		195.00	UNIFORM ALLOWANCE REIMBURSEMEN		JAILER UNIFORMS	N
	99999997 KEZAR/KENNETT		195.00				
				1 Transactions			
	13498 MARCO TECHNOLOGIES LLC						

Pennington County Financial System



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12/15/25 10:05AM

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1 County Revenue

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
29	01-801-000-0000-6301		198.79	EQ1019556 MAINTENANCE	INV14593922	MAINTENANCE AGREEMENT	N
28	01-091-000-0000-6301		141.74	EQ767167 MAINTENANCE	INV14599720	MAINTENANCE AGREEMENT	N
136	01-101-000-0000-6301		30.00	EQ442257 MAINTENANCE AGREEMENT	INV14618546	MAINTENANCE AGREEMENT	N
13498	MARCO TECHNOLOGIES LLC		370.53	3 Transactions			
13226	MCKESSON MEDICAL SURGICAL						
88	01-251-000-0000-6255		109.74	COMPOUND PADS/BATTERY	24642336	MEDICAL - LOCAL	N
87	01-251-000-0000-6255		168.19	PPD APLISOL	24642337	MEDICAL - LOCAL	N
86	01-251-000-0000-6255		12.28	OPTI-FREE REPLEN	24642399	MEDICAL - LOCAL	N
85	01-251-000-0000-6255		8.56	COMPOUND/WPADS	24705372	MEDICAL - LOCAL	N
13226	MCKESSON MEDICAL SURGICAL		298.77	4 Transactions			
13322	MINNESOTA STATE TREASURER						
142	01-101-000-0000-6801		24.00	REGISTERED LAND		MISCELLANEOUS EXPENSE - RECO	N
138	01-101-000-0000-6825		325.00	MARRIAGE SURCHARGE		MARRIAGE SURCHARGES MN - REC	N
141	01-101-000-0000-6827		1,323.00	RECORDER & REGISTRAR'S FEES		STATE SURCHARGES	N
137	01-101-000-0000-6829		189.00	CHILDREN'S SURCHARGE		CHILDREN SURCHARGE MN - RECO	N
139	01-101-000-0000-6831		548.00	BIRTH/DEATH SURCHARGE		BIRTH/DEATH CERTIF SURCHARGE	N
140	01-101-000-0000-6848		630.00	BIRTH RECORD SURCHARGE		BIRTH DEFECT SURCHARGE	N
13322	MINNESOTA STATE TREASURER		3,039.00	6 Transactions			
13355	MN COUNTIES COMPUTER COOP						
11	01-070-000-0000-6263		11,161.04	25 2ND QTR PROPERTY TAX SUPPOR	2504123	COMPUTER SERVICES - DP	N
12	01-070-000-0000-6263		4,124.89	25 2ND QTR CAMA MAINT & SUPP	2504123	COMPUTER SERVICES - DP	N
13	01-070-000-0000-6263		1,414.26	25 2RD QTR PAYMATE	2504123	COMPUTER SERVICES - DP	N
14	01-070-000-0000-6263		394.75	25 2ND QTR CAPITAL ASSETS	2504123	COMPUTER SERVICES - DP	N
15	01-070-000-0000-6263		190.00	IFS UPDATE 6.1.67161	2507210	COMPUTER SERVICES - DP	N
16	01-070-000-0000-6263		11,161.04	25 4TH QTR PROPERTY TAX SUPPOR	2510037	COMPUTER SERVICES - DP	N
17	01-070-000-0000-6263		4,124.89	25 4TH QTR CAMA MAINT & SUPPOR	2510037	COMPUTER SERVICES - DP	N
18	01-070-000-0000-6263		1,414.26	25 4TH QTR PAYMATE	2510037	COMPUTER SERVICES - DP	N
19	01-070-000-0000-6263		394.75	25 4TH QTR CAPITAL ASSETS	2510037	COMPUTER SERVICES - DP	N
13355	MN COUNTIES COMPUTER COOP		34,379.88	9 Transactions			
13033	MN COUNTIES INTERGOVERNMENTAL TRU						
54	01-801-000-0000-6354		6,833.00	WC AUDIT-WC159024-1	WCAUDIT2020	INSURANCE - WORKMAN'S COMP	N
13033	MN COUNTIES INTERGOVERNMENTAL TRU		6,833.00	1 Transactions			
13391	MN DEPT OF LABOR & INDUSTRY						
223	01-218-000-0000-6300		290.00	ANNUAL ELEVATOR OPERATING (2)	ALR0184303X	REPAIRS & MAINTENANCE	N

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

Vendor No.	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
13391	MN DEPT OF LABOR & INDUSTRY		290.00	1 Transactions			
101	13446 MODERN IMAGING SOLUTIONS, INC						
	01-251-000-0000-6405		239.90	2 CASES NITRILE GLOVES	002321251	GENERAL SUPPLIES - JAIL	N
	13446 MODERN IMAGING SOLUTIONS, INC		239.90	1 Transactions			
8	14397 NELSON/GRANT						
	01-601-000-0000-6801		695.00	EXTENSION PROHORT CORE COURSE		MISCELLANEOUS EXPENSE - EXTEI	N
9	01-601-000-0000-6801		25.00	MN TREE INSPECTOR RENEWAL		MISCELLANEOUS EXPENSE - EXTEI	N
	14397 NELSON/GRANT		720.00	2 Transactions			
20	14478 NELSON/SETH						
	01-003-000-0000-6330		255.50	NOV MILEAGE - 365 MILES @ \$.70		TRAVEL & EXPENSE	N
118	01-003-000-0000-6330		19.00	MEAL - AMC - ST PAUL	12/10/25	TRAVEL & EXPENSE	N
120	01-003-000-0000-6330		462.93	LODGING - AMC - ST PAUL	12/7-12/10	TRAVEL & EXPENSE	N
119	01-003-000-0000-6330		20.73	MEAL - AMC - ST PAUL	12/7/25	TRAVEL & EXPENSE	N
117	01-003-000-0000-6330		35.00	MEAL - AMC - ST PAUL	12/8/25	TRAVEL & EXPENSE	N
	14478 NELSON/SETH		793.16	5 Transactions			
100	14440 NORTHDALE OIL INC.						
	01-201-000-0000-6560		1,131.96	FUEL-SQUADS/NOVEMBER	90037	GAS & DIESEL	N
	14440 NORTHDALE OIL INC.		1,131.96	1 Transactions			
248	14033 NORTHERN STATE BANK						
	01-201-000-0000-6420		20.00	SEW PATCHES-2SHIRTS/NR	REIMBURSE PC	UNIFORMS	N
249	01-201-000-0000-6801		7.85	USPS-MAIL EVIDENCE	REIMBURSE PC	MISCELLANEOUS EXPENSE	N
247	01-251-000-0000-6330		20.00	CASEY'S-TRANSPORT DUEL	REIMBURSE PC	TRAVEL & EXPENSE	N
246	01-259-000-0000-6801		45.42	DOLLAR TREE-PROGRAMMING SUPPLI	REIMBURSE PC	MISCELLANEOUS EXPENSE - CANTI	N
	14033 NORTHERN STATE BANK		93.27	4 Transactions			
251	15323 OFFICE DEPOT						
	01-201-000-0000-6631		289.07	CHAIR	446741261001	FURNITURE & EQUIPMENT	N
33	01-270-000-0000-6401		23.52	FILE STOARGE BOXES	448991355001	SUPPLIES - CRIME	N
32	01-801-000-0000-6401		6.75	PENS	448991355001	SUPPLIES-UNALLOCATED	N
34	01-801-000-0000-6401		7.45	PAPER CLIPS	448991355001	SUPPLIES-UNALLOCATED	N
35	01-801-000-0000-6401		12.74	CALCULATOR RIBBON	448991355001	SUPPLIES-UNALLOCATED	N
132	01-041-000-0000-6401		87.46	BROTHER TN830 TONER	450976282001	SUPPLIES - AUDITOR	N
133	01-801-000-0000-6401		3.44	RUBBERBANDS	450976282001	SUPPLIES-UNALLOCATED	N
	15323 OFFICE DEPOT		430.43	7 Transactions			

Pennington County Financial System



Danielle
12/15/25 10:05AM

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1 County Revenue

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130	13329 OFFICE OF MNIT SERVICES 01-070-000-0000-6263		1,338.65	NOV FIBER USAGE	DV25110390	COMPUTER SERVICES - DP	N
	13329 OFFICE OF MNIT SERVICES		1,338.65	1 Transactions			
99	15329 OIL BOYZ EXPRESS LUBE INC 01-201-000-0000-6304		76.96	OIL CHANGE/SERVICE #13	22611	REPAIR & MAINTENANCE - SQUADS	N
98	01-201-000-0000-6304		124.53	MOUNT AND BALANCE #08	22659	REPAIR & MAINTENANCE - SQUADS	N
97	01-201-000-0000-6304		25.53	TIRE REPAIR #13	22751	REPAIR & MAINTENANCE - SQUADS	N
96	01-201-000-0000-6304		90.84	OIL CHARGE/SERVICE #03	22774	REPAIR & MAINTENANCE - SQUADS	N
	15329 OIL BOYZ EXPRESS LUBE INC		317.86	4 Transactions			
25	16027 PENNINGTON COUNTY TREASURER 01-601-000-0000-6209		45.31	POSTAGE - OCT	4451	POSTAGE	N
	16027 PENNINGTON COUNTY TREASURER		45.31	1 Transactions			
1	16362 PETERSON/NEIL 01-003-000-0000-6330		348.60	NOV MILEAGE - 498 MILES @ \$.70		TRAVEL & EXPENSE	N
	16362 PETERSON/NEIL		348.60	1 Transactions			
240	16048 POSTMASTER 01-201-000-0000-6801		126.00	PO BOX 484 RENT		MISCELLANEOUS EXPENSE	N
31	01-801-000-0000-6801		198.00	PO BOX 616 RENT		MISCELLANEOUS EXPENSE	N
	16048 POSTMASTER		324.00	2 Transactions			
27	16448 PREMIUM WATERS, INC. 01-801-000-0000-6401		41.98	WATER - NOVEMBER	176590-11-25	SUPPLIES-UNALLOCATED	N
147	01-091-000-0000-6801		56.48	WATER - NOV	176878-11-25	MISCELLANEOUS EXPENSE	N
36	01-601-000-0000-6401		67.48	NOVEMBER WATER BILL	176888	SUPPLIES - EXTENSION	N
93	01-220-000-0000-6801		57.99	WATER (6) BOTTLE DEPOSIT	341330555	MISCELLANEOUS EXPENSE	N
92	01-251-000-0000-6801		140.49	WATER (15) BOTTLE DEPOSIT	341333619	MISCELLANEOUS EXPENSE - JAIL	N
94	01-220-000-0000-6801		23.50	MONTHLY RENTAL/DEC	341334893	MISCELLANEOUS EXPENSE	N
95	01-251-000-0000-6801		23.50	MONTHLY RENTAL/DEC	341334893	MISCELLANEOUS EXPENSE - JAIL	N
	16448 PREMIUM WATERS, INC.		411.42	7 Transactions			
146	16311 PRO-WEST & ASSOCIATES INC 01-103-000-0000-6263		1,534.26	PARCEL DATA MAINTENANCE	2787	COMPUTER SERVICES	N
	16311 PRO-WEST & ASSOCIATES INC		1,534.26	1 Transactions			
122	20358 QUADIENT FINANCE USA, INC. 01-801-000-0000-6209		2,000.00	POSTAGE		POSTAGE	N

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

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20358	QUADIENT FINANCE USA, INC.		2,000.00		1 Transactions		
135	18311 REGENTS OF THE UNIVERSITY OF MN 01-601-000-0000-6837		25,000.00	4-H EDUCATOR MOA OCT-DEC	0300038503	REFUNDS & REIMBURSEMENTS	N
	18311 REGENTS OF THE UNIVERSITY OF MN		25,000.00	1 Transactions			
91	18127 RELIANCE TELEPHONE SYSTEMS 01-251-000-0000-6801		1,051.91	TRUST ACCOUNT TRANSFERS	1870	MISCELLANEOUS EXPENSE - JAIL	N
	18127 RELIANCE TELEPHONE SYSTEMS		1,051.91	1 Transactions			
123	19603 SORENSON/DAVID 01-003-000-0000-6330		18.94	MEAL - AMC - ST PAUL	12/10/25	TRAVEL & EXPENSE	N
124	01-003-000-0000-6330		35.00	MEAL - AMC - ST PAUL	12/8/25	TRAVEL & EXPENSE	N
	19603 SORENSON/DAVID		53.94	2 Transactions			
21	19577 SOURDIF/ROY 01-003-000-0000-6330		184.80	NOV MILEAGE - 264 MILES @ \$.70		TRAVEL & EXPENSE	N
114	01-003-000-0000-6330		27.04	MEAL - AMC - ST PAUL	12/10/25	TRAVEL & EXPENSE	N
115	01-003-000-0000-6330		28.75	MEAL - AMC - ST PAUL	12/10/25	TRAVEL & EXPENSE	N
116	01-003-000-0000-6330		462.93	LODGING - AMC - ST PAUL	12/7-12/10	TRAVEL & EXPENSE	N
112	01-003-000-0000-6330		23.97	MEAL - AMC - ST PAUL	12/7/25	TRAVEL & EXPENSE	N
113	01-003-000-0000-6330		40.25	MEAL - AMC - ST PAUL	12/8/25	TRAVEL & EXPENSE	N
	19577 SOURDIF/ROY		767.74	6 Transactions			
238	19189 STREICHER'S 01-201-000-0000-6420		16.98	VELCO NAME/FLAG #13	11796527	UNIFORMS	N
239	01-201-000-0000-6420		16.98	VELCO NAME/FLAG #10	11796527	UNIFORMS	N
	19189 STREICHER'S		33.96	2 Transactions			
143	20027 THE TIMES 01-106-000-0000-6231		254.25	DEADLINE FOR HOMESTEAD/AG APPS	ACCT #1410	PUBLISHING - ASSESSOR	N
134	01-601-000-0000-6835		142.00	WORKSHOP ADVERTISING	ACCT #2087	WORKSHOP EXPENSES/FAMILY SC	N
55	01-003-000-0000-6231		241.56	TIMES: PROCEEDINGS OF 10/14	ACCT #281	PUBLISHING - BOARD	N
56	01-003-000-0000-6231		306.90	TIMES: PROCEEDINGS OF 10/28	ACCT #281	PUBLISHING - BOARD	N
	20027 THE TIMES		944.71	4 Transactions			
61	20047 THRIFTY WHITE PHARMACY 01-251-000-0000-6256		3.98	0339 RX	14373	MEDICAL - REIMBURSED	N
66	01-251-000-0000-6255		73.72	0441 RX	20882	MEDICAL - LOCAL	N
63	01-251-000-0000-6255		3.99	0451 RX	23285	MEDICAL - LOCAL	N

Pennington County Financial System



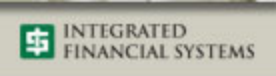
Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

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69	01-251-000-0000-6256		9.09	0462 RX	30166	MEDICAL - REIMBURSED	N
79	01-251-000-0000-6255		8.38	0454 RX	33284	MEDICAL - LOCAL	N
90	01-251-000-0000-6255		6.60	LAW ENFORCEMENT	40109	MEDICAL - LOCAL	N
73	01-251-000-0000-6255		5.79	0459 RX	48017	MEDICAL - LOCAL	N
78	01-251-000-0000-6255		11.59	0464 RX	50986	MEDICAL - LOCAL	N
67	01-251-000-0000-6255		16.76	0395 RX	54260	MEDICAL - LOCAL	N
62	01-251-000-0000-6255		20.77	0433 RX	55003	MEDICAL - LOCAL	N
68	01-251-000-0000-6255		5.01	0402 RX	56719	MEDICAL - LOCAL	N
77	01-251-000-0000-6255		34.10	0268 RX	61144	MEDICAL - LOCAL	N
75	01-251-000-0000-6255		19.95	0409 RX	63623	MEDICAL - LOCAL	N
65	01-251-000-0000-6256		42.30	0109 RX	65314	MEDICAL - REIMBURSED	N
76	01-251-000-0000-6256		7.98	0263 RX	67840	MEDICAL - REIMBURSED	N
59	01-251-000-0000-6255		67.89	6000 RX	68484	MEDICAL - LOCAL	N
57	01-251-000-0000-6256		7.98	6012 RX	69625	MEDICAL - REIMBURSED	N
64	01-251-000-0000-6255		3.99	0439 RX	69737	MEDICAL - LOCAL	N
71	01-251-000-0000-6256		36.12	6141 RX	69964	MEDICAL - REIMBURSED	N
72	01-251-000-0000-6256		28.34	0259 RX	70023	MEDICAL - REIMBURSED	N
74	01-251-000-0000-6256		27.24	0006 RX	70042	MEDICAL - REIMBURSED	N
60	01-251-000-0000-6255		7.98	6013 RX	70081	MEDICAL - LOCAL	N
58	01-251-000-0000-6255		63.95	0382 RX	70307	MEDICAL - LOCAL	N
70	01-251-000-0000-6256		3.07	0431 RX	70603	MEDICAL - REIMBURSED	N
20047	THRIFTY WHITE PHARMACY		516.57		24 Transactions		
20460	TRUE NORTH EQUIPMENT						
24	01-111-000-0000-6300		1,267.98	SWEEPER REPAIR	10620405	REPAIRS & MAINTENANCE	N
20460	TRUE NORTH EQUIPMENT		1,267.98		1 Transactions		
20361	TYLER TECHNOLOGIES, INC						
148	01-106-000-0000-6301		915.45	DOCUPRO FULL & ADDITIONAL SUPP	236937	MAINTENANCE AGREEMENT	N
20361	TYLER TECHNOLOGIES, INC		915.45		1 Transactions		
22336	VETTESON/SETH						
250	01-201-000-0000-6330		15.00	MEAL REIMBURSEMENT-SHERIFF CON	12/10/25	TRAVEL & EXPENSE	N
22336	VETTESON/SETH		15.00		1 Transactions		
1 Fund Total:			123,913.09	County Revenue		50 Vendors	163 Transactions

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Page 10

3 Road & Bridge

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
236	20388 3-D SPECIALTIES INC 03-330-000-0000-6269		43,527.90	PAVEMENT MARKINGS		GENERAL CONTRACTS	N
	20388 3-D SPECIALTIES INC		43,527.90	1 Transactions			
	1364 AUTO VALUE						
216	03-350-000-0000-6556		20.99	PERMATEX		SHOP SUPPLIES	N
218	03-350-000-0000-6556		77.90	SCRAPER		SHOP SUPPLIES	N
219	03-350-000-0000-6556		34.16	GLOVES		SHOP SUPPLIES	N
222	03-350-000-0000-6556		13.66	ANITFREEZE		SHOP SUPPLIES	N
215	03-350-000-0000-6564		35.98	WIPER BLADES		EQUIPMENT REPAIR PARTS	N
217	03-350-000-0000-6564		13.48	FUSES		EQUIPMENT REPAIR PARTS	N
220	03-350-000-0000-6564		42.97	OIL		EQUIPMENT REPAIR PARTS	N
221	03-350-000-0000-6564		86.73	AIRBRAKE SPRING, PIN		EQUIPMENT REPAIR PARTS	N
	1364 AUTO VALUE		325.87	8 Transactions			
	2396 BERG/TREVOR						
214	03-350-000-0000-6428		199.95	CLOTHING REIMBURSEMENT		SAFETY EQUIPMENT	N
	2396 BERG/TREVOR		199.95	1 Transactions			
	3500 COULOMBE CONSULTING						
213	03-330-000-0000-6261		900.00	SURVEY CP 57-24-10		CONSULTING & LEGAL SERVICES	Y
	3500 COULOMBE CONSULTING		900.00	1 Transactions			
	5301 EVANS STEEL COMPANY						
212	03-350-000-0000-6564		63.25	FLAT STEEL		EQUIPMENT REPAIR PARTS	N
	5301 EVANS STEEL COMPANY		63.25	1 Transactions			
	6006 FARMERS UNION OIL						
209	03-350-000-0000-6560		1,027.40	DIESEL SHOP 212		GAS & DIESEL	N
210	03-350-000-0000-6560		994.68	DIESEL SHOP 211		GAS & DIESEL	N
211	03-350-000-0000-6562		427.90	DEF		MOTOR OIL & LUBRICANTS	N
	6006 FARMERS UNION OIL		2,449.98	3 Transactions			
	6349 FASTENAL COMPANY						
208	03-350-000-0000-6556		160.36	LOCK NUTS, CREWS, DISCS, CUTTI		SHOP SUPPLIES	N
	6349 FASTENAL COMPANY		160.36	1 Transactions			
	6306 FLEET DISTRIBUTING						
206	03-350-000-0000-6428		72.96	GLOVES		SAFETY EQUIPMENT	N
207	03-350-000-0000-6428		20.99	GLOVES		SAFETY EQUIPMENT	N

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Page 11

3 Road & Bridge

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	6306 FLEET DISTRIBUTING		93.95		2 Transactions		
	6340 FORKS FREIGHTLINER						
204	03-350-000-0000-6564		182.27	A/C LINE, PULLEY, COOLANT		EQUIPMENT REPAIR PARTS	N
205	03-350-000-0000-6564		323.88	ALTERNATOR		EQUIPMENT REPAIR PARTS	N
	6340 FORKS FREIGHTLINER		506.15		2 Transactions		
	8331 HARDWARE HANK						
201	03-350-000-0000-6551		13.18	PIPE		SIGNS	N
199	03-350-000-0000-6556		69.47	MOUSE TRAPS SHOP 500 & 215		SHOP SUPPLIES	N
203	03-350-000-0000-6556		6.96	SCREWS		SHOP SUPPLIES	N
200	03-350-000-0000-6564		5.58	PLUG		EQUIPMENT REPAIR PARTS	N
202	03-350-000-0000-6564		7.29	BATTERY		EQUIPMENT REPAIR PARTS	N
	8331 HARDWARE HANK		102.48		5 Transactions		
	8341 HARTZ TRUCKLINE SHOP						
198	03-350-000-0000-6564		354.82	SHOCK ABSORBER		EQUIPMENT REPAIR PARTS	N
	8341 HARTZ TRUCKLINE SHOP		354.82		1 Transactions		
	8380 HDR ENGINEERING, INC.						
196	03-330-000-0000-6261		1,683.00	P/E SAP 57-629-008		CONSULTING & LEGAL SERVICES	N
197	03-330-000-0000-6261		13,489.75	P/E SAP 57-611-002		CONSULTING & LEGAL SERVICES	N
	8380 HDR ENGINEERING, INC.		15,172.75		2 Transactions		
	8323 HERMRECK/GERALD						
195	03-350-000-0000-6428		200.00	BOOTS - CLOTHING REIMBURSEMENT		SAFETY EQUIPMENT	Y
	8323 HERMRECK/GERALD		200.00		1 Transactions		
	8412 HOFFMAN, PHILIPP, & MARTELL, PLLC						
194	03-320-000-0000-6261		60.00	AUDIT BILL #3		CONSULTING & LEGAL SERVICES	N
	8412 HOFFMAN, PHILIPP, & MARTELL, PLLC		60.00		1 Transactions		
	11334 KNUTSON/LEE						
151	03-350-000-0000-6428		200.00	BOOTS CLOTHING REIMBURSEMENT		SAFETY EQUIPMENT	N
	11334 KNUTSON/LEE		200.00		1 Transactions		
	12309 LAKE SUPERIOR COLLEGE						
192	03-330-000-0000-6245		300.00	BRIDGE REFRESHER		CONTINUING EDUCATION	N
193	03-330-000-0000-6245		150.00	BRIDGE REFRESHER		CONTINUING EDUCATION	N

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

3 Road & Bridge

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12309	LAKE SUPERIOR COLLEGE		450.00		2 Transactions		
191	12315 LITTLE FALLS MACHINE 03-350-000-0000-6564		109.95	SPINNER HUB		EQUIPMENT REPAIR PARTS	N
	12315 LITTLE FALLS MACHINE		109.95		1 Transactions		
190	12302 LOCATORS & SUPPLIES INC 03-350-000-0000-6428		122.25	JACKET		SAFETY EQUIPMENT	N
	12302 LOCATORS & SUPPLIES INC		122.25		1 Transactions		
185	13302 M-R SIGN CO, INC 03-350-000-0000-6551		44.18	911 RESIDENTIAL SIGN		SIGNS	N
	13302 M-R SIGN CO, INC		44.18		1 Transactions		
188	13498 MARCO TECHNOLOGIES LLC 03-320-000-0000-6301		535.98	USAGE CHARGE		MAINTENANCE AGREEMENT	N
189	03-320-000-0000-6301		55.51	COPY MACHINE - DEC		MAINTENANCE AGREEMENT	N
	13498 MARCO TECHNOLOGIES LLC		591.49		2 Transactions		
187	13339 MATHIEU/JAY 03-350-000-0000-6428		93.75	CLOTHING REIMBURSEMENT		SAFETY EQUIPMENT	N
	13339 MATHIEU/JAY		93.75		1 Transactions		
237	13393 MINNESOTA NORTHERN RAILROAD INC 03-350-000-0000-6252		115.00	ELECTRICITY RR SIGNAL - NOV	112025CR16	ELECTRICITY	N
	13393 MINNESOTA NORTHERN RAILROAD INC		115.00		1 Transactions		
186	13450 MN SEEDING CONTRACTORS 03-330-000-0000-6330		250.00	MEETING JM, TJ		TRAVEL & EXPENSE	N
	13450 MN SEEDING CONTRACTORS		250.00		1 Transactions		
183	14324 NAPA AUTO PARTS 03-350-000-0000-6556		33.98	SCREWDRIVER SET		SHOP SUPPLIES	N
184	03-350-000-0000-6556		59.88	WASHER FLUID		SHOP SUPPLIES	N
182	03-350-000-0000-6564		26.58	WIPER BLADE		EQUIPMENT REPAIR PARTS	N
	14324 NAPA AUTO PARTS		120.44		3 Transactions		
176	14316 NELSON EQUIPMENT OF TRF INC 03-350-000-0000-6556		6.90	HAIR PIN 3 PT		SHOP SUPPLIES	N
177	03-350-000-0000-6564		128.69	CONTROL VALVE		EQUIPMENT REPAIR PARTS	N

Pennington County Financial System



Danielle
12/15/25 10:05AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

3 Road & Bridge

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178	03-350-000-0000-6564		13.41	FITTING FOR BRINE TRUCK		EQUIPMENT REPAIR PARTS	N
179	03-350-000-0000-6564		54.86	BALL VALVE		EQUIPMENT REPAIR PARTS	N
180	03-350-000-0000-6564		31.78	PTO PIN, HAIR PIN		EQUIPMENT REPAIR PARTS	N
181	03-350-000-0000-6564		223.59	AXLE		EQUIPMENT REPAIR PARTS	N
14316	NELSON EQUIPMENT OF TRF INC		459.23		6 Transactions		
14312	NORTHWEST POWER SYSTEMS						
174	03-350-000-0000-6564		44.97	ELBOW		EQUIPMENT REPAIR PARTS	N
175	03-350-000-0000-6564		1.92	ORING		EQUIPMENT REPAIR PARTS	N
14312	NORTHWEST POWER SYSTEMS		46.89		2 Transactions		
15374	OSOWSKI/NICK						
173	03-350-000-0000-6428		191.68	CLOTHING REIMBURSEMENT		SAFETY EQUIPMENT	N
15374	OSOWSKI/NICK		191.68		1 Transactions		
16460	POMP'S TIRE SERVICE, INC						
169	03-350-000-0000-6564		43.00	TIRE REPAIR		EQUIPMENT REPAIR PARTS	N
170	03-350-000-0000-6564		1,673.72	TIRES		EQUIPMENT REPAIR PARTS	N
171	03-350-000-0000-6564		383.75	TIRE REPAIR		EQUIPMENT REPAIR PARTS	N
172	03-350-000-0000-6564		1,203.12	TIRES		EQUIPMENT REPAIR PARTS	N
16460	POMP'S TIRE SERVICE, INC		3,303.59		4 Transactions		
18379	RDO Equipment Co.						
168	03-350-000-0000-6564		1,327.20	HYDRAULIC OIL		EQUIPMENT REPAIR PARTS	N
18379	RDO Equipment Co.		1,327.20		1 Transactions		
18321	REBER'S AUTO GLASS & REPAIR						
167	03-350-000-0000-6564		425.00	INSTALL GLASS		EQUIPMENT REPAIR PARTS	Y
18321	REBER'S AUTO GLASS & REPAIR		425.00		1 Transactions		
18008	RED LAKE ELECTRIC COOPERATIVE						
153	03-350-000-0000-6566		95.00	REPAIR WIRE HIT BY MOWER		ROAD RECONSTRUCTION	N
18008	RED LAKE ELECTRIC COOPERATIVE		95.00		1 Transactions		
18439	ROCKSBURY TRUCK REPAIR						
163	03-350-000-0000-6564		69.88	REPAIR TIRE		EQUIPMENT REPAIR PARTS	N
164	03-350-000-0000-6564		1,106.65	TIRES		EQUIPMENT REPAIR PARTS	N
165	03-350-000-0000-6564		30.14	BRAKE HOSE		EQUIPMENT REPAIR PARTS	N
18439	ROCKSBURY TRUCK REPAIR		1,206.67		3 Transactions		

Pennington County Financial System



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Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Page 14

3 Road & Bridge

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
150	18377 ROGERS TWO WAY RADIO 03-350-000-0000-6566		81,931.62	RADIOS		ROAD RECONSTRUCTION	N
	18377 ROGERS TWO WAY RADIO		81,931.62	1 Transactions			
162	19511 SANFORD HEALTH OCCUPATIONAL MEDIC 03-320-000-0000-6801		67.00	RANDOM DRUG TEST		MISCELLANEOUS EXPENSE	6
	19511 SANFORD HEALTH OCCUPATIONAL MEDIC		67.00	1 Transactions			
156	20027 THE TIMES 03-320-000-0000-6232		33.66	HEARING CLOVERLEAF ROADS	ACCT #842	ADVERTISING	N
157	03-320-000-0000-6232		37.62	HEARING KRATKA ROADS	ACCT #842	ADVERTISING	N
	20027 THE TIMES		71.28	2 Transactions			
155	21332 ULINE 03-330-000-0000-6554		98.70	STORAGE BOXES		ENGINEERING & SURVEYING SUPPI	N
	21332 ULINE		98.70	1 Transactions			
152	21008 UNIVERSAL SCREENPRINT 03-320-000-0000-6401		75.00	MAP		SUPPLIES	N
	21008 UNIVERSAL SCREENPRINT		75.00	1 Transactions			
154	1350 VESTIS 03-320-000-0000-6262		726.00	SHOP 500 COATS & FIRST AID		OTHER SERVICES	N
	1350 VESTIS		726.00	1 Transactions			
166	26304 ZAVORAL & SONS INC/RJ 03-330-000-0000-6269		8,844.91	SHARE OF REPAIR -CSAH 7 TRACKS		GENERAL CONTRACTS	N
	26304 ZAVORAL & SONS INC/RJ		8,844.91	1 Transactions			
3 Fund Total:			165,084.29	Road & Bridge		39 Vendors	71 Transactions

Pennington County Financial System



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32 Solid Waste Facility

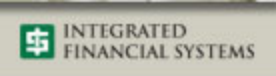
Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Page 15

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
12123	LES'S SANITATION SERVICE						
252	32-390-000-0000-6801		3,817.90	RECYCLING TVS/MONITORS	555	MISCELLANEOUS EXPENSE-SCORE	N
129	32-390-000-0000-6801		5,720.00	RECYCLING - NOV	5BX09019	MISCELLANEOUS EXPENSE-SCORE	N
12123	LES'S SANITATION SERVICE		9,537.90	2 Transactions			
13364	MARSHALL COUNTY ENVIRONMENTAL SEI						
111	32-390-000-0000-6801		3,700.00	1ST PAYMENT-10 YR SOLID WASTE		MISCELLANEOUS EXPENSE-SCORE	N
13364	MARSHALL COUNTY ENVIRONMENTAL SEI		3,700.00	1 Transactions			
19324	SAFETY-KLEEN SYSTEMS, INC.						
144	32-390-000-0000-6262		511.00	USED OIL RECYCLING	98709104	OTHER SERVICES-SCORE ACCOUN	N
145	32-390-000-0000-6262		643.97	USED OIL RECYCLING	98837558	OTHER SERVICES-SCORE ACCOUN	N
19324	SAFETY-KLEEN SYSTEMS, INC.		1,154.97	2 Transactions			
32 Fund Total:			14,392.87	Solid Waste Facility	3 Vendors	5 Transactions	

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Pennington County Financial System



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Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

40 Ditch Funds

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
15314	OLSON CONSTRUCTION TRF, INC.						
131	40-703-000-0000-6262		15,025.00	MULCH/MOW/LEVEL SPOIL JD25-3	4039	OTHER SERVICES -JD #25-3	N
149	40-702-000-0000-6262		16,477.50	CLEAN/LEVEL SPOIL - JD #1	4044	OTHER SERVICES - JD #25-2	N
15314	OLSON CONSTRUCTION TRF, INC.		31,502.50	2 Transactions			
18417	QUALITY SPRAY FOAM LLC						
235	40-718-000-0000-6262		15,502.50	CLEAN DITCH JD18	1993	OTHER SERVICES - JD #18	N
18417	QUALITY SPRAY FOAM LLC		15,502.50	1 Transactions			
18331	RED LAKE COUNTY AUDITOR						
2	40-701-000-0000-6262		16,595.05	2024 SHAREWORK JD# 1		OTHER SERVICES - JD #1	N
3	40-711-000-0000-6262		394.04	2024 SHAREWORK JD# 11		OTHER SERVICES - JD #11	N
4	40-713-000-0000-6262		176.27	2024 SHAREWORK JD# 13		OTHER SERVICES - JD #13	N
5	40-715-000-0000-6262		143.00	2024 SHAREWORK JD# 15		OTHER SERVICES - JD #15	N
6	40-731-000-0000-6262		6,067.24	2024 SHAREWORK JD# 31		OTHER SERVICES	N
7	40-760-000-0000-6262		11.25	2024 SHAREWORK JD# 60		OTHER SERVICES - JD #60	N
18331	RED LAKE COUNTY AUDITOR		23,386.85	6 Transactions			
19346	STICKLER/MIKE						
161	40-718-000-0000-6849		150.00	BEAVER BOUNTY		BEAVER CONTROL	N
159	40-721-000-0000-6849		225.00	BEAVER BOUNTY		Beaver Control	N
160	40-762-000-0000-6849		225.00	BEAVER BOUNTY		BEAVER CONTROL	N
158	40-796-000-0000-6849		450.00	BEAVER BOUNTY		BEAVER CONTROL	N
19346	STICKLER/MIKE		1,050.00	4 Transactions			
40 Fund Total:			71,441.85	Ditch Funds		4 Vendors	13 Transactions
Final Total:			374,832.10	96 Vendors		252 Transactions	

Pennington County Financial System



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	123,913.09	County Revenue
	3	165,084.29	Road & Bridge
	32	14,392.87	Solid Waste Facility
	40	71,441.85	Ditch Funds
	All Funds	374,832.10	Total

Approved by,

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Pennington County Financial System



Print List in Order By: 1
1 - Fund (Page Break by Fund)
2 - Department (Totals by Dept)
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas?: Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

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Pennington County Financial System



Danielle
12/15/25 8:40AM

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
29	19343 LARSON/MELISSA 01-201-000-0000-6330		9.98	MEAL REIMBURSMENT-INVESTIGATE	12/2/25	TRAVEL & EXPENSE	N
	19343 LARSON/MELISSA		9.98	1 Transactions			
11	14478 NELSON/SETH 01-003-000-0000-6103		75.00	LANDOWNERS DITCH BENEFITS	11/12/25	PER DIEMS - BOARD	N
12	01-003-000-0000-6103		100.00	CLOVERLEAF/KRATKA ROAD MEETING	11/17/25	PER DIEMS - BOARD	N
13	01-003-000-0000-6103		75.00	SOLID WASTE COMMITTEE	11/18/25	PER DIEMS - BOARD	N
14	01-003-000-0000-6103		75.00	HAZARDOUS WASTE COMMITTEE	11/19/25	PER DIEMS - BOARD	N
15	01-003-000-0000-6103		75.00	INTER COUNTY COMM COUN - OKLEE	11/24/25	PER DIEMS - BOARD	N
10	01-003-000-0000-6103		100.00	NORTHERN COUNTIES-GRAND RAPIDS	11/6/25	PER DIEMS - BOARD	N
	14478 NELSON/SETH		500.00	6 Transactions			
28	15375 OLSON/WYATT 01-251-000-0000-6330		21.94	TRANSPORT MEAL REIMBURSEMENT	12/2/25	TRAVEL & EXPENSE	N
	15375 OLSON/WYATT		21.94	1 Transactions			
4	16362 PETERSON/NEIL 01-003-000-0000-6103		75.00	HWY PUBLIC HEARING	11/12/25	PER DIEMS - BOARD	N
5	01-003-000-0000-6103		100.00	CLOVERLEAF/KRATKA ROAD MEETING	11/17/25	PER DIEMS - BOARD	N
6	01-003-000-0000-6103		75.00	AIRPORT	11/19/25	PER DIEMS - BOARD	N
7	01-003-000-0000-6103		100.00	NWJTC - BEMIDJI	11/20/25	PER DIEMS - BOARD	N
8	01-003-000-0000-6103		75.00	GENERAL GOVERNMENT	11/21/25	PER DIEMS - BOARD	N
9	01-003-000-0000-6103		75.00	PERSONNEL MEETING	11/25/25	PER DIEMS - BOARD	N
1	01-003-000-0000-6103		75.00	PERSONNEL MEETING	11/4/25	PER DIEMS - BOARD	N
2	01-003-000-0000-6103		75.00	GENERAL GOVERNMENT	11/5/25	PER DIEMS - BOARD	N
3	01-003-000-0000-6103		100.00	NCLUB - GRAND RAPIDS	11/6/25	PER DIEMS - BOARD	N
	16362 PETERSON/NEIL		750.00	9 Transactions			
27	19603 SORENSON/DAVID 01-003-000-0000-6103		100.00	ROAD TOUR/BUILDING COMMITTEE	09/22/25	PER DIEMS - BOARD	N
25	01-003-000-0000-6103		100.00	DANCING SKY/CITY-CO-SCHOOL MTG	10/20/25	PER DIEMS - BOARD	N
26	01-003-000-0000-6103		75.00	BUILDING COMMITTEE MEETING	10/21/25	PER DIEMS - BOARD	N
24	01-003-000-0000-6103		75.00	PENN CO AHAB	10/7/25	PER DIEMS - BOARD	N
21	01-003-000-0000-6103		100.00	CLOVERLEAF/KRATKA ROAD MEETING	11/17/25	PER DIEMS - BOARD	N
22	01-003-000-0000-6103		75.00	BUILDING COMMITTEE MEETING	11/18/25	PER DIEMS - BOARD	N
23	01-003-000-0000-6103		75.00	ATR	11/19/25	PER DIEMS - BOARD	N
	19603 SORENSON/DAVID		600.00	7 Transactions			
	19577 SOURDIF/ROY						

Pennington County Financial System



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Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 County Revenue

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
16	01-003-000-0000-6103		100.00	GEN GOV/NWRL-PERSONNEL	11/12/25	PER DIEMS - BOARD	N
17	01-003-000-0000-6103		75.00	EXT	11/13/25	PER DIEMS - BOARD	N
18	01-003-000-0000-6103		100.00	CLOVERLEAF/KRATKA MEETINGS	11/17/25	PER DIEMS - BOARD	N
19	01-003-000-0000-6103		100.00	RRBC-FARGO / NWRL	11/19/25	PER DIEMS - BOARD	N
20	01-003-000-0000-6103		75.00	NWRL - BUDGET	11/25/25	PER DIEMS - BOARD	N
19577	SOURDIF/ROY		450.00	5 Transactions			
20403	THIBERT/ALEX						
30	01-251-000-0000-6330		14.09	TRANSPORT MEAL REIMBURSEMENT	12/10/25	TRAVEL & EXPENSE	N
31	01-251-000-0000-6330		16.32	TRANSPORT MEAL REIMBURSEMENT	12/11/25	TRAVEL & EXPENSE	N
20403	THIBERT/ALEX		30.41	2 Transactions			
1 Fund Total:			2,362.33	County Revenue		7 Vendors	31 Transactions
Final Total:			2,362.33	7 Vendors		31 Transactions	

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Pennington County Financial System



Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	2,362.33	County Revenue
All Funds	2,362.33	Total

Approved by,
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PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA
YEAR ENDED DECEMBER 31, 2024



Hoffman, Philipp, & Martell, PLLC

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

TABLE OF CONTENTS

<u>Introductory Section</u>	<u>Reference</u>	<u>Page</u>
Organization Schedule		1
 <u>Financial Section</u>		
Independent Auditor’s Report		2
Management’s Discussion and Analysis		5
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	Exhibit 1	14
Statement of Activities	Exhibit 2	15
Fund Financial Statements		
Governmental Funds		
Balance Sheet	Exhibit 3	16
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position – Governmental Activities	Exhibit 4	17
Statement of Revenues, Expenditures, and Changes in Fund Balances	Exhibit 5	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities – Governmental Activities	Exhibit 6	19
Fiduciary Funds		
Statement of Fiduciary Net Position	Exhibit 7	20
Statement of Changes in Fiduciary Net Position	Exhibit 8	21
Notes to the Financial Statements		22
 Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	Schedule 1	66
Road and Bridge Special Revenue Fund	Schedule 2	68
Human Services Special Revenue Fund	Schedule 3	69
Ditch Special Revenue Fund	Schedule 4	70
Other Post-Employment Benefit Plan		
Changes in Total Liability and Related Ratios	Schedule 5	71
Public Employees Retirement Association		
Schedule of Contributions	Schedule 6	72
Schedule of Proportionate Share of Net Pension Liability	Schedule 7	73
Notes to the Required Supplementary Information		74
 Supplementary Information		
Nonmajor Governmental Funds		
Combining Balance Sheet – Nonmajor Governmental Funds	Statement 1	88
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	Statement 2	89

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

TABLE OF CONTENTS

<u>Financial Section (Continued)</u>	<u>Reference</u>	<u>Page</u>
Combining Balance Sheet – Nonmajor Debt Service Funds	Statement 3	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	Statement 4	91
Budgetary Comparison Schedules – Nonmajor Special Revenue Funds		
Solid Waste Special Revenue Fund	Schedule 8	92
Budgetary Comparison Schedules – Nonmajor Debt Service Funds		
Justice Center Capital Improvement Bond Debt Service Fund	Schedule 9	93
Justice Center Jail Bond Debt Service Fund	Schedule 10	94
Custodial Funds		
Combining Statement of Fiduciary Net Position	Statement 5	95
Combining Statement of Changes in Fiduciary Net Position	Statement 6	96
Schedules		
Schedule of Expenditures of Federal Awards	Schedule 11	97
Notes to the Schedule of Expenditures of Federal Awards		99
Other Schedules		
Balance Sheet – By Ditch – Ditch Special Revenue Fund	Schedule 12	100
Schedule of Intergovernmental Revenue	Schedule 13	102
 <u>Management and Compliance Section</u>		
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>		103
Independent Auditor’s Report on Compliance for Each Major Federal Program, and Report on Internal Control Over Compliance Required by <i>Uniform Guidance</i>		105
Schedule of Findings and Questioned Costs		108
Corrective Action Plan		113
Schedule of Prior Audit Findings		115

INTRODUCTORY SECTION

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

ORGANIZATION SCHEDULE
DECEMBER 31, 2024

<u>Office</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners		
1 st District	Seth Nelson	January 2029
2 nd District	Dave Sorenson	January 2029
3 rd District	Neil Peterson	January 2027
4 th District	Roy Sourdif	January 2027
5 th District	Bruce Lawrence	January 2029
 Officers		
<i>Elected:</i>		
Attorney	Nathan Haase of Ihle, Sparby, & Haase PA.	January 2027
Sheriff	Seth Vettleon	January 2027
 <i>Appointed:</i>		
Auditor-Treasurer	Jennifer Herzberg	Indefinite
Assessor	Carl Bruzek	January 2029
Coroner	Scott Petrescue	Indefinite
County Coordinator	Kevin Erickson	Indefinite
Court Administrator	Kathy Narlock	Indefinite
Highway Engineer	Michael Flaagan	May 2026
Human Services Director	Julie Sjostrand	Indefinite
AG Services/Solid Waste Officer	Grant Nelson	Indefinite
Recorder	Julie Hansen	Indefinite
Veterans Service Officer	Anthony Mapes	Indefinite

FINANCIAL SECTION

Colleen Hoffman, Director
Crystelle Philipp, CPA
Marit Martell, CPA



Hoffman, Philipp, & Martell, PLLC

1541 Highway 59 South | Thief River Falls, MN 56701 | Phone: 218-681-4078 | choffman@hpmaudit.com

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Pennington County

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pennington County, Minnesota, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pennington County, as of December 31, 2024, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events that raise substantial doubt about Pennington County's ability to continue as a going concern for twelve months beyond

the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pennington County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used in the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered that raise substantial doubt about Pennington County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified in our audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pennington County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Expenditures of Federal Awards and related notes, as required by Title U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedule, and the Schedule of Expenditures of Federal Awards and related notes are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of an introductory section and other schedules, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2025, on our consideration of Pennington County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Hoffman, Philipp, & Martell, PLLC
November 26, 2025



AUDITOR – TREASURER’S OFFICE

101 Main Avenue North

P.O. Box 616

Thief River Falls, MN 56701

(218) 683-7000

MANAGEMENT’S DISCUSSION AND ANALYSIS

(Unaudited)

The management of Pennington County offers readers of the County’s Financial Statements this narrative overview and analysis of the financial activities of Pennington County for the fiscal year ended December 31, 2024. The Management’s Discussion and Analysis provides comparisons with the previous year and is designed to focus on the current year’s activities, resulting changes, and currently known facts, and should be read in conjunction with the County’s basic financial statements that follow this section.

FINANCIAL HIGHLIGHTS

The total net position of governmental activities is \$84,663,059, of which \$65,674,652 is the net investment in capital assets, \$5,754,317 is restricted for specific purposes, and \$13,234,090 is unrestricted. The total net position of governmental activities increased by \$3,653,130 for the year ended December 31, 2024. This is attributed mainly to the receipt of County State Aid Highway funding for highway infrastructure and the reduction of net pension liability.

At the close of 2024, the County’s governmental funds reported combined ending fund balances of \$23,858,902, an increase of \$1,110,498 from the prior year. Of the total fund balance amount, \$317,304 is non-spendable, \$4,737,534 is legally or contractually restricted, \$7,104,418 is assigned for specific purposes, and \$11,699,646 is unassigned. Maintaining an adequate fund balance is necessary to provide County services throughout the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Pennington County’s basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) Notes to the Financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County’s finances. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector businesses. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

The *Statement of Net Position* presents information on all of the County’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position.

Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, public safety, highways and streets, sanitation, human services, health, culture and recreation, conservation of natural resources, and economic development.

The government-wide financial statements can be found as Exhibits 1 and 2 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Pennington County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund-level financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the *Balance Sheet – Governmental Funds* and the *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County reports three governmental fund types: General, Special Revenue, and Debt Service. Information is presented separately in the *Governmental Funds Balance Sheet* and in the *Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund, the Road and Bridge Special Revenue Fund, the Human Services Special Revenue Fund, and the Ditch Special Revenue Fund, all of which are considered to be major funds. Data from the nonmajor funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided in combining statements after the Notes to the Financial Statements. Pennington County adopts annual budgets for its governmental funds. *Budgetary Comparison Schedules* have been provided for these funds to demonstrate compliance with their budgets.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, or other funds. Pennington County's fiduciary funds consist of one private purpose trust fund which is used to report trust arrangements, other than

pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments, and three custodial funds which are used to report resources held by the County in a purely custodial capacity. The Social Welfare Private-Purpose Trust Fund is presented in the *Statement of Fiduciary Net Position – Fiduciary Funds* and the *Statement of Changes in Fiduciary Net Position – Fiduciary Funds*. Custodial funds do not involve measurement of results of operations. In addition, the Fiduciary Funds are not reflected in the government-wide financial statements because those resources are not available to support the County’s programs. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Custodial Fund activities are reported in Statement 5 and Statement 6.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on page 22 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information*. The County also provides supplementary and other information including *Combining Statements*, *Budgetary Comparison Schedules*, a *Ditch Balance Sheet*, a *Schedule of Intergovernmental Revenue*, and a *Schedule of Expenditures of Federal Awards*.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position serves as a useful indicator of the County’s financial position. The County’s assets exceeded liabilities by \$84,663,059 at the close of 2024. The largest portion of the County’s net position (approximately 78 percent) reflects its net investment in capital assets (i.e., land, infrastructure, buildings and improvements, and machinery and equipment). It should be noted that this amount is not available for future spending. Approximately seven percent of the County’s net position is restricted, and 15 percent of the County’s net position is unrestricted. The unrestricted net position amount of \$13,234,090, as of December 31, 2024, may be used to meet the County’s ongoing obligations to citizens.

The County’s overall financial position increased from last year. Total assets increased by \$1,803,719 and deferred outflows of resources related to pensions and other post-employment benefits decreased by \$1,691,927 from the prior year. Total liabilities decreased by \$3,451,827 and deferred inflows of resources related to pensions and other post-employment benefits decreased by \$89,511 from the prior year. This resulted in an increased net position of \$3,653,130 from the prior year.

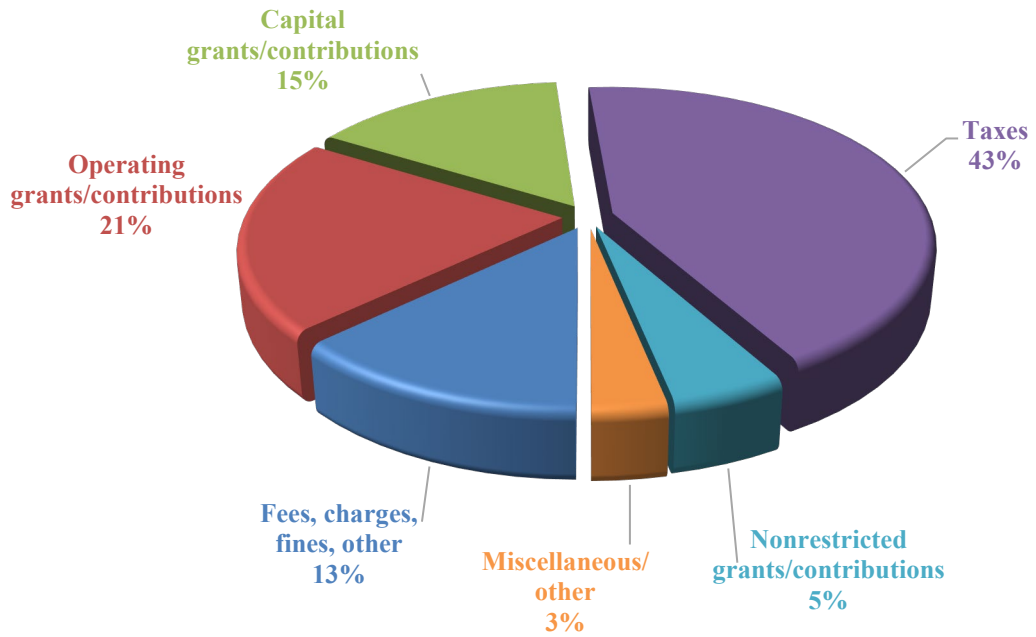
NET POSITION

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 26,773,526	\$ 26,972,916
Capital assets	<u>79,403,233</u>	<u>77,400,124</u>
Total assets	<u>\$ 106,176,759</u>	<u>\$ 104,373,040</u>
Deferred outflows of resources - related to pensions and other post-employment benefits	<u>\$ 2,425,005</u>	<u>\$ 4,116,932</u>
Other liabilities	\$ 1,013,669	\$ 2,142,350
Long-term liabilities outstanding	<u>18,290,247</u>	<u>20,613,393</u>
Total liabilities	<u>\$ 19,303,916</u>	<u>\$ 22,755,743</u>
Deferred inflows of resources - related to pensions and other post-employment benefits	<u>\$ 4,634,789</u>	<u>\$ 4,724,300</u>
Net position		
Net investment in capital assets	\$ 65,674,652	\$ 63,632,039
Restricted	5,754,317	8,000,184
Unrestricted	<u>13,234,090</u>	<u>9,377,706</u>
Total net position	<u>\$ 84,663,059</u>	<u>\$ 81,009,929</u>

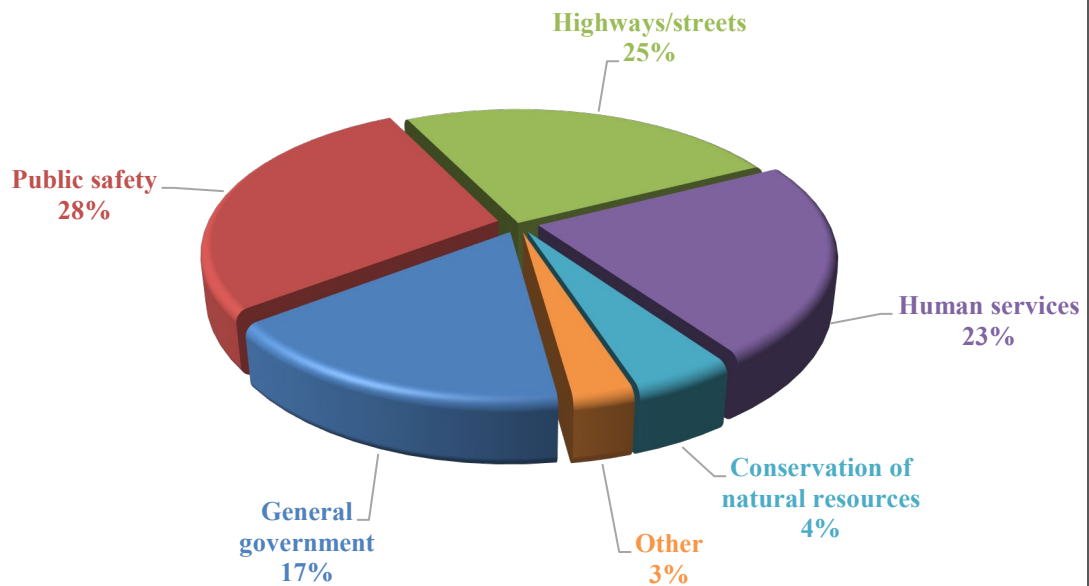
CHANGES IN NET POSITION

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Revenues		
Program Revenues		
Fees, charges, fines and other	\$ 3,775,528	\$ 4,131,658
Operating grants and contributions	6,009,743	7,318,334
Capital grants and contributions	4,377,610	2,312,671
General Revenues		
Property taxes	12,465,672	11,739,001
Gravel taxes	9,584	3,128
Grants and contributions not restricted to specific programs	1,441,961	1,240,674
Payments in lieu of taxes	52,783	45,482
Investment earnings	824,340	740,617
Miscellaneous	<u>66,831</u>	<u>125,312</u>
Total revenues	<u>\$ 29,024,052</u>	<u>\$ 27,656,877</u>
Expenses		
General government	\$ 4,269,663	\$ 3,455,153
Public safety	7,069,741	6,676,127
Highways and streets	6,287,435	6,845,234
Sanitation	107,012	151,122
Human services	5,736,268	6,015,938
Health	68,184	57,651
Culture and recreation	229,792	229,196
Conservation of natural resources	1,180,855	965,054
Economic development	73,700	45,650
Interest	<u>348,272</u>	<u>364,085</u>
Total expenses	<u>\$ 25,370,922</u>	<u>\$ 24,805,210</u>
Increase (decrease)	\$ 3,653,130	\$ 2,851,667
Net position, January 1	<u>\$ 81,009,929</u>	<u>\$ 78,158,262</u>
Net position, December 31	<u>\$ 84,663,059</u>	<u>\$ 81,009,929</u>

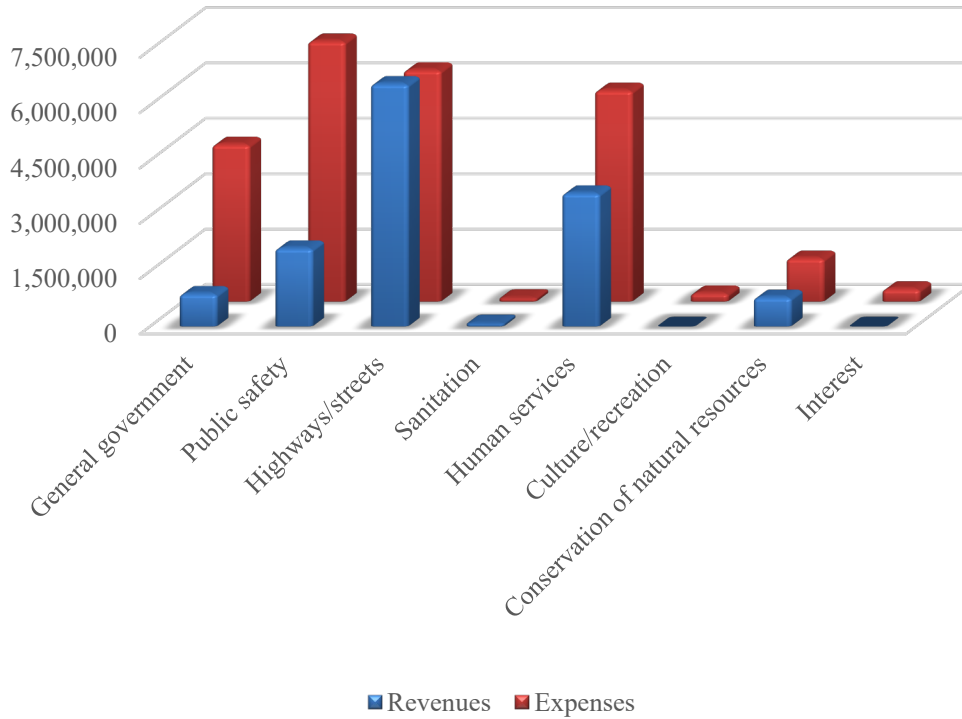
Revenues by Source



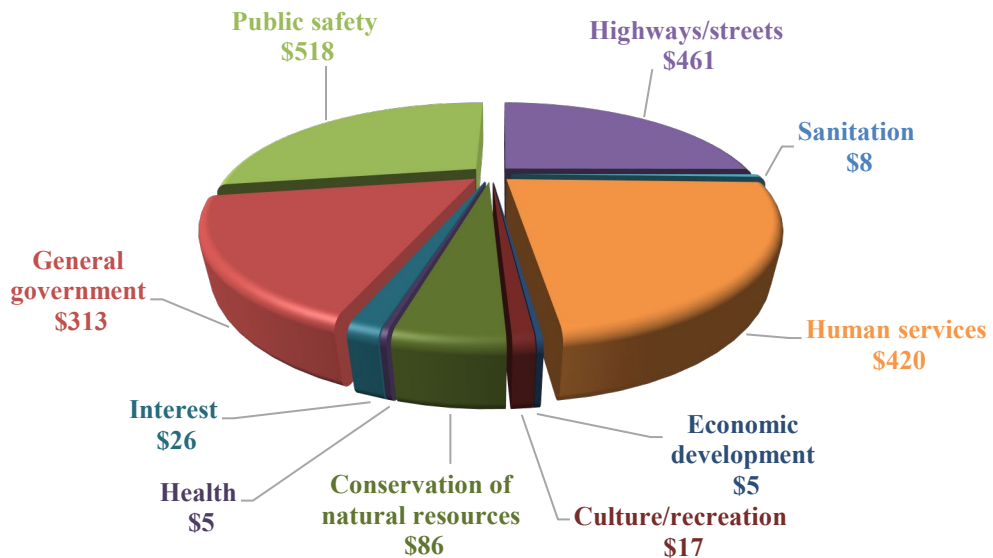
Expenses by Function



Program Revenues & Expenses



Expenditure Per Capita 13,652 Population as of July 1, 2024



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, with a focus on short-term inflows, outflows, and balances of spendable resources. In particular, unrestricted fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

Governmental Funds

At the end of 2024, the County's governmental funds reported combined ending fund balances of \$23,858,902. Of this amount, approximately one percent constitutes non-spendable fund balance, 20 percent constitutes legally or contractually restricted fund balance, 30 percent constitutes specifically assigned fund balance, and 49 percent constitutes the unassigned fund balance.

The General Fund is the operating fund of the County. At the end of the current fiscal year, the General Fund's total fund balance was \$15,083,961. The General Fund's restricted fund balance was \$1,820,292, the assigned fund balance was \$1,313,067 and the unassigned fund balance was \$11,950,602. As a measure of the General Fund's liquidity, it is useful to compare both unrestricted fund balance and total fund balance to total fund expenditures for 2024. Unrestricted fund balance represents 114 percent of total General Fund expenditures, while total fund balance represents 130 percent of that same amount.

In 2024, the fund balance amount in the General Fund increased by \$1,167,028 mainly due to investment earnings being more than budgeted, and public safety expenditures coming in under budget.

The fund balance of the Road and Bridge Special Revenue Fund decreased by \$35,802 in 2024, due to the administration and maintenance actual expenditures being over the budgeted amounts.

The fund balance of the Human Services Special Revenue Fund increased by \$160,497 from the prior year, due to collecting more for charges for services than anticipated.

The fund balance of the Ditch Special Revenue Fund decreased by \$101,896 from the prior year, due to additional maintenance expenditures during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no amendments to the original budgeted revenues and expenditures as approved for 2024.

Actual revenues were more than overall budgeted revenues by \$906,082, with the largest variance in investment earnings, and actual expenditures were less than overall final budgeted expenditures by \$1,226,391 with the largest variance in public safety, primarily due to the Law Enforcement Center and the sentence to serve program expenditures being under budget.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The County's investment in capital assets for its governmental activities as of December 31, 2024, amounted to \$79,403,233 (net of accumulated depreciation). The total increase in the County's investment in capital assets for the current fiscal year was approximately two percent. This was primarily due to the construction of highway infrastructure.

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Land	\$ 1,588,651	\$ 1,588,651
Construction in progress	-	1,963,420
Infrastructure	56,816,483	53,821,241
Buildings and improvements	18,939,072	18,041,476
Machinery and equipment	1,312,066	1,467,251
Right to use leased assets	746,961	518,085
	<u>\$ 79,403,233</u>	<u>\$ 77,400,124</u>

Additional information on the County's capital assets can be found in the notes to the financial statements.

Long-Term Debt

At the end of the current fiscal year, the County had total debt outstanding of \$13,191,961 which is backed by the full faith and credit of the government.

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
General Obligation Bonds (net of premium)	\$ 12,445,000	\$ 13,831,436
Leases Payable	746,961	518,085
	<u>\$ 13,191,961</u>	<u>\$ 14,349,521</u>

Minnesota Statutes limit the amount of debt that a County may have to three percent of its total market value, excluding revenue bonds. At the end of 2024, overall debt of the County is below the three percent debt limit.

Pennington County's bond rating is "AA-" from Standard & Poor's. Additional information on the County's long-term debt can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The County depends on financial resources flowing from, or associated with, both the Federal Government and the State of Minnesota. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign governments and other holders of publicly held U.S. Treasury Securities.

- The unemployment rate for Pennington County was 6.2 percent according to the Minnesota Department of Employment & Economic Development as of December 31, 2024. This is higher than the statewide rate of 2.7 percent and the national average rate of 3.8 percent.
- Pennington County's estimated population, according to the United States Census Bureau, was 13,652 as of July 1, 2024, a decrease of 340 since the 2020 census of 13,992. This ranks Pennington County 60th of 87 in the State of Minnesota.
- On December 12, 2024, Pennington County set its 2025 revenue and expenditure budgets.

REQUESTS FOR INFORMATION

This annual financial report is designed to provide a general overview of Pennington County for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Jennifer Herzberg, Pennington County Auditor-Treasurer, P.O. Box 616, Thief River Falls, Minnesota 56701.

BASIC FINANCIAL STATEMENTS

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 1

**STATEMENT OF NET POSITION
DECEMBER 31, 2024**

		<u>Governmental Activities</u>
<u>Assets</u>		
Cash and pooled investments	\$	23,046,448
Taxes receivable - prior		499,684
Special assessments receivable - prior		14,698
Accounts receivable		36,136
Loans receivable		11,090
Due from other governments		2,408,026
Inventories		317,304
Special assessments - noncurrent		440,140
Capital assets		
Non-depreciable		1,588,651
Depreciable - net of accumulated depreciation		77,814,582
Total Assets	\$	106,176,759
<u>Deferred Outflows of Resources</u>		
Related to pensions	\$	2,315,473
Related to other post employment benefits		109,532
Total Deferred Outflows of Resources	\$	2,425,005
<u>Liabilities</u>		
Current liabilities		
Accounts payable	\$	262,084
Salaries payable		255,719
Due to other governments		135,691
Accrued interest payable		130,831
Deferred revenue - unearned		229,344
Long-term liabilities		
Due within one year		1,723,685
Due in more than one year		12,897,764
Other post employment benefits		563,445
Net pension liability		3,105,353
Total Liabilities	\$	19,303,916
<u>Deferred Inflows of Resources</u>		
Related to pensions	\$	4,541,709
Related to other post employment benefits		93,080
Total Deferred Inflows of Resources	\$	4,634,789
<u>Net Position</u>		
Net investment in capital assets	\$	65,674,652
Amounts restricted for		
General government		631,334
Public safety		626,285
Highways and streets		1,367,723
Sanitation		2,782
Conservation of natural resources		1,326,646
Debt service		1,799,547
Unrestricted amounts		13,234,090
Total Net Position	\$	84,663,059

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 2

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Program Revenues			Net (Expense)
Expenses	Fees, Charges, Fines and Other	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Functions/Programs				
Governmental activities				
General government	\$ 4,269,663	\$ 837,106	\$ 54,722	\$ (3,377,835)
Public safety	7,069,741	1,167,607	958,193	(4,940,208)
Highways and streets	6,287,435	708,370	1,881,246	299,161
Sanitation	107,012	5,119	86,753	(15,140)
Human services	5,736,268	951,476	2,671,039	(2,113,753)
Health	68,184	-	-	(68,184)
Culture and recreation	229,792	-	-	(229,792)
Conservation of natural resources	1,180,855	61,404	357,790	(384,764)
Economic development	73,700	44,446	-	(29,254)
Interest	348,272	-	-	(348,272)
Total governmental activities	\$ 25,370,922	\$ 3,775,528	\$ 6,009,743	\$ 4,377,610
General revenues				
Property taxes				\$ 12,465,672
Gravel taxes				9,584
Grants and contributions not restricted to specific programs				1,441,961
Payments in lieu of taxes				52,783
Investment earnings				824,340
Miscellaneous				66,831
Total general revenues				\$ 14,861,171
Change in net position				\$ 3,653,130
Net position - January 1				81,009,929
Net position - December 31				\$ 84,663,059

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 3

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	<u>Special Revenue Funds</u>				<u>Other Governmental Funds (Statement 1)</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Ditch</u>		
<u>Assets</u>						
Assets						
Cash and pooled investments	\$ 14,858,397	\$ 464,066	\$ 4,970,676	\$ 899,330	\$ 1,853,979	\$ 23,046,448
Taxes receivable - prior	288,604	64,412	102,464	-	44,204	499,684
Special assessments receivable - prior	-	-	-	14,698	-	14,698
Accounts receivable	28,848	6,646	-	-	642	36,136
Loans receivable	11,090	-	-	-	-	11,090
Due from other funds	28,202	2,629	-	-	-	30,831
Due from other governments	412,928	1,691,200	288,614	15,284	-	2,408,026
Inventories	-	317,304	-	-	-	317,304
Advances to other funds	-	-	-	-	38,356	38,356
Special assessments - noncurrent	-	-	-	440,140	-	440,140
Total Assets	\$ 15,628,069	\$ 2,546,257	\$ 5,361,754	\$ 1,369,452	\$ 1,937,181	\$ 26,842,713
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>						
Liabilities						
Accounts payable	\$ 113,025	\$ 53,931	\$ 81,459	\$ 3,699	\$ 9,970	\$ 262,084
Salaries payable	152,907	35,652	67,160	-	-	255,719
Due to other funds	-	936	29,895	-	-	30,831
Due to other governments	18,992	1,099	112,648	-	2,952	135,691
Advances from other funds	-	-	-	38,356	-	38,356
Deferred revenue - unearned	-	229,344	-	-	-	229,344
Total Liabilities	\$ 284,924	\$ 320,962	\$ 291,162	\$ 42,055	\$ 12,922	\$ 952,025
Deferred Inflows of Resources						
Taxes	\$ 248,094	\$ 55,371	\$ 88,081	\$ -	\$ 37,998	\$ 429,544
Loans	11,090	-	-	-	-	11,090
Special assessments	-	-	-	452,773	-	452,773
County State Aid Highway Allotment	-	1,138,379	-	-	-	1,138,379
Total Deferred Inflows of Resources	\$ 259,184	\$ 1,193,750	\$ 88,081	\$ 452,773	\$ 37,998	\$ 2,031,786
Fund Balances						
Non-spendable	\$ -	\$ 317,304	\$ -	\$ -	\$ -	\$ 317,304
Restricted	1,820,292	-	-	1,125,580	1,791,662	4,737,534
Assigned	1,313,067	714,241	4,982,511	-	94,599	7,104,418
Unassigned	11,950,602	-	-	(250,956)	-	11,699,646
Total Fund Balances	\$ 15,083,961	\$ 1,031,545	\$ 4,982,511	\$ 874,624	\$ 1,886,261	\$ 23,858,902
Total Liabilities, Deferred Inflows and Fund Balances	\$ 15,628,069	\$ 2,546,257	\$ 5,361,754	\$ 1,369,452	\$ 1,937,181	\$ 26,842,713

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 4

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION--GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024**

Fund balances - total governmental funds (Exhibit 3)	\$	23,858,902
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		79,403,233
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		2,031,786
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Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Accrued interest payable	\$ (130,831)		
General obligation bonds	(12,981,620)		
Right to use lease liability	(746,961)		
Compensated absences payable	(892,868)		(14,752,280)

Other post employment benefits and related outflows/inflows of resources represent the allocation of the other post employment benefit obligations to the County. Such balances are not reported in the governmental funds:

Deferred outflows of resources related to other post employment benefits	\$ 109,532		
Deferred inflows of resources related to other post employment benefits	(93,080)		
Other post employment benefits	(563,445)		(546,993)

Net pension liability and related outflows/inflows of resources represent the allocation of the pension obligations of the statewide plans to the County. Such balances are not reported in the governmental funds:

Deferred outflows of resources related to pensions	\$ 2,315,473		
Deferred inflows of resources related to pensions	(4,541,709)		
Net pension liability	(3,105,353)		(5,331,589)

Net position of governmental activities (Exhibit 1)	\$	<u>84,663,059</u>
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**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 5

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Special Revenue Funds				Other Governmental Funds (Statement 2)	Total Governmental Funds
	General Fund	Road and Bridge	Human Services	Ditch		
Revenues						
Taxes	\$ 7,236,132	\$ 1,730,138	\$ 2,256,232	\$ -	\$ 1,112,213	\$ 12,334,715
Special assessments	-	-	-	427,409	-	427,409
Licenses and permits	19,550	-	-	-	-	19,550
Intergovernmental	2,470,487	6,323,332	2,849,570	-	111,986	11,755,375
Charges for services	1,727,296	503,816	611,653	18,838	-	2,861,603
Fines and forfeitures	11,861	-	-	-	-	11,861
Investment earnings	824,340	-	-	-	-	824,340
Gifts and contributions	51,568	-	-	-	-	51,568
Miscellaneous	430,584	204,554	137,596	21,294	5,119	799,147
Total Revenues	\$ 12,771,818	\$ 8,761,840	\$ 5,855,051	\$ 467,541	\$ 1,229,318	\$ 29,085,568
Expenditures						
Current						
General government	\$ 4,018,635	\$ -	\$ -	\$ -	\$ -	\$ 4,018,635
Public safety	6,164,079	-	-	-	-	6,164,079
Highways and streets	-	8,516,821	-	-	-	8,516,821
Sanitation	-	-	-	-	105,167	105,167
Human services	15,473	-	5,685,842	-	-	5,701,315
Health	68,184	-	-	-	-	68,184
Culture and recreation	229,792	-	-	-	-	229,792
Conservation of natural resources	677,599	-	-	499,962	-	1,177,561
Economic development	73,700	-	-	-	-	73,700
Total Current	\$ 11,247,462	\$ 8,516,821	\$ 5,685,842	\$ 499,962	\$ 105,167	\$ 26,055,254
Debt Service						
Principal retirement	\$ 6,513	\$ 194,808	\$ 8,712	\$ 55,000	\$ 750,000	\$ 1,015,033
Interest	-	68,374	-	14,475	320,906	403,755
Total Debt Service	\$ 6,513	\$ 263,182	\$ 8,712	\$ 69,475	\$ 1,070,906	\$ 1,418,788
Capital Outlay						
General government	\$ 77,119	\$ -	\$ -	\$ -	\$ -	\$ 77,119
Public safety	196,022	-	-	-	-	196,022
Highways and streets	-	494,274	-	-	-	494,274
Human services	97,674	-	29,147	-	-	126,821
Total Capital Outlay	\$ 370,815	\$ 494,274	\$ 29,147	\$ -	\$ -	\$ 894,236
Total Expenditures	\$ 11,624,790	\$ 9,274,277	\$ 5,723,701	\$ 569,437	\$ 1,176,073	\$ 28,368,278
Excess of Revenues Over (Under) Expenditures	\$ 1,147,028	\$ (512,437)	\$ 131,350	\$ (101,896)	\$ 53,245	\$ 717,290
Other Financing Sources (Uses)						
Transfers in	\$ 20,000	\$ 112,574	\$ -	\$ -	\$ -	\$ 132,574
Transfers out	-	-	-	-	(132,574)	(132,574)
Proceeds from issuance of debt	-	409,762	29,147	-	-	438,909
Total Other Financing Sources (Uses)	\$ 20,000	\$ 522,336	\$ 29,147	\$ -	\$ (132,574)	\$ 438,909
Net Change in Fund Balance	\$ 1,167,028	\$ 9,899	\$ 160,497	\$ (101,896)	\$ (79,329)	\$ 1,156,199
Fund Balance - January 1	13,916,933	1,067,347	4,822,014	976,520	1,965,590	22,748,404
Increase (decrease) in inventories	-	(45,701)	-	-	-	(45,701)
Fund Balance - December 31	\$ 15,083,961	\$ 1,031,545	\$ 4,982,511	\$ 874,624	\$ 1,886,261	\$ 23,858,902

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 6

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES—GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

Net change in fund balances - total governmental funds (Exhibit 5) **\$ 1,156,199**

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in
the Statement of Activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Expenditures for general capital assets and infrastructure	\$ 6,300,088		
Current year depreciation	(4,043,701)		
Net book value of assets disposed	(253,278)		2,003,109

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenues in the governmental funds.

Change in deferred inflows of resources			(191,874)
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The issuance of long-term debt provides current financial resources to governmental funds,
while the repayment of the principal of long-term debt consumes the current financial resources
of governmental funds. Neither transaction, however, has any effect on net position.

Proceeds from issuance of debt			
Right-to-use liability	\$ (438,909)		
Principal repayments			
General obligation bonds	805,000		
Right-to-use liability	210,033		576,124

Some expenses reported in the Statement of Activities do not require the
use of current financial resources and, therefore, are not reported as
expenditures in governmental funds.

Change in			
Amortization of premium	\$ 44,816		
Accrued interest payable	10,667		
Compensated absences payable	(40,856)		
Inventories	(45,701)		(31,074)

Net pension asset and liability do not represent an impending source or use of current resources.
Therefore, the change in the asset, liability, and related deferrals of resources are not
reported in the governmental funds.

Change in			
Deferred outflows related to other post-employment benefits	\$ (9,463)		
Deferred inflows related to other post-employment benefits	21,653		
Other post-employment benefits	(38,534)		
Deferred outflows related to net pension liability	(1,682,464)		
Deferred inflows related to net pension liability	67,858		
Net pension liability	1,781,596		140,646

Change in net position of governmental activities (Exhibit 2) **\$ 3,653,130**

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 7

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds (Statement 5)	Total Fiduciary Funds
<u>Assets</u>			
Cash and pooled investments	\$ 121,899	\$ 607,582	\$ 729,481
Taxes receivable for other governments	-	12,726	12,726
Total Assets	\$ 121,899	\$ 620,308	\$ 742,207
<u>Liabilities</u>			
Accounts payable	-	4,373	4,373
<u>Net Position</u>			
Restricted for individuals, organizations, and other governments	\$ 121,899	\$ 615,935	\$ 737,834

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

EXHIBIT 8

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds (Statement 6)	Total Fiduciary Funds
Additions			
Contributions:			
Individuals	\$ -	\$ 2,238,137	\$ 2,238,137
Property tax collections for other governments	-	46,782,141	46,782,141
Intergovernmental receipts for other governments	-	700,749	700,749
Fees for other governments	-	525,726	525,726
Miscellaneous	610,413	3,827	614,240
	<u>610,413</u>	<u>3,827</u>	<u>614,240</u>
Total Additions	\$ 610,413	\$ 50,250,580	\$ 50,860,993
Deductions			
Medical, dental, and life insurance	\$ -	\$ 2,235,679	\$ 2,235,679
Payments of property tax to other governments	-	44,736,363	44,736,363
Payments to state	-	2,271,398	2,271,398
Administrative expense	-	1,114,607	1,114,607
Payments to other entities/individuals	654,403	268,957	923,360
	<u>654,403</u>	<u>268,957</u>	<u>923,360</u>
Total Deductions	\$ 654,403	\$ 50,627,004	\$ 51,281,407
Change in net position	\$ (43,990)	\$ (376,424)	\$ (420,414)
Net Position – January 1	165,889	992,359	1,158,248
	<u>165,889</u>	<u>992,359</u>	<u>1,158,248</u>
Net Position – December 31	\$ 121,899	\$ 615,935	\$ 737,834
	<u>\$ 121,899</u>	<u>\$ 615,935</u>	<u>\$ 737,834</u>

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

I. Summary of Significant Accounting Policies

The County's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

A. Financial Reporting Entity

Pennington County was established November 23, 1910, and is an organized County having the powers, duties, and privileges granted counties by Minnesota Statutes, Chapter 373. The County is governed by a five-member Board of Commissioners elected from districts within the County. The Board is organized with a chair and vice chair elected at the annual meeting in January of each year. The County Coordinator serves as the clerk of the Board but has no vote.

B. Joint Ventures

The County participates in several joint ventures, related organizations, and jointly-governed organizations which are described in Notes section VII, subdivisions D, and E, respectively.

C. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) include the financial activities of the overall County government, except for the fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

In the government-wide Statement of Net Position, the governmental activities column: (a) is presented on a consolidated basis; and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The Statement of Activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) fees, charges, and fines paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

C. Basic Financial Statements

2. Fund Financial Statements (Continued)

emphasis of governmental fund financial statements is on major individual governmental funds, with each displayed as separate columns in the fund financial statements.

All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for and reports all financial resources of the general government not accounted for in another fund.

The Road and Bridge Special Revenue Fund is used to account for and report revenues and expenditures of the County Highway Department which is responsible for the construction and maintenance of roads, bridges, and other projects affecting County roadways. Financing is provided by annual tax levy, intergovernmental revenues, and charges for services restricted and assigned to various highways and streets purposes.

The Human Services Special Revenue Fund is used to account for and report economic assistance and community social services programs. Financing is provided by annual tax levy and intergovernmental revenues assigned to human services.

The Ditch Special Revenue Fund is used to account for and report the operation and maintenance of County and joint county drainage systems. Financing is provided by special assessments levied against benefited properties restricted for conservation of natural resources.

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.

Debt Service Funds are used to account for and report financial resources that are restricted, to expenditure for principal and interest.

Fiduciary Funds are custodial in nature and do not present results of operations or have a measurement focus. The County reports the following fiduciary funds:

The Social Welfare Private Purpose Trust Fund is used to manage the day-to-day finances of Pennington County citizens that are not able to manage their own finances.

Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. The County considers property taxes and special assessments to be available if they are collected within 60 days after the end of the current period. Intergovernmental revenues, charges for services, fines and forfeitures, and interest are all considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured.

As a general rule, the effect of internal activity has been eliminated from the government-wide financial statements.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Auditor-Treasurer for the purpose of increasing earnings through investment activities. Pooled and fund investments are reported at their fair value at December 31, 2024, based on market prices. Pursuant to Minnesota Statute, § 385.07, investment earnings on cash and pooled investments are credited to the General Fund. Total pooled investment earnings for 2024 were \$824,340.

Pennington County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which is created under a joint-powers agreement pursuant to Minnesota Statute, § 471.59. The MAGIC Fund is not registered with the Securities and Exchange Commission but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Therefore, the fair value of the County's position in the pool is the same as the value of the pool shares.

2. Receivables and Payables

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due on May 15 and the second half due on October 15. Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as prior taxes receivable.

Taxes and special assessments receivable consist of uncollected taxes and special assessments payable in the years 2004 through 2024 and deferred special assessments collectible in 2025 and beyond. Taxes and special assessments receivable are offset by deferred inflows of resources for the amount not collected within 60 days of December 31 to indicate they are not available to finance current expenditures.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

2. Receivables and Payables (Continued)

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances from/to other funds” (i.e., the non-current portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources.

No allowance has been made for uncollectible amounts because such amounts are not expected to be material.

3. Inventories

All inventories are valued at cost using the weighted average method. Inventories in governmental funds are recorded as expenditures when purchased rather than when consumed. Inventories at the government-wide level are recorded as expenses when consumed.

Inventories, as reported in the fund financial statements, are offset by a fund balance account to indicate that they do not constitute available spendable resources.

4. Capital Assets

Capital assets, which include land, infrastructure (e.g., roads, bridges, and similar items), buildings and improvements, machinery and equipment, and right-to-use leased assets, are reported in the applicable government-wide financial statements. Capital assets have initial useful lives extending beyond two years and a dollar amount for capitalization per asset of \$5,000, except all land and construction in progress which is capitalized regardless of cost. Capital assets are recorded at historical cost or estimated historical cost when purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extended the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Infrastructure, buildings and improvements, machinery and equipment, and right-to-use leased assets are depreciated and amortized using the straight-line method over the following estimated useful lives:

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

4. Capital Assets (Continued)

<u>Assets</u>	<u>Years</u>
Infrastructure	50-75
Buildings and improvements	20-30
Machinery and equipment	5-12
Right-to-use leased assets	4-5

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This element represents a consumption of net position that applies to future periods, and therefore, will not be recognized as an outflow of resources (expense) until that time. The County reports deferred outflows of resources in the government-wide Statement of Net Position in relation to other post-employment benefits and the activity of the pension funds in which County employees participate.

In addition to liabilities, the Statement of Net Position and Balance Sheet report a separate section for deferred inflows of resources. This element represents an acquisition of net position or fund balance that applies to future periods, and therefore, will not be recognized as an inflow of resources (revenue) until that time. The County reports delinquent property taxes, special assessments levied for subsequent years, loans receivable, and County State Aid Highway Allotments as deferred inflows of resources in the governmental fund financial statements, in accordance with the modified accrual basis of accounting. In addition, the County reports deferred inflows of resources in the government-wide Statement of Net Position in relation to other post-employment benefits and the activity of the pension funds in which County employees participate. Accordingly, such amounts are deferred and recognized as inflows of resources in the period that they become available.

6. Compensated Absences

The liability for compensated absences reported in financial statements consists of unpaid, accumulated annual vacation, sick leave, and sick and safe time balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Compensated absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The government-wide Statement of Net Position reports both current and noncurrent portions of compensated absences. The current portion of the liability consists of vacation and comp time earned within the year. The compensated absences liability is liquidated by the General Fund and the Road and Bridge, Human Services, and Solid Waste Special Revenue Funds.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

7. Pension Plan

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The pension liability is liquidated through funds that have personnel services.

8. Other Postemployment Benefits (OPEB)

Under Minnesota statute 471.61, subdivision 2b, public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in a group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees are able to add dependent coverage during open enrollment period or qualifying life event prior to retirement. All premiums are funded on pay-as-you-go basis. The liability was determined, in accordance with GASB Statement No. 75, at January 1, 2024.

9. Long-Term Obligations

In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are immediately expensed. Leases payable are measured at the present value of payments expected to be made during the lease term.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources when issued. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Net Position and Fund Balance

Net position in the government-wide statements is classified in the following categories:

Net investment in capital assets – represents capital assets, net of accumulated depreciation, and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

10. Net Position and Fund Balance

Restricted net position – the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – the amount of net position that does not meet the definition of restricted or net investment of capital assets.

In the fund financial statements, the County classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent because it is either not in spendable form or legally or contractually required to be maintained intact.

Restricted – includes fund balance amounts that are constrained for specific purposes which are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes imposed by resolution of the County Board and do not lapse at year-end. To remove the constraint on specified use of committed resources the County Board shall pass a resolution. The County has no committed fund balances as of December 31, 2024.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither restricted nor committed. The County Board has delegated the authority to assign and remove assignments of fund balance amounts for specified purposes to the County Auditor-Treasurer.

Unassigned – includes positive fund balance within the General Fund, which has not been classified within the above-mentioned categories, and negative fund balances in other governmental funds.

The County will maintain an unrestricted fund balance in the General Fund of an amount not less than 35 to 50 percent of next year’s budgeted expenditures of the General Fund. Unrestricted fund balance can be “spent down” if there is an anticipated budget shortfall in excess of zero dollars. If spending unrestricted fund balance in designated circumstances has reduced unrestricted fund balance to a point below the minimum targeted level, as noted above, the replenishment will be funded by property taxes or transfers from other funds within a three-year period of time. Stabilization arrangements are defined as formally setting aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. The County Board will set aside amounts by resolution as deemed necessary that can only be expended when major flood or other natural disaster repairs exist as the need for stabilization arises. The need for stabilization will only be utilized for situations that are not expected to occur routinely. The County does not report an amount for stabilization at December 31, 2024.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

10. Net Position and Fund Balance (Continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the County's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

11. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and disclosure of contingent amounts at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Stewardship, Compliance, and Accountability

A. Individual Fund Deficits of Equity Accounts

11 of the 54 active ditch systems incurred expenditures in excess of revenues and available resources. These deficits will be eliminated with future special assessment levies against benefited properties. The following shows the restricted fund balance as of December 31, 2024:

Restricted fund balance	\$ 1,125,580
Unassigned fund balance	<u>(250,956)</u>
Total Fund Balances	<u>\$ 874,624</u>

B. Land Management

The County manages approximately 362 acres of state-owned tax-forfeited land. This land generates revenues primarily from recreational land leases and land and timber sales. Land management costs, including forestry costs such as site preparation, seedlings, tree planting, and logging roads, are accounted for as current operating expenditures. Revenues in excess of expenditures are distributed to the County and cities, towns, and school districts within the County according to state statute.

C. Tax Abatement

On August 31, 2015, the County Board approved the Abatement Agreement between Pennington County, the City of Thief River Falls, Independent School District No. 564, and West River Falls Estates, LLC for establishing new plats, new lot developments, and ultimately new homes in the City of Thief River Falls. The Tax Abatement Program operates under the Tax Abatement Authority in Minnesota Statute §§469.1812-1815 and provides for the abatement of property taxes for a three to seven-year period and applies to new single-family residential construction only. This Abatement Program is for the period from July 1, 2015, to December 31, 2021. At December 31, 2024, the County tax abatement balance paid to date was \$120,229.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

A. Assets and Deferred Outflows of Resources

1. Deposits and Investments

Reconciliations of the County’s total deposits and investments to the basic financial statements, as of December 31, 2024, are as follows:

Governmental funds	
Cash and pooled investments	\$ 23,046,448
Fiduciary funds	
Cash and pooled investments	729,481
Total cash and investments	\$ 23,775,929
Cash on hand	\$ 2,275
Checking accounts	2,931,911
Savings accounts	9,738,414
Certificates of Deposit	2,170,000
Investments	8,933,329
Total deposits, cash on hand, and investments	\$ 23,775,929

Deposits

Minnesota Statutes, §§118A.02 and 118A.04 authorize the County to deposit its cash and to invest in certificates of deposit in financial institutions designated by the Board. Minnesota Statute, §118A.03 requires that all County deposits be covered by insurance, surety bond, or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit plus accrued interest at the close of the financial institution’s banking day, not covered by insurance or bonds.

Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better, revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the County’s deposits may not be returned to it. As of December 31, 2024, the County’s policy will minimize risk of loss by limiting investments to savings associations, commercial banks, trust companies, credit unions, and/or industrial loan and thrift companies; and obtaining necessary documentation from financial institutions, broker/dealers, intermediaries, and advisors. At December 31, 2024, the County’s deposits were not exposed to custodial credit risk.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

A. Assets and Deferred Outflows of Resources

1. Deposits and Investments (Continued)

Investments

Minnesota Statutes, §§ 118A.04 and 118A.05 generally authorize the following types of investments available to the County:

- (1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as high risk by Minnesota Statute, § 118A.04, subdivision 6;
- (2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;
- (3) general obligations of the State of Minnesota and its municipalities, and certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
- (4) bankers' acceptances of United States banks;
- (5) commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and
- (6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The County's policy is to minimize its exposure to interest rate risk by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide cash flow and liquidity needed for operations.

At December 31, 2024, the County had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	5+ Years
Minnesota Association of Government Investing for Counties (MAGIC) Fund	\$ 4,363,395	\$ 4,363,395	\$ -	\$ -
U.S. Government Securities	1,571,243	568	1,247,772	322,903
Certificate of Deposits	593,483	-	593,483	-
Municipal Bonds	2,371,630	1,224,476	1,147,154	-
Money Market	33,578	33,578	-	-
	<u>\$ 8,933,329</u>	<u>\$ 5,622,017</u>	<u>\$ 2,988,409</u>	<u>\$ 322,903</u>
	100%	63%	33%	4%

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

A. Assets and Deferred Outflows of Resources

1. Deposits and Investments (Continued)

Credit Risk

Generally, a credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the County's policy to invest only in securities that meet the ratings requirements set by state statute.

The County's exposure to credit risk as of December 31, 2024, is as follows:

	S&P Rating	Fair Value
FNMA Pool	NA	\$ 323,471
U.S. Treasury Note	NA	1,247,772
MAGIC Cash Management Funds	NR	4,363,395
Municipal Bonds	AAA	497,011
Municipal Bonds	AA+	632,552
Municipal Bonds	AA	399,087
Municipal Bonds	AA-	83,806
Municipal Bonds	A+	194,500
Municipal Bonds	NA	564,674
Certificate of Deposits	NA	593,483
Money Market	NA	33,578
Total		\$ 8,933,329

NR - not rated

NA - not applicable

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County's investment policy is to minimize custodial credit risk by limiting investments to the types of securities permitted by Minnesota Statute, Chapter 118A and by obtaining broker certification forms and documentation of perfected security interest in pledged collateral from authorized financial institutions, brokers/dealers, and intermediaries or advisors. Some brokers have excess SIPC coverage which may mitigate all or part of custodial credit risk.

At December 31, 2024, 40 percent of total investments may be subject to custodial credit risk:

Money Market	\$ 29,904
Federal National Mortgage Association	288,080
U.S. Treasury Notes	1,111,252
Municipal General Obligation Bonds	2,112,148
Total Custodial Credit Risk	\$ 3,541,384

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

A. Assets and Deferred Outflows of Resources

1. Deposits and Investments

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer, excluding U.S. guaranteed investments, investment pools, and mutual funds. At December 31, 2024, the County's investments were not subject to concentration of credit risk.

Fair Value Measurement

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and;
- Level 3: Unobservable inputs.

At December 31, 2024, the County had the following recurring fair value measurements:

	December 31, 2024	Fair Value Measurements Using	
		Quotes Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments by fair value level			
U.S. Government Securities	\$ 1,571,243	\$ -	\$ 1,571,243
Municipal Bonds	2,371,630	-	2,371,630
Money Market	33,578	33,578	-
Certificates of Deposit	593,483	-	593,483
Total Investments	\$ 4,569,934	\$ 33,578	\$ 4,536,356
Investments measured at the net asset value - MAGIC	\$ 4,363,395		

All Level 2 debt securities are valued using a market approach based on the securities' relationship to benchmark quoted prices. The County had no Level 3 investments as of December 31, 2024.

MAGIC is a local government investment pool which is quoted at a net asset value (NAV). The County invests in this pool for the purpose of the joint investment of the County's money with those of other counties to enhance the investment earnings accruing to each member.

MAGIC Portfolio is valued using amortized cost. Shares of the MAGIC Portfolio are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as the County has a sufficient number of shares

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

A. Assets and Deferred Outflows of Resources

1. Deposits and Investments

Fair Value Measurement (Continued)

to meet their redemption request. The MAGIC Fund's Board of Trustees can suspend the right of withdrawal or postpone the date of payment if the Trustees determine that there is an emergency that makes the sale of a Portfolio's securities or determination of its net asset value not reasonably practical.

2. Receivables

Receivables as of December 31, 2024, for the County's governmental activities, including any applicable allowances for uncollectible accounts, are as follows:

	Total Receivables	Amounts Not Scheduled for Collection During the Subsequent Year
Taxes receivable	\$ 499,684	\$ -
Special assessments receivable	454,838	440,140
Accounts receivable	36,136	-
Loans receivable	11,090	-
Due from other governments	2,408,026	-
Total	\$ 3,409,774	\$ 440,140

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds (Continued)

3. Capital Assets

Capital asset activity for the governmental activities for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 1,588,651	\$ -	\$ -	\$ 1,588,651
Construction in progress	1,963,420	2,932,112	4,895,532	-
Total capital assets not depreciated	<u>\$ 3,552,071</u>	<u>\$ 2,932,112</u>	<u>\$ 4,895,532</u>	<u>\$ 1,588,651</u>
Capital assets being depreciated				
Infrastructure	\$ 93,325,589	\$ 4,626,736	\$ -	\$ 97,952,325
Buildings and improvements	24,001,157	1,993,543	388,957	25,605,743
Machinery and equipment	5,569,904	357,653	588,163	5,339,394
Right-to-use leased assets	518,085	1,285,576	-	1,803,661
Total capital assets being depreciated	<u>\$ 123,414,735</u>	<u>\$ 8,263,508</u>	<u>\$ 977,120</u>	<u>\$ 130,701,123</u>
Less: accumulated depreciation for				
Infrastructure	\$ 39,504,348	\$ 1,631,494	\$ -	\$ 41,135,842
Buildings and improvements	5,959,681	943,330	236,340	6,666,671
Machinery and equipment	4,102,653	412,177	487,502	4,027,328
Right-to-use leased assets	-	1,056,700	-	1,056,700
Total accumulated depreciation	<u>\$ 49,566,682</u>	<u>\$ 4,043,701</u>	<u>\$ 723,842</u>	<u>\$ 52,886,541</u>
Total capital assets, depreciated, net	<u>\$ 73,848,053</u>	<u>\$ 4,219,807</u>	<u>\$ 253,278</u>	<u>\$ 77,814,582</u>
Governmental Activities Capital Assets, Net	<u>\$ 77,400,124</u>	<u>\$ 7,151,919</u>	<u>\$ 5,148,810</u>	<u>\$ 79,403,233</u>

Depreciation Expense

Depreciation/amortization expense was charged to functions of the County as follows:

General government	\$ 118,279
Public safety	766,184
Highways and streets, including depreciation of infrastructure assets	3,085,072
Human services	70,777
Sanitation	1,845
Conservation of Natural Resources	1,544
Total Depreciation Expense	<u>\$ 4,043,701</u>

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds (Continued)

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2024, is as follows:

1. Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	
General Fund	Road and Bridge Special Revenue Fund	\$ 936	Reimbursement
	Human Services Special Revenue Fund	<u>27,266</u>	Reimbursement
	Total due to General Fund	<u>\$ 28,202</u>	
Road and Bridge Special Revenue Fund			
	Human Services Special Revenue Fund	<u>\$ 2,629</u>	Reimbursement
Total Due to/Due from		<u><u>\$ 30,831</u></u>	

2. Advances From/To Other Funds

Interfund advances for the year ended December 31, 2024, consisted of the following:

Advance to Ditch Special Revenue Fund from Solid Waste Special Revenue Fund	<u>\$ 38,356</u>	Loan
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3. Interfund Transfers

Interfund transfers for the year ended December 31, 2024, consisted of the following operating transfers:

Transfer to General Fund from Solid Waste Special Revenue Fund	\$ 20,000	Solid Waste share of Extension wages reimbursed
Transfer to Road and Bridge Special Revenue Fund from Highway Bond Debt Service Fund	<u>112,574</u>	Cash balance transfer to close fund
Total Interfund Transfers	<u><u>\$ 132,574</u></u>	

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources (Continued)

1. Payables

Current payables at December 31, 2024, were as follows:

<u>Government-Wide Payables</u>	
Accounts payable	\$ 262,084
Salaries payable	255,719
Due to other governments	135,691
Accrued interest payable	<u>130,831</u>
 Total Payables	 <u>\$ 784,325</u>

2. Construction and Other Significant Commitments

The County had no active construction projects and commitments as of December 31, 2024.

3. Compensated Absences

Under the County's personnel policies and union contracts, employees are granted vacation in varying amounts based on their length of service. Vacation leave accrual varies from 12 to 21 days per year. Sick leave accrual is 12 days per year. Earned sick and safe time is accrued at the rate of one hour for every 30 hours worked. Leave may be accumulated to a maximum of 24 days' vacation and 100 days sick leave under the County's employment policy. For governmental activities, compensated absences are generally liquidated by the General Fund, the Road and Bridge Special Revenue Fund, the Human Services Special Revenue Fund, and the Solid Waste Special Revenue Fund.

Unused compensatory time, accumulated vacation and vested sick leave are paid to employees upon termination. Unvested sick leave, approximately \$768,978 at December 31, 2024, is available to employees in the event of illness-related absences and is not paid to them at termination.

4. Long-Term Debt

Bonds Payable

Pennington County General Obligation Drainage Ditch Bonds, Series 2013A, represent debt incurred for Ditch #14 and Water Management. These bonds have an original issue amount of \$1,035,000. They carry a net interest rate of 2.0-3.0 percent and are due in semi-annual installments totaling \$50,000 to \$65,000 paid from the Ditch Special Revenue Fund through February 2033. The balance due on these bonds is \$520,000 as of December 31, 2024.

Pennington County General Obligation Jail Bonds, Series 2016A, represent debt incurred for the construction of a new Justice Center in Pennington County. These bonds have an original issue amount of \$11,015,000. They carry a net interest rate of 2.10 percent and are due in annual installments totalling \$465,000 to \$705,000 paid from the Justice Center Jail Bond Debt Service Fund through February 2037. The balance due on these bonds is \$7,990,000 as of December 31, 2024.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources

4. Long-Term Debt

Bonds Payable (Continued)

Pennington County General Obligation Capital Improvement Plan Bonds, Series 2016B, represent debt incurred for courthouse improvements in Pennington County. These bonds have an original issue amount of \$5,215,000. These bonds carry a net interest rate of 2.26 percent and are due in annual installments of \$230,000 to \$350,000 paid from the Justice Center Capital Improvement Bond Debt Service Fund through February 2037. The balance due on these bonds is \$3,935,000 as of December 31, 2024.

Leases Payable

Pennington County Lease represents debt incurred for the right-to-use of a 2020 JD 770G John Deere motor grader. This lease has an original issue amount of \$218,606 and carries a net interest rate of 3.10 percent which is due in annual installments of \$23,284 from the Road and Bridge Special Revenue Fund through March 2025. The balance due on this lease as of December 31, 2024, is \$13,332.

Pennington County Lease represents debt incurred for the right-to-use of a 2020 JD 770G John Deere motor grader. This lease has an original issue amount of \$228,606 and carries a net interest rate of 3.10 percent which is due in annual installments of \$25,243 from the Road and Bridge Special Revenue Fund through March 2025. The balance due on this lease as of December 31, 2024, is \$15,259.

Pennington County Lease represents debt incurred for the right-to-use of a 2021 JD 772G John Deere motor grader. This lease has an original issue amount of \$337,584 and carries a net interest rate of 3.10 which is due in annual installments of \$46,944 from the Road and Bridge Special Revenue Fund through May 2026. The balance due on this lease as of December 31, 2024, is \$81,198.

Pennington County Lease represents debt incurred for the right-to-use of a 2022 JD 770G John Deere motor grader. This lease has an original issue amount of \$303,904 and carries a net interest rate of 5.25 which is due in annual installments of \$41,112 from the Road and Bridge Special Revenue Fund through July 2027. The balance due on this lease as of December 31, 2024, is \$94,797.

Pennington County Lease represents debt incurred for the right-to-use of a 2023 JD 772G John Deere motor grader. This lease has an original issue amount of \$234,134 and carries a net interest rate of 7.75 which is due in annual installments of \$53,562 from the Road and Bridge Special Revenue Fund through June 2028. The balance due on this lease as of December 31, 2024, is \$149,812.

Pennington County Lease represents debt incurred for the right-to-use of a 2024 JD John Deere motor grader. This lease has an original issue amount of \$409,762 and carries a net interest rate of 6.99 which is due in annual installments of \$71,876 from the Road and Bridge Special Revenue Fund through May 2030. The balance due on this lease as of December 31, 2024, is \$337,886.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources

5. Long-Term Debt

Leases Payable (Continued)

Pennington County Copier leases payable represent debt incurred for the right-to-use of office copiers. These leases have a total original issue amount of \$71,065 and are due in annual installments of \$583 to \$5,829, through May 2029. The balance due on these leases at December 31, 2024, is \$54,677.

Types of Indebtedness	Final Maturity	Installment Amounts	Interest Rates (%)	Original Issue Amounts	Outstanding Balance December 31, 2024
2013 G.O. Drainage Bonds	2033	\$50,000-\$65,000	2.54	\$ 1,035,000	\$ 520,000
2016 G.O. Jail Bonds	2037	\$465,000-\$705,000	2.50	11,015,000	7,990,000
2016 G.O. Capital Improvement Bonds	2037	\$230,000-\$350,000	2.26	5,215,000	<u>3,935,000</u>
Total General Obligation Bonds, net of discount/premium					<u>\$ 12,445,000</u>
2020 Motor Grader	2026	\$10,894-\$13,332	3.10	218,606	\$ 13,332
2020 Motor Grader	2026	\$12,469-\$15,259	3.10	228,606	15,259
2021 Motor Grader	2026	\$32,285-\$43,419	3.10	337,584	81,198
2022 Motor Grader	2027	\$26,979-\$33,268	5.25	303,904	94,797
2023 Motor Grader	2028	\$30,760-\$41,898	7.75	234,134	149,812
2024 Motor Grader	2030	\$36,865-\$111,198	6.99	409,762	337,886
Copiers	Various	Various	Various	71,065	<u>54,677</u>
Total Leases Payable					<u>\$ 746,961</u>
Total Long-term Debt					<u>\$ 13,191,961</u>

5. Debt Service Requirements

Debt service requirements at December 31, 2024, were as follows:

Year Ending December 31	General Obligation Bonds		Leases Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 830,000	\$ 304,313	\$ 182,918	\$ 95,596	\$ 1,012,918	\$ 399,909
2026	865,000	271,375	165,904	61,920	1,030,904	333,295
2027	895,000	242,719	129,730	49,599	1,024,730	292,318
2028	915,000	221,594	100,097	33,987	1,015,097	255,581
2029	935,000	202,381	57,114	17,189	992,114	219,570
2030-2034	4,925,000	683,773	111,198	11,522	5,036,198	695,295
2035-2037	3,080,000	119,487	-	-	3,080,000	119,487
Total	<u>\$ 12,445,000</u>	<u>\$ 2,045,642</u>	<u>\$ 746,961</u>	<u>\$ 269,813</u>	<u>\$ 13,191,961</u>	<u>\$ 2,315,455</u>

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources (Continued)

6. Changes in Long-Term Liabilities

Long-term liability activity for the governmental activities for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General obligation bonds	\$ 13,250,000	\$ -	\$ 805,000	\$ 12,445,000	\$ 830,000
Bond premium	581,436	-	44,816	536,620	-
Leases Payable	518,085	438,909	210,033	746,961	182,918
Compensated Absences	852,012	807,737	766,881	892,868	710,767
Other Post-Employment Benefits	524,911	38,534	-	563,445	-
Net Pension Liability	4,886,949	-	1,781,596	3,105,353	-
Governmental Activities Long-Term Liabilities	<u>\$ 20,613,393</u>	<u>\$ 1,285,180</u>	<u>\$ 3,721,326</u>	<u>\$ 18,177,247</u>	<u>\$ 2,023,685</u>

7. Deferred Inflows of Resources – Unavailable Revenue

Deferred inflows of resources – unavailable revenue consists of taxes, special assessments, loans receivable, and CSAH. Deferred inflows of resources at December 31, 2024, are summarized below by fund:

	Taxes	Special Assessments	Loans Receivable	CSAH	Total
Governmental Funds					
General	\$ 248,094	\$ -	\$ 11,090	\$ -	\$ 259,184
Special Revenue Funds					
Road & Bridge	55,371	-	-	1,138,379	1,193,750
Human Services	88,081	-	-	-	88,081
Ditch	-	452,773	-	-	452,773
Solid Waste	21	-	-	-	21
Debt Service Funds					
Justice Center Capital Improvement Bond	25,499	-	-	-	25,499
Justice Center Jail Bond	12,478	-	-	-	12,478
Total	<u>\$ 429,544</u>	<u>\$ 452,773</u>	<u>\$ 11,090</u>	<u>\$ 1,138,379</u>	<u>\$ 2,031,786</u>

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Detailed Notes on All Funds (Continued)

D. Fund Balances

Fund balances at year-end December 31, 2024, were as follows:

	General	Special Revenue Funds			Other Governmental Funds	Total Governmental Funds
		Road and Bridge	Human Services	Ditch		
Nonspendable						
Inventories	\$ -	\$ 317,304	\$ -	\$ -	\$ -	\$ 317,304
Restricted by enabling legislation						
American Rescue Plan	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Attorney forfeited property	35,557	-	-	-	-	35,557
CVSO Enhancement Grant	6,205	-	-	-	-	6,205
DARE	6,352	-	-	-	-	6,352
Debt service	-	-	-	-	1,788,880	1,788,880
Enhanced 911	370,542	-	-	-	-	370,542
Handgun permits	191,895	-	-	-	-	191,895
Help America Vote Act	24,771	-	-	-	-	24,771
Law library	12,660	-	-	-	-	12,660
Natural resources	-	-	-	1,125,580	-	1,125,580
Opioid settlement	361,607	-	-	-	-	361,607
Probation	43,212	-	-	-	-	43,212
Recorder's equipment purchases	267,665	-	-	-	-	267,665
Recorder technology	250,476	-	-	-	-	250,476
Riparian Aid	201,066	-	-	-	-	201,066
SCORE	-	-	-	-	2,782	2,782
Sheriff's contingency	4,827	-	-	-	-	4,827
Sheriff's forfeited property	9,457	-	-	-	-	9,457
Total restricted	\$ 1,820,292	\$ -	\$ -	\$ 1,125,580	\$ 1,791,662	\$ 4,737,534
Assigned to						
General government	\$ 1,161,107	\$ -	\$ -	\$ -	\$ -	\$ 1,161,107
Public safety	151,960	-	-	-	-	151,960
Highways and streets	-	714,241	-	-	-	714,241
Human services	-	-	4,982,511	-	-	4,982,511
Sanitation	-	-	-	-	94,599	94,599
Total assigned	\$ 1,313,067	\$ 714,241	\$ 4,982,511	\$ -	\$ 94,599	\$ 7,104,418
Unassigned	\$ 11,950,602	\$ -	\$ -	\$ (250,956)	\$ -	\$ 11,699,646
Total Fund Balances	\$ 15,083,961	\$ 1,031,545	\$ 4,982,511	\$ 874,624	\$ 1,886,261	\$ 23,858,902

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

IV. Other Post-Employment Benefits (OPEB)

A. Plan Description

Pennington County provides a single-employer defined benefit healthcare plan to eligible retirees and their dependents. The plan offers medical insurance benefits. The County provides for retirees by Minnesota Statute § 471.61, subdivision 2b. The retiree healthcare plan does not issue a publicly available financial report. No assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

The contribution requirements of the plan and the County are established and may be amended by the Pennington County Board of Commissioners. The required contribution is based on projected pay-as-you-go financing requirements. Retirees are required to pay 100 percent of the total premium cost. Since the premium is determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy. This post-employment benefit is funded on a pay-as-you-go basis, usually paying retiree benefits out of the General Fund. For 2024, there were approximately 136 participants in the plan, with 3 retirees.

B. Total OPEB Liability

The County's total OPEB liability of \$563,445 was determined by an actuarial valuation date of January 1, 2023, and measurement date of January 1, 2024.

The total OPEB liability in the fiscal year-end December 31, 2024, actuarial valuation was determined using the following actuarial methods and assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation/Census Data Date:	January 1, 2023
Measurement Date:	January 1, 2024
Reporting Date:	December 31, 2024
Actuarial Cost Method:	Entry Age, level percentage of pay.
Amortization of Deferred Resource Flows:	Average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes.
Discount Rate:	4.00%
20-Year Municipal Bond Yield:	4.00%
Inflation Rate:	2.50%
Salary Increases:	2.00%
Medical Trend Rate:	6.50% decreasing to 5.00% then 4.00%

The current year's discount rate is 4.00 percent. For the current valuation, the discount rate was selected from a range of the 20-year municipal bond yield. The municipal bond rate assumption of 4.00 percent was set by considering published rate information for 20 years high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

IV. Other Post-Employment Benefits (OPEB)

B. Total OPEB Liability (Continued)

Mortality rates are based on Pub-2010 (Blue Collar for Public Safety, White Collar for others) with MP-2021 Generational Improvement Scale.

The actuarial assumptions are based on input from a variety of published sources of historical and projected future financial data, and the most recent actuarial valuation for PERA dated June 30, 2023.

C. Changes in Total OPEB Liability

	<u>Increase (Decrease)</u>
	<u>Total OPEB Liability</u>
Balance at December 31, 2023	\$ 524,911
Changes for the year:	
Service cost	44,563
Interest cost	22,220
Benefit payments	(28,249)
Net change in Total OPEB Liability	\$ 38,534
Total OPEB Liability at December 31, 2024	\$ 563,445

D. OPEB Liability Sensitivity

The following presents the total OPEB liability of the County, calculated using the discount rate healthcare cost trend previously disclosed, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1.00 percentage point lower or 1.00 percentage point higher than the current discount rate and healthcare cost trend rate:

OPEB Liability (Asset) Sensitivity Analysis			OPEB Liability (Asset) Sensitivity Analysis		
OPEB Liability (Asset) at Different Discount Rates			OPEB Liability (Asset) at Different Healthcare Cost Trend Rates		
1% Lower	3.00%	\$ 603,738	1% Lower	5.50%	\$ 509,034
Current Discount Rate	4.00%	\$ 563,445	Current Discount Rate	6.50%	\$ 563,445
1% Higher	5.00%	\$ 526,213	1% Higher	7.50%	\$ 627,539

E. Fund Status and Funding Progress

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

IV. Other Post-Employment Benefits (OPEB)

E. Fund Status and Funding Progress (Continued)

funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

G. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of \$66,783.

At December 31, 2024, Pennington County reported its proportionate share of OPEB's deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability losses/gains	\$ 59,290	\$ 41,454
Assumption changes	17,259	51,626
Estimated employer contributions	32,983	-
Total	\$ 109,532	\$ 93,080

The \$32,983 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Future Recognition
2025	\$ (7,456)
2026	\$ (7,445)
2027	\$ (2,745)
2028	\$ (2,745)
2029	\$ 1,928
Thereafter	\$ 1,932

H. Changes in Actuarial Assumptions and Plan Provisions

There were no assumption changes for the fiscal year ending December 31, 2024.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

A. Plan Descriptions

Pennington County participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

2. Public Employees Police and Fire Plan (Police and Fire Plan)

Membership in the Police & Fire Plan includes fulltime, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police & Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

3. Public Employee Local Government Correctional Service Retirement Plan (Correctional Plan)

Membership in the Correctional Plan includes correctional officers serving in county and regional adult and juvenile corrections facilities. Participants must be responsible for the security, custody, and control of the facilities and their inmates.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested", they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

1. General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

B. Benefits Provided

1. General Employees Plan Benefits (Continued)

additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent of each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989, or at a age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of increase will receive a prorated increase.

2. Police and Fire Plan Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50 percent vested after five years of service and 100 percent vested after ten years. After five years, vesting increases by 10 percent each full year of service until members are 100 percent vested after ten years. Police and Fire Plan members receive 3 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a prorated increase.

3. Correctional Plan Benefits

Benefits for Correctional Plan members first hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50 percent vested after five years of service and 100 percent vested after ten years. After five years, vesting increases by 10 percent each full year of service until members are 100 percent vested after ten years. Correctional Plan members receive a full retirement benefit when they are age 55 and vested or when their age plus their years of service equals

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

B. Benefits Provided

3. Correctional Plan Benefits (Continued)

90 or greater if they were first hired before July 1, 1989. Early retirement begins at age 50 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be equal to 100 percent of the COLA announced by SSA, with a minimum increase of 1 percent and a maximum of 2.5 percent. The 2024 annual increase was 2.5 percent. If the plan's funding status declines to 85 percent or below for two consecutive years or 80 percent for one year, the maximum will be lowered from 2.5 percent to 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contributions

Minnesota Statutes Chapter 353, 353E, 353G, and 356 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and Pennington County was required to contribute 7.50 percent for General Plan members. Pennington County's contributions to the General Employees Fund for the year ended December 31, 2024, were \$360,344. Pennington County's contributions were equal to the required contributions as set by state statute.

2. Police and Fire Fund Contributions

Police and Fire Plan member's members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2024 and Pennington County was required to contribute 17.70 percent for Police and Fire Plan members. Pennington County's contributions to the Police and Fire Fund for the year ended December 31, 2024, were \$165,535. Pennington County's contributions were equal to the required contributions as set by state statute.

3. Correctional Fund Contributions

Correctional Plan members were required to contribute 5.83 percent of their annual covered salary in fiscal year 2024 and Pennington County was required to contribute 8.75 percent for Correctional Plan members. Pennington County's contributions to the Correctional Fund for the year ended December 31, 2024, were \$163,805. Pennington County's contributions were equal to the required contributions as set by state statute.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans (Continued)

D. Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2024, Pennington County reported a liability of \$2,046,002 for its proportionate share of the General Employees Fund's net pension liability. Pennington County's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with Pennington County totaled \$52,906.

Pennington County's	
Proportionate share of the net pension liability	\$ 2,046,002
State of Minnesota's proportionate share of	
the net pension liability associated with	
Pennington County	52,906
Total	\$ 2,098,908

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Pennington County's proportionate share of the net pension liability was based on Pennington County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. Pennington County's proportionate share was .0554 percent at the end of the measurement period and .0606 percent for the beginning of the period.

There were no provision changes during the measurement period.

For the year ended December 31, 2024, Pennington County recognized pension expense of \$124,146 for its proportionate share of the General Employees Plan's pension expense. In addition, Pennington County recognized an additional \$1,612 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. Pennington County recognized \$94,135 for the year ended December 31, 2024, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At December 31, 2024, Pennington County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

D. Pension Costs

1. General Employees Fund Pension Costs (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 198,077	\$ -
Changes in actuarial assumptions	10,627	828,418
Net collective difference between projected and actual investment earnings investment earnings	-	613,525
Changes in proportion	85,668	221,805
Contributions paid to PERA subsequent to the measurement date	182,022	-
Total	<u>\$ 476,393</u>	<u>\$ 1,663,748</u>

The \$182,022 reported as deferred outflows of resources related to pensions resulting from Pennington County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount:
2025	\$ (725,455)
2026	\$ (156,076)
2027	\$ (331,034)
2028	\$ (156,812)

2. Police and Fire Fund Pension Costs

At December 31, 2024, Pennington County reported a liability of \$842,347 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Pennington County's proportionate share of the net pension liability was based on Pennington County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. Pennington County's proportionate share was .0640 percent at the end of the measurement period and .0680 percent for the beginning of the period.

The State of Minnesota contributed \$37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation, additional one-time direct state aid contribution of \$19.4 million, and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, \$9 million supplemental state aid was paid on October 1, 2024. Thereafter, by

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

D. Pension Costs

2. Police and Fire Fund Pension Costs (Continued)

October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the Pennington County totaled \$32,110.

Pennington County's	
Proportionate share of the net pension liability	\$ 842,347
State of Minnesota's proportionate share of the net pension liability associated with Pennington County	32,110
Total	\$ 874,457

For the year ended December 31, 2024, Pennington County recognized pension expense of \$91,962 for its proportionate share of the Police and Fire Plan's pension expense. Pennington County recognized \$3,592 as grant revenue and pension expense for its proportionate share of the State of Minnesota's pension expense for the contribution of \$9 million to the Police and Fire Fund special funding situation.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. Pennington County recognized \$18,182 for the year ended December 31, 2024, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contribution to the Police and Fire Fund.

At December 31, 2024, Pennington County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 350,454	\$ -
Changes in actuarial assumptions	1,064,075	1,322,780
Net collective difference between projected and actual investment earnings investment earnings	-	206,869
Changes in proportion	73,727	334,426
Contributions paid to PERA subsequent to the measurement date	84,046	-
Total	\$ 1,572,302	\$ 1,864,075

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

D. Pension Costs

2. Police and Fire Fund Pension Costs (Continued)

The \$84,046 reported as deferred outflows of resources related to pensions resulting from Pennington County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount:
2025	\$ (31,815)
2026	\$ 234,861
2027	\$ (161,379)
2028	\$ (424,601)
2029	\$ 7,115

3. Correctional Plan Pension Costs

At December 31, 2024, Pennington County reported a liability of \$217,004 for its proportionate share of the Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Pennington County's proportionate share of the net pension liability was based on Pennington County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. Pennington County's proportionate share was .0712 percent at the end of the measurement period and .0701 percent for the beginning of the period.

For the year ended December 31, 2024, Pennington County recognized pension expense of \$324,897 for its proportionate share of the Correctional Plan's pension expense.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$5.3 million to the Correctional Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the Correctional Plan pension allocation schedules for the \$5.3 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. Pennington County recognized \$37,423 for the year ended December 31, 2024, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Correctional Employees Fund.

At December 31, 2024, Pennington County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

D. Pension Costs

3. Correctional Plan Pension Costs (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 152,893	\$ -
Changes in actuarial assumptions	-	723,149
Difference between projected and actual investment earnings	-	290,737
Changes in proportion	34,692	-
Contributions paid to PERA subsequent to the measurement date	79,193	-
Total	\$ 266,778	\$ 1,013,886

The \$79,193 reported as deferred outflows of resources related to pensions resulting from Pennington County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount:
2025	\$ (743,290)
2026	\$ 112,661
2027	\$ (114,565)
2028	\$ (81,107)

3. Total Pension Expense

The total pension expense for all plans recognized by Pennington County for the year ended December 31, 2024, was \$725,715.

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighing the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

E. Long-Term Expected Return on Investment (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
Total	100%	

F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, Police & Fire Plan, and the Correctional Plan.
- Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan, 1% for the Police & Fire Plan, and 2% for the Correctional Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 11.75% after one year of service to 3% after 24 years of service. In the Correctional Plan, salary growth assumptions range from 11% at age 20 to 3% at age 60.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police & Fire Plan and the Correctional Plans are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023, actuarial valuation. The Police & Fire Plan and Correctional Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

F. Actuarial Methods and Assumptions

Changes in Actuarial Assumptions: (Continued)

- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates of Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Police and Fire Fund

Changes in Plan Provisions:

- The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048, if earlier).

Correctional Fund

Changes in Plan Provisions:

- Employee contribution rates will increase from 5.83% of pay to 6.83% of pay, effective July 1, 2025.
- Employer contribution rates will increase from 8.75% of pay to 10.25% of pay, effective July 1, 2025.
- The benefit multiplier changed from 1.9% to 2.2% for service earned after June 30, 2025.

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police and Fire, and Correctional Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

V. Defined Benefit Pension Plans

G. Discount Rate (Continued)

return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents Pennington County’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what Pennington County’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis Net Pension Liability (Asset) at Different Discount Rates			Sensitivity Analysis Net Pension Liability (Asset) at Different Discount Rates		
General Employees Fund			Police and Fire Fund		
1% Lower	6.00%	\$ 4,468,797	1% Lower	6.00%	\$ 1,990,631
Current Discount Rate	7.00%	\$ 2,046,002	Current Discount Rate	7.00%	\$ 842,347
1% Higher	8.00%	\$ 53,031	1% Higher	8.00%	\$ (100,634)
Sensitivity Analysis Net Pension Liability (Asset) at Different Discount Rates					
Correctional Fund					
1% Lower	6.00%	\$ 1,763,424			
Current Discount Rate	7.00%	\$ 217,004			
1% Higher	8.00%	\$ (1,014,959)			

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org .

VI. Public Employees Defined Contribution Plan (Defined Contribution Plan)

Four employees of Pennington County are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes five percent of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees, contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VI. Public Employees Defined Contribution Plan (Defined Contribution Plan) (Continued)

contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives two percent of employer contributions and twenty-five hundredths of one percent (0.25 percent) of the assets in each member's account annually.

Total contributions made by Pennington County during fiscal year 2024 were:

Contribution Amount		Percentage of Cover Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$ 6,091	\$ 6,091	5%	5%	5%

VII. Summary of Significant Contingencies and Other Items

A. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. The County, in connection with the normal conduct of its affairs, may be involved in various claims, judgments, and litigation. The County Attorney estimates that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

B. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. The County has entered into a joint powers agreement with other Minnesota counties to form the Minnesota Counties Insurance Trust (MCIT) to cover workers' compensation and property and casualty liabilities. There were no significant reductions in insurance from the prior year. The amount of settlements did not exceed insurance coverage for each of the past three fiscal years.

The Worker's Compensation Division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance

Association with coverage at \$500,000 per claim in 2024 and 2025. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT. The Property and Casualty Division of MCIT is self-sustaining and the County pays an annual premium to cover current and future losses. The MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the MCIT Property and Casualty Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items (Continued)

C. Joint Ventures

Homeland Security Emergency Management (HSEM) Region 3 Emergency Managers Joint Powers Board

The HSEM Region 3 Emergency Managers Joint Powers Board was formed in 2007 under the authority of the Joint Powers Act, pursuant to Minnesota Statutes, § 471.59 and Minnesota Statutes, Chapter 12. Members include Becker, Beltrami, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnommen, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau counties.

The purpose of the HSEM Region 3 Emergency Managers Joint Powers Board is to engage in planning, training, and/or the purchase of equipment in order to better respond to emergencies and natural and other disasters within HSEM Region 3; specifically, within the jurisdictional boundaries of the member counties. Control is vested in the HSEM Region 3 Emergency Managers Joint Powers Board, which is composed of one representative from each member county, appointed by their respective governing bodies as provided in the HSEM Region 3 Emergency Managers Board's Joint Powers Agreement. Funding for the HSEM is adequate so that the participating counties do not experience an additional financial benefit or burden.

The HSEM Region 3 Emergency Managers Joint Powers Board has no long-term debt. Financing will be provided by a Homeland Security Grant Program and other grant programs and awards. Complete financial information can be obtained from the Clay County Sheriff's Office, 915 9th Avenue North, Moorhead, Minnesota 56560.

Pennington & Red Lake County Public Health & Home Care Board (Pennington & Red Lake PHHC)

The Pennington & Red Lake County Public Health & Home Care Board was formed in 1978 under the authority of the Joint Powers Act, pursuant to Minnesota Statutes, § 471.59, and includes Pennington and Red Lake Counties. The purpose is to provide, through visits to individuals' homes, skilled public nursing care on a part-time or intermittent basis to residents of Pennington and Red Lake Counties.

Control of the Health & Home Care Board is vested in the Pennington & Red Lake County Public Health & Home Care Board, which is composed of one county commissioner and four others from each county, and a physician who may be from either county. In the event of dissolution of the Board, the net assets at that time shall be divided between the counties in proportion to the contribution of each.

The Health & Home Care Board has no long-term debt. Financing is provided by state and federal grants, charges for services, and appropriations from the two counties. Pennington County contributed \$60,524 to the Board for the year ended December 31, 2024. Pennington County reports the cash transactions of the Board as a fiduciary fund on its financial statements. Complete financial information can be obtained from the Pennington County Auditor-Treasurer's Office or the Nursing Service's office, P.O. Box 616, Thief River Falls, Minnesota 56701.

Northern Counties Land Use Coordinating Board

The Northern Counties Land Use Coordinating Board was established September 22, 1993, and amended May 4, 1995, under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Aitkin, Cook, Clearwater, Lake of the Woods, Pennington, Roseau, and St. Louis Counties. The purpose of the Land Use Coordinating Board is to formulate land use plans or general policies needed for the protection, sustainable use, and development of lands and natural resources in Northern Minnesota.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Northern Counties Land Use Coordinating Board (Continued)

The Northern Counties Land Use Coordinating Board is composed of two elected county commissioners from each member county except St. Louis County, which has three members, as provided in the Land Use Coordinating Board's bylaws. In the event of dissolution of the Northern Counties Land Use Coordinating Board, the net assets shall be distributed to the respective member counties in proportion to the contribution of each.

The Land Use Coordinating Board has no long-term debt. Financing is provided by appropriations from member counties. Pennington County made no contributions to the Land Use Coordinating Board for the year ended December 31, 2024. St. Louis County reports the cash transactions as a fiduciary fund on its financial statements. Complete financial information can be obtained from the St. Louis County Auditor, 100 North Fifth Avenue West, Duluth, Minnesota 55802.

Northwest Minnesota Household Hazardous Waste Management Group

The Northwest Minnesota Household Hazardous Waste Management Group was formed in 1992 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Beltrami, Clearwater, Kittson, Lake of the Woods, Marshall, Pennington, Polk, Red Lake, and Roseau Counties. The purpose of the Waste Management Group is to cooperatively manage, handle, and transport household hazardous waste, provide public education on safe waste management, and provide for the disposition of non-recyclable household hazardous waste materials.

Control of the Waste Management Group is vested in the Northwest Minnesota Household Hazardous Waste Management Group Joint Powers Board, which is composed of one county commissioner from each of the member counties, as provided in the Waste Management Group's bylaws.

Responsibility for budgeted expenditures is shared with the first 50 percent divided equally among the member counties, and the remaining 50 percent divided on a population-ratio basis. In the event of dissolution, the net assets shall be divided among the member counties in the same proportion as their respective financial responsibilities.

The Waste Management Group has no long-term debt. Financing is provided by appropriations from the member counties when needed. Pennington County disbursed \$8,859 to the Waste Management Group for the year ended December 31, 2024. Pennington County reports the cash transactions as a fiduciary fund on its financial statements. Complete financial information can be obtained from the Clearwater County Auditor/Treasurer's Office or the Waste Management Group's office, P.O. Box 186, Bagley, Minnesota 56621.

Northwest MN Regional Emergency Communications Board

The Northwest MN Regional Emergency Communications Board was formed in 2007 under the authority of the Joint Powers Act, pursuant to Minnesota Statutes, §§ 403.39 and 471.59. Members include Becker, Beltrami, Clearwater, Clay, Hubbard, Kittson, Lake of the Woods, Mahnommen, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau counties and the City of Moorhead.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Northwest MN Regional Emergency Communications Board (Continued)

The purpose of the Northwest MN Regional Emergency Communications Board is to provide regional administration for the installation, operation, and maintenance of local and regional enhancements to the Statewide Public Safety Radio and Communication System (ARMER).

Control is vested in the Northwest MN Regional Emergency Communications Board, which is composed of one county commissioner from each member county and one County council member from the member County, appointed by their respective governing bodies as provided in the Northwest Emergency Communications Board's Joint Powers Agreement.

Pennington County contributed \$3,500 to the Northwest MN Regional Emergency Communications Board for the year ended December 31, 2024. Financing is provided by annual contributions from members, reflective of the extent of participation and use of services. Complete financial information can be obtained from Northwest Emergency Communications Board, c/o Greater Northwest EMS, 2301 Johanneson Ave NW, Suite 103, Bemidji, Minnesota, 56601.

Northwest Minnesota Six County Joint Powers Board

The Northwest Minnesota Six County Joint Powers Board was formed in 1994 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Beltrami, Clearwater, Marshall, Pennington, Polk, and Red Lake Counties. The purpose of the Board is to receive and expend funds for beaver damage control.

The Northwest Minnesota Six County Joint Powers Board is composed of one representative appointed by each county board from the six counties. Each county also has one alternate appointed to the Board, and the Board may choose to have non-voting advisory members on the Board. In the event of dissolution, the net assets shall be distributed to the respective member counties in proportion to the contribution of each. Membership does not cause an additional financial benefit or burden to the counties.

Financing is provided by grants from the State of Minnesota or contributions. Complete financial information can be obtained from the Red Lake Watershed District, P.O. Box 803, Thief River Falls, Minnesota 56701.

Northwest Service Cooperative

The Northwest Service Cooperative (NWSC) was established in February 1977, pursuant to Minnesota Statutes, §§ 471.59 and 123.582. The NWSC is located in State Development Regions One and Two which includes 12 counties covering a total of 14,853 miles. These are the most sparsely populated regions of the state with only 11 people per square mile. The regions are known as "Pine to Prairie." The NWSC provides service to all school districts, and many cities, counties, and other governmental agencies in the northwest region. The Northwest Service Cooperative's purpose is to meet or exceed the needs of participating members by developing and delivering high quality, cost-effective services and programs that will support the activities of its members.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Northwest Service Cooperative (Continued)

The NWSC is governed by a Board of Directors consisting of school board members elected at large by their peers, one County representative, with a maximum of three at-large appointees and three ex-officio superintendents. Adequate rates are charged so that the members do not experience additional benefit or burden. Pennington County contributed \$250 to the Cooperative for the year ended December 31, 2024. Complete financial information can be obtained from the Northwest Service Cooperative, 114 First Street West, Thief River Falls, Minnesota 56701.

Northwestern Counties Data Processing Security Association

The Northwestern Counties Data Processing Security Association was formed in 1994 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Becker, Beltrami, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Marshall, Pennington, Polk, Roseau, and Wadena Counties. The purpose of the Association is to provide a mechanism whereby the counties may cooperatively provide for a data processing disaster recovery plan and back-up system.

Control of the Association is vested in the Northwestern Counties Data Processing Security Association Joint Powers Board, which is composed of one county commissioner appointed by each member county board. In the event of dissolution, the net assets of the Association at that time shall be distributed to the respective member counties in proportion to the contribution of each.

The Northwestern Counties Data Processing Security Association has no long-term debt. Financing is provided by state grants and appropriations from member counties when needed. Pennington County did not contribute to the Association for the year ended December 31, 2024. Pennington County reports the cash transactions of the Association as a fiduciary fund on its financial statements. Complete financial information can be obtained from the Clearwater County Auditor-Treasurer's Office, 213 North Main Ave, Bagley, MN 56621.

Northwestern Minnesota Juvenile Center

The Northwestern Minnesota Juvenile Center was formed under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, effective August 1971, and includes Beltrami, Cass, Clearwater, Hubbard, Kittson, Lake of the Woods, Pennington, and Roseau Counties. The purpose of the Center is to provide rehabilitation and other services to juveniles under the jurisdiction of the court system. The offices of the Center are located in Bemidji, with satellite homes at various locations.

Control of the Center is vested in the Northwestern Minnesota Juvenile Center Joint Powers Board, which is composed of at least one member appointed by each participating county, as provided in the Center's bylaws. At present, there are 13 directors: Beltrami, Cass, Hubbard, Pennington, and Roseau Counties have two directors each; the other member counties have one director each. In the event of dissolution, the net assets of the Center shall be divided among the member counties in the same proportion as their respective financial responsibilities.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Northwestern Minnesota Juvenile Center (Continued)

Financing is provided by state and federal grants, charges for services, and appropriations from member counties. Adequate rates are charged so that the member counties do not experience any additional financial benefit or burden. Beltrami County reports the cash transactions of the Northwestern Minnesota Juvenile Center as a fiduciary fund on its financial statements. Pennington County paid \$411,057 for services in 2024. Complete financial information can be obtained from the Beltrami County Auditor/Treasurer's Office or at the Center's office, P.O. Box 247, Bemidji, Minnesota 56601.

Pine to Prairie Drug and Violent Crime Task Force (PTPDTF)

The Pine to Prairie Drug and Violent Crime Task Force was formed under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes as Full Members the Counties of Lake of the Woods, Norman, Pennington, Polk, and Roseau, the Cities of Crookston, East Grand Forks, and Thief River Falls, and the US Customs and Border Protection and Homeland Security Investigations Department; as Associate Members the County of Red Lake and the City of Ada; and as Liaison Members the Counties of Kittson, and Marshall. The purpose of the Task Force is to coordinate efforts to investigate, apprehend, and prosecute drug, gang, and violent crime offenders.

Control of the Task Force is vested in the PTPDTF Governing Board, which shall consist of not less than 6 members or more than 14 members designated by each participating Full Member, and up to 5 additional members selected by the Governing Board. Board members shall not be deemed to be employees of the Task Force and shall not be compensated by it. Full Members shall assign a peace officer to be an Agent on the task force, Associate Members are not required to assign an officer but shall participate in operations and activities and contribute funds annually. Liaison Members shall participate upon request.

Dissolution would occur when two-thirds of the members agree by resolution to terminate the agreement or when necessitated by law or funding status at which time the net assets of the Task Force shall be divided among the members in the same proportion as their respective full-time equivalent contributions. Any member may withdraw upon six months' written notice and shall not be entitled to any distribution of the assets.

Financing is provided by state and federal grants, charges for services, appropriations from members and donations. Members do not experience any additional financial benefit or burden. The City of Crookston is designated as the Coordinating Agency. Pennington County made no contributions to the PTPDTF for the year ended December 31, 2024. Complete financial information can be obtained from the City of Crookston, 321 West Robert Street, Crookston, Minnesota, 56716.

Quin County Community Health Service

The Quin County Community Health Service was formed in 1978 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Kittson, Marshall, Pennington, Red Lake and Roseau Counties. The purpose of the Health Service is to develop and implement policies and procedures to promote efficiency and economy in the delivery of community health services.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Quin County Community Health Service (Continued)

Control of the Health Service is vested in the Quin County Board of Health, which is composed of one member appointed from each of the member counties (total five members, as provided in the joint powers agreement). In the event of dissolution, the net assets of the Health Service shall be divided among the member counties in the same proportion as their respective financial responsibilities as determined by county population.

The Health Service has no long-term debt. Financing is provided by state and federal grants, charges for services, and appropriations from the member counties when needed. Adequate rates are charged so that the member counties do not experience any additional financial benefit or burden. Marshall County reports the cash transactions of the Health Service as a fiduciary fund on its financial statements. Complete financial information can be obtained from the Marshall County Auditor/Treasurer's Office or the Health Service's office, Thief River Falls, 56701.

Red Lake River Corridor

The Red Lake River Corridor Joint Powers Board was formed in 2003 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes the Cities of Crookston, East Grand Forks, Fisher, Red Lake Falls, St. Hilaire, and Thief River Falls; the Counties of Polk, Pennington, Red Lake; and the Red Lake Band of Chippewa Reservation. The purpose of the Board is for the development and enhancement of recreational and natural resources along the Pennington River.

The Red Lake River Corridor Joint Powers Board is composed of one member for each participating entity. Each participant may also have one alternate who, in the absence of the appointed member, may attend meetings and have all the duties and rights of the members. In the event of dissolution, the net assets shall be distributed to the respective members in proportion to the contribution of each.

Financing is provided by contributions from members. The County did not contribute to the Board in 2024. Complete financial information can be obtained from the St. Hilaire City Treasurer, 102 Broadway Avenue North, St. Hilaire, Minnesota 56754.

Thief River Falls Regional Airport Authority

The Thief River Falls Regional Airport Authority was formed in 2010 pursuant to Minnesota Statutes, §§ 360.0425 to 360.0427, and 471.59, and includes Pennington County and the City of Thief River Falls. The purpose of the Thief River Falls Regional Airport Authority is to acquire, establish, construct, maintain, improve, and operate the Airport.

The Airport Authority consists of five Commissioners: two members from the County Board, two members from the City Council, and one lay member mutually appointed by the City and County. The Commissioners shall each be appointed for three-year terms.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

C. Joint Ventures

Thief River Falls Regional Airport Authority (Continued)

In the event of dissolution of the Airport Authority, net assets shall be divided between the participating governmental entities in proportion to their relative shares of the most recent levy. Financing is provided by state and federal grants, charges for services, and appropriations and property tax levies, pursuant to Minnesota Statute, § 275.066. Pennington County did not contribute to the Airport Authority for the year ended December 31, 2024. Complete financial information can be obtained from the Thief River Falls Regional Airport Authority, P.O. Box 672, Thief River Falls, Minnesota 56701.

D. Jointly-Governed Organizations

Job Training Partnership Act Joint Powers Agreement

The Job Training Partnership Act Joint Powers Agreement was formed in July 1994 under the authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, and includes Kittson, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau Counties. The purpose of the Joint Powers Agreement is to designate the members of the Northwest Regional Development Commission's Board of Directors as the Local Elected Officials to work with the Northwest Private Industry Council for the Northwest Service Delivery Area, including specific duties as listed in the Agreement.

Minnesota Association of Governments Investing for Counties

The Minnesota Association of Governments Investing for Counties ("MAGIC") is a joint powers entity in the form of a common law trust organized and existing under the laws of the State of Minnesota in accordance with the provisions of the Minnesota Joint Powers Act. The Fund was established in the fall of 1990 for the purpose of allowing Minnesota Counties and instrumentalities of Counties to pool their investment funds to seek the highest possible investment yield, while maintaining liquidity and preserving capital. For more information, please contact a representative at 1-800-731-7150.

Minnesota Counties Computer Cooperative

The Minnesota Counties Computer Cooperative was formed in 1979 pursuant to Minnesota Statute, § 471.59 and includes 24 counties. Control of the Cooperative is vested in the Joint Data Processing Board which is composed of one representative and one alternate appointed by each member county. The County's responsibility does not extend beyond making this appointment.

Minnesota Rural Counties Caucus

The Minnesota Rural Counties Caucus was established in 1997 and includes Becker, Beltrami, Clay, Clearwater, Itasca, Kittson, Lake of the Woods, Mahnommen, Marshall, McLeod, Morrison, Norman, Pennington, Polk, Red Lake, and Roseau Counties. Control of the Caucus is vested in the Minnesota Rural Counties Caucus Executive Committee, which is composed of ten directors, each with an alternate, who are appointed annually by each respective county board. The County made no contribution to the Caucus for the year ended December 31, 2024.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

D. Jointly Governed Organizations (Continued)

Northwest Minnesota Multi-County Housing and Redevelopment Authority

The Northwest Minnesota Multi-County Housing and Redevelopment Authority (HRA) was formed pursuant to Minnesota Statute, § 469.004, effective September 1972, and includes Kittson, Marshall, Pennington, Polk, Red Lake, and Roseau Counties. Control of the HRA is vested in the HRA Board which is composed of six members with indefinite terms made up of one member appointed by each board of county commissioners. Pennington County's responsibility does not extend beyond making this appointment.

Northwest Regional Library

The Northwest Regional Library was formed pursuant to Minnesota Statutes, §§ 134.20 and 471.59, effective January 1, 1981, and includes Kittson, Marshall, Pennington, Red Lake, and Roseau Counties. Control of the Library is vested in the Northwest Regional Library Board which is composed of 16 members with staggered terms made up of the following: one member appointed by each board of county commissioners who may be a member of the Board of Commissioners; one member appointed by each participating County; and one additional member appointed by each county for each 6,000 of population or major percentage (85 percent) thereof. Pennington County appropriated \$126,667 to the Library for the year ended December 31, 2024.

Northwest Workforce Service Area

The Northwest Workforce Service Area was formed in July 2000 under the authority of the Workforce Investment Act of 1998 (Public Law 105-22) and includes Kittson, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau Counties. The purpose of the Service Area is to increase a participant's employment, retention, earnings, and occupational skill attainment and result in improved workforce quality, reduced welfare dependency, and enhanced productivity and competitiveness. Control of the Northwest Workforce Service Area is vested in the Northwest Private Industry Council/Workforce Council, composed of 18 members with one representative from each of the seven counties, three members at large, and eight members representing local agencies. In the event of dissolution of the Northwest Workforce Service Area, unexpended funds will be disposed of in accordance with law.

The Northwest Workforce Service Area has no long-term debt. Financing is provided by state and local grants. Complete financial information can be obtained from the Northwest Regional Development Commission, 115 South Main, Warren, Minnesota 56762.

Pennington County Family Service Collaborative

The Pennington County Family Service Collaborative was formed pursuant to Minnesota Statute, § 124D.23, effective July 1, 1996, and includes Pennington County, Thief River Falls Independent School District 564, and the Pennington & Red Lake Public Health & Home Care Board. Control of the Collaborative is vested in the Family Service Collaborative Board and includes at least one member from the public entities along with other members of the general public. Pennington County has accepted responsibility as the fiscal agent for reporting, claiming, and receiving payments. Pennington County appropriated \$1,688 to the Collaborative for the year ended December 31, 2024.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

VII. Summary of Significant Contingencies and Other Items

D. Jointly Governed Organizations (Continued)

Red Lake Watershed District

The Red Lake Watershed District was formed pursuant to Minnesota Statute, § 103D.201, effective January 25, 1969, and includes land within Beltrami, Clearwater, Itasca, Pennington, Mahnomen, Marshall, Pennington, Red Lake, and Roseau Counties. Control of the District is vested in the Red Lake Watershed District Board of Managers which is composed of seven members having staggered terms of three years each, with two appointed by the Polk County Board and one each appointed by the County Boards of Beltrami, Clearwater, Marshall, Pennington, and Red Lake. Pennington County's responsibility does not extend beyond making this appointment.

REQUIRED SUPPLEMENTARY INFORMATION

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 1

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 7,388,887	\$ 7,388,887	\$ 7,236,132	\$ (152,755)
Licenses and permits	12,050	12,050	19,550	7,500
Intergovernmental	2,192,361	2,192,361	2,470,487	278,126
Charges for services	1,834,113	1,834,113	1,727,296	(106,817)
Fines and forfeitures	18,000	18,000	11,861	(6,139)
Investment earnings	55,000	55,000	824,340	769,340
Gifts and contributions	37,000	37,000	51,568	14,568
Miscellaneous	328,325	328,325	430,584	102,259
Total Revenues	\$ 11,865,736	\$ 11,865,736	\$ 12,771,818	\$ 906,082
Expenditures				
Current				
General government				
Commissioners	\$ 288,849	\$ 288,849	\$ 281,287	\$ 7,562
District court	44,500	44,500	29,005	15,495
Law library	21,788	21,788	19,589	2,199
County administration	-	-	800	(800)
County auditor	733,715	733,715	685,129	48,586
License bureau	330,601	330,601	323,975	6,626
County assessor	322,724	322,724	309,714	13,010
Elections	104,250	104,250	80,553	23,697
Data processing	350,939	350,939	178,736	172,203
Attorney	825,992	825,992	651,032	174,960
Recorder	280,638	280,638	218,869	61,769
Buildings and grounds	469,049	469,049	894,322	(425,273)
Veterans service officer	112,070	112,070	119,063	(6,993)
Insurance	67,500	67,500	69,369	(1,869)
Other general government	112,190	112,190	157,192	(45,002)
Total general government	\$ 4,064,805	\$ 4,064,805	\$ 4,018,635	\$ 46,170
Public safety				
Sheriff	\$ 1,612,975	\$ 1,612,975	\$ 1,687,784	\$ (74,809)
Boat and water safety	5,000	5,000	-	5,000
Coroner	39,574	39,574	38,994	580
County jail	2,541,115	2,541,115	2,571,662	(30,547)
DARE program	4,000	4,000	4,107	(107)
Drug task force	60,732	60,732	44,931	15,801
Enhanced 911	218,221	218,221	174,725	43,496
Emergency services	107,512	107,512	97,299	10,213
Jail canteen fund	57,000	57,000	6,793	50,207
Juvenile justice	4,750	4,750	-	4,750
Law enforcement center	1,472,182	1,472,182	1,198,081	274,101
Probation and parole	52,000	52,000	35,433	16,567
Sentence to serve	294,484	294,484	166,544	127,940
Toward zero deaths	22,140	22,140	21,185	955
Training	15,000	15,000	13,618	1,382
Victim assistance	85,892	85,892	70,665	15,227
Other public safety	25,254	25,254	32,258	(7,004)
Total public safety	\$ 6,617,831	\$ 6,617,831	\$ 6,164,079	\$ 453,752
Human Services				
Buildings and grounds	\$ 25,700	\$ 25,700	\$ 15,473	\$ 10,227

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 1
(Continued)

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Current (Continued)				
Health				
Nursing service	\$ 60,523	\$ 60,523	\$ 60,523	\$ -
Other	100,000	100,000	7,661	92,339
Total health	\$ 160,523	\$ 160,523	\$ 68,184	\$ 92,339
Culture and recreation				
Auditorium	\$ 31,550	\$ 31,550	\$ 20,455	\$ 11,095
Historical society	15,500	15,500	16,500	(1,000)
Regional library	126,667	126,667	126,667	-
Snowmobile and ski trails	70,000	70,000	56,170	13,830
Other culture and recreation	12,477	12,477	10,000	2,477
Total culture and recreation	\$ 256,194	\$ 256,194	\$ 229,792	\$ 26,402
Conservation of natural resources				
Agricultural society	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Agriculture inspection	60	60	-	60
Cooperative extension	247,938	247,938	223,697	24,241
Soil and water conservation	283,550	283,550	341,493	(57,943)
Other conservation of natural resources	102,409	102,409	102,409	-
Total conservation of natural resources	\$ 643,957	\$ 643,957	\$ 677,599	\$ (33,642)
Economic development				
Economic development	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Red River Valley Development	900	900	900	-
Other	2,800	2,800	47,800	(45,000)
Total economic development	\$ 28,700	\$ 28,700	\$ 73,700	\$ (45,000)
Total Current Expenditures	\$ 11,797,710	\$ 11,797,710	\$ 11,247,462	\$ 550,248
Debt service				
Principal retirement	\$ -	\$ -	\$ 6,513	\$ (6,513)
Capital outlay				
General government	\$ 16,000	\$ 16,000	\$ 77,119	\$ (61,119)
Public safety	287,471	287,471	196,022	91,449
Human services	750,000	750,000	97,674	652,326
Total capital outlay	\$ 1,053,471	\$ 1,053,471	\$ 370,815	\$ 682,656
Total Expenditures	\$ 12,851,181	\$ 12,851,181	\$ 11,624,790	\$ 1,226,391
Excess of Revenues Over (Under) Expenditures	\$ (985,445)	\$ (985,445)	\$ 1,147,028	\$ 2,132,473
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Net Change in Fund Balance	\$ (965,445)	\$ (965,445)	\$ 1,167,028	\$ 2,132,473
Fund Balance - January 1	13,916,933	13,916,933	13,916,933	-
Fund Balance - December 31	\$ 12,951,488	\$ 12,951,488	\$ 15,083,961	\$ 2,132,473

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 2

**BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,755,053	\$ 1,755,053	\$ 1,730,138	\$ (24,915)
Intergovernmental	6,632,067	6,632,067	6,323,332	(308,735)
Charges for services	117,500	117,500	503,816	386,316
Miscellaneous	247,000	247,000	204,554	(42,446)
Total Revenues	\$ 8,751,620	\$ 8,751,620	\$ 8,761,840	\$ 10,220
Expenditures				
Current				
Highways and streets				
Administration	\$ 364,116	\$ 364,116	\$ 415,510	\$ (51,394)
Maintenance	451,288	451,288	591,265	(139,977)
Construction	4,871,000	4,871,000	4,856,348	14,652
Equipment maintenance and shop	2,499,543	2,499,543	2,294,664	204,879
Township roads	-	-	286,061	(286,061)
Other highways and streets	70,000	70,000	72,973	(2,973)
Total highways and streets	\$ 8,255,947	\$ 8,255,947	\$ 8,516,821	\$ (260,874)
Debt service				
Principal retirement	\$ -	\$ -	\$ 194,808	\$ (194,808)
Interest	-	-	68,374	(68,374)
Total debt service	\$ -	\$ -	\$ 263,182	\$ (263,182)
Capital outlay				
Highways and streets	\$ 495,673	\$ 495,673	\$ 494,274	\$ 1,399
Total Expenditures	\$ 8,751,620	\$ 8,751,620	\$ 9,274,277	\$ (522,657)
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (512,437)	\$ (512,437)
Other Financing Sources (Uses)				
Transfers in	\$ -	\$ -	\$ 112,574	\$ 112,574
Proceeds from issuance of debt	-	-	409,762	409,762
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 522,336	\$ 522,336
Net Change in Fund Balance	\$ -	\$ -	\$ 9,899	\$ 9,899
Fund Balance - January 1	1,067,347	1,067,347	1,067,347	-
Increase (decrease) in inventories	-	-	(45,701)	(45,701)
Fund Balance - December 31	\$ 1,067,347	\$ 1,067,347	\$ 1,031,545	\$ (35,802)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 3

**BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,287,738	\$ 2,287,738	\$ 2,256,232	\$ (31,506)
Intergovernmental	2,716,521	2,716,521	2,849,570	133,049
Charges for services	345,000	345,000	611,653	266,653
Miscellaneous	170,676	170,676	137,596	(33,080)
Total Revenues	\$ 5,519,935	\$ 5,519,935	\$ 5,855,051	\$ 335,116
Expenditures				
Current				
Human services				
Income maintenance	\$ 1,952,546	\$ 1,952,546	\$ 1,946,950	\$ 5,596
Social services	3,567,389	3,567,389	3,738,892	(171,503)
Total human services	\$ 5,519,935	\$ 5,519,935	\$ 5,685,842	\$ (165,907)
Debt service				
Principal retirement	\$ -	\$ -	\$ 8,712	\$ (8,712)
Capital outlay				
Human services	\$ -	\$ -	\$ 29,147	\$ (29,147)
Total Expenditures	\$ 5,519,935	\$ 5,519,935	\$ 5,723,701	\$ (203,766)
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 131,350	\$ 131,350
Other Financing Sources (Uses)				
Proceeds from issuance of debt	-	-	29,147	29,147
Net Change in Fund Balance	\$ -	\$ -	\$ 160,497	\$ 160,497
Fund Balance - January 1	4,822,014	4,822,014	4,822,014	-
Fund Balance - December 31	\$ 4,822,014	\$ 4,822,014	\$ 4,982,511	\$ 160,497

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 4

**BUDGETARY COMPARISON SCHEDULE
DITCH SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special assessments	\$ 225,000	\$ 225,000	\$ 427,409	\$ 202,409
Charges for services	-	-	18,838	18,838
Miscellaneous	-	-	21,294	21,294
Total Revenues	\$ 225,000	\$ 225,000	\$ 467,541	\$ 242,541
Expenditures				
Current				
Conservation of natural resources				
Ditch maintenance and repairs	\$ 225,000	\$ 225,000	\$ 369,679	\$ (144,679)
Middle River/Snake River Watershed	-	-	51,158	(51,158)
Red Lake Watershed	-	-	79,125	(79,125)
Total conservation of natural resources	\$ 225,000	\$ 225,000	\$ 499,962	\$ (274,962)
Debt service				
Principal	\$ -	\$ -	\$ 55,000	\$ (55,000)
Interest	-	-	14,475	(14,475)
Total debt service	\$ -	\$ -	\$ 69,475	\$ (69,475)
Total Expenditures	\$ 225,000	\$ 225,000	\$ 569,437	\$ (344,437)
Net Change in Fund Balance	\$ -	\$ -	\$ (101,896)	\$ (101,896)
Fund Balance - January 1	976,520	976,520	976,520	-
Fund Balance - December 31	\$ 976,520	\$ 976,520	\$ 874,624	\$ (101,896)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 5

**SCHEDULE OF CHANGES IN TOTAL LIABILITY AND RELATED RATIOS
OTHER POST-EMPLOYMENT BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability							
Service cost	\$ 44,563	\$ 43,265	\$ 46,438	\$ 45,085	\$ 32,526	\$ 31,579	\$ 31,885
Interest cost	22,220	10,334	9,891	18,820	17,716	15,988	15,097
Differences between expected and actual experience	-	79,054	-	(71,903)	-	(22,033)	-
Changes of assumption or other inputs	-	(63,626)	-	34,519	-	(15,644)	-
Benefit payments	(28,249)	(34,934)	(27,147)	(29,863)	(37,565)	(20,797)	(18,586)
Net change in total OPEB liability	\$ 38,534	\$ 34,093	\$ 29,182	\$ (3,342)	\$ 12,677	\$ (10,907)	\$ 28,396
Total OPEB Liability - Beginning	<u>\$ 524,911</u>	<u>\$ 490,818</u>	<u>\$ 464,978</u>	<u>\$ 464,978</u>	<u>\$ 452,301</u>	<u>\$ 463,208</u>	<u>\$ 434,812</u>
Total OPEB Liability - Ending	<u><u>\$ 563,445</u></u>	<u><u>\$ 524,911</u></u>	<u><u>\$ 494,160</u></u>	<u><u>\$ 461,636</u></u>	<u><u>\$ 464,978</u></u>	<u><u>\$ 452,301</u></u>	<u><u>\$ 463,208</u></u>
Covered-employee payroll	\$ 7,986,844	\$ 7,754,217	\$ 7,218,022	\$ 7,007,788	\$ 6,661,036	\$ 6,467,025	\$ 6,239,185
Total OPEB liability (asset) as a percentage of covered-employee payroll	7%	7%	7%	7%	7%	7%	7%

This schedule is intended to present 10 years and will be updated as information becomes available.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 6

GOVERNMENTAL ACTIVITIES

**SCHEDULE OF CONTRIBUTIONS
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
FOR THE YEAR ENDED DECEMBER 31, 2024**

GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN

Fiscal Year Ending	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2024	\$ 360,344	\$ 360,344	\$ -	\$ 4,804,575	7.50%
December 31, 2023	\$ 348,769	\$ 348,769	\$ -	\$ 4,650,238	7.50%
December 31, 2022	\$ 340,201	\$ 340,201	\$ -	\$ 4,535,997	7.50%
December 31, 2021	\$ 328,023	\$ 328,023	\$ -	\$ 4,373,625	7.50%
December 31, 2020	\$ 315,756	\$ 315,756	\$ -	\$ 4,210,066	7.50%
December 31, 2019	\$ 290,995	\$ 290,995	\$ -	\$ 3,879,907	7.50%
December 31, 2018	\$ 441,551	\$ 441,551	\$ -	\$ 5,887,100	7.50%
December 31, 2017	\$ 303,858	\$ 303,858	\$ -	\$ 4,051,425	7.50%
December 31, 2016	\$ 278,158	\$ 278,158	\$ -	\$ 3,708,730	7.50%
December 31, 2015	\$ 316,910	\$ 316,910	\$ -	\$ 4,225,466	7.50%

PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN

Fiscal Year Ending	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2024	\$ 165,535	\$ 165,535	\$ -	\$ 935,226	17.70%
December 31, 2023	\$ 144,008	\$ 144,008	\$ -	\$ 813,603	17.70%
December 31, 2022	\$ 159,980	\$ 159,980	\$ -	\$ 903,841	17.70%
December 31, 2021	\$ 156,963	\$ 156,963	\$ -	\$ 886,797	17.70%
December 31, 2020	\$ 122,605	\$ 122,605	\$ -	\$ 692,690	17.70%
December 31, 2019	\$ 108,360	\$ 108,360	\$ -	\$ 639,287	16.95%
December 31, 2018	\$ 153,499	\$ 153,499	\$ -	\$ 947,669	16.20%
December 31, 2017	\$ 109,490	\$ 109,490	\$ -	\$ 675,866	16.20%
December 31, 2016	\$ 100,560	\$ 100,560	\$ -	\$ 620,736	16.20%
December 31, 2015	\$ 92,517	\$ 92,517	\$ -	\$ 571,093	16.20%

PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN

Fiscal Year Ending	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2024	\$ 163,805	\$ 163,805	\$ -	\$ 1,871,995	8.75%
December 31, 2023	\$ 143,895	\$ 143,895	\$ -	\$ 1,644,519	8.75%
December 31, 2022	\$ 132,398	\$ 132,398	\$ -	\$ 1,513,115	8.75%
December 31, 2021	\$ 115,877	\$ 115,877	\$ -	\$ 1,324,761	8.75%
December 31, 2020	\$ 120,757	\$ 120,757	\$ -	\$ 1,380,074	8.75%
December 31, 2019	\$ 114,051	\$ 114,051	\$ -	\$ 1,303,433	8.75%
December 31, 2018	\$ 157,433	\$ 157,433	\$ -	\$ 1,799,236	8.75%
December 31, 2017	\$ 98,811	\$ 98,811	\$ -	\$ 1,129,263	8.75%
December 31, 2016	\$ 85,183	\$ 85,183	\$ -	\$ 973,512	8.75%
December 31, 2015	\$ 81,322	\$ 81,322	\$ -	\$ 929,394	8.75%

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 7

GOVERNMENTAL ACTIVITIES

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
FOR THE YEAR ENDED DECEMBER 31, 2024**

GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN

Fiscal Year Ending	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability and the Employer's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2024	0.0554%	\$ 2,046,002	\$ 52,906	\$ 2,098,908	\$ 4,683,973	43.68%	89.08%
June 30, 2023	0.0606%	\$ 3,390,474	\$ 93,333	\$ 3,483,807	\$ 4,638,675	73.09%	83.10%
June 30, 2022	0.0589%	\$ 4,662,682	\$ 136,773	\$ 4,799,455	\$ 4,410,178	105.73%	76.67%
June 30, 2021	0.0604%	\$ 2,577,984	\$ 263,824	\$ 2,841,808	\$ 4,328,796	59.55%	87.00%
June 30, 2020	0.0576%	\$ 3,455,781	\$ 106,690	\$ 3,562,471	\$ 3,963,927	87.18%	79.06%
June 30, 2019	0.0570%	\$ 3,152,729	\$ 97,969	\$ 3,250,698	\$ 4,025,088	78.33%	80.23%
June 30, 2018	0.0570%	\$ 3,152,729	\$ 97,969	\$ 3,250,698	\$ 4,025,088	78.33%	80.23%
June 30, 2017	0.0617%	\$ 4,156,504	\$ 49,587	\$ 4,206,091	\$ 3,953,000	105.15%	75.90%
June 30, 2016	0.0592%	\$ 5,212,965	\$ 70,971	\$ 5,283,936	\$ 3,651,050	142.78%	68.90%
June 30, 2015	0.0664%	\$ 3,441,193	\$ -	\$ 3,441,193	\$ 4,292,526	80.17%	78.20%

PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN

Fiscal Year Ending	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability and the Employer's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2024	0.0640%	\$ 842,347	\$ 32,110	\$ 874,457	\$ 887,011	94.96%	90.17%
June 30, 2023	0.0680%	\$ 1,179,452	\$ 47,542	\$ 1,226,994	\$ 833,600	141.49%	86.47%
June 30, 2022	0.0780%	\$ 3,372,494	\$ 147,355	\$ 3,519,849	\$ 943,433	357.47%	70.53%
June 30, 2021	0.0650%	\$ 501,731	\$ 22,549	\$ 524,280	\$ 760,797	65.95%	93.66%
June 30, 2020	0.0590%	\$ 780,319	\$ 16,385	\$ 796,704	\$ 635,254	122.84%	87.19%
June 30, 2019	0.0630%	\$ 666,440	\$ -	\$ 666,440	\$ 660,869	100.84%	89.26%
June 30, 2018	0.0630%	\$ 670,449	\$ -	\$ 670,449	\$ 622,411	107.72%	88.84%
June 30, 2017	0.0630%	\$ 850,575	\$ -	\$ 850,575	\$ 653,993	130.06%	85.40%
June 30, 2016	0.0620%	\$ 2,488,168	\$ -	\$ 2,488,168	\$ 560,749	443.72%	63.90%
June 30, 2015	0.0530%	\$ 602,204	\$ -	\$ 602,204	\$ 576,721	104.42%	86.60%

PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN

Fiscal Year Ending	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability and the Employer's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2024	0.0712%	\$ 217,004	\$ -	\$ 217,004	\$ 1,807,425	12.01%	97.54%
June 30, 2023	0.0701%	\$ 317,023	\$ -	\$ 317,023	\$ 1,565,565	20.25%	95.94%
June 30, 2022	0.0673%	\$ 2,236,720	\$ -	\$ 2,236,720	\$ 1,441,475	155.17%	74.58%
June 30, 2021	0.6290%	\$ (103,250)	\$ -	\$ (103,250)	\$ 1,334,761	-7.74%	101.61%
June 30, 2020	0.6260%	\$ 169,805	\$ -	\$ 169,805	\$ 1,305,415	13.01%	96.67%
June 30, 2019	0.6110%	\$ 84,593	\$ -	\$ 84,593	\$ 1,307,527	6.47%	98.17%
June 30, 2018	0.5640%	\$ 92,745	\$ -	\$ 92,745	\$ 1,736,474	5.34%	97.64%
June 30, 2017	0.5400%	\$ 1,539,005	\$ -	\$ 1,539,005	\$ 1,076,159	143.01%	67.90%
June 30, 2016	0.4900%	\$ 1,790,039	\$ -	\$ 1,790,039	\$ 933,325	191.79%	58.20%
June 30, 2015	0.4900%	\$ 75,754	\$ -	\$ 75,754	\$ 981,510	7.72%	96.90%

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

I. Budgetary Information

A. Budget Policy

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year-end.

On or before the last Tuesday in August of each year, all departments and agencies submit requests for appropriations to the County Auditor-Treasurer so that a budget can be prepared. Before October 31, the proposed budget is presented to the County Board for review. The Board holds a public hearing, and then a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The County's department head may make transfers of appropriations within a department. Transfers of appropriations between departments require approval of the County Board. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the departmental level.

B. Excess of Expenditures Over Budget

The following departments had expenditures in excess of budget for the year ended December 31, 2024:

	<u>Expenditures</u>	<u>Budget</u>	<u>Excess</u>
General Fund			
General government			
County administration	\$ 800	\$ -	\$ (800)
Buildings and grounds	894,322	469,049	(425,273)
Veterans service officer	119,063	112,070	(6,993)
Insurance	69,369	67,500	(1,869)
Other general government	157,192	112,190	(45,002)
Public safety			
Sheriff	1,687,784	1,612,975	(74,809)
County jail	2,571,662	2,541,115	(30,547)
DARE program	4,107	4,000	(107)
Other public safety	32,258	25,254	(7,004)
Culture and recreation			
Historical society	16,500	15,500	(1,000)
Conservation of natural resources			
Soil and water conservation	341,493	283,550	(57,943)
Economic development			
Other	47,800	2,800	(45,000)
Debt Service			
Principal retirement	6,513	-	(6,513)
Capital outlay			
General government	77,119	16,000	(61,119)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

I. Budgetary Information

B. Excess of Expenditures Over Budget (Continued)

	<u>Expenditures</u>	<u>Budget</u>	<u>Excess</u>
Road and Bridge Special Revenue Fund			
Highways and streets			
Administration	\$ 415,510	\$ 364,116	\$ (51,394)
Maintenance	591,265	451,288	(139,977)
Township roads	286,061	-	(286,061)
Other highways and streets	72,973	70,000	(2,973)
Debt service			
Principal retirement	194,808	-	(194,808)
Interest	68,374	-	(68,374)
Human Services Special Revenue Fund			
Human services			
Social Service	3,738,892	3,567,389	(171,503)
Debt service			
Principal	8,712	-	(8,712)
Capital outlay			
Human services	29,147	-	(29,147)
Ditch Special Revenue Fund			
Conservation of natural resources			
Ditch maintenance and repairs	369,679	225,000	(144,679)
Middle River/Snake River Watershed	51,158	-	(51,158)
Red Lake Watershed	79,125	-	(79,125)
Debt service			
Principal	55,000	-	(55,000)
Interest	14,475	-	(14,475)

II. Other Post-Employment Benefits (OPEB)

Assets have not been accumulated in a trust that meets the criteria in paragraph four of GASB Statement 75 to pay related benefits. For more information, refer to Schedule 5 of this section and the Notes to the Financial Statements Section IV., Other Post-Employment Benefits.

2024 Changes

Changes in Actuarial Assumptions:

- The discount rate was changed from 4.00% to 3.70%.

2023 Changes

Changes in Actuarial Assumptions:

- The health care trend rates and mortality tables were updated.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated.
- The inflation rate was changed from 2.00% to 2.50%.
- The spousal coverage election percentage for subsidy eligible employees was lowered from 50% to 25%.
- The discount rate was changed from 2.00% to 4.00%.

Changes in Plan Provisions:

There were no changes in plan provisions since the previous valuation.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

II. Other Post-Employment Benefits (OPEB) (Continued)

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for Others) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.80% to 2.00%.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service.
- The retirement and withdrawal rates for non-public-safety employees were updated to reflect the latest experience study.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 Mortality tables (Blue Collar for Public Safety, White Collar for others) with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality tables (General, Safety) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.80 percent to 2.90 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.30 percent to 3.80 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

II. Other Post-Employment Benefits (OPEB) (Continued)

2018 Changes

Changes in Actuarial Assumptions

The most recent actuarial valuation date is January 1, 2017. Since the last actuarial valuation as of January 1, 2014, the following actuarial assumptions have been changed:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality table was updated from RP-2000 Combined healthy Table projected to 2014 with Scale BB to the RP-2014 adjusted to 2006 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (Blue Collar Tables for Police and Fire Personnel).
- The withdrawal and retirement tables for all employees were updated.
- The discount rate was changed from 4.50% to 3.30%.

Changes in Plan Provisions

Since the last actuarial valuation as of January 1, 2014, the following plan provisions have changed:

- The years of service required to be eligible for a benefit (implicit rate subsidy) was increased from three to five years.

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

The information presented in the required supplementary schedules was used in the actuarial valuation for the purpose of determining the actuarially determined contribution rates. Changes in actuarial assumptions are described in the Notes to the Financial Statements. The assumptions and methods used for this actuarial valuation were recommended by PERA and adopted by the County Commissioners. The following changes were reflected in the valuation performed on behalf of PERA for the fiscal year June 30:

General Employees Fund

2024 Changes

Changes in Actuarial Assumptions

- Rates of merit and seniority was adjusted in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule 90 retirement rates, and a slight adjustments to early retirement rates of Tier 1 and Tier 2 members,
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

General Employees Fund (Continued)

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- The health care trend rates, mortality tables, salary scale, and retirement and withdrawal assumptions were updated.
- The discount rate was changed from 3.80 percent to 2.00 percent.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

General Employees Fund

2020 Changes

Changes in Actuarial Assumptions (Continued)

- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020, through December 31, 2023, and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The morality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

General Employees Fund

2018 Changes

Changes in Plan Provisions (Continued)

Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumption.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load is now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

IV. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

General Employees Fund

2015 Changes

Changes in Plan Provisions (Continued)

by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Police and Fire Fund

2024 Changes

Changes in Plan Provisions:

- The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048, if earlier).

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.5 percent to 7.0 percent.
- The single discount rate changed from 5.4 percent to 7.0 percent.

Changes in Plan Provisions:

- Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.5% to 5.4%.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

Police and Fire Fund (Continued)

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.0 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disable annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 1, 2020, experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members changed from 60 percent to 70 percent. Minor changes to the form of payment assumptions were applied.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2016 to MP-2017.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

Police and Fire Fund

2018 Changes (Continued)

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00 percent for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019, and 11.80 percent of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019, and 17.70 percent of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.
- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter.

2017 Changes

Changes in Actuarial Assumptions

- The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liabilities and Related Ratios

Police and Fire Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2037 and 2.50 percent per year thereafter to 1.00 percent per year for all future years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent.
- The single discount rate changed from 7.90 percent to 5.60 percent.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2037 and 2.50 percent per year thereafter.
- The postretirement benefit increases to be paid after the attainment of the 90.00 percent funding threshold was changed from inflation up to 2.50 percent, to a fixed rate of 2.50 percent.

Correctional Fund

2024 Changes

Changes in Plan Provisions

- Employee contribution rates will increase from 5.83% of pay to 6.83% of pay, effective July 1, 2025.
- Employer contribution rates will increase from 8.75% of pay to 10.25% of pay, effective July 1, 2025.
- The benefit multiplier changed from 1.9% to 2.2% for service earned after June 30, 2025.

2023 Changes

Changes in Actuarial Assumptions:

- The investment return rate was changed from 6.5 percent to 7.0 percent.
- The single discount rate changed from 5.4 percent to 7.0 percent.

Changes in Plan Provisions:

- Additional one-time direct state aid contributions of \$5.3 million will be contributed to the Plan on October 1, 2023.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum calendar year 2024 by March 31, 2024.
- The maximum benefit increase will revert back to 2.5 percent. The maximum increase is 1.5 percent and the Plan's funding ratio improves to 85 percent for two consecutive years on a market value of assets basis.

2022 Changes

Changes in Actuarial Assumptions:

- The mortality rate improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.42%.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liability and Related Ratios

Correctional Fund

2022 Changes

Changes in Actuarial Assumptions: (Continued)

- The benefit increase assumption was changed from 2.00% per annum to 2.00% per annum through December 31, 2054, and 1.50% per annum thereafter.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.00 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 10, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 10, 2020, experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed as recommended in the July 10, 2020, experience study. The new rates predict more terminations, both in the three-year select period (based on service) and the ultimate rates (based on age).
- Assumed rates of disability lowered.
- Assumed percent married for active members was lowered from 85 percent to 75 percent.
- Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liability and Related Ratios

Correctional Fund

2019 Changes (Continued)

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The single discount rate was changed from 5.96 percent per annum to 7.50 percent per annum.
- The morality projection scale was changed from MP-2016 to MP-2017.
- The assumed post-retirement benefit increase was changed from 2.50 percent per year to 2.00 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Postretirement benefit increases were changed from 2.50 percent per year with a provision to reduce to 1.00 percent if the funding status declines to a certain level, to 100 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 2.50 percent, beginning January 1, 2019. If the funding status declines to 85.00 percent for two consecutive years or 80.00 percent for one year, the maximum increase will be lowered to 1.50 percent.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016 and is applied to healthy and disabled members. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the RP-2014 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 35.00 percent for vested members and 1.00 percent for non-vested members.
- The single discount rate was changed from 5.31 percent per annum to 5.96 percent per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 5.31 percent.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. Notes to Schedule of Changes in Net Pension Liability and Related Ratios

Correctional Fund

2016 Changes

Changes in Actuarial Assumptions (Continued)

- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.5 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

SUPPLEMENTARY INFORMATION

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

The Solid Waste Special Revenue Fund is used to account for and report solid waste activities. Financing is provided by intergovernmental revenue and user service charges restricted and assigned to various sanitation purposes.

Debt Service Funds

The Highway Capital Improvement Debt Service Fund is used to account for and report the financial resources restricted for the payment of highway capital improvement bonds, interest, and related costs. This fund was closed into the Road and Bridge fund in 2024.

The Justice Center Capital Improvement Bond Debt Service Fund is used to account for and report the financial resources assigned for the payment of justice center capital improvement bonds, interest, and related costs.

The Justice Center Jail Bond Debt Service Fund is used to account for and report the financial resources assigned for the payment of justice center jail bonds, interest, and related costs.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 1

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	Solid Waste Special Revenue Fund	Debt Service Funds (Statement 3)	Total Nonmajor Governmental Funds (Exhibit 3)
<u>Assets</u>			
Cash and pooled investments	\$ 71,301	\$ 1,782,678	\$ 1,853,979
Taxes receivable - prior	25	44,179	44,204
Accounts receivable	642	-	642
Advances to other funds	38,356	-	38,356
	\$ 110,324	\$ 1,826,857	\$ 1,937,181
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>			
Liabilities			
Accounts payable	\$ 9,970	\$ -	\$ 9,970
Due to other governments	2,952	-	2,952
	\$ 12,922	\$ -	\$ 12,922
Deferred Inflows of Resources			
Taxes	\$ 21	\$ 37,977	\$ 37,998
Fund Balances			
Restricted for Debt service	\$ -	\$ 1,788,880	\$ 1,788,880
Recycling	2,782	-	2,782
Assigned for Sanitation	94,599	-	94,599
	\$ 97,381	\$ 1,788,880	\$ 1,886,261
	\$ 110,324	\$ 1,826,857	\$ 1,937,181

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Solid Waste Special Revenue Fund	Debt Service Funds (Statement 4)	Total Nonmajor Governmental Funds (Exhibit 5)
Revenues			
Taxes	\$ 1	\$ 1,112,212	\$ 1,112,213
Intergovernmental	86,753	25,233	111,986
Miscellaneous	5,119	-	5,119
	\$ 91,873	\$ 1,137,445	\$ 1,229,318
Total Revenues			
Expenditures			
Current			
Sanitation	\$ 105,167	\$ -	\$ 105,167
Debt Service			
Principal retirement	\$ -	\$ 750,000	\$ 750,000
Interest	-	320,906	320,906
	\$ -	\$ 1,070,906	\$ 1,070,906
Total Debt Service			
Total Expenditures	\$ 105,167	\$ 1,070,906	\$ 1,176,073
Excess of Revenues Over (Under) Expenditures	\$ (13,294)	\$ 66,539	\$ 53,245
Other Financing Sources (Uses)			
Transfers out	(20,000)	(112,574)	(132,574)
Net Change in Fund Balance	\$ (33,294)	\$ (46,035)	\$ (79,329)
Fund Balance - January 1	130,675	1,834,915	1,965,590
Fund Balance - December 31	\$ 97,381	\$ 1,788,880	\$ 1,886,261

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 3

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2024**

	Justice Center Capital Improvement Bond	Justice Center Jail Bond	Total (Statement 1)
<u>Assets</u>			
Cash and pooled investments	\$ 924,517	\$ 858,161	\$ 1,782,678
Taxes receivable - prior	29,663	14,516	44,179
Total Assets	<u>\$ 954,180</u>	<u>\$ 872,677</u>	<u>\$ 1,826,857</u>
<u>Deferred Inflows of Resources and Fund Balances</u>			
Deferred Inflows of Resources			
Taxes	\$ 25,499	\$ 12,478	\$ 37,977
Fund Balances			
Restricted for debt service	928,681	860,199	1,788,880
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 954,180</u>	<u>\$ 872,677</u>	<u>\$ 1,826,857</u>

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Highway Capital Improvement</u>	<u>Justice Center Jail Bond</u>	<u>Justice Center Capital Improvement Bond</u>	<u>Total (Statement 2)</u>
Revenues				
Taxes	\$ -	\$ 740,844	\$ 371,368	\$ 1,112,212
Intergovernmental	-	16,781	8,452	25,233
Total Revenues	\$ -	\$ 757,625	\$ 379,820	\$ 1,137,445
Expenditures				
Debt Service				
Principal retirement	\$ -	\$ 500,000	\$ 250,000	\$ 750,000
Interest	-	210,156	110,750	320,906
Total Expenditures	\$ -	\$ 710,156	\$ 360,750	\$ 1,070,906
Excess of Revenues Over (Under) Expenditures	\$ -	\$ 47,469	\$ 19,070	\$ 66,539
Other Financing Sources (Uses)				
Transfers out	(112,574)	-	-	(112,574)
Net Change in Fund Balance	\$ (112,574)	\$ 47,469	\$ 19,070	\$ (46,035)
Fund Balance - January 1	112,574	881,212	841,129	1,834,915
Fund Balance - December 31	\$ -	\$ 928,681	\$ 860,199	\$ 1,788,880

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 8

**BUDGETARY COMPARISON SCHEDULE
SOLID WASTE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ 1	\$ 1
Intergovernmental	85,896	85,896	86,753	857
Miscellaneous	11,000	11,000	5,119	(5,881)
Total Revenues	\$ 96,896	\$ 96,896	\$ 91,873	\$ (5,023)
Expenditures				
Current				
Sanitation				
Solid waste	\$ 15,600	\$ 15,600	\$ 26,471	\$ (10,871)
Recycling	90,000	90,000	78,696	11,304
Total Expenditures	\$ 105,600	\$ 105,600	\$ 105,167	\$ 433
Excess of Revenues Over (Under) Expenditures	\$ (8,704)	\$ (8,704)	\$ (13,294)	\$ (4,590)
Other Financing Sources (Uses)				
Transfers out	(20,000)	(20,000)	(20,000)	-
Net Change in Fund Balance	\$ (28,704)	\$ (28,704)	\$ (33,294)	\$ (4,590)
Fund Balance - January 1	130,675	130,675	130,675	-
Fund Balance - December 31	\$ 101,971	\$ 101,971	\$ 97,381	\$ (4,590)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 9

**BUDGETARY COMPARISON SCHEDULE
JUSTICE CENTER CAPITAL IMPROVEMENT BOND DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 378,615	\$ 378,615	\$ 371,368	\$ (7,247)
Intergovernmental	3,000	3,000	8,452	5,452
Total Revenues	\$ 381,615	\$ 381,615	\$ 379,820	\$ (1,795)
Expenditures				
Debt service				
Principal retirement	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Interest	111,300	111,300	110,750	550
Total Expenditures	\$ 361,300	\$ 361,300	\$ 360,750	\$ 550
Net Change in Fund Balance	\$ 20,315	\$ 20,315	\$ 19,070	\$ (1,245)
Fund Balance - January 1	841,129	841,129	841,129	-
Fund Balance - December 31	\$ 861,444	\$ 861,444	\$ 860,199	\$ (1,245)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 10

**BUDGETARY COMPARISON SCHEDULE
JUSTICE CENTER JAIL BOND DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 752,667	\$ 752,667	\$ 740,844	\$ (11,823)
Intergovernmental	6,500	6,500	16,781	10,281
Total Revenues	\$ 759,167	\$ 759,167	\$ 757,625	\$ (1,542)
Expenditures				
Debt service				
Principal retirement	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Interest	210,706	210,706	210,156	550
Total Expenditures	\$ 710,706	\$ 710,706	\$ 710,156	\$ 550
Net Change in Fund Balance	\$ 48,461	\$ 48,461	\$ 47,469	\$ (992)
Fund Balance - January 1	881,212	881,212	881,212	-
Fund Balance - December 31	\$ 929,673	\$ 929,673	\$ 928,681	\$ (992)

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

CUSTODIAL FUNDS

The Forfeited Tax Custodial Fund is used to account for the collection and distribution of proceeds from the sale of tax forfeited properties.

The Group Insurance Custodial Fund is used to account for the employer's share of group insurance. Funds are provided for payment of the insurance from the General Fund and special revenue funds.

The Pennington & Red Lake Public Health & Home Care Fund (Pennington & Red Lake PHHC) is used to account for the cash transactions of the Pennington & Red Lake Public Health & Home Care Board.

The Taxes and Penalties Custodial Fund is used to account for the collection of taxes, penalties, and special assessments and their payment to the various County funds and taxing districts.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 5

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2024**

	<u>Forfeited Tax</u>	<u>Group Insurance</u>	<u>Pennington & Red Lake PHHC</u>	<u>Taxes and Penalties</u>	<u>Total Custodial Funds</u>
<u>Assets</u>					
Cash and pooled investments	\$ -	\$ 31,905	\$ 318,875	\$ 256,802	\$ 607,582
Taxes receivable for other governments	-	-	11,684	1,042	12,726
Total Assets	\$ -	\$ 31,905	\$ 330,559	\$ 257,844	\$ 620,308
<u>Liabilities</u>					
Accounts payable	\$ 3,827	-	-	\$ 546	\$ 4,373
<u>Net Position</u>					
Restricted for individuals, organizations, and other governments	\$ (3,827)	\$ 31,905	\$ 330,559	\$ 257,298	\$ 615,935

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Statement 6

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Forfeited Tax	Group Insurance	Pennington & Red Lake PHHC	Taxes and Penalties	Total Custodial Funds
Additions					
Contributions:					
Individuals	\$ -	\$ 2,238,137	\$ -	\$ -	\$ 2,238,137
Property tax collections for other governments	-	-	-	46,782,141	46,782,141
Intergovernmental receipts for other governments	-	-	700,749	-	700,749
Fees for other governments	-	-	511,951	13,775	525,726
Miscellaneous	3,827	-	-	-	3,827
Total Additions	\$ 3,827	\$ 2,238,137	\$ 1,212,700	\$ 46,795,916	\$ 50,250,580
Deductions					
Medical, dental, and life insurance	\$ -	\$ 2,235,679	\$ -	\$ -	\$ 2,235,679
Payments of property tax to other governments	-	-	-	44,736,363	44,736,363
Payments to state	-	-	-	2,271,398	2,271,398
Administrative expense	3,827	-	1,110,780	-	1,114,607
Payments to other entities/individuals	-	-	268,957	-	268,957
Total Deductions	\$ 3,827	\$ 2,235,679	\$ 1,379,737	\$ 47,007,761	\$ 50,627,004
Change in net position	\$ -	\$ 2,458	\$ (167,037)	\$ (211,845)	\$ (376,424)
Net Position – January 1	(3,827)	29,447	497,596	469,143	992,359
Net Position – December 31	\$ (3,827)	\$ 31,905	\$ 330,559	\$ 257,298	\$ 615,935

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 11

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Federal Grantor Pass Through Agency Grant Program Title	Federal CFDA Number	Pass-through Grant Award Number	Expenditures
U.S. Department of Agriculture			
Passed Through Minnesota Department of Human Services SNAP Cluster State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	242MN101S2514	\$ 189,444
U.S. Department of Justice			
Passed Through Minnesota Department of Public Safety Crime Victim Assistance	16.575	F-CVS-2024-PENNAO	\$ 109,358
U.S. Department of Transportation			
Passed Through Minnesota Department of Transportation Highway Safety Cluster State and Community Highway Safety	20.600	F-SAFE23-2024-PENNCOTZD	\$ 24,290
U.S. Department of the Treasury			
Direct Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) (ARPA)	21.027	Not provided	\$ 763,649
U.S. Department of Health and Human Services			
Passed Through Northwest Regional Development Commission/Northwest Area Agency on Aging Aging Cluster Special Programs for the Aging - Title III B	93.044	Not provided	\$ 9,573
Passed Through Minnesota Department of Human Services Promoting Safe and Stable Families	93.556	G-2301MNFPS	2,823
Temporary Assistance for Needy Families	93.558	2401MNTANF	154,202
Child Support Enforcement	93.563	2404MNCSES	345,940
Refugee and Entrant Assistance	93.566	2401MNRCA	1,460
CCDF Cluster Child Care and Development Block Grant	93.575	G2401MNCCDF	1,656
Community-Based Child Abuse Prevention Grants	93.590	G-2302MNBCAP	4,547
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2401MNCWSS	103
Foster Care Title IV-E	93.658	2401MNFOST	68,776
Social Services Block Grant	93.667	G-2401MNSOSR	118,593
Child Abuse and Neglect State Grants	93.669	G-2401MNNCAN	1,105

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 11

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Federal Grantor Pass Through Agency Grant Program Title	Federal CFDA Number	Pass-through Grant Award Number	Expenditures
U.S. Department of Health and Human Services (continued)			
Passed Through Minnesota Department of Human Services Chafee Foster Care Independence Program	93.674	G-2401MNCILP	1,108
Children's Health Insurance Program	93.767	2305MN5021	316
Medicaid Cluster Medical Assistance Program	93.778	2405MN5ADM	<u>536,018</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,246,220</u>
U.S. Department of Homeland Security			
Passed Through Minnesota Department of Public Safety Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	EMPG-20240522	\$ 4,194
Passed Through Minnesota Department of Public Safety Emergency Management Performance Grants	97.042	F-EMPG-2022-PENNCO	<u>21,415</u>
Total U.S. Department of Homeland Security			<u>\$ 25,609</u>
Total Federal Awards			<u>\$ 2,358,570</u>
Totals by Cluster			
Total expenditures for SNAP Cluster			\$ 189,444
Total expenditures for Highway Safety Cluster			\$ 24,290
Total expenditures for Aging Cluster			\$ 9,573
Total expenditures for CCDF Cluster			\$ 1,656
Total expenditures for Medicaid Cluster			\$ 536,018

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

I. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Pennington County. The County's reporting entity is defined in Note I to the financial statements.

II. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Pennington County under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Pennington County, it is not intended to and does not present the financial position or changes in net position of Pennington County.

III. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pennington County has elected to not use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

IV. Subrecipients

During 2024, the County did not pass any federal funds through to subrecipients.

V. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 1,594,921
<i>Plus:</i>	
Amounts expended for American Recovery Plan previously received	<u>763,649</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u><u>\$ 2,358,570</u></u>

OTHER SCHEDULES

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**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

**BALANCE SHEET - BY DITCH
DITCH SPECIAL REVENUE FUND
DECEMBER 31, 2024**

	Assets					Total Assets
	Cash and Pooled Investments	Special Assessments Receivable Prior	Due from Other Governments	Due from Other Ditches	Special Assessments Receivable Noncurrent	
County Ditches						
1 - Rocksbury/North	\$ 382	\$ 6	\$ -	\$ -	\$ -	\$ 388
1 - Rocksbury/Sanders	7,770	-	-	-	-	7,770
16	1,193	61	-	-	-	1,254
21	2,993	111	34	-	-	3,138
32	3,218	1	-	-	-	3,219
33	492	-	-	-	-	492
35	4,313	69	-	-	-	4,382
36	25,129	171	-	-	-	25,300
37	1,051	50	-	-	-	1,101
38	5,090	610	-	-	-	5,700
39	1,114	133	-	-	-	1,247
41	36,640	791	-	-	-	37,431
42	18,202	6	-	-	-	18,208
43	26,517	130	-	-	-	26,647
44	4,701	56	-	-	-	4,757
45	3,107	-	-	-	-	3,107
46	5,270	1	-	-	-	5,271
47	10,334	8	-	-	-	10,342
53	18,075	-	-	-	-	18,075
55	8,110	-	-	-	-	8,110
57	26,264	259	-	-	-	26,523
58	741	-	-	-	-	741
59	9,748	17	-	-	-	9,765
62	37,997	31	-	-	-	38,028
70	46,633	130	-	60,000	-	106,763
71	10,826	-	-	-	-	10,826
73	2,562	47	-	-	-	2,609
74	3,577	-	-	-	-	3,577
75	61,590	288	-	-	-	61,878
77	24,195	-	-	-	-	24,195
96	12,644	1,886	-	-	-	14,530
109-2	3,554	-	-	-	-	3,554
Joint County Ditches						
1	53,481	40	1,986	-	-	55,507
11	6,765	8	25	-	-	6,798
13	42,153	751	2,303	85,000	-	130,207
14	340	1	-	-	-	341
15	32,827	18	77	-	-	32,922
18	34,723	565	45	-	-	35,333
25 - Branch 2	724	1,089	-	-	-	1,813
25 - Branch 3	29,839	51	-	94,000	-	123,890
30	805	370	10,653	-	-	11,828
30 - Branch A	3,134	-	-	-	-	3,134
31	2,565	166	50	-	-	2,781
60	2,480	-	111	-	-	2,591
13 - Red Lk/Penn	46,127	40	-	-	-	46,167
Watershed Ditches						
109 - Red Lake	2,641	-	-	-	-	2,641
122 - Challenger Project	-	56	-	-	-	56
Red Lake Watershed 13	540	1,225	-	-	29,379	31,144
Red Lake Watershed 14	116,929	716	-	-	215,769	333,414
Red Lake Watershed 15	1,371	4,364	-	-	178,619	184,354
Red Lake Water District 15-1	97,301	-	-	-	16,373	113,674
BR Improvement 176A	3	230	-	-	-	233
TRF West Side	550	146	-	-	-	696
Total	\$ 899,330	\$ 14,698	\$ 15,284	\$ 239,000	\$ 440,140	\$ 1,608,452

Schedule 12

Liabilities				Deferred Inflows of Resources	Fund Balances	Total Liabilities, Deferred Inflows and Fund Balances
Accounts Payable	Advances from Other Funds	Due to Other Ditches	Total Liabilities		Restricted for Conservation of Natural Resources	
\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 382	\$ 388
-	-	-	-	-	7,770	7,770
-	-	16,000	16,000	52	(14,798)	1,254
-	-	50,000	50,000	95	(46,957)	3,138
-	-	-	-	1	3,218	3,219
-	-	2,000	2,000	-	(1,508)	492
-	-	15,000	15,000	60	(10,678)	4,382
-	-	-	-	147	25,153	25,300
-	-	20,000	20,000	43	(18,942)	1,101
-	-	30,000	30,000	524	(24,824)	5,700
-	-	10,000	10,000	114	(8,867)	1,247
-	-	-	-	680	36,751	37,431
-	-	-	-	5	18,203	18,208
-	-	-	-	112	26,535	26,647
-	-	85,000	85,000	48	(80,291)	4,757
-	-	-	-	-	3,107	3,107
-	-	-	-	1	5,270	5,271
-	-	-	-	7	10,335	10,342
-	-	-	-	-	18,075	18,075
-	-	-	-	-	8,110	8,110
-	-	-	-	222	26,301	26,523
-	-	-	-	-	741	741
-	-	-	-	15	9,750	9,765
-	-	-	-	27	38,001	38,028
-	-	-	-	112	106,651	106,763
-	-	-	-	-	10,826	10,826
-	-	11,000	11,000	40	(8,431)	2,609
-	-	-	-	-	3,577	3,577
-	-	-	-	247	61,631	61,878
-	-	-	-	-	24,195	24,195
3,038	-	-	3,038	1,621	9,871	14,530
-	-	-	-	-	3,554	3,554
-	-	-	-	34	55,473	55,507
-	-	-	-	7	6,791	6,798
142	-	-	142	646	129,419	130,207
-	-	-	-	1	340	341
-	-	-	-	15	32,907	32,922
142	-	-	142	486	34,705	35,333
-	-	-	-	936	877	1,813
-	-	-	-	42	123,848	123,890
377	-	-	377	318	11,133	11,828
-	-	-	-	-	3,134	3,134
-	-	-	-	143	2,638	2,781
-	-	-	-	-	2,591	2,591
-	-	-	-	35	46,132	46,167
-	-	-	-	-	2,641	2,641
-	-	-	-	48	8	56
-	22,999	-	22,999	30,431	(22,286)	31,144
-	-	-	-	216,385	117,029	333,414
-	15,357	-	15,357	182,371	(13,374)	184,354
-	-	-	-	16,373	97,301	113,674
-	-	-	-	198	35	233
-	-	-	-	125	571	696
\$ 3,699	\$ 38,356	\$ 239,000	\$ 281,055	\$ 452,773	\$ 874,624	\$ 1,608,452

Restricted \$ 1,125,580
Unassigned (250,956)
Total Fund Balances \$ 874,624

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Schedule 13

**SCHEDULE OF INTERGOVERNMENTAL REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2024**

Shared Revenue

State

Acquatic Invasive Species Prevention Aid	\$	20,394
Cannabis aid		2,114
County program aid		1,100,630
Disparity reduction aid		91,388
Enhanced 911		174,395
Highway users tax		5,062,975
Local homeless aid		23,365
Local housing aid		93,489
Market value credit		141,267
Out of home placement		21,877
Police state aid		121,914
Riparian Aid		106,562
		106,562

Total Shared Revenue **\$ 6,960,370**

Reimbursement for Services

State

Minnesota Department of Human Services	\$	456,691
		456,691

Payments

Payments in lieu of taxes	\$	52,783
		52,783

Grants

Local

Northwest Regional Development Commission	\$	3,733
		3,733

State

Minnesota Department/Board of

Corrections	\$	452,053
Human Services		649,526
Natural Resources		56,700
Peace Officers Standards and Training		11,150
Pollution Control		86,753
Public Safety		6,767
Secretary of State		47,222
Transportation		1,068,116
Veterans Affairs		7,500
Water and Soil Resources		301,090
		301,090

Total State **\$ 2,686,877**

Federal

Department of

Agriculture	\$	189,444
Justice		109,358
Transportation		24,290
Health and Human Services		1,246,220
Homeland Security		25,609
		25,609

Total Federal **\$ 1,594,921**

Total Grants **\$ 4,285,531**

Total Intergovernmental Revenue **\$ 11,755,375**

MANAGEMENT AND COMPLIANCE SECTION

Colleen Hoffman, Director
Crystelle Philipp, CPA
Marit Martell, CPA



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Pennington County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pennington County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 26, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pennington County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control

over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pennington County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

The *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minnesota Statute, § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

In connection with our audit, we noted Pennington County failed to comply with provisions of the contracting and bidding section of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minnesota Statute, § 6.65, insofar as they relate to accounting matters described in the Schedule of Findings and Responses as item 2024-003. Also, in connection with our audit, nothing came to our attention that caused us to believe that the Pennington County failed to comply with the provisions of the deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Counties*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Other Matters

Included in the Schedule of Findings and Questioned Costs is a management practices comment identified as item 2024-004. We believe this recommendation to be of benefit to the County.

Pennington County's Responses to Findings

The County's responses to the findings identified in our audit and their Corrective Action Plan have been included in the accompanying Schedule of Findings and Questioned Costs. The County's responses and their Corrective Action Plan were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.



Hoffman, Philipp, & Martell, PLLC
November 26, 2025

Colleen Hoffman, Director
Crystelle Philipp, CPA
Marit Martell, CPA



Hoffman, Philipp, & Martell, PLLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY *UNIFORM GUIDANCE*

Board of County Commissioners
Pennington County

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Programs

We have audited Pennington County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the City's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Pennington County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (*Uniform Guidance*). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors Responsibilities for the audit of compliance section of our report.

We are required to be independent of Pennington County's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Pennington County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Pennington County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pennington County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pennington County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pennington County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pennington County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of Pennington County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. We did identify a deficiency in internal control over compliance, described in the accompanying Schedule of Findings & Questioned Costs as item 2024-002, that we consider to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Hoffman, Philipp, & Martell". The signature is written in a cursive style.

Hoffman, Philipp, & Martell, PLLC
November 26, 2025

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **Unmodified**
- B. **Financial Statements**
- Internal control over financial reporting:
- Material weaknesses identified? **No**
 - Significant deficiencies identified? **Yes**
- C. Noncompliance material to the financial statements noted? **No**
- D. **Federal Awards**
- Internal control over major programs:
- Material weaknesses identified? **No**
 - Significant deficiencies identified? **Yes**
- E. Type of report the auditor issued on compliance for major federal programs: **Unmodified**
- F. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?
Yes
- G. The major federal programs were:
- | | |
|-------------------------------------|---------------------|
| The American Rescue Plan Act | CFDA #21.027 |
| Child Support Enforcement | CFDA #93.563 |
- H. The threshold for distinguishing between Types A and B programs was \$750,000.
- I. Pennington County qualified as a low-risk auditee? **No**

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEMS NOT RESOLVED:

Finding Number: 2024-001

Prior Year Finding Number(s): 2023-001

Repeat Finding Since: 1996

Finding Title: Segregation of Duties and Internal Controls

Criteria: The financial statements are the responsibility of the County's management. Internal control over financial reporting is a process designed to provide reliable assurance about the achievement of the County's objectives with regard to reliability of financial reporting and compliance with applicable laws and regulations. These controls must include a process for monitoring controls to ensure effectiveness and efficiency of operations.

Condition: Internal controls over financial reporting and the safeguarding of assets against unauthorized acquisition, use, or disposition include controls related to financial reporting and operational objectives. The County does not have a process for monitoring to ensure the internal controls are effective. Due to the limited number of personnel within the County, segregation of the accounting functions necessary to ensure adequate internal control and monitoring is not possible.

Context: The small size and staffing of within the County limits the segregation of duties and internal control that management can design and implement. Although the County has some controls in spite of limited staff, they do not have a documentation process for monitoring those controls.

Effect: Without documented internal controls and a process for monitoring internal controls, the County cannot provide assurance about the reliability of financial reporting or the effectiveness and efficiency of operations. Errors or irregularities may occur and not be detected in a timely manner.

Cause: The County has never formalized its policies and procedures for internal controls and monitoring of those controls into a written comprehensive document.

Recommendation: Management should continually be aware of the lack of reliability of internal controls due to limited segregation of duties. We recommend Pennington County formalize written documentation of their internal controls and the monitoring process to ensure the reliability of financial reporting and compliance with applicable laws and regulations, and the effectiveness and efficiency of operations.

County's Response: *The small size of the County limits the number of personnel available to perform separate duties, however, the County Board is aware of this situation and provides oversight and review. The County does have some written policies and continues to work on improving internal control over financial reporting and compliance, and the documentation of those controls.*

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

PREVIOUSLY REPORTED ITEM NOT RESOLVED:

Finding Number: 2024-002

Prior Year Finding Number(s): 2023-002

Repeat Finding Since: 2023

Finding Title: Late Reporting

Criteria: The Uniform Guidance states that an auditee must submit a data collection form and audit reporting package to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report or 9 months after the end of the audit report.

Condition: Pennington County did not submit the data collection form to the Federal Audit Clearinghouse within the required time frame.

Context: The County was in violation of the reporting requirements when their audit was not completed until 11 months after the end of the fiscal year.

Effect: This was an isolated instance of late reporting that is not expected to reoccur.

Cause: Delays in completeness of information resulted in late reporting.

Recommendation: The annual County audit should be completed within 9 months of the fiscal year end to allow for timely submission of the data collection form and reporting package.

County's Response: *The County Auditor/Treasurer will monitor the progress of the annual audit in the future so that the annual audit will be completed on a timely basis as described in our Corrective Action Plan.*

IV. MINNESOTA LEGAL COMPLIANCE

ITEM ARISING THIS YEAR:

Finding Number: 2024-003

Finding Title: Contract Compliance

Criteria: Minnesota statutes contain requirements for the contracting processes used by local governments.

Condition: The County was not in compliance with the following State of Minnesota contracting and bid law requirements:

Two or more quotations: Minn. Stat. § 471.345 subd. 4, requires that if the amount of the contract is estimated to exceed \$25,000 but not to exceed \$175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

competitive bidding. All quotations obtained shall be kept on file for a period of at least one year after receipt thereof. For one of the eight contracts tested, the County did not have the required documentation.

Responsible Contractor Requirement: Minn. Stat. § 16C.285 requires that the contractor submit verification of compliance signed under oath by an owner or officer verifying compliance with the minimum criteria set forth in Minn. Stat. § 16C.285, subd. 3. For two of the eight contracts tested, the County did not have the required form from the contractor on file.

Withholding Affidavit: Minn. Stat. § 270C.66 requires that any governmental subdivision shall not make final settlement with any contractor under a contract requiring the employment of employees for wages by said contractor until satisfactory showing is made that the contractor has complied with the withholding affidavit (IC-134). For two of the eight contracts tested the County did not obtain the IC-134.

Context: The Highway Department purchases included a maintenance contract over the threshold, but no IC-134 or Contractor Bonds were obtained in accordance with contract specifications.

Effect: Noncompliance with Minnesota Statutes.

Cause: The Highway Department typically administers contracts, but the maintenance contracts are sometimes overlooked.

Recommendation: We recommend the County abide by the existing procedures that include contracting requirements so those overseeing the contracting process will be informed of the statutory requirements to ensure compliance with applicable statutes for all future contracts.

County's Response: *It's the Departments practice to request quotes from multiple contractors on our projects that are estimated to exceed \$25,000 but not to exceed \$175,000 as stated in statute. A problem exists where we may only get 1 quote in return. This comes down to contractors that are not interested in the work or a shortage of contractors in that line of work. The Department will make additional efforts to meet MN Statute 471.345 subd.4. It is the Departments practice to require Responsible Contractor Requirements on our Construction Projects as required by MN Statute 16C.285. The Department will make additional efforts to meet MN Statute 16C.285 for all Construction and Maintenance projects.*

V. MANAGEMENT PRACTICES

PREVIOUSLY REPORTED ITEM NOT RESOLVED:

Finding Number: 2024-004

Prior Year Finding Number: 2023-003

Repeat Finding Since: 1996

Finding Title: County Ditch Deficit Fund Balances

Criteria: Minnesota Statute, § 103E.735, subdivision 1, provides that a fund balance to be used for repairs may be established for any drainage system, not to exceed 20 percent of the assessed benefits of the ditch system or \$100,000, whichever is larger.

**PENNINGTON COUNTY
THIEF RIVER FALLS, MINNESOTA**

Condition: 11 of the 54 individual ditch systems had deficit fund balances at December 31, 2024, totaling \$250,956, the largest being \$80,291.

Context: Sometimes ditch maintenance and repair is necessary whether or not a fund balance reserve is currently available within a particular ditch system.

Effect: Without an adequate fund balance reserve, unplanned repairs cause the individual ditch system to incur a deficit fund balance until such time as funds can be assessed on the property owners to pay for the maintenance.

Cause: Individual ditch systems report a deficit fund balance whenever ditch maintenance and repair costs exceed available fund balance reserves.

Recommendation: We recommend that the County eliminate the individual ditch system fund balance deficits by levying assessments pursuant to Minnesota Statute, § 103E.735, which permits the accumulation of a surplus balance for future repairs and maintenance costs of a ditch system.

County's Response: *The County Board levies each year in an attempt to provide enough funds to cover estimated work planned for in the coming year. Sometimes more work is required than the County Board feels the benefited owners can afford to pay in one year. The Board then spreads the levy over a number of years.*



AUDITOR – TREASURER’S OFFICE

101 Main Avenue North
P.O. Box 616
Thief River Falls, MN 56701
(218) 683-7000

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2024

Finding Number: 2024-001

Finding Title: Segregation of Duties and Internal Controls

Name of Contact Person Responsible for Corrective Action: Elected or Management Officials

Corrective Action Planned: Pennington County is aware of the segregation of duties and internal controls issue. Due to limited staffing in some Pennington County offices, segregation of duties is not always possible. Management will implement oversight procedures where and whenever possible.

County Comment: *The County Board and management are aware of the limited ability to segregate duties to an optimal level; however, oversight procedures have been implemented to provide compensating controls and continue to be improved whenever possible.*

Anticipated Completion Date: December 31, 2025.

Finding Number: 2024-002

Finding Title: Reporting Requirements

Name of Contact Person Responsible for Corrective Action: Jennifer Herzberg, County Auditor-Treasurer

Corrective Action Planned: The County will complete the audit within nine months of the fiscal year end to allow for timely submission of the data collection form and reporting package.

County Comment: *The County Auditor/Treasurer will monitor the progress of the annual audit in the future so that the annual audit will be completed on a timely basis as described in our Corrective Action Plan.*

Anticipated Completion Date: December 31, 2025.

Finding Number: 2024-003

Finding Title: Contract Compliance

Name of Contact Person Responsible for Corrective Action: Elected or Management Officials

Corrective Action Planned: The County will abide by the existing procedures that include contracting requirements so those overseeing the contracting process will be informed of the statutory requirements to ensure compliance with applicable statutes for all future contracts.

County Comment: *The County's Highway Department will make additional efforts to meet MN Statute 16C.285 for all Construction and Maintenance projects.*

Anticipated Completion Date: December 31, 2025

Finding Number: 2024-004

Finding Title: County Ditch Deficit Fund Balances

Name of Contact Person Responsible for Corrective Action: Jennifer Herzberg, County Auditor-Treasurer

Corrective Action Planned: The County Board reviews each ditch balance and sets a levy to eliminate the deficit balances. Sometimes this is not possible, and a temporary loan is approved from other ditches or another fund.

County Comment: *The County Board levies each year in an attempt to provide enough funds to cover estimated work planned for in the coming year. Sometimes more work is required than the County Board feels the benefited owners can afford to pay in one year. The Board then spreads the levy over a number of years.*

Anticipated Completion Date: December 31, 2025.



AUDITOR – TREASURER’S OFFICE

101 Main Avenue North

P.O. Box 616

Thief River Falls, MN 56701

(218) 683-7000

SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

Finding Number: 2023-001

Repeat Finding Since: 1996

Finding Title: Segregation of Duties and Internal Controls

Summary of Condition: Internal controls over financial reporting and the safeguarding of assets against unauthorized acquisition, use, or disposition include controls related to financial reporting and operational objectives. The County does not have a process for monitoring to ensure the internal controls are effective.

Summary of Corrective Action: Management is continually aware that segregation of duties is not adequate from an internal control point of view. The County Board continues to implement oversight procedures and monitor those procedures to determine if they are still effective.

Status: Not fully corrected.

Finding Number: 2023-002

Finding Title: Reporting Requirements

Summary of Condition: Pennington County did not submit the data collection form to the Federal Audit Clearinghouse within the required time frame.

Summary of Corrective Action: The County will complete the audit within nine months of the fiscal year end to allow for timely submission of the data collection form and reporting package.

Status: Not corrected.

Finding Number: 2023-003

Repeat Finding Since: 1996

Finding Title: County Ditch Deficit Fund Balances

Summary of Condition: 11 of the 54 individual ditch systems had deficit fund balances at December 31, 2023, totaling \$280,708, the largest being \$88,909.

Summary of Corrective Action: The County is correcting the deficits by levying assessments pursuant to Minnesota Statute, § 103E.735, but will strive to continually improve.

Status: Not fully corrected.

PENNINGTON COUNTY

**2026 TRUTH IN
TAXATION
BUDGET HEARING**

**DECEMBER 15th, 2025
6:00 P.M.**

SUMMARY 2026 BUDGET REVENUES

	REVENUE	ROAD & BRIDGE	WELFARE	SOLID WASTE FACILITY	DEBT SERVICE	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET
Tax Co.-Portion	8,132,665	1,851,516	2,194,061	0	1,128,762	13,307,004	12,815,397
Tax St. - Portion	737,719	166,874	244,199	0	8,500	1,157,292	1,193,524
TOTAL TAX LEVY	8,870,384	2,018,390	2,438,260	0	1,137,262	14,464,296	14,008,921
Other Taxes	145,800	169,900	46,012	0	4,000	365,712	356,912
Licenses, Permit	12,700					12,700	12,050
Intergovernmental						0	0
Federal	167,292	1,500,000	1,584,074			3,251,366	1,787,157
State	882,576	5,074,627	1,107,985	90,000		7,155,188	6,878,435
Other	642,726	0	0			642,726	599,235
Charge for Service	1,191,142	81,000	732,020	11,000		2,015,162	2,005,065
Fines, Forfeiture	17,500					17,500	17,800
Int. on Investment	60,000					60,000	55,000
Rent	82,000					82,000	51,980
Sales	79,600	85,000				164,600	164,600
Miscellaneous	339,100	81,500	100			420,700	433,700
OTHER SERVICES							
Transfers In							
TOTAL REVENUES	12,490,820	9,010,417	5,908,451	101,000	1,141,262	28,651,950	26,370,855
Increase in Reserve	-775,186	0	-225,703	-24,600	68,056	-957,433	-777,594
	<u>13,266,006</u>	<u>9,010,417</u>	<u>6,134,154</u>	<u>125,600</u>	<u>1,073,206</u>	<u>29,609,383</u>	<u>27,148,449</u>

-957,433

**SUMMARY PROPOSED BUDGET FOR 2026
PENNINGTON COUNTY REVENUE FUND
REVENUES**

DEPARTMENT	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	INCREASE OR DECREASE
Board of Commissioners	900	900	0
DWI Training	0	0	0
Law Library	18,000	18,000	0
Court Administrator	1,500	1,500	0
County Auditor-Treasurer	26,800	27,150	350
Motor Vehicle	240,000	275,000	35,000
Data Processing	100,000	73,000	-27,000
Toward Zero Death	24,000	24,000	0
County Assessor	77,000	83,692	6,692
Elections	2,000	20,000	18,000
District Court	1,200	1,200	0
Officers Imprest	1,000	1,000	0
County Attorney	53,000	53,000	0
Voting Operations Grant	11,000	5,000	-6,000
Crime Victim Advocate Grant	97,550	85,192	-12,358
Victim Crime Emergency Fund	700	700	0
County Recorder	88,920	89,200	280
Technology Recording	23,000	23,000	0
Unallocated Techonology	29,500	29,500	0
Government Center	20,000	50,000	30,000
ARPA Grant	0	0	0
Veterans Service	7,500	7,500	0
Sheriff	313,182	313,182	0
Sheriff Contingency	1,500	1,500	0
Sheriff Forfeited Property	1,000	1,000	0
Drug Forfeiture	0	0	0
Gun Permits	10,000	10,000	0
ATV Grant	4,823	2,606	-2,217
Snowmobile Grant	3,212	2,265	-947
Task Force Shared	0	0	0
LEC Shared	576,823	610,226	33,403
Justice Center Building	31,980	32,000	20
DARE Program	3,000	3,000	0
E-911	170,143	174,396	4,253
Jail	896,875	641,300	-255,575
Training	4,500	4,500	0
Probation Service	20,500	52,000	31,500
Juvenile Restitution Grant	3,000	0	-3,000
Sentence to Serve Program	105,000	69,000	-36,000
Emergency Management	17,046	17,000	-46
Auditorium	0	0	0
County Extension	21,000	21,000	0
Parents Forever	0	0	0
Snowmobile Trail Grant	70,000	70,000	0
Soil Conservation	2,000	2,000	0
Natural Resource Block Grant	110,785	117,321	6,536
Riparian Aid	106,838	106,848	10
Aquatic ISP Aid	20,382	20,358	-24
Social Service Bldg. Comp.	0	0	0
Current Prop. Tax	8,538,277	8,870,384	332,107
Delinquent Prop. Tax Collection	67,500	77,500	10,000
Mobile Home Tax Collection	27,000	27,000	0
Other taxes	36,300	36,300	0
Interest	55,000	60,000	5,000
Unallocated	93,600	95,600	2,000
Insurance refund	25,000	25,000	0
Gravel Tax Special Reserve	5,000	5,000	0
Opiod Settlement Funds	100,000	75,000	-25,000
Canteen Collections	79,000	79,000	0
TOTAL	<u>12,343,836</u>	<u>12,490,820</u>	<u>146,984</u>

**SUMMARY PROPOSED BUDGET FOR 2026
PENNINGTON COUNTY REVENUE FUND
EXPENDITURES**

DEPARTMENT	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	INCREASE OR DECREASE
Board of Commissioners	553,641	570,021	16,380
District Court	44,500	39,500	-5,000
DWI Training	0	0	0
Data Processing	352,155	357,033	4,878
Law Library	21,788	21,600	-188
Court Administrator	1,500	1,500	0
County Auditor-Treasurer	729,003	724,130	-4,873
Motor Vehicle	352,313	382,888	30,575
Toward Zero Death	24,000	24,000	0
County Assessor	342,002	374,089	32,087
Elections	11,000	97,700	86,700
Voter Operations Grant	11,000	5,000	-6,000
Emergency Management	116,514	120,509	3,995
Officers Imprest	1,000	1,000	0
County Attorney	755,043	759,009	3,966
Victim Crime Emergency Fund	700	700	0
Crime Victim Advocate Grant	97,550	85,192	-12,358
County Recorder	197,543	211,377	13,834
Technology Recording	23,000	23,000	0
Unallocated Technology	55,500	35,500	-20,000
Government Center	546,019	609,707	63,688
Veteran's Service	128,035	136,989	8,954
Capital Improvement	200,000	300,000	100,000
County Coroner	39,574	39,834	260
Drug Forfeiture	0	0	0
ARPA Funds	0	0	0
Sheriff	2,069,431	1,998,462	-70,969
Gun Permits	6,000	6,000	0
Snowmobile Grant	3,212	2,265	-947
Sheriff's Contingency	1,500	1,500	0
ATV Grant	4,823	2,606	-2,217
Sheriff Forfeited Property	1,000	1,000	0
Boat & Water Safety	5,000	5,000	0
Task Force - Shared	52,008	3,000	-49,008
Justice Center Building	573,650	301,065	-272,585
LEC Shared	1,040,066	1,095,401	55,335
DARE Program	4,000	4,000	0
E-911	137,675	160,982	23,307
Jail	2,745,888	2,795,478	49,590
Training	15,000	15,000	0
Probation Service	52,000	103,924	51,924
Juvenile Restitution Grant	4,750	0	-4,750
Sentence to Serve Program	238,473	240,838	2,365
Auditorium	525,650	525,650	0
County Extension	284,411	300,597	16,186
Snowmobile Trails Grant	70,000	70,000	0
Soil Conservation	148,580	156,803	8,223
Natural Resources Block Grant	144,606	145,101	495
Riparian Aid	82,115	82,038	-77
Ag Inspection	60	60	0
Aquatic ISP Aid	20,382	20,358	-24
Social Services Building Complex	15,000	0	-15,000
Unallocated Revenue	166,246	176,600	10,354
Opioid Settlement Funds	100,000	75,000	-25,000
Canteen Collections	57,000	57,000	0
TOTAL	<u>13,171,906</u>	<u>13,266,006</u>	<u>94,100</u>

**2026 SUMMARY BUDGET
PENNINGTON COUNTY ROAD & BRIDGE FUND**

REVENUES	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	INCREASE OR DECREASE
Capital Improvement			0
Highway Maintenance	5,109,285	6,819,627	1,710,342
Equipement & Maintenance	1,000	1,000	0
Unallocated Road & Bridge	2,064,002	2,189,790	125,788
TOTAL REVENUES	<u>7,174,287</u>	<u>9,010,417</u>	<u>1,836,130</u>
EXPENDITURES			
Capital Improvement	0	0	0
Highway Administration	404,316	386,736	-17,580
Highway Maintenance	3,477,400	5,204,435	1,727,035
Equipment & Maintenance shop	3,215,897	3,337,246	121,349
Unallocated Road & Bridge	76,674	82,000	5,326
TOTAL EXPENDITURES	<u>7,174,287</u>	<u>9,010,417</u>	<u>1,836,130</u>

**2026 BUDGET SUMMARY
PENNINGTON COUNTY SOLID WASTE FACILITY**

	2025	2026
TOTAL REVENUES	<u>101,000</u>	<u>101,000</u>
TOTAL EXPENDITURES	<u>125,600</u>	<u>125,600</u>

**2026 SUMMARY BUDGET
PENNINGTON COUNTY HUMAN SERVICE FUND**

	2025 APPROVED BUDGET	2026 PROPOSED BUDGET	INCREASE OR DECREASE
REVENUES			
Income Maintenance	2,041,564	2,047,547	5,983
Social Services	3,565,186	3,860,904	295,718
TOTAL REVENUES	<u>5,606,750</u>	<u>5,908,451</u>	<u>301,701</u>
 EXPENDITURES			
Income Maintenance	2,041,564	2,068,896	27,332
Social Services	3,565,186	4,065,258	500,072
TOTAL EXPENDITURES	<u>5,606,750</u>	<u>6,134,154</u>	<u>527,404</u>

2026 Actual Levy

FUND	2024	2025	2026	% of Change
Revenue	\$ 8,041,028	\$ 8,538,277	\$ 8,870,384	3.8896%
Road and Bridge	\$ 1,754,879	\$ 1,892,602	\$ 2,018,390	6.6463%
Welfare	\$ 2,531,366	\$ 2,438,260	\$ 2,438,260	0.0000%
G.O. Jail Bond	\$ 755,167	\$ 759,577	\$ 757,687	-0.2488%
G.O. Justice Center CIP	\$ 380,415	\$ 380,205	\$ 379,575	-0.1657%
	\$13,462,855	\$14,008,921	\$14,464,296	3.2506%
2025 County Program Aid	\$1,100,630	\$1,071,847	\$1,035,615	
	\$12,362,225	\$12,937,074	\$13,428,681	<u>3.8000%</u>
			<u>\$13,428,681</u>	<u>3.8000%</u>

Pennington County Financial System



USER-SELECTED BUDGET REPORT

Options: 1 = Budget Amount, 2 = Yearly Amount, 3 = Dashed Lines, 4 = Estimated Annual

Page Break Option: 2
1 - Page Break by FUND
2 - Page Break by DEPT
3 - Page Break by PROGRAM
4 - Page Break by SERVICE

Column Selection: 2 2 1 2 1

Column Headings: 2023 ACTUAL 2024 ACTUAL 2025 Work Budget 2025 ACTUAL 2026 Worl Budget

Line Spacing: 1
1 - Single Spaced
2 - Double Spaced

Year: 2023 2024 2025
Months: 01 Thru 12 01 Thru 12 01 Thru 11

Print Subtotal By FUND Y
Print Subtotal By DEPT Y
Print Subtotal By PROGRAM N
Print Subtotal By SERVICE N
Print Subtotal By Object Range N

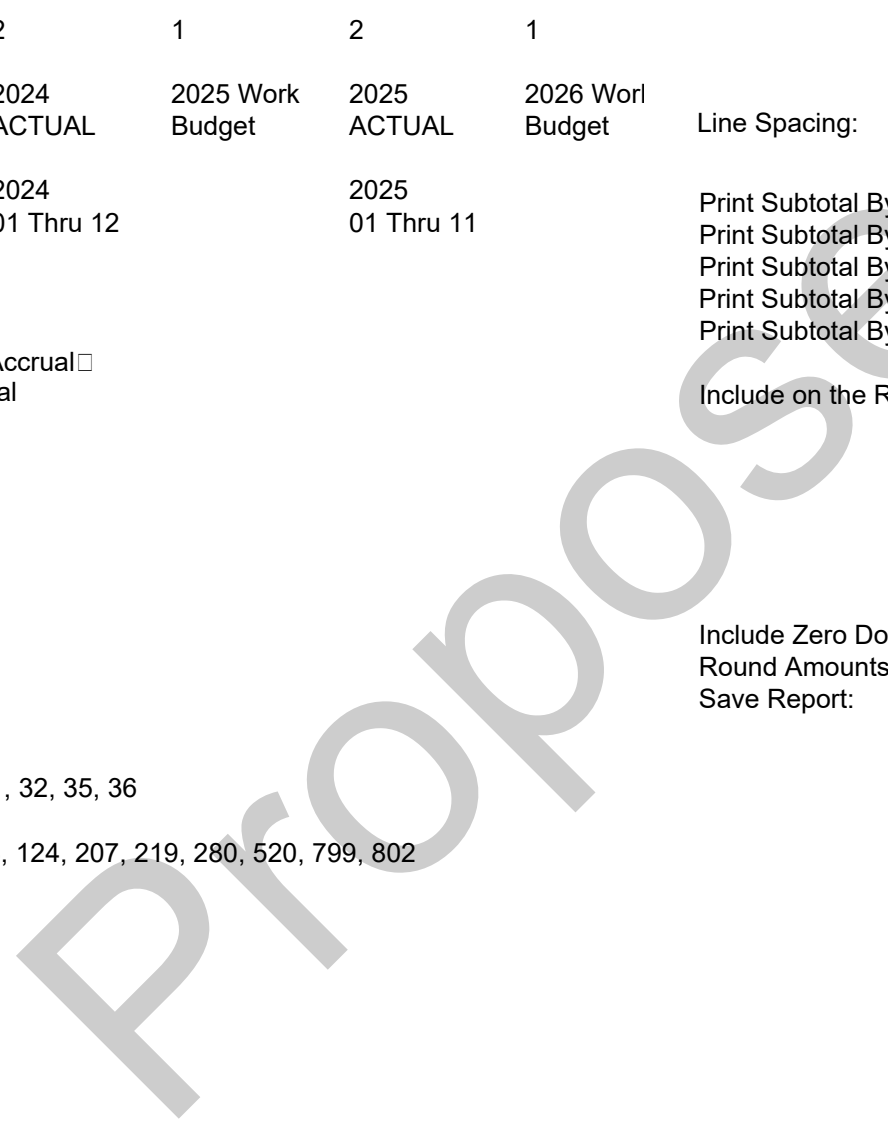
Report Basis 1
1 - Cash
2 - Modified Accrual
3 - Full Accrual

Include on the Report: 1
1 - All G/L Accounts
2 - Only G/L Accounts with Budget Amts.
3 - Only G/L Accounts without Budget Amts.
4 - Only Budget Accounts with zero Amts.
5 - Only Active G/L Accounts
Include Zero Dollar Accts: Y
Round Amounts: Y
Save Report: N

Comment:

FUND
I Include/eXclude 1, 3, 11, 32, 35, 36

DEPT
X Include/eXclude 44, 63, 124, 207, 219, 280, 520, 799, 802



Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

003 DEPT Board County Commissioners

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-003-000-0000-5801	MISCELLANEOUS REVENUE	600 -	2,147 -	900 -	30,250 -	900 -
01-003-000-0000-6102	GROSS SALARIES - BOARD	116,789	116,789	116,790	107,806	121,460
01-003-000-0000-6103	PER DIEMS - BOARD	31,179	38,908	35,000	28,350	35,000
01-003-000-0000-6110	MEDICARE WITHHOLDING - BOARD	1,867	1,948	2,000	1,688	2,000
01-003-000-0000-6152	LIFE INSURANCE - BOARD	378	384	384	352	384
01-003-000-0000-6153	HEALTH INSURANCE - BOARD	65,301	66,160	68,000	61,893	74,800
01-003-000-0000-6161	EMPLOYER'S SHARE PERA - BOARI	5,719	5,948	7,000	5,240	6,000
01-003-000-0000-6171	EMPLOYER'S SHARE FICA - BOARD	1,718	1,752	3,000	1,597	3,000
01-003-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	0
01-003-000-0000-6210	E-MAIL SERVICES	1,309	5,004	1,200	4,857	4,500
01-003-000-0000-6231	PUBLISHING - BOARD	8,663	11,054	14,000	12,668	13,000
01-003-000-0000-6232	ADVERTISING - BOARD	45	129	150	76	150
01-003-000-0000-6241	DUES - BOARD	19,573	17,485	18,500	24,535	22,000
01-003-000-0000-6261	CONSULTING & LEGAL SERVICES -	3,250	3,750	4,000	3,750	4,000
01-003-000-0000-6262	OTHER SERVICES - BOARD	0	0	0	44	0
01-003-000-0000-6330	TRAVEL & EXPENSE	10,541	9,238	15,000	8,789	12,000
01-003-000-0000-6401	SUPPLIES - BOARD	150	115	750	0	750
01-003-000-0000-6631	FURNITURE & EQUIPMENT	4,497	0	3,000	0	3,000
01-003-000-0000-6801	MISCELLANEOUS EXPENSE - BOAR	760	371	1,000	30,441	1,000
01-003-000-0000-6813	RED RIVER VALLEY DEVELOPEMEN	900	900	900	900	900
01-003-000-0000-6814	TRI-VALLEY SERVICES	2,500	1,800	2,000	2,000	2,000
01-003-000-0000-6815	ECONOMIC DEVELOPEMENT	25,000	25,000	25,000	25,000	25,000
01-003-000-0000-6816	RETIRED SENIOR VOLUNTEER PRC	1,000	1,000	1,000	1,000	1,000
01-003-000-0000-6817	AREA AG INFO CENTER	0	0	0	0	0
01-003-000-0000-6819	MN HEARTLAND & VIKINGLAND	0	0	0	0	0
01-003-000-0000-6820	NORTHWEST REGIONAL LIBRARY	122,977	126,667	130,467	130,467	133,077
01-003-000-0000-6821	PENNINGTON COUNTY FAIR BOARI	10,000	10,000	10,000	10,000	10,000
01-003-000-0000-6822	PENNINGTON COUNTY HISTORICAL	14,500	15,500	15,500	15,500	16,000
01-003-000-0000-6834	MEC CENTER APPROPRIATION	0	0	0	0	0
01-003-000-0000-6901	APPROPRIATIONS	73,891	71,523	79,000	69,550	79,000
DEPT 003	Board County Commissioners	Revenue 600 -	2,147 -	900 -	30,250 -	900 -
		Expend. 522,507	531,425	553,641	546,503	570,021
		Net 521,907	529,278	552,741	516,253	569,121

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
011 DEPT District Court

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-011-000-0000-5801	MISCELLANEOUS REVENUE	0	0	1,200 -	0	1,200 -	
01-011-000-0000-6261	COURT APPOINTED ATTORNEYS	8,523	17,518	24,000	10,702	24,000	
01-011-000-0000-6265	WITNESS FEES	0	0	0	0	0	
01-011-000-0000-6276	FAMILY EVALUATIONS	2,500	10,500	20,000	0	15,000	
01-011-000-0000-6631	FURNITURE & EQUIPMENT	0	0	500	0	500	
01-011-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0	
DEPT 011	District Court	Revenue	0	0	1,200 -	0	1,200 -
		Expend.	11,023	28,018	44,500	10,702	39,500
		Net	11,023	28,018	43,300	10,702	38,300

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

013 DEPT TOWARD ZERO DEATH

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-013-000-0000-5760	Miscellaneous Donations	0	0	0	0	0	
01-013-000-0000-5853	REIMB TOWARD ZERO DEATH GRA	20,210 -	21,000 -	24,000 -	21,963 -	24,000 -	
01-013-000-0000-6853	TOWARD ZERO DEATH GRANT	21,913	21,377	24,000	21,291	24,000	
DEPT 013	TOWARD ZERO DEATH	Revenue	20,210 -	21,000 -	24,000 -	21,963 -	24,000 -
		Expend.	21,913	21,377	24,000	21,291	24,000
		Net	1,703	377	0	672 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
014 DEPT DWI TRAINING

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-014-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-014-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-014-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
016 DEPT Law Library

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-016-000-0000-5502	SHARE CIVIL FEES	3,390 -	3,930 -	4,000 -	4,010 -	4,000 -	
01-016-000-0000-5601	SHARE COURT FINES	10,415 -	8,911 -	14,000 -	6,999 -	14,000 -	
01-016-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0	
01-016-000-0000-6242	SUBSCRIPTIONS - LAW LIBRARY	19,177	21,138	20,188	18,807	20,000	
01-016-000-0000-6631	FURNITURE & EQUIPMENT-LAW LIB	0	0	1,000	0	1,000	
01-016-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	600	0	600	
DEPT 016	Law Library	Revenue	13,805 -	12,841 -	18,000 -	11,009 -	18,000 -
		Expend.	19,177	21,138	21,788	18,807	21,600
		Net	5,372	8,297	3,788	7,798	3,600

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

020 DEPT Court Administrator

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-020-000-0000-5801	MISCELLANEOUS REVENUE	4,438 -	631 -	1,500 -	2,372 -	1,500 -	
01-020-000-0000-6202	TELEPHONE - COURT ADMINISTRATION	712	690	1,500	653	1,500	
01-020-000-0000-6301	MAINTENANCE AGREEMENT	0	0	0	0	0	
01-020-000-0000-6401	SUPPLIES	0	0	0	0	0	
01-020-000-0000-6801	MISCELLANEOUS EXPENSE - COURT	0	110	0	0	0	
DEPT 020	Court Administrator	Revenue	4,438 -	631 -	1,500 -	2,372 -	1,500 -
		Expend.	712	800	1,500	653	1,500
		Net	3,726 -	169	0	1,719 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
041 DEPT County Auditor

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-041-000-0000-5011	GRAVEL TAX	2,731 -	2,655 -	3,000 -	424 -	3,000 -	
01-041-000-0000-5120	AUCTIONEER & OTHER LICENSES	215 -	215 -	200 -	4 -	200 -	
01-041-000-0000-5121	BEER	113 -	100 -	50 -	0	100 -	
01-041-000-0000-5122	LIQUOR	3,100 -	2,400 -	1,800 -	600 -	2,400 -	
01-041-000-0000-5501	FEES FOR SERVICES	1,330 -	1,610 -	250 -	448 -	250 -	
01-041-000-0000-5503	TAX SEARCHES	0	0	0	0	0	
01-041-000-0000-5504	GAME & FISH FEES	462 -	475 -	700 -	467 -	700 -	
01-041-000-0000-5510	Passports	16,065 -	15,155 -	16,000 -	19,180 -	16,000 -	
01-041-000-0000-5521	E-CHECK FEE	502 -	618 -	300 -	0	0	
01-041-000-0000-5801	MISCELLANEOUS REVENUE	4,047 -	8,935 -	4,500 -	1,582 -	4,500 -	
01-041-000-0000-6102	GROSS SALARIES - AUDITOR	358,528	449,920	493,023	453,439	469,347	
01-041-000-0000-6110	MEDICARE WITHHOLDING - AUDITC	4,797	6,170	7,149	6,181	6,806	
01-041-000-0000-6119	OVERTIME - AUDITOR	359	2,040	2,500	0	2,500	
01-041-000-0000-6152	LIFE INSURANCE - AUDITOR	339	401	442	405	365	
01-041-000-0000-6153	HEALTH INSURANCE	83,605	91,963	95,276	95,389	97,834	
01-041-000-0000-6161	EMPLOYER'S SHARE PERA	26,916	33,866	32,046	34,008	35,201	
01-041-000-0000-6171	EMPLOYER'S SHARE FICA	20,511	26,380	30,567	26,429	29,100	
01-041-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,877	
01-041-000-0000-6202	TELEPHONE-AUDITOR	2,425	3,610	2,700	3,785	3,800	
01-041-000-0000-6210	E-MAIL SERVICES	2,840	8,703	3,600	9,292	9,500	
01-041-000-0000-6231	PUBLISHING/ADVERTISING - AUDIT	8,281	2,594	3,000	2,916	3,000	
01-041-000-0000-6241	DUES - AUDITOR	2,981	3,116	3,500	5,366	3,500	
01-041-000-0000-6262	OTHER SERVICES-AUDITOR	19,716	23,639	22,000	17,656	22,000	
01-041-000-0000-6300	REPAIRS & MAINTENANCE	562	0	2,500	0	2,500	
01-041-000-0000-6330	TRAVEL & EXPENSE	7,639	9,510	7,000	13,040	12,000	
01-041-000-0000-6401	SUPPLIES - AUDITOR	7,892	11,753	10,500	10,201	12,000	
01-041-000-0000-6631	FURNITURE & EQUIPMENT - AUDITC	5,272	5,000	6,000	6,302	6,000	
01-041-000-0000-6801	MISCELLANEOUS EXPENSE - AUDIT	6,441	13,423	6,800	4,317	6,800	
01-041-000-0000-6852	E-CHECK CHARGES	516	574	400	252	0	
DEPT 041	County Auditor	Revenue	28,565 -	32,163 -	26,800 -	22,705 -	27,150 -
		Expend.	559,620	692,662	729,003	688,978	724,130
		Net	531,055	660,499	702,203	666,273	696,980

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
061 DEPT Election

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-061-000-0000-5801	MISCELLANEOUS REVENUE	5,841 -	28,582 -	2,000 -	668 -	20,000 -
01-061-000-0000-6102	EXTRA PAY-REGULAR TIME - ELEC	0	0	0	0	3,000
01-061-000-0000-6103	PER DIEMS - ELECTIONS	0	0	0	0	0
01-061-000-0000-6110	MEDICARE WITHHOLDING - ELECTI	14	77	0	0	300
01-061-000-0000-6119	EXTRA PAY-OVERTIME - ELECTION	1,054	5,812	0	0	6,000
01-061-000-0000-6152	LIFE INSURANCE - ELECTIONS	0	3	0	0	50
01-061-000-0000-6153	HEALTH INSURANCE - ELECTIONS	0	639	0	0	600
01-061-000-0000-6161	EMPLOYER'S SHARE PERA - ELECT	79	436	0	0	500
01-061-000-0000-6171	EMPLOYER'S SHARE FICA - ELECTI	58	327	0	0	400
01-061-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	50
01-061-000-0000-6232	ADVERTISING - ELECTION	0	2,691	0	0	2,800
01-061-000-0000-6262	OTHER SERVICES - ELECTIONS	4,124	58,528	0	2,966	60,000
01-061-000-0000-6301	MAINTENANCE AGREEMENT	9,405	4,230	11,000	11,565	11,000
01-061-000-0000-6330	TRAVEL & EXPENSE	88	2,657	0	0	3,000
01-061-000-0000-6401	SUPPLIES-ELECTION	3,303	8,016	0	140	10,000
01-061-000-0000-6631	FURNITURE & EQUIPMENT-ELECTI	0	0	0	0	0
01-061-000-0000-6801	MISCELLANEOUS EXPENSE-ELECT	0	143	0	0	0
DEPT 061 Election	Revenue	5,841 -	28,582 -	2,000 -	668 -	20,000 -
	Expend.	18,125	83,559	11,000	14,671	97,700
	Net	12,284	54,977	9,000	14,003	77,700

Proposed

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
062 DEPT Officer's Imprest

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-062-000-0000-5801	MISCELLANEOUS REVENUE	0	0	1,000 -	0	1,000 -
01-062-000-0000-6840	OFFICER IMPREST ADVANCE	0	0	1,000	0	1,000
DEPT 062	Officer's Imprest					
	Revenue	0	0	1,000 -	0	1,000 -
	Expend.	0	0	1,000	0	1,000
	Net	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

064 DEPT Election Cares Act Grant

<u>Account Number</u>	<u>Account Description</u>	<u>2023 ACTUAL Mo. 01 - 12</u>	<u>2024 ACTUAL Mo. 01 - 12</u>	<u>2025 Work Budget</u>	<u>2025 ACTUAL Mo. 01 - 11</u>	<u>2026 Work Budget</u>
01-064-000-0000-5499	Federal Grants - Coronavirus Relief Fu	0	0	0	0	0
01-064-000-0000-6102	EXTRA PAY - REGULAR TIME - ELEC	0	0	0	0	0
01-064-000-0000-6110	MEDICARE WITHHOLDING - ELECTI	0	0	0	0	0
01-064-000-0000-6161	EMPLOYER'S SHARE PERA - ELECT	0	0	0	0	0
01-064-000-0000-6171	EMPLOYER'S SHARE FICA - ELECTI	0	0	0	0	0
01-064-000-0000-6209	Postage	0	0	0	0	0
01-064-000-0000-6262	Other Services	0	0	0	0	0
01-064-000-0000-6401	Supplies	0	0	0	0	0
01-064-000-0000-6801	Miscellaneous Expense	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

065 DEPT Voting Operations Grant

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-065-000-0000-5398	State Grants - Voting Operations Grant	5,088 -	19,683 -	11,000 -	13,036 -	5,000 -
01-065-000-0000-6801	Miscellaneous Expense	0	0	11,000	33,364	5,000
DEPT 065	Voting Operations Grant	Revenue	5,088 -	19,683 -	11,000 -	13,036 -
		Expend.	0	0	11,000	5,000
		Net	5,088 -	19,683 -	0	20,328

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
070 DEPT Data Processing

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-070-000-0000-5801	MISCELLANEOUS REVENUE	29,793 -	68,430 -	100,000 -	56,250 -	73,000 -	
01-070-000-0000-6102	GROSS SALARIES - DATA PROCES:	0	0	0	0	61,294	
01-070-000-0000-6110	MEDICARE WITHHOLDING - DATA P	0	0	0	0	889	
01-070-000-0000-6119	OVERTIME - DATA PROCESSING	0	0	0	0	0	
01-070-000-0000-6152	LIFE INSURANCE - DATA PROCESS	0	0	0	0	77	
01-070-000-0000-6153	HEALTH INSURANCE - DATA PROCI	0	0	0	0	14,016	
01-070-000-0000-6161	EMPLOYER'S SHARE PERA - DATA	0	0	0	0	4,597	
01-070-000-0000-6171	EMPLOYER'S SHARE FICA - DATA P	0	0	0	0	3,800	
01-070-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	245	
01-070-000-0000-6210	E-MAIL SERVICES	3,395	646	2,500	712	2,500	
01-070-000-0000-6241	DUES - DP	0	10,000	12,500	12,500	12,615	
01-070-000-0000-6263	COMPUTER SERVICES - DP	200,512	192,923	250,000	261,482	210,000	
01-070-000-0000-6301	MAINTENANCE AGREEMENT	29,894	10,907	30,000	4,896	25,000	
01-070-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	2,500	
01-070-000-0000-6401	SUPPLIES	0	79	2,000	195	2,000	
01-070-000-0000-6631	FURNITURE & EQUIPMENT	116	10,903	48,000	0	15,000	
01-070-000-0000-6801	MISCELLANEOUS EXPENSE - DP	10,741	5,895	7,155	2,020	2,500	
DEPT 070	Data Processing	Revenue	29,793 -	68,430 -	100,000 -	56,250 -	73,000 -
		Expend.	244,658	231,353	352,155	281,805	357,033
		Net	214,865	162,923	252,155	225,555	284,033

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
091 DEPT County Attorney

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-091-000-0000-5501	FEES FOR SERVICES	0	0	0	0	0	
01-091-000-0000-5505	ATTORNEY FEES	50,000 -	50,000 -	50,000 -	50,000 -	50,000 -	
01-091-000-0000-5801	MISCELLANEOUS REVENUE	6,405 -	3,875 -	3,000 -	1,075 -	3,000 -	
01-091-000-0000-6102	GROSS SALARIES - ATTORNEY	531,241	414,970	330,372	350,792	381,684	
01-091-000-0000-6110	MEDICARE WITHHOLDING - ATTOR	7,258	5,681	5,381	4,855	5,534	
01-091-000-0000-6152	LIFE INSURANCE - ATTORNEY	371	250	307	173	307	
01-091-000-0000-6153	HEALTH INSURANCE - ATTORNEY	84,054	57,160	54,152	37,899	51,208	
01-091-000-0000-6161	EMPLOYER'S SHARE PERA - ATTOF	39,843	27,028	24,122	20,045	28,626	
01-091-000-0000-6171	EMPLOYER'S SHARE FICA - ATTOR	31,033	24,276	23,009	20,758	23,664	
01-091-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,527	
01-091-000-0000-6202	TELEPHONE - ATTORNEY	1,872	2,255	2,000	2,481	2,759	
01-091-000-0000-6210	E-MAIL SERVICES	875	1,148	950	5,085	1,200	
01-091-000-0000-6240	SUBSCRIPTIONS	9,118	12,578	12,400	14,282	20,500	
01-091-000-0000-6241	DUES	8,654	4,803	6,000	2,065	6,000	
01-091-000-0000-6261	CONSULTING & LEGAL SERVICES-A	2,328	9,800	255,000	90,434	200,000	
01-091-000-0000-6262	OTHER SERVICES	13,816	63,968	9,000	61,778	9,000	
01-091-000-0000-6300	REPAIRS & MAINTENANCE	1,709	6,376	2,500	8,137	9,600	
01-091-000-0000-6301	MAINTENANCE AGREEMENT	7,886	1,557	10,500	1,693	1,800	
01-091-000-0000-6330	TRAVEL & EXPENSE	3,885	3,605	8,000	2,777	5,000	
01-091-000-0000-6401	SUPPLIES	1,210	1,238	3,750	1,845	3,000	
01-091-000-0000-6631	FURNITURE & EQUIPMENT - ATTOR	3,303	17,995	6,000	2,479	6,000	
01-091-000-0000-6801	MISCELLANEOUS EXPENSE	1,614	4,134	1,600	2,636	1,600	
DEPT 091	County Attorney	Revenue	56,405 -	53,875 -	53,000 -	51,075 -	53,000 -
		Expend.	750,070	658,822	755,043	630,214	759,009
		Net	693,665	604,947	702,043	579,139	706,009

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

092 DEPT Drug Forfeiture Account

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-092-000-0000-5801	MISCELLANEOUS REVENUE	0	610 -	0	0	0
01-092-000-0000-6631	FURNITURE & EQUIPMENT	0	0	0	3,698	0
01-092-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0
DEPT 092	Drug Forfeiture Account					
	Revenue	0	610-	0	0	0
	Expend.	0	0	0	3,698	0
	Net	0	610-	0	3,698	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

093 DEPT DWI Assessments

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-093-000-0000-5801	Miscellaneous Revenue	0	0	0	3,466 -	0
01-093-000-0000-6801	Miscellaneous Expense	0	0	0	0	0
DEPT 093	DWI Assessments					
	Revenue	0	0	0	3,466 -	0
	Expend.	0	0	0	0	0
	Net	0	0	0	3,466 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
101 DEPT County Recorder

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-101-000-0000-5506	RECORDING - COUNTY	28,169 -	29,353 -	27,000 -	26,537 -	27,000 -
01-101-000-0000-5507	VITAL STATISTICS	36,037 -	38,865 -	35,000 -	39,741 -	35,000 -
01-101-000-0000-5508	WELL DISCLOSURE CERTIFICATES	1,148 -	595 -	1,000 -	987 -	1,000 -
01-101-000-0000-5509	TORRENS TITLE	711 -	945 -	500 -	638 -	500 -
01-101-000-0000-5510	PASSPORTS	0	0	0	0	0
01-101-000-0000-5511	NOTARY RECORDING	420 -	640 -	220 -	640 -	500 -
01-101-000-0000-5512	UCC RECEIPTS	0	0	0	0	0
01-101-000-0000-5513	CNS RECEIPTS	0	0	0	0	0
01-101-000-0000-5519	RECORDING - STATE SURCHARGE	18,385 -	19,173 -	15,000 -	18,375 -	15,000 -
01-101-000-0000-5520	WELL CERTIFICATE - COUNTY	203 -	105 -	200 -	165 -	200 -
01-101-000-0000-5801	MISCELLANEOUS REVENUE	12,430 -	13,019 -	10,000 -	11,263 -	10,000 -
01-101-000-0000-6102	GROSS SALARIES - RECORDER	94,266	105,918	113,235	104,109	122,472
01-101-000-0000-6110	MEDICARE WITHHOLDING - RECOR	1,307	1,485	1,642	1,452	1,776
01-101-000-0000-6119	OVERTIME - RECORDER	120	680	0	0	0
01-101-000-0000-6152	LIFE INSURANCE - RECORDER	96	96	96	88	96
01-101-000-0000-6153	HEALTH INSURANCE - RECORDER	17,659	17,887	17,964	16,819	19,538
01-101-000-0000-6161	EMPLOYER'S SHARE PERA - RECOI	7,079	7,995	7,360	7,808	9,186
01-101-000-0000-6171	EMPLOYER'S SHARE FICA - RECOR	5,590	6,349	7,021	6,208	7,594
01-101-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	490
01-101-000-0000-6202	TELEPHONE - RECORDER	1,376	1,169	1,500	992	1,500
01-101-000-0000-6241	DUES - RECORDER	0	360	1,000	0	1,000
01-101-000-0000-6262	OTHER SERVICES - RECORDER	0	0	1,000	0	1,000
01-101-000-0000-6300	REPAIRS & MAINTENANCE	1,405	3,260	2,000	3,278	2,000
01-101-000-0000-6301	MAINTENANCE AGREEMENT	735	3,960	725	4,210	725
01-101-000-0000-6330	TRAVEL & EXPENSE	824	1,135	1,500	1,434	1,500
01-101-000-0000-6401	SUPPLIES - RECORDER	1,360	1,423	2,500	1,300	2,500
01-101-000-0000-6631	FURNITURE & EQUIPMENT - RECOF	95	440	1,000	0	1,000
01-101-000-0000-6801	MISCELLANEOUS EXPENSE - RECC	295	92	500	66	500
01-101-000-0000-6825	MARRIAGE SURCHARGES MN - REC	6,525	7,800	5,000	7,205	5,000
01-101-000-0000-6826	WELL DISCLOSURE CERTIFICATE	1,233	723	1,000	1,026	1,000
01-101-000-0000-6827	STATE SURCHARGES	18,385	19,173	15,000	18,375	15,000
01-101-000-0000-6828	NOTARY SURCHARGE	0	0	0	0	0
01-101-000-0000-6829	CHILDREN SURCHARGE MN - RECC	2,049	2,145	2,500	2,412	2,500
01-101-000-0000-6831	BIRTH/DEATH CERTIF SURCHARGE	7,616	7,848	8,000	7,536	8,000
01-101-000-0000-6848	BIRTH DEFECT SURCHARGE	6,830	7,150	7,000	8,040	7,000
01-101-000-0000-6850	UCC EXPENSE	0	0	0	0	0

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
101 DEPT County Recorder

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
DEPT	101	County Recorder	Revenue 97,503 -	102,695 -	88,920 -	98,346 -	89,200 -
			Expend. 174,845	197,088	197,543	192,358	211,377
			Net 77,342	94,393	108,623	94,012	122,177

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

102 DEPT Technology Recording

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-102-000-0000-5514	TECHNOLOGY RECORDER REVENU	17,510 -	18,260 -	23,000 -	17,500 -	23,000 -	
01-102-000-0000-6300	REPAIRS & MAINTENANCE	0	0	0	0	0	
01-102-000-0000-6301	MAINTENANCE AGREEMENT	8,845	7,712	7,000	8,848	8,000	
01-102-000-0000-6401	SUPPLIES	0	0	0	0	0	
01-102-000-0000-6631	FURNITURE & EQUIPMENT	1,290	0	11,000	2,037	10,000	
01-102-000-0000-6843	UNALLOCATED TECHNOLOGY EXP	0	0	0	0	0	
01-102-000-0000-6844	TECHNOLOGY - RECORDER	2,280	2,393	5,000	2,513	5,000	
DEPT 102	Technology Recording	Revenue	17,510 -	18,260 -	23,000 -	17,500 -	23,000 -
		Expend.	12,415	10,105	23,000	13,398	23,000
		Net	5,095 -	8,155 -	0	4,102 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

103 DEPT Unallocated Technology Recording

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-103-000-0000-5518	UNALLOCATED TECHNOLOGY	19,261 -	20,086 -	25,000 -	19,250 -	25,000 -	
01-103-000-0000-5820	Refunds & Reimbursements	1,605 -	0	4,500 -	0	4,500 -	
01-103-000-0000-6263	COMPUTER SERVICES	5,105	9,508	12,500	12,057	12,500	
01-103-000-0000-6301	MAINTENANCE AGREEMENT	4,452	0	8,000	20,514	8,000	
01-103-000-0000-6631	FURNITURE & EQUIPMENT	0	0	20,000	0	10,000	
01-103-000-0000-6843	UNALLOCATED TECHNOLOGY EXP	1,175	0	15,000	0	5,000	
DEPT 103	Unallocated Technology Recording	Revenue	20,866 -	20,086 -	29,500 -	19,250 -	29,500 -
		Expend.	10,732	9,508	55,500	32,571	35,500
		Net	10,134 -	10,578 -	26,000	13,321	6,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
106 DEPT County Assessor

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-106-000-0000-5501	FEES FOR SERVICES	64,050 -	76,986 -	77,000 -	78,144 -	83,692 -	
01-106-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0	
01-106-000-0000-6102	GROSS SALARIES - ASSESSOR	144,512	203,369	222,910	202,468	237,422	
01-106-000-0000-6110	MEDICARE WITHHOLDING - ASSES:	2,097	2,861	3,232	2,770	3,443	
01-106-000-0000-6119	OVERTIME - ASSESSOR	338	1,080	0	0	0	
01-106-000-0000-6152	LIFE INSURANCE - ASSESSOR	166	218	231	211	231	
01-106-000-0000-6153	HEALTH INSURANCE - ASSESSOR	14,606	44,339	45,406	49,116	57,056	
01-106-000-0000-6161	EMPLOYER'S SHARE PERA - ASSES	10,844	15,334	16,718	15,185	17,807	
01-106-000-0000-6171	EMPLOYER'S SHARE FICA - ASSES:	8,966	12,232	13,820	11,845	14,720	
01-106-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	950	
01-106-000-0000-6202	TELEPHONE - ASSESSOR	618	907	1,000	913	1,100	
01-106-000-0000-6231	PUBLISHING - ASSESSOR	3,821	1,085	1,100	815	1,100	
01-106-000-0000-6240	SUBSCRIPTIONS	1,743	1,670	1,750	0	1,750	
01-106-000-0000-6241	DUES - ASSESSOR	3,396	3,798	6,785	1,169	8,460	
01-106-000-0000-6300	REPAIRS & MAINTENANCE	1,186	4,171	2,500	4,354	5,000	
01-106-000-0000-6301	MAINTENANCE AGREEMENT	1,426	3,463	3,000	2,785	6,800	
01-106-000-0000-6330	TRAVEL & EXPENSE	6,428	5,016	8,200	8,735	9,000	
01-106-000-0000-6401	SUPPLIES	1,612	1,166	1,850	1,155	2,250	
01-106-000-0000-6631	FURNITURE & EQUIPMENT	1,578	4,077	10,500	8,275	4,000	
01-106-000-0000-6801	MISCELLANEOUS EXPENSE	197	616	3,000	2,219	3,000	
DEPT 106	County Assessor	Revenue	64,050 -	76,986 -	77,000 -	78,144 -	83,692 -
		Expend.	203,534	305,402	342,002	312,015	374,089
		Net	139,484	228,416	265,002	233,871	290,397

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

111 DEPT Government Center

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-111-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0	
01-111-000-0000-5810	RENT	0	0	20,000 -	0	50,000 -	
01-111-000-0000-6102	GROSS SALARIES-CUSTODIAN	227,080	245,975	270,785	248,951	297,712	
01-111-000-0000-6110	MEDICARE WITHHOLDING - CUSTO	3,238	3,378	3,926	3,455	4,317	
01-111-000-0000-6119	OVERTIME - CUSTODIAN	0	586	0	2,693	0	
01-111-000-0000-6152	LIFE INSURANCE - CUSTODIAN	378	339	384	346	384	
01-111-000-0000-6153	HEALTH INSURANCE - CUSTODIAN	61,892	72,335	78,006	68,984	83,817	
01-111-000-0000-6161	EMPLOYER'S SHARE PERA - CUSTO	17,013	17,933	20,309	18,873	22,328	
01-111-000-0000-6171	EMPLOYER'S SHARE FICA - CUSTO	13,846	14,445	16,789	14,772	18,458	
01-111-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,191	
01-111-000-0000-6202	TELEPHONE - COURTHOUSE	1,468	224	1,500	1,048	1,500	
01-111-000-0000-6210	E-MAIL SERVICES	93	102	200	545	1,500	
01-111-000-0000-6251	GAS - COURTHOUSE	8,377	6,457	15,000	10,687	15,000	
01-111-000-0000-6252	ELECTRICITY - COURTHOUSE	24,724	31,499	35,000	34,756	35,000	
01-111-000-0000-6262	OTHER SERVICES - COURTHOUSE	79	1,119	36,620	16,466	36,000	
01-111-000-0000-6300	REPAIRS & MAINTENANCE	11,064	30,332	28,000	44,264	28,000	
01-111-000-0000-6301	MAINTENANCE AGREEMENT	0	0	0	0	0	
01-111-000-0000-6330	TRAVEL & EXPENSE	1,213	23	500	180	500	
01-111-000-0000-6403	JANITORIAL SUPPLIES - COURTHO	7,637	12,065	8,000	11,924	13,000	
01-111-000-0000-6631	FURNITURE & EQUIPMENT - COURT	0	937	8,000	2,307	10,000	
01-111-000-0000-6634	OTHER IMPROVEMENTS - COURTH	0	0	15,000	0	35,000	
01-111-000-0000-6801	MISCELLANEOUS EXPENSE	1,438	5,818	8,000	560	6,000	
DEPT 111	Government Center	Revenue	0	0	20,000 -	0	50,000 -
		Expend.	379,540	443,567	546,019	480,811	609,707
		Net	379,540	443,567	526,019	480,811	559,707

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

112 DEPT Capital Improvement Department

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-112-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-112-000-0000-5811	HS BUILDING SALE (2025)	0	0	0	214,291 -	0
01-112-000-0000-5820	REFUNDS & REIMBURSEMENTS	28,450 -	23,706 -	0	0	0
01-112-000-0000-6262	OTHER SERVICES	0	0	0	0	0
01-112-000-0000-6355	INSURANCE - PROPERTY CASUALT	0	0	0	0	0
01-112-000-0000-6636	Building Improvements	0	0	200,000	0	300,000
01-112-000-0000-6801	MISCELLANEOUS EXPENSE - B & E	0	0	0	0	0
DEPT 112	Capital Improvement Department	Revenue	28,450 -	23,706 -	0	214,291 -
		Expend.	0	0	200,000	300,000
		Net	28,450 -	23,706 -	200,000	300,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
121 DEPT Veterans Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-121-000-0000-5359	CVSO GRANT	7,500 -	7,500 -	7,500 -	7,500 -	7,500 -
01-121-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-121-000-0000-5802	GUARD FAMILY EMERGENCY	0	0	0	0	0
01-121-000-0000-5803	COUNTY WAR MEMORIAL	0	0	0	0	0
01-121-000-0000-6102	GROSS SALARIES - VETS SERVICE	76,483	80,595	80,292	53,226	85,793
01-121-000-0000-6110	MEDICARE WITHHOLDING - VETS S	1,109	1,163	1,571	772	1,244
01-121-000-0000-6152	LIFE INSURANCE - VETS SERVICE	77	77	77	70	154
01-121-000-0000-6153	HEALTH INSURANCE - VETS SERVI	0	10,566	13,385	12,004	14,400
01-121-000-0000-6161	EMPLOYER'S SHARE PERA - VETS :	5,736	5,084	6,022	3,992	6,435
01-121-000-0000-6171	EMPLOYER'S SHARE FICA - VETS S	4,742	4,974	4,978	3,300	5,320
01-121-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	343
01-121-000-0000-6202	TELEPHONE - VETS SERVICE	1,376	626	1,600	525	1,600
01-121-000-0000-6210	E-MAIL SERVICES	132	144	160	681	0
01-121-000-0000-6241	DUES - VETS SERVICE	0	500	700	500	700
01-121-000-0000-6262	OTHER SERVICES - VETS SERVICE	0	1,829	0	0	1,500
01-121-000-0000-6300	Repairs & Maintenance	492	1,344	1,750	813	2,000
01-121-000-0000-6330	TRAVEL & EXPENSE	2,988	4,898	8,000	2,475	8,000
01-121-000-0000-6401	SUPPLIES - VETS SERVICE	1,147	873	1,000	653	1,000
01-121-000-0000-6631	FURNITURE & EQUIPMENT - VETS S	254	278	1,000	1,502	1,000
01-121-000-0000-6801	GUARD FAMILY EXPENSES	0	0	0	0	0
01-121-000-0000-6846	CVSO GRANT EXPENSE	3,975	8,795	7,500	7,003	7,500
DEPT 121	Veterans Service	Revenue	7,500 -	7,500 -	7,500 -	7,500 -
		Expend.	98,511	121,746	128,035	136,989
		Net	91,011	114,246	120,535	129,489

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
132 DEPT Motor Vehicle

Report Basis: Cash

		2023	2024	2025 Work	2025	2026 Work
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>	
01-132-000-0000-5501	FEES FOR SERVICES	254,209 -	321,511 -	240,000 -	303,602 -	275,000 -
01-132-000-0000-5801	MISCELLANEOUS REVENUE	29,574 -	0	0	0	0
01-132-000-0000-6102	GROSS SALARIES - MOTOR VEHICL	192,594	221,039	237,079	206,119	255,334
01-132-000-0000-6110	MEDICARE WITHHOLDING - MOTOF	2,775	3,186	3,438	2,957	3,702
01-132-000-0000-6119	OVERTIME - MOTOR VEHICLE	0	0	0	0	0
01-132-000-0000-6152	LIFE INSURANCE - MOTOR VEHICLE	288	307	307	262	307
01-132-000-0000-6153	HEALTH INSURANCE - MOTOR VEH	47,728	50,886	50,880	46,214	54,943
01-132-000-0000-6161	EMPLOYER'S SHARE PERA - MOTO	14,414	16,578	15,410	15,458	19,150
01-132-000-0000-6171	EMPLOYER'S SHARE FICA - MOTOF	11,863	13,622	14,699	12,642	15,831
01-132-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,021
01-132-000-0000-6202	TELEPHONE - MOTOR VEHICLE	618	1,124	1,000	1,114	1,500
01-132-000-0000-6241	DUES - MOTOR VEHICLE	380	410	500	410	600
01-132-000-0000-6300	REPAIRS & MAINTENANCE	1,966	5,817	5,000	6,039	6,000
01-132-000-0000-6301	MAINTENANCE AGREEMENT	679	783	1,000	1,138	1,500
01-132-000-0000-6330	TRAVEL & EXPENSE	420	435	1,000	443	1,000
01-132-000-0000-6401	SUPPLIES - MOTOR VEHICLE	3,085	1,744	6,000	1,931	6,000
01-132-000-0000-6631	FURNITURE & EQUIPMENT - MOTOF	3,567	6,081	15,000	2,225	15,000
01-132-000-0000-6801	MISCELLANEOUS EXPENSE - MOTC	422	9	1,000	390	1,000
DEPT 132	Motor Vehicle	Revenue 283,783 -	321,511 -	240,000 -	303,602 -	275,000 -
		Expend. 280,799	322,021	352,313	297,342	382,888
		Net 2,984 -	510	112,313	6,260 -	107,888

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
201 DEPT Sheriff

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-201-000-0000-5204	POLICE STATE AID	408,133 -	121,914 -	280,182 -	138,585 -	280,182 -
01-201-000-0000-5501	FEES FOR SERVICES	20,663 -	17,652 -	25,000 -	7,206 -	25,000 -
01-201-000-0000-5801	MISCELLANEOUS REVENUE	34,787 -	16,267 -	8,000 -	139,918 -	8,000 -
01-201-000-0000-5910	Transfer In	100,000 -	202,344 -	0	0	0
01-201-000-0000-6102	SALARIES & SHIFT TIME	782,234	871,100	921,113	865,623	1,047,665
01-201-000-0000-6104	SHIFT PAY	7,065	14,535	8,320	13,055	8,320
01-201-000-0000-6105	HOLIDAY PAY	18,862	22,099	20,364	22,173	23,130
01-201-000-0000-6106	PART-TIME WAGES	38,912	17,584	115,229	24,572	51,511
01-201-000-0000-6110	MEDICARE WITHHOLDING	12,695	14,081	15,740	14,249	16,691
01-201-000-0000-6119	OVERTIME & COURT TIME	58,863	76,447	20,000	85,927	20,000
01-201-000-0000-6120	CALL TIME	26	9	500	133	500
01-201-000-0000-6152	LIFE INSURANCE	800	845	972	742	972
01-201-000-0000-6153	HEALTH INSURANCE	140,048	162,652	180,035	147,960	197,615
01-201-000-0000-6161	EMPLOYER'S SHARE PERA	148,053	170,454	172,540	167,244	183,487
01-201-000-0000-6171	EMPLOYER'S SHARE FICA	4,180	3,586	7,100	3,612	7,193
01-201-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	4,605
01-201-000-0000-6202	Telephone	6,897	7,106	8,336	7,176	8,336
01-201-000-0000-6205	WALKIE TALKIE & RADIO	678	1,076	7,000	639	5,000
01-201-000-0000-6210	E-MAIL SERVICES	4,038	7,445	14,256	19,125	15,750
01-201-000-0000-6241	DUES	2,187	2,337	2,500	2,227	2,500
01-201-000-0000-6262	OTHER SERVICES	8,600	27,736	15,000	10,355	15,000
01-201-000-0000-6267	BAILIFF DUTY	3,833	150	5,000	1,064	5,000
01-201-000-0000-6300	REPAIRS & MAINTENANCE	2,901	30,123	5,500	20,551	7,000
01-201-000-0000-6304	REPAIR & MAINTENANCE - SQUADS	21,473	33,421	20,000	13,516	20,000
01-201-000-0000-6330	TRAVEL & EXPENSE	1,188	457	3,000	1,931	3,000
01-201-000-0000-6354	INSURANCE - WORKMAN'S COMP	36,697	47,107	47,370	47,370	52,107
01-201-000-0000-6355	INSURANCE - PROPERTY CASUALT	70,203	81,413	100,545	103,062	102,645
01-201-000-0000-6401	SUPPLIES	1,220	819	1,500	1,681	1,500
01-201-000-0000-6405	GENERAL SUPPLIES	6,361	8,550	6,000	6,727	6,000
01-201-000-0000-6420	UNIFORMS	10,507	6,205	8,000	11,591	8,500
01-201-000-0000-6450	PART-TIME DEPUTY'S UNIFORMS	294	101	1,000	275	500
01-201-000-0000-6560	GAS & DIESEL	40,905	37,119	40,000	36,797	40,000
01-201-000-0000-6631	FURNITURE & EQUIPMENT	104,785	209,311	312,511	300,535	133,935
01-201-000-0000-6801	MISCELLANEOUS EXPENSE	5,063	7,836	10,000	7,734	10,000
01-201-000-0000-6842	K-9 EXPENSES	0	0	0	0	0
DEPT 201 Sheriff	Revenue	563,583 -	358,177 -	313,182 -	285,709 -	313,182 -

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12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
201 DEPT Sheriff

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
	Expend.	1,539,568	1,861,704	2,069,431	1,937,646	1,998,462
	Net	975,985	1,503,527	1,756,249	1,651,937	1,685,280

Proposed

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Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
203 DEPT Gun Permits

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
	01-203-000-0000-5801	MISCELLANEOUS REVENUE	19,260 -	16,835 -	10,000 -	6,705 -	10,000 -
	01-203-000-0000-6801	GUN PERMIT - MISC	3,668	31,930	6,000	2,684	6,000
DEPT	203	Gun Permits	Revenue	19,260 -	16,835 -	10,000 -	10,000 -
			Expend.	3,668	31,930	2,684	6,000
			Net	15,592 -	4,000 -	4,021 -	4,000 -

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
206 DEPT County Coroner

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-206-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-206-000-0000-6102	GROSS SALARIES CORONER	4,500	7,444	7,500	6,923	7,500
01-206-000-0000-6110	CORONER MEDICARE	65	108	109	100	109
01-206-000-0000-6161	EMPLOYERS SHARE PERA	0	0	0	1,722	260
01-206-000-0000-6171	EMPLOYER'S SHARE FICA	279	461	465	429	465
01-206-000-0000-6262	OTHER SERVICES-CORONER	16,183	30,648	31,500	18,751	31,500
DEPT 206	County Coroner Revenue	0	0	0	0	0
	Expend.	21,027	38,661	39,574	27,925	39,834
	Net	21,027	38,661	39,574	27,925	39,834

Proposed

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Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

211 DEPT Sheriff's Contingency

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-211-000-0000-5602	SHERIFF CONTINGENCY	400 -	250 -	1,500 -	355 -	1,500 -
01-211-000-0000-6801	MISC EXPENSE - SHERIFF'S CONTII	0	0	1,500	0	1,500
DEPT 211	Sheriff's Contingency	Revenue 400 -	250 -	1,500 -	355 -	1,500 -
		Expend. 0	0	1,500	0	1,500
		Net 400 -	250 -	0	355 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

212 DEPT Sheriff's Forfeited Property

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-212-000-0000-5602	SHERIFF CONTINGENCY	0	0	1,000 -	0	1,000 -
01-212-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	1,000	0	1,000
DEPT 212	Sheriff's Forfeited Property	0	0	1,000 -	0	1,000 -
	Revenue	0	0	1,000 -	0	1,000 -
	Expend.	0	0	1,000	0	1,000
	Net	0	0	0	0	0

Proposed

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Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
213 DEPT ATV Grant

Report Basis: Cash

		<u>2023</u>	<u>2024</u>	<u>2025 Work</u>	<u>2025</u>	<u>2026 Work</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>
<u>Account Number</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>	
	01-213-000-0000-5351	0	266 -	4,823 -	0	2,606 -
	01-213-000-0000-6405	160	226	4,823	0	2,606
DEPT	213 ATV Grant	Revenue	0	266 -	4,823 -	0
		Expend.	160	226	4,823	0
		Net	160	40 -	0	2,606 -

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12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
214 DEPT Snowmobile Grant

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-214-000-0000-5351		SNOWMOBILE GRANT	1,127 -	264 -	3,212 -	120 -	2,265 -
01-214-000-0000-6405		GENERAL SUPPLIES - SNOWMOBIL	262	102	3,212	18	2,265
DEPT 214	Snowmobile Grant	Revenue	1,127 -	264 -	3,212 -	120 -	2,265 -
		Expend.	262	102	3,212	18	2,265
		Net	865 -	162 -	0	102 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

215 DEPT Boat & Water Safety

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-215-000-0000-5760	MISCELLANEOUS DONATIONS	0	0	0	0	0
01-215-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-215-000-0000-6631	FURNITURE & EQUIPMENT - BOAT &	0	0	5,000	935	5,000
01-215-000-0000-6801	MISCELLANEOUS DIVE EQUIPMENT	0	0	0	0	0
DEPT 215	Boat & Water Safety					
	Revenue	0	0	0	0	0
	Expend.	0	0	5,000	935	5,000
	Net	0	0	5,000	935	5,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

218 DEPT Justice Center Building

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-218-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0	
01-218-000-0000-5810	RENT	28,497 -	30,746 -	31,980 -	29,223 -	32,000 -	
01-218-000-0000-6202	TELEPHONE	1,330	859	1,400	673	800	
01-218-000-0000-6251	NATURAL GAS	34,563	20,344	50,000	32,266	40,000	
01-218-000-0000-6252	ELECTRICITY	109,323	115,044	125,000	120,206	125,000	
01-218-000-0000-6262	OTHER SERVICES	6,736	8,055	26,000	8,200	45,000	
01-218-000-0000-6300	REPAIRS & MAINTENANCE	53,729	76,927	50,000	40,701	50,000	
01-218-000-0000-6301	MAINTENANCE AGREEMENT	0	0	0	0	0	
01-218-000-0000-6355	INSURANCE - PROPERTY CASUALT	0	0	0	0	0	
01-218-000-0000-6403	JANITORIAL SUPPLIES	5,547	9,049	12,000	8,116	12,000	
01-218-000-0000-6631	FURNITURE & EQUIPMENT	0	0	2,250	0	21,265	
01-218-000-0000-6636	BUILDING IMPROVEMENTS	0	0	300,000	1,758	0	
01-218-000-0000-6801	MISCELLANEOUS EXPENSE	153	0	7,000	0	7,000	
DEPT 218	Justice Center Building	Revenue	28,497 -	30,746 -	31,980 -	29,223 -	32,000 -
		Expend.	211,381	230,278	573,650	211,920	301,065
		Net	182,884	199,532	541,670	182,697	269,065

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

220 DEPT Law Enforcement - Shared

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-220-000-0000-5514	LAW ENFORCEMENT SHARED COS	465,171 -	549,094 -	576,823 -	542,126 -	610,226 -
01-220-000-0000-5910	Transfer In	0	0	0	0	0
01-220-000-0000-6102	GROSS SALARIES & SHIFT TIME	378,174	392,564	404,230	382,660	424,876
01-220-000-0000-6104	SHIFT PAY	5,814	11,143	4,500	11,005	10,500
01-220-000-0000-6105	HOLIDAY PAY	10,883	13,567	15,095	13,622	15,758
01-220-000-0000-6106	PART-TIME WAGES	86,232	111,804	193,530	108,348	199,566
01-220-000-0000-6110	MEDICARE WITHHOLDING-DISPATC	6,728	7,489	9,182	7,409	9,696
01-220-000-0000-6119	OVERTIME	10,203	12,581	15,000	14,114	15,000
01-220-000-0000-6120	CALL TIME	0	0	0	0	0
01-220-000-0000-6152	LIFE INSURANCE	563	499	684	422	684
01-220-000-0000-6153	HEALTH INSURANCE	118,926	119,410	137,761	107,091	149,290
01-220-000-0000-6161	EMPLOYER'S SHARE PERA	42,089	44,927	59,900	49,144	66,048
01-220-000-0000-6171	EMPLOYER'S SHARE FICA	28,767	32,021	39,264	31,680	41,460
01-220-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	2,615
01-220-000-0000-6202	TELEPHONE	16,578	17,396	20,000	15,456	20,000
01-220-000-0000-6203	TELETYPE	1,480	1,480	2,000	1,480	2,000
01-220-000-0000-6206	MOBILE CHANNELS	0	0	0	0	0
01-220-000-0000-6207	RADIO	6,838	6,864	8,000	6,993	8,800
01-220-000-0000-6232	ADVERTISING	1,358	396	1,000	221	1,000
01-220-000-0000-6245	CONTINUING EDUCATION	911	1,628	5,000	1,400	5,000
01-220-000-0000-6263	COMPUTER SERVICES & SUPPLIES	54,101	184,531	83,620	79,528	81,808
01-220-000-0000-6330	TRAVEL & EXPENSE	77	40	800	83	800
01-220-000-0000-6401	SUPPLIES	7,175	4,665	7,500	3,923	7,500
01-220-000-0000-6403	JANITORIAL SUPPLIES-LEC SHARE	217	0	2,500	0	2,500
01-220-000-0000-6405	GENERAL SUPPLIES	947	1,563	1,000	1,447	1,000
01-220-000-0000-6420	UNIFORMS	1,514	1,246	2,500	1,090	2,500
01-220-000-0000-6631	FURNITURE & EQUIPMENT	2,893	2,834	25,000	131	25,000
01-220-000-0000-6801	MISCELLANEOUS EXPENSE	1,288	1,159	2,000	1,262	2,000
DEPT 220	Law Enforcement - Shared	Revenue 465,171 -	549,094 -	576,823 -	542,126 -	610,226 -
		Expend. 783,756	969,807	1,040,066	838,509	1,095,401
		Net 318,585	420,713	463,243	296,383	485,175

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

221 DEPT Task Force - Shared

		2023	2024	2025 Work	2025	2026 Work
<u>Account Number</u>	<u>Account Description</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>	
01-221-000-0000-5514	TASK FORCE SHARED COSTS	44,604 -	0	0	0	0
01-221-000-0000-5801	MISCELLANEOUS REVENUE	10,570 -	23,122 -	0	0	0
01-221-000-0000-6102	GROSS SALARIES	30,630	0	49,008	0	0
01-221-000-0000-6104	Shift Pay	0	0	0	0	0
01-221-000-0000-6105	HOLIDAY PAY	0	0	0	0	0
01-221-000-0000-6110	MEDICARE WITHHOLDING	463	0	0	0	0
01-221-000-0000-6119	OVERTIME	5,811	0	0	0	0
01-221-000-0000-6120	Call Time	0	0	0	0	0
01-221-000-0000-6152	LIFE INSURANCE	38	0	0	0	0
01-221-000-0000-6153	HEALTH INSURANCE	10,470	0	0	0	0
01-221-000-0000-6161	EMPLOYER'S SHARE PERA	6,450	0	0	0	0
01-221-000-0000-6262	OTHER SERVICES	0	44,517	0	48,834	0
01-221-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-221-000-0000-6401	SUPPLIES	0	0	0	0	0
01-221-000-0000-6420	UNIFORMS	0	0	0	0	0
01-221-000-0000-6560	GAS & DIESEL	0	0	0	0	0
01-221-000-0000-6631	FURNITURE & EQUIPMENT	0	0	0	0	0
01-221-000-0000-6801	MISCELLANEOUS EXPENSE	987	414	3,000	15	3,000
DEPT 221	Task Force - Shared	Revenue 55,174 -	23,122 -	0	0	0
		Expend. 54,849	44,931	52,008	48,849	3,000
		Net 325 -	21,809	52,008	48,849	3,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
222 DEPT D.A.R.E Program

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-222-000-0000-5601	SHARE COURT FINES	714 -	280 -	1,000 -	618 -	1,000 -
01-222-000-0000-5760	MISCELLANEOUS DONATIONS	200 -	801 -	2,000 -	400 -	2,000 -
01-222-000-0000-6330	TRAVEL & EXPENSE	0	0	500	0	500
01-222-000-0000-6801	MISCELLANEOUS EXPENSE - D.A.R	3,281	4,107	3,500	2,220	3,500
DEPT 222	D.A.R.E Program					
	Revenue	914 -	1,081 -	3,000 -	1,018 -	3,000 -
	Expend.	3,281	4,107	4,000	2,220	4,000
	Net	2,367	3,026	1,000	1,202	1,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
223 DEPT E-911 System

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-223-000-0000-5353	E-911 GRANT	217,977 -	184,271 -	170,143 -	173,663 -	174,396 -	
01-223-000-0000-5820	Refunds & Reimbursements	0	0	0	0	0	
01-223-000-0000-6202	TELEPHONE - E911	20,582	17,755	24,655	20,707	25,135	
01-223-000-0000-6252	ELECTRICITY	0	0	0	0	0	
01-223-000-0000-6631	FURNITURE & EQUIPMENT	33,535	20,451	25,000	20,427	31,000	
01-223-000-0000-6801	MISCELLANEOUS EXPENSE-E911	72,327	137,676	88,020	98,008	104,847	
DEPT 223	E-911 System	Revenue	217,977 -	184,271 -	170,143 -	173,663 -	174,396 -
		Expend.	126,444	175,882	137,675	139,142	160,982
		Net	91,533 -	8,389 -	32,468 -	34,521 -	13,414 -

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Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
230 DEPT Radio Jail Project

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-230-000-0000-6801	MISC EXPENSE	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
251 DEPT Jail

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-251-000-0000-5205	BOARD & CARE PRISONERS	767,861 -	697,339 -	866,875 -	565,854 -	591,300 -
01-251-000-0000-5501	FEEES FOR SERVICES	9,887 -	11,527 -	10,000 -	10,860 -	10,000 -
01-251-000-0000-5515	HUBER CHARGES	0	0	5,000 -	0	5,000 -
01-251-000-0000-5523	MEALS ON WHEELS	260 -	0	0	0	0
01-251-000-0000-5801	MISCELLANEOUS REVENUE	73,363 -	7,920 -	5,000 -	0	5,000 -
01-251-000-0000-5820	MEDICAL REIMBURSEMENTS	26,682 -	13,883 -	10,000 -	14,216 -	30,000 -
01-251-000-0000-5910	Transfer In	0	0	0	0	0
01-251-000-0000-6102	GROSS SALARIES-MATRONS & EXT	794,110	939,419	1,033,843	836,007	1,075,079
01-251-000-0000-6104	SHIFT PAY	10,969	25,898	12,500	24,369	12,500
01-251-000-0000-6105	HOLIDAY PAY	24,150	31,292	51,859	32,986	55,063
01-251-000-0000-6106	PART-TIME WAGES	118,506	202,454	301,579	293,106	317,763
01-251-000-0000-6110	MEDICARE WITHHOLDING-MATRON	15,889	19,057	20,420	18,091	21,480
01-251-000-0000-6119	OVERTIME - JAIL	172,415	135,986	20,000	86,511	20,000
01-251-000-0000-6120	CALL TIME	0	0	1,000	0	1,000
01-251-000-0000-6152	LIFE INSURANCE - JAIL	1,165	1,152	1,584	1,043	1,584
01-251-000-0000-6153	HEALTH INSURANCE - JAIL	198,198	199,695	285,441	189,386	308,413
01-251-000-0000-6161	EMPLOYER'S SHARE PERA - JAIL	96,741	114,309	144,349	119,441	151,844
01-251-000-0000-6171	EMPLOYER'S SHARE FICA-MATRON	67,940	81,484	87,313	77,352	91,847
01-251-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	5,926
01-251-000-0000-6202	TELEPHONE - JAIL	3,147	2,949	2,500	2,701	2,500
01-251-000-0000-6245	CONTINUING EDUCATION	7,425	11,014	15,000	10,349	15,000
01-251-000-0000-6251	GAS - JAIL	0	0	0	0	0
01-251-000-0000-6252	ELECTRICITY - JAIL	0	0	0	0	0
01-251-000-0000-6255	MEDICAL - LOCAL	357,854	302,928	300,000	311,335	298,284
01-251-000-0000-6256	MEDICAL - REIMBURSED	19,578	32,686	8,500	39,499	8,500
01-251-000-0000-6300	REPAIRS & MAINTENANCE	9,515	20,224	7,000	11,587	8,000
01-251-000-0000-6301	MAINTENANCE AGREEMENT	0	0	0	0	0
01-251-000-0000-6302	KITCHEN REPAIRS & EXPENSE	2,790	2,090	1,500	6,284	3,000
01-251-000-0000-6330	TRAVEL & EXPENSE	9,924	5,305	5,000	4,585	5,000
01-251-000-0000-6353	HOME DETENTION	0	0	0	0	0
01-251-000-0000-6403	JANITORIAL SUPPLIES - JAIL	30,734	26,924	19,500	17,182	20,000
01-251-000-0000-6405	GENERAL SUPPLIES - JAIL	17,091	16,342	12,000	11,940	12,000
01-251-000-0000-6416	CLOTHING SUPPLIES - JAIL	3,164	2,699	5,000	409	5,000
01-251-000-0000-6420	JAILER UNIFORMS	8,043	8,466	12,000	8,270	11,600
01-251-000-0000-6427	JAIL MEALS	310,975	309,846	357,000	257,447	303,595
01-251-000-0000-6631	FURNITURE & EQUIPMENT - JAIL	81,296	2,120	20,000	1,738	19,500

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

251 DEPT Jail

<u>Account Number</u>		<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-251-000-0000-6801		MISCELLANEOUS EXPENSE - JAIL	46,390	31,287	21,000	43,861	21,000	
DEPT	251	Jail	Revenue	878,053 -	730,669 -	896,875 -	590,930 -	641,300 -
			Expend.	2,408,009	2,525,626	2,745,888	2,405,479	2,795,478
			Net	1,529,956	1,794,957	1,849,013	1,814,549	2,154,178

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
252 DEPT Training

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-252-000-0000-5801	MISCELLANEOUS REVENUE	10,102 -	11,150 -	4,500 -	10,939 -	4,500 -	
01-252-000-0000-6330	TRAVEL & EXPENSE	17,880	11,893	15,000	16,049	15,000	
01-252-000-0000-6405	GENERAL SUPPLIES	0	0	0	0	0	
01-252-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0	
DEPT 252	Training	Revenue	10,102 -	11,150 -	4,500 -	10,939 -	4,500 -
		Expend.	17,880	11,893	15,000	16,049	15,000
		Net	7,778	743	5,110	10,500	

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
253 DEPT Probation Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-253-000-0000-5206	PROBATION SERVICE	29,139 -	47,395 -	18,000 -	21,544 -	48,000 -	
01-253-000-0000-5801	MISCELLANEOUS REVENUE	5,094 -	8,309 -	2,500 -	7,284 -	4,000 -	
01-253-000-0000-5810	RENT	0	0	0	0	0	
01-253-000-0000-6262	OTHER SERVICES - PROBATION	22,304	35,222	50,000	46,655	101,924	
01-253-000-0000-6264	DOMESTIC VIOLENCE PROGRAM	0	0	0	0	0	
01-253-000-0000-6847	SUPERVISION FEE EXPENSE	1,779	211	2,000	570	2,000	
DEPT 253	Probation Service	Revenue	34,233 -	55,704 -	20,500 -	28,828 -	52,000 -
		Expend.	24,083	35,433	52,000	47,225	103,924
		Net	10,150 -	20,271 -	31,500	18,397	51,924

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
254 DEPT Restitution Grant

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-254-000-0000-5501	FEES FOR SERVICES	1,050 -	1,750 -	3,000 -	225 -	0
01-254-000-0000-6102	GROSS SALARIES-JUVENILE RESTI	0	0	3,500	0	0
01-254-000-0000-6119	OVERTIME	0	0	250	0	0
01-254-000-0000-6801	MISCELLANEOUS EXPENSE - JUVEI	0	0	0	0	0
01-254-000-0000-6837	REFUNDS & REIMBURSEMENTS	0	0	1,000	0	0
DEPT 254	Restitution Grant					
	Revenue	1,050 -	1,750 -	3,000 -	225 -	0
	Expend.	0	0	4,750	0	0
	Net	1,050 -	1,750 -	1,750	225 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

255 DEPT Sentenced To Serve Program

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-255-000-0000-5760	MISCELLANEOUS DONATIONS	18,211 -	19,172 -	10,000 -	18,228 -	10,000 -	
01-255-000-0000-5761	WOOD DONATIONS	39,121 -	31,595 -	25,000 -	27,795 -	25,000 -	
01-255-000-0000-5801	MISCELLANEOUS REVENUE	71,701 -	78,653 -	70,000 -	51,265 -	34,000 -	
01-255-000-0000-6102	GROSS SALARIES-SENTENCED TO	115,389	106,612	131,248	67,512	132,253	
01-255-000-0000-6105	HOLIDAY PAY	0	0	1,893	0	0	
01-255-000-0000-6110	MEDICARE WITHHOLDING-ST5	1,607	1,457	1,931	949	1,934	
01-255-000-0000-6119	OVERTIME-SENTENCED TO SERVIC	2,112	0	1,000	2,484	1,000	
01-255-000-0000-6152	LIFE INSURANCE	154	122	144	70	144	
01-255-000-0000-6153	HEALTH INSURANCE - S.T.S.	32,689	27,550	40,605	18,550	43,286	
01-255-000-0000-6161	EMPLOYER'S SHARE PERA - S.T.S.	10,281	8,549	13,647	6,605	13,669	
01-255-000-0000-6171	EMPLOYER'S SHARE FICA - S.T.S.	6,870	6,229	8,255	4,058	8,268	
01-255-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	534	
01-255-000-0000-6202	TELEPHONE - S.T.S.	2,412	1,974	2,500	2,163	2,500	
01-255-000-0000-6209	Postage	0	0	0	0	0	
01-255-000-0000-6245	CONTINUING EDUCATION	366	339	1,000	16	1,000	
01-255-000-0000-6251	Natural Gas	2,089	1,341	4,000	1,449	4,000	
01-255-000-0000-6252	ELECTRICITY	1,519	1,436	2,000	1,244	2,000	
01-255-000-0000-6300	REPAIRS & MAINTENANCE	6,392	2,257	6,000	2,949	6,000	
01-255-000-0000-6330	TRAVEL & EXPENSE	10,457	6,424	10,000	3,368	10,000	
01-255-000-0000-6405	GENERAL SUPPLIES - S.T.S.	7,019	3,085	8,000	1,545	8,000	
01-255-000-0000-6420	UNIFORMS	798	0	650	650	650	
01-255-000-0000-6631	SUPPLIES & EQUIPMENT - S.T.S.	2,243	152	5,000	239	5,000	
01-255-000-0000-6801	MISCELLANEOUS EXPENSE	62	1,065	600	385	600	
01-255-000-0000-6837	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	
DEPT 255	Sentenced To Serve Program	Revenue	129,033 -	129,420 -	105,000 -	97,288 -	69,000 -
		Expend.	202,459	168,592	238,473	114,236	240,838
		Net	73,426	39,172	133,473	16,948	171,838

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

259 DEPT Canteen Collections

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-259-000-0000-5399	State Grants - Coronavirus Relief Fund	11,810 -	0	0	0	0	
01-259-000-0000-5801	MISCELLANEOUS REVENUE	2,064 -	617 -	45,000 -	33,430 -	45,000 -	
01-259-000-0000-5805	POP MACHINE REVENUE	0	0	0	0	0	
01-259-000-0000-5806	PHONE COMMISSION	37,314 -	28,723 -	21,000 -	22,884 -	21,000 -	
01-259-000-0000-5807	TKC COMMISSION	19,606 -	0	13,000 -	2,437 -	13,000 -	
01-259-000-0000-6405	GENERAL SUPPLIES - CANTEEN	873	873	45,000	0	45,000	
01-259-000-0000-6631	FURNITURE & EQUIPMENT	320	515	3,000	40,850	3,000	
01-259-000-0000-6801	MISCELLANEOUS EXPENSE - CANT	24,932	6,755	9,000	6,219	9,000	
DEPT 259	Canteen Collections	Revenue	70,794 -	29,340 -	79,000 -	58,751 -	79,000 -
		Expend.	26,125	8,143	57,000	47,069	57,000
		Net	44,669 -	21,197 -	22,000 -	11,682 -	22,000 -

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

270 DEPT Crime Victim Advocate Grant

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-270-000-0000-5801	MISCELLANEOUS REVENUE	0	0	14,258 -	0	1,900 -
01-270-000-0000-6102	GROSS SALARIES	0	0	0	0	0
01-270-000-0000-6110	MEDICARE WITHHOLDING	0	0	0	0	0
01-270-000-0000-6119	OVERTIME	0	0	0	0	0
01-270-000-0000-6152	LIFE INSURANCE	0	0	0	0	0
01-270-000-0000-6153	HEALTH INSURANCE	0	0	0	0	0
01-270-000-0000-6161	EMPLOYER'S SHARE PERA	0	0	0	0	0
01-270-000-0000-6171	EMPLOYER'S SHARE FICA	0	0	0	0	0
01-270-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	0
01-270-000-0000-6202	TELEPHONE	398	147	0	28	1,400
01-270-000-0000-6262	OTHER SERVICES-CRIME VICTIM	4,234	428	13,538	10,510	0
01-270-000-0000-6300	REPAIRS & MAINTENANCE	240	1,351	0	1,742	0
01-270-000-0000-6330	TRAVEL & EXPENSE	73	140	720	310	0
01-270-000-0000-6401	SUPPLIES - CRIME	186	594	0	1,498	500
01-270-000-0000-6631	FURNITURE & EQUIPMENT	0	0	0	1,861	0
DEPT 270	Crime Victim Advocate Grant	Revenue 0	0	14,258 -	0	1,900 -
		Expend. 5,131	2,660	14,258	15,949	1,900
		Net 5,131	2,660	0	15,949	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

271 DEPT Crime Victim Emergency Service

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>	
01-271-000-0000-5350	CRIME VICTIM GRANT	0	0	0	0	700 -	
01-271-000-0000-5601	SHARE COURT FINES	573 -	678 -	300 -	283 -	0	
01-271-000-0000-5801	MISCELLANEOUS REVENUE	0	50 -	400 -	53 -	0	
01-271-000-0000-6262	OTHER SERVICES - A.E.S.	0	0	0	0	0	
01-271-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0	
01-271-000-0000-6401	SUPPLIES	0	0	0	0	0	
01-271-000-0000-6801	MISCELLANEOUS EXPENSE-REIMB	0	0	700	0	700	
DEPT 271	Crime Victim Emergency Service	Revenue	573 -	728 -	700 -	336 -	700 -
		Expend.	0	0	700	0	700
		Net	573 -	728 -	0	336 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

272 DEPT Crime Victim Advocate Federal Grant

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-272-000-0000-5801	MISCELLANEOUS REVENUE	65,572 -	90,892 -	83,292 -	104,187 -	83,292 -
01-272-000-0000-6102	GROSS SALARIES	49,975	39,152	51,501	48,271	56,160
01-272-000-0000-6110	MEDICARE WITHHOLDING	678	483	3,347	699	815
01-272-000-0000-6119	OVERTIME	0	0	0	0	0
01-272-000-0000-6152	LIFE INSURANCE	77	83	240	70	77
01-272-000-0000-6153	HEALTH INSURANCE	12,452	18,608	10,800	12,004	14,016
01-272-000-0000-6161	EMPLOYER'S SHARE PERA	3,748	2,755	3,705	3,399	4,212
01-272-000-0000-6171	EMPLOYER'S SHARE FICA	2,899	2,064	750	2,989	3,482
01-272-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	247
01-272-000-0000-6262	Other Services	2,652	17,534	9,239	8,188	2,903
01-272-000-0000-6330	Travel & Expense	0	0	1,300	302	1,000
01-272-000-0000-6401	SUPPLIES - CRIME VICTIM	3,109	2,205	2,410	385	380
01-272-000-0000-6631	FURNITURE & EQUIPMENT	0	1,099	0	679	0
DEPT 272	Crime Victim Advocate Federal Grant	Revenue 65,572 -	90,892 -	83,292 -	104,187 -	83,292 -
		Expend. 75,590	83,983	83,292	76,986	83,292
		Net 10,018	6,909 -	0	27,201 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

290 DEPT EMERGENCY MANAGEMENT

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-290-000-0000-5801	Miscellaneous Revenue	102,350 -	25,609 -	17,046 -	17,002 -	17,000 -
01-290-000-0000-5910	Transfer In	0	0	0	0	0
01-290-000-0000-6102	Gross Salaries	68,440	74,930	79,939	73,491	84,776
01-290-000-0000-6110	Medicare Withholding	992	1,086	1,160	1,066	1,230
01-290-000-0000-6119	Overtime	0	0	0	0	0
01-290-000-0000-6152	Life Insurance	77	77	77	70	77
01-290-000-0000-6153	Health Insurance	12,452	12,634	12,635	11,781	13,647
01-290-000-0000-6161	Employer's Share Pera	5,133	5,620	5,996	5,512	6,359
01-290-000-0000-6171	Employer's Share Fica	4,243	4,646	4,957	4,556	5,256
01-290-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	339
01-290-000-0000-6202	Telephone	977	1,043	1,500	667	1,000
01-290-000-0000-6209	POSTAGE	0	0	100	0	25
01-290-000-0000-6210	E-MAIL SERVICES	228	249	400	595	400
01-290-000-0000-6241	Dues	200	600	250	450	600
01-290-000-0000-6262	Other Services	575	0	1,000	0	0
01-290-000-0000-6300	Repairs & Maintenance	396	655	1,000	426	1,000
01-290-000-0000-6330	Travel & Expense	4,170	2,513	3,000	2,226	3,000
01-290-000-0000-6401	Supplies	188	0	500	0	200
01-290-000-0000-6560	Gas & Diesel	294	365	1,000	459	800
01-290-000-0000-6631	Furniture & Equipment	69	0	1,500	355	300
01-290-000-0000-6801	Miscellaneous Expense	21	1,129	1,500	1,671	1,500
DEPT 290	EMERGENCY MANAGEMENT	Revenue 102,350 -	25,609 -	17,046 -	17,002 -	17,000 -
		Expend. 98,455	105,547	116,514	103,325	120,509
		Net 3,895 -	79,938	99,468	86,323	103,509

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
501 DEPT Auditorium

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-501-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-501-000-0000-5810	RENT	1,645 -	1,645 -	0	20 -	0
01-501-000-0000-6251	NATURAL GAS	0	0	500	0	500
01-501-000-0000-6252	ELECTRICITY	23,383	17,090	20,000	16,569	20,000
01-501-000-0000-6262	OTHER SERVICES	2,163	2,784	3,000	83	3,000
01-501-000-0000-6300	REPAIRS & MAINTENANCE	127	459	1,500	50	1,500
01-501-000-0000-6355	INSURANCE - PROPERTY CASUALT	0	0	0	0	0
01-501-000-0000-6403	JANITORIAL SUPPLIES	432	0	650	0	650
01-501-000-0000-6631	FURNITURE & EQUIPMENT	0	0	0	0	0
01-501-000-0000-6634	OTHER IMPROVEMENTS	0	0	500,000	5,077	500,000
01-501-000-0000-6801	MISCELLANEOUS EXPENSE	209	314	0	400	0
DEPT 501 Auditorium	Revenue	1,645 -	1,645 -	0	20 -	0
	Expend.	26,314	20,647	525,650	22,179	525,650
	Net	24,669	19,002	525,650	22,159	525,650

Proposed

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
522 DEPT Snowmobile Trails

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-522-000-0000-5801		MISCELLANEOUS REVENUE	48,378 -	56,170 -	70,000 -	47,194 -	70,000 -
01-522-000-0000-6801		SNOWMOBILE EXPENDITURE	46,163	45,380	70,000	57,984	70,000
DEPT 522	Snowmobile Trails	Revenue	48,378 -	56,170 -	70,000 -	47,194 -	70,000 -
		Expend.	46,163	45,380	70,000	57,984	70,000
		Net	2,215 -	10,790 -	0	10,790	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
601 DEPT County Extension

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-601-000-0000-5801	MISCELLANEOUS REVENUE	1,482 -	878 -	1,000 -	1,020 -	1,000 -	
01-601-000-0000-5910	Transfer In	20,000 -	20,000 -	20,000 -	0	20,000 -	
01-601-000-0000-6102	GROSS SALARIES - EXTENSION	91,432	102,083	109,544	100,693	117,378	
01-601-000-0000-6110	MEDICARE WITHHOLDING - EXTEN:	1,257	1,407	1,588	1,406	1,702	
01-601-000-0000-6119	OVERTIME - EXTENSION	0	0	0	0	0	
01-601-000-0000-6152	LIFE INSURANCE - EXTENSION	77	77	77	70	77	
01-601-000-0000-6153	HEALTH INSURANCE - EXTENSION	19,762	20,147	22,600	17,113	22,600	
01-601-000-0000-6161	EMPLOYER'S SHARE PERA - EXTEN	4,325	4,728	7,120	4,653	8,803	
01-601-000-0000-6171	EMPLOYER'S SHARE FICA - EXTEN:	5,376	6,016	6,792	6,012	7,277	
01-601-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	470	
01-601-000-0000-6202	TELEPHONE - EXTENSION	618	1,830	1,400	1,595	2,200	
01-601-000-0000-6209	POSTAGE	1,642	1,534	1,700	1,196	1,800	
01-601-000-0000-6240	SUBSCRIPTIONS	1,865	1,630	2,000	1,999	2,200	
01-601-000-0000-6264	SUMMER ASSISTANT - EXTENSION	4,392	4,766	6,550	5,805	6,750	
01-601-000-0000-6300	REPAIRS & MAINTENANCE	1,695	2,875	2,500	3,009	3,200	
01-601-000-0000-6301	MAINTENANCE AGREEMENT	2,184	2,003	2,200	2,145	2,500	
01-601-000-0000-6330	TRAVEL & EXPENSE	2,297	2,488	3,000	1,870	3,000	
01-601-000-0000-6401	SUPPLIES - EXTENSION	1,977	1,569	2,500	1,240	2,500	
01-601-000-0000-6631	FURNITURE & EQUIPMENT - EXTEN	1,264	2,433	2,600	1,283	2,600	
01-601-000-0000-6801	MISCELLANEOUS EXPENSE - EXTE	478	29	1,000	199	1,000	
01-601-000-0000-6835	WORKSHOP EXPENSES/FAMILY SC	823	1,117	1,200	0	1,200	
01-601-000-0000-6837	REFUNDS & REIMBURSEMENTS	78,681	66,399	110,040	66,156	113,340	
DEPT 601	County Extension	Revenue	21,482 -	20,878 -	21,000 -	1,020 -	21,000 -
		Expend.	220,145	223,131	284,411	216,444	300,597
		Net	198,663	202,253	263,411	215,424	279,597

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
605 DEPT Soil Conservation

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-605-000-0000-5801	MISCELLANEOUS REVENUE	1,005 -	0	2,000 -	0	2,000 -
01-605-000-0000-6354	INSURANCE - WORKMAN'S COMP	3,626	5,180	5,500	6,702	6,800
01-605-000-0000-6355	INSURANCE - PROPERTY CASUALT	6,563	8,448	7,500	9,475	9,000
01-605-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0
01-605-000-0000-6901	APPROPRIATIONS	126,568	130,365	135,580	135,580	141,003
DEPT 605	Soil Conservation	Revenue 1,005 -	0	2,000 -	0	2,000 -
		Expend. 136,757	143,993	148,580	151,757	156,803
		Net 135,752	143,993	146,580	151,757	154,803

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

606 DEPT Natural Resource Block Grant

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-606-000-0000-5357	NATURAL RESOURCE BLOCK GRAN	16,050 -	302,379 -	110,785 -	11,066 -	117,321 -
01-606-000-0000-6103	PER DIEMS-NATURAL RESOURCES	0	0	0	0	0
01-606-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-606-000-0000-6801	MISCELLANEOUS EXPENSE-NATUF	124,880	197,500	144,606	191,087	145,101
DEPT 606	Natural Resource Block Grant	Revenue 16,050 -	302,379 -	110,785 -	11,066 -	117,321 -
		Expend. 124,880	197,500	144,606	191,087	145,101
		Net 108,830	104,879 -	33,821	180,021	27,780

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
607 DEPT Riparian Aid

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-607-000-0000-5357	RIPARIAN AID	106,495 -	106,562 -	106,838 -	53,419 -	106,848 -
01-607-000-0000-6801	MISCELLANEOUS EXPENSE - RIPAF	81,964	82,015	82,115	41,114	82,038
DEPT 607	Revenue	106,495 -	106,562 -	106,838 -	53,419 -	106,848 -
	Expend.	81,964	82,015	82,115	41,114	82,038
	Net	24,531 -	24,547 -	24,723 -	12,305 -	24,810 -

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
608 DEPT Ag Inspection

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-608-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-608-000-0000-6102	GROSS SALARIES	0	0	0	0	0
01-608-000-0000-6110	MEDICARE WITHHOLDING-AG INSP	0	0	0	0	0
01-608-000-0000-6119	OVERTIME-AG INSPECTOR	0	0	0	0	0
01-608-000-0000-6152	LIFE INSURANCE	0	0	0	0	0
01-608-000-0000-6153	HEALTH INSURANCE	0	0	0	0	0
01-608-000-0000-6161	EMPLOYER'S SHARE PERA	0	0	0	0	0
01-608-000-0000-6171	EMPLOYER'S SHARE FICA	0	0	0	0	0
01-608-000-0000-6232	ADVERTISING	0	0	60	0	60
01-608-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-608-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0
DEPT 608	Ag Inspection					
	Revenue	0	0	0	0	0
	Expend.	0	0	60	0	60
	Net	0	0	60	0	60

Proposed

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
609 DEPT AQUATIC ISP AID

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
01-609-000-0000-5209	AQUATIC ISP AID	20,475 -	20,394 -	20,382 -	10,191 -	20,358 -
01-609-000-0000-6801	MISCELLANEOUS EXPENSE - AQUA	20,475	20,394	20,382	10,191	20,358
DEPT 609	AQUATIC ISP AID	Revenue	20,475 -	20,394 -	20,382 -	10,191 -
		Expend.	20,475	20,382	10,191	20,358
		Net	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue
611 DEPT Parents Forever

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-611-000-0000-5760	MISCELLANEOUS DONATIONS	0	0	0	0	0
01-611-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
01-611-000-0000-6102	GROSS SALARIES	0	0	0	0	0
01-611-000-0000-6110	MEDICARE WITHHOLDING & MATCH	0	0	0	0	0
01-611-000-0000-6171	FICA WITHHOLDING & MATCH	0	0	0	0	0
01-611-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
01-611-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

800 DEPT Social Services Building Complex

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>	
01-800-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0	
01-800-000-0000-5810	RENT	52,174 -	55,022 -	0	50,658 -	0	
01-800-000-0000-6251	NATURAL GAS	1,590	1,135	1,500	1,086	0	
01-800-000-0000-6252	ELECTRICITY-WELFARE BUILDING	13,465	8,851	10,000	6,145	0	
01-800-000-0000-6262	OTHER SERVICES-WELFARE BUILD	1,439	1,450	0	1,257	0	
01-800-000-0000-6300	REPAIRS & MAINTENANCE	354	203	3,000	0	0	
01-800-000-0000-6403	JANITORIAL SUPPLIES	1,384	4,384	500	0	0	
01-800-000-0000-6631	FURNITURE & EQUIPMENT-WELFAF	0	0	0	0	0	
01-800-000-0000-6634	OTHER IMPROVEMENTS	0	0	0	0	0	
01-800-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0	
DEPT 800	Social Services Building Complex	Revenue	52,174 -	55,022 -	0	50,658 -	0
		Expend.	18,232	16,023	15,000	8,488	0
		Net	33,942 -	38,999 -	15,000	42,170 -	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

801 DEPT Unallocated Revenue

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-801-000-0000-5001	CURRENT TAX	6,523,245 -	7,119,467 -	7,779,107 -	7,504,616 -	8,132,665 -
01-801-000-0000-5003	SEVERED MINERAL TAX	161 -	206 -	100 -	192 -	100 -
01-801-000-0000-5004	DELINQUENT TAX	78,657 -	101,368 -	60,000 -	144,379 -	70,000 -
01-801-000-0000-5005	DELINQUENT MOBILE HOME TAX	5,716 -	15,397 -	7,500 -	4,675 -	7,500 -
01-801-000-0000-5012	GRAVEL TAX SPECIAL RESERVE	7,783 -	7,566 -	5,000 -	1,208 -	5,000 -
01-801-000-0000-5060	MOBILE HOME TAX	28,091 -	43,730 -	27,000 -	22,623 -	27,000 -
01-801-000-0000-5081	MORTGAGE REGISTRY TAX	3,717 -	3,940 -	5,000 -	3,863 -	5,000 -
01-801-000-0000-5082	STATE DEED TAX	6,424 -	5,215 -	4,000 -	4,960 -	4,000 -
01-801-000-0000-5083	FORFEITED TAX	0	0	2,000 -	0	2,000 -
01-801-000-0000-5086	TRANSMISSION LINES TAX	370 -	362 -	200 -	431 -	200 -
01-801-000-0000-5202	COUNTY PROGRAM AID	569,443 -	717,941 -	711,170 -	355,585 -	689,719 -
01-801-000-0000-5207	MARKET VALUE CREDIT AG, REAL,	90,698 -	83,683 -	0	45,356 -	0
01-801-000-0000-5208	DISPARITY REDUCTION AID	46,615 -	54,136 -	48,000 -	24,965 -	48,000 -
01-801-000-0000-5210	Local Government Cannabis Aid	0	2,114 -	0	0	0
01-801-000-0000-5213	COST ALLOCATION	82,578 -	101,671 -	68,000 -	113,651 -	70,000 -
01-801-000-0000-5270	IN LIEU TAX	14,541 -	50,167 -	25,000 -	19,337 -	25,000 -
01-801-000-0000-5711	INTEREST	53,963 -	75,101 -	55,000 -	73,355 -	60,000 -
01-801-000-0000-5801	MISCELLANEOUS REVENUE	42,322 -	16,952 -	25,000 -	47,972 -	25,000 -
01-801-000-0000-5805	POP MACHINE REVENUE	984 -	990 -	600 -	313 -	600 -
01-801-000-0000-5813	Wetland Bank Credits	0	0	0	0	0
01-801-000-0000-5820	REFUNDS & REIMBURSEMENTS	0	0	25,000 -	9,340 -	25,000 -
01-801-000-0000-6209	POSTAGE	26,337	26,951	27,000	29,004	30,000
01-801-000-0000-6246	SAFETY TRAINING	3,000	7,300	5,000	3,950	6,500
01-801-000-0000-6262	OTHER SERVICES	5,476	528	1,000	122	1,000
01-801-000-0000-6300	REPAIRS & MAINTENANCE	576	389	500	194	500
01-801-000-0000-6301	MAINTENANCE AGREEMENT	4,550	4,971	5,000	5,015	5,000
01-801-000-0000-6354	INSURANCE - WORKMAN'S COMP	14,867	10,652	9,000	8,105	12,000
01-801-000-0000-6355	INSURANCE - PROPERTY CASUALT	54,537	58,717	67,146	67,474	70,000
01-801-000-0000-6401	SUPPLIES-UNALLOCATED	9,175	7,579	8,000	5,263	8,000
01-801-000-0000-6631	FURNITURE & EQUIPMENT	0	5,943	3,000	285	3,000
01-801-000-0000-6801	MISCELLANEOUS EXPENSE	25,268	98,917	40,000	19,386	40,000
01-801-000-0000-6838	POP MACHINE EXPENSE	974	1,082	600	865	600
DEPT 801	Unallocated Revenue	Revenue 7,555,308 -	8,400,006 -	8,847,677 -	8,376,821 -	9,196,784 -
		Expend. 144,760	223,029	166,246	139,663	176,600
		Net 7,410,548 -	8,176,977 -	8,681,431 -	8,237,158 -	9,020,184 -

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

804 DEPT American Rescue Plan Funds

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
01-804-000-0000-5499	FEDERAL GRANTS - ARPA FUNDS	0	0	0	0	0
01-804-000-0000-6262	OTHER SERVICES	2,301	661,161	0	0	0
01-804-000-0000-6631	FURNITURE & EQUIPMENT	0	27,743	0	0	0
01-804-000-0000-6636	BUILDING IMPROVEMENTS	1,563,271	75,232	0	34,000	0
01-804-000-0000-6801	MISCELLANEOUS EXPENSE	195,000	0	0	0	0
DEPT 804	American Rescue Plan Funds	Revenue 0	0	0	0	0
		Expend. 1,760,572	764,136	0	34,000	0
		Net 1,760,572	764,136	0	34,000	0

Proposed

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

01 FUND County Revenue

Report Basis: Cash

805 DEPT OPIOD SETTLEMENT

		2023	2024	2025 Work	2025	2026 Work		
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>		
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>			
	<u>Account Number</u>							
	<u>Account Description</u>							
	01-805-000-0000-5801	Miscellaneous Revenue	33,222 -	202,227 -	100,000 -	68,308 -	75,000 -	
	01-805-000-0000-6801	Miscellaneous Expense	10	7,661	100,000	61,750	75,000	
DEPT	805	OPIOD SETTLEMENT	Revenue	33,222 -	202,227 -	100,000 -	68,308 -	75,000 -
			Expend.	10	7,661	100,000	61,750	75,000
			Net	33,212 -	194,566 -	0	6,558 -	0
FUND	01	County Revenue	Revenue	11,184,504 -	12,215,357 -	12,343,836 -	11,517,529 -	12,490,820 -
			Expend.	11,490,581	11,722,005	13,171,906	10,637,520	13,266,006
			Net	306,077	493,352 -	828,070	880,009 -	775,186

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

112 DEPT Capital Improvement Department

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-112-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
03-112-000-0000-5820	REFUNDS & REIMBURSEMENTS	0	0	0	0	0
03-112-000-0000-6262	OTHER SERVICES	0	0	0	0	0
03-112-000-0000-6636	BUILDING IMPROVEMENTS	0	0	0	0	0
03-112-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

320 DEPT Highway Administration

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-320-000-0000-5801	MISCELLANEOUS REVENUE	0	0	0	0	0
03-320-000-0000-6102	GROSS SALARIES-ADMINISTRATIO	230,694	226,389	202,909	213,249	212,178
03-320-000-0000-6110	MEDICARE WITHHOLDING-HWY AD	2,965	2,896	2,943	2,733	3,077
03-320-000-0000-6119	OVERTIME	0	0	0	0	0
03-320-000-0000-6152	LIFE INSURANCE	154	154	200	141	200
03-320-000-0000-6153	HEALTH INSURANCE	39,985	40,422	40,290	37,054	44,289
03-320-000-0000-6161	EMPLOYER'S SHARE PERA	17,302	16,979	15,219	15,994	15,913
03-320-000-0000-6171	EMPLOYER'S SHARE FICA	12,676	12,381	12,580	11,688	13,155
03-320-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	849
03-320-000-0000-6202	TELEPHONE	9,926	9,864	10,000	7,258	10,000
03-320-000-0000-6209	POSTAGE	788	844	1,500	909	1,500
03-320-000-0000-6232	ADVERTISING	3,241	5,168	5,000	2,050	5,000
03-320-000-0000-6240	SUBSCRIPTIONS	154	104	175	109	175
03-320-000-0000-6241	DUES	2,385	2,866	2,500	1,923	2,500
03-320-000-0000-6245	CONTINUING EDUCATION	1,179	646	700	355	700
03-320-000-0000-6261	CONSULTING & LEGAL SERVICES	3,400	6,039	3,000	40,693	3,000
03-320-000-0000-6262	OTHER SERVICES	46,549	30,982	45,000	25,304	25,200
03-320-000-0000-6263	COMPUTER SERVICES	27,064	26,843	28,000	29,460	28,000
03-320-000-0000-6301	MAINTENANCE AGREEMENT	576	844	800	545	1,000
03-320-000-0000-6330	TRAVEL & EXPENSE	1,943	3,509	2,500	1,380	2,000
03-320-000-0000-6401	SUPPLIES	3,551	5,005	4,000	4,049	4,000
03-320-000-0000-6405	GENERAL SUPPLIES	0	0	0	0	0
03-320-000-0000-6631	FURNITURE & EQUIPMENT	4,197	5,757	23,000	2,206	9,000
03-320-000-0000-6801	MISCELLANEOUS EXPENSE	5,764	5,463	4,000	5,388	5,000
DEPT 320	Highway Administration	Revenue	0	0	0	0
		Expend.	414,493	403,155	404,316	386,736
		Net	414,493	403,155	404,316	386,736

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

330 DEPT Highway Maintenance

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-330-000-0000-5212	FEDERAL HIGHWAY AID	0	960,991 -	0	0	1,500,000 -
03-330-000-0000-5214	STATE AID - MUNICIPAL CONSTRUC	0	0	0	0	550,000 -
03-330-000-0000-5215	REGULAR HIGHWAY CONSTRUCTIO	2,174,171 -	1,547,559 -	3,052,500 -	3,564,705 -	2,600,000 -
03-330-000-0000-5216	REGULAR MUNICIPAL MAINTENANC	30,306 -	32,367 -	34,734 -	35,720 -	36,705 -
03-330-000-0000-5217	REGULAR HIGHWAY MAINTENANCE	1,521,923 -	1,717,680 -	1,740,051 -	1,663,130 -	1,847,922 -
03-330-000-0000-5218	TOWN BRIDGE	0	0	0	0	0
03-330-000-0000-5219	STATE BRIDGE	902,156 -	182,773 -	0	56,677 -	0
03-330-000-0000-5220	REVOLVING LOAN ACCOUNT	0	0	0	0	0
03-330-000-0000-5501	FEES FOR SERVICES	59,202 -	51,123 -	30,000 -	50,659 -	30,000 -
03-330-000-0000-5516	TOWNSHIP/CITY MAINTENANCE	78,598 -	40,934 -	55,000 -	37,685 -	43,000 -
03-330-000-0000-5517	INDIVIDUAL MAINTENANCE	7,390 -	1,355 -	7,000 -	8,305 -	7,000 -
03-330-000-0000-5801	MISCELLANEOUS REVENUE	261,140 -	65,199 -	80,000 -	524 -	80,000 -
03-330-000-0000-5820	REFUNDS & REIMBURSEMENTS	617,244 -	404,103 -	25,000 -	113,763 -	40,000 -
03-330-000-0000-5821	JOINT FACILITY REIMBURSEMENT	61,469 -	49,561 -	0	982 -	0
03-330-000-0000-5915	SALE MISCELLANEOUS ITEMS	130,583 -	102,972 -	85,000 -	80,442 -	85,000 -
03-330-000-0000-6102	GROSS SALARIES-ENGINEERING	228,538	219,679	238,742	215,656	264,961
03-330-000-0000-6110	MEDICARE WITHHOLDING	3,193	3,087	3,462	3,109	3,842
03-330-000-0000-6115	IUOE PENSION FUND WITHHOLDIN	338	2,700	1,000	3,812	4,300
03-330-000-0000-6119	OVERTIME	5,977	7,088	5,000	11,128	6,000
03-330-000-0000-6152	LIFE INSURANCE	230	211	200	211	200
03-330-000-0000-6153	HEALTH INSURANCE	44,531	41,145	45,288	41,580	49,772
03-330-000-0000-6161	EMPLOYER'S SHARE PERA	17,614	17,182	17,906	17,295	19,872
03-330-000-0000-6171	EMPLOYER'S SHARE FICA	13,652	13,202	14,802	13,293	16,428
03-330-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,060
03-330-000-0000-6245	CONTINUING EDUCATION	352	3,525	4,000	3,062	3,500
03-330-000-0000-6261	CONSULTING & LEGAL SERVICES	37,872	205,096	240,000	277,512	50,000
03-330-000-0000-6269	GENERAL CONTRACTS	2,701,089	4,856,348	2,800,000	3,684,558	4,650,000
03-330-000-0000-6273	LINE MOVES & EASEMENTS	1,000	500	2,500	0	30,000
03-330-000-0000-6274	LAB TESTING	6,450	14,953	10,000	14,107	10,000
03-330-000-0000-6300	REPAIRS & MAINTENANCE	0	0	0	150	0
03-330-000-0000-6330	TRAVEL & EXPENSE	1,102	1,000	3,000	2,257	3,000
03-330-000-0000-6341	EQUIPMENT RENTAL	23,498	39,930	75,000	31,023	75,000
03-330-000-0000-6554	ENGINEERING & SURVEYING SUPP	7,177	13,123	9,000	10,818	10,000
03-330-000-0000-6631	FURNITURE & EQUIPMENT	9,264	3,245	6,000	0	5,000
03-330-000-0000-6704	TRLF PRINCIPAL PYMT	0	0	0	0	0
03-330-000-0000-6705	TRLF INTEREST	0	0	0	0	0

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12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

330 DEPT Highway Maintenance

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-330-000-0000-6801	MISCELLANEOUS EXPENSE	1,890	0	1,500	156	1,500
DEPT 330	Highway Maintenance	Revenue 5,844,182 -	5,156,617 -	5,109,285 -	5,612,592 -	6,819,627 -
		Expend. 3,103,767	5,442,014	3,477,400	4,329,727	5,204,435
		Net 2,740,415 -	285,397	1,631,885 -	1,282,865 -	1,615,192 -

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

350 DEPT Equipment & Maintenance Shop

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-350-000-0000-5801	MISCELLANEOUS REVENUE	0	0	500 -	0	500 -
03-350-000-0000-5820	REFUNDS & REIMBURSEMENTS	0	0	500 -	0	500 -
03-350-000-0000-6102	GROSS SALARIES	752,145	815,749	908,536	823,440	981,981
03-350-000-0000-6110	MEDICARE WITHHOLDING	10,477	11,190	13,174	11,335	14,239
03-350-000-0000-6115	IUOE PENSION FUND WITHHOLDIN	2,668	19,410	12,000	24,028	12,000
03-350-000-0000-6119	OVERTIME	19,328	4,992	5,000	2,127	5,000
03-350-000-0000-6152	LIFE INSURANCE	1,018	1,011	800	947	800
03-350-000-0000-6153	HEALTH INSURANCE	198,750	194,198	224,400	178,785	246,616
03-350-000-0000-6161	EMPLOYER'S SHARE PERA	56,764	61,049	68,140	60,754	73,649
03-350-000-0000-6171	EMPLOYER'S SHARE FICA	44,800	47,848	56,329	48,465	60,883
03-350-000-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	3,928
03-350-000-0000-6202	TELEPHONE	4,702	4,325	5,200	4,883	5,200
03-350-000-0000-6246	SAFETY TRAINING	4,841	0	1,000	0	1,000
03-350-000-0000-6251	NATURAL GAS	23,450	12,667	7,000	6,472	12,000
03-350-000-0000-6252	ELECTRICITY	72,172	46,001	5,000	33,056	38,000
03-350-000-0000-6253	SEWER & WATER	9,188	6,180	6,000	3,901	6,000
03-350-000-0000-6261	CONSULTING & LEGAL SERVICES	205	0	3,000	0	3,000
03-350-000-0000-6262	OTHER SERVICES	5,205	3,356	1,500	1,501	1,700
03-350-000-0000-6330	TRAVEL & EXPENSE	1,036	318	750	605	750
03-350-000-0000-6418	PROPANE FOR HEATING SHOPS	17,711	10,180	20,000	12,667	22,000
03-350-000-0000-6428	SAFETY EQUIPMENT	5,073	6,406	3,500	3,272	3,500
03-350-000-0000-6548	SPECIAL FUEL TAX	5,574	4,046	5,000	7,110	5,000
03-350-000-0000-6549	CULVERTS	172,603	114,887	150,000	99,355	150,000
03-350-000-0000-6550	AGGREGATES	187,338	102,772	180,000	148,000	170,000
03-350-000-0000-6551	SIGNS	13,683	21,658	35,000	25,506	50,000
03-350-000-0000-6553	BRUSH & WEED CONTROL CHEMIC	954	24,351	30,000	28,978	30,000
03-350-000-0000-6556	SHOP SUPPLIES	18,365	15,187	15,000	23,618	20,000
03-350-000-0000-6560	GAS & DIESEL	227,060	170,265	240,000	153,089	225,000
03-350-000-0000-6561	CUTTING EDGES	23,059	18,868	20,000	21,319	20,000
03-350-000-0000-6562	MOTOR OIL & LUBRICANTS	11,208	17,439	10,000	13,834	12,000
03-350-000-0000-6563	SHOP REPAIR PARTS	0	0	0	0	0
03-350-000-0000-6564	EQUIPMENT REPAIR PARTS	184,629	136,339	120,000	116,399	130,000
03-350-000-0000-6565	ROAD MATERIALS	107,917	45,218	80,000	72,928	70,000
03-350-000-0000-6566	ROAD RECONSTRUCTION	101,746	170,840	170,000	1,257	160,000
03-350-000-0000-6631	FURNITURE & EQUIPMENT	658,264	495,673	626,568	268,959	628,000
03-350-000-0000-6635	FLOOD CONTROL	0	0	0	0	0

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12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

350 DEPT Equipment & Maintenance Shop

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-350-000-0000-6636	BUILDING IMPROVEMENTS	83,871	46,831	193,000	1,096	175,000
03-350-000-0000-6801	MISCELLANEOUS EXPENSE	279	690	0	125	0
DEPT 350	Equipment & Maintenance Shop	Revenue 0	0	1,000 -	0	1,000 -
		Expend. 3,026,083	2,629,944	3,215,897	2,197,811	3,337,246
		Net 3,026,083	2,629,944	3,214,897	2,197,811	3,336,246

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

803 DEPT Unallocated Road & Bridge

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
03-803-000-0000-5001	CURRENT TAX	1,448,454 -	1,547,937 -	1,724,437 -	1,655,795 -	1,851,516 -
03-803-000-0000-5003	SEVERED MINERAL TAX	36 -	45 -	0	42 -	0
03-803-000-0000-5004	DELINQUENT TAX	11,778 -	14,631 -	10,000 -	21,941 -	10,000 -
03-803-000-0000-5005	DELINQUENT MOBILE HOME TAX	772 -	2,128 -	1,400 -	630 -	1,400 -
03-803-000-0000-5011	GRAVEL TAX	22,052 -	21,438 -	20,000 -	3,422 -	20,000 -
03-803-000-0000-5060	MOBILE HOME TAX	5,504 -	9,395 -	6,000 -	4,859 -	6,000 -
03-803-000-0000-5087	WHEELAGE TAX	146,551 -	147,316 -	130,000 -	135,874 -	130,000 -
03-803-000-0000-5202	COUNTY PROGRAM AID	127,279 -	156,730 -	157,669 -	78,835 -	156,378 -
03-803-000-0000-5207	MARKET VALUE CREDIT AG, REAL,	20,266 -	18,262 -	0	10,053 -	0
03-803-000-0000-5208	DISPARITY REDUCTION AID	10,416 -	11,814 -	10,496 -	5,534 -	10,496 -
03-803-000-0000-5270	IN LIEU TAX	1,704 -	8,680 -	2,500 -	1,784 -	2,500 -
03-803-000-0000-5801	MISCELLANEOUS REVENUE	0	0	1,500 -	0	1,500 -
03-803-000-0000-5910	Transfer In	0	112,341 -	0	0	0
03-803-000-0000-6172	UNEMPLOYMENT COMPENSATION	194	0	1,000	287	3,000
03-803-000-0000-6354	INSURANCE - WORKMAN'S COMP	23,409	29,372	27,172	27,172	28,000
03-803-000-0000-6355	INSURANCE - PROPERTY CASUALT	41,064	40,919	47,502	53,607	50,000
03-803-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	1,000	0	1,000
DEPT 803	Unallocated Road & Bridge	Revenue 1,794,812 -	2,050,717 -	2,064,002 -	1,918,769 -	2,189,790 -
		Expend. 64,667	70,291	76,674	81,066	82,000
		Net 1,730,145 -	1,980,426 -	1,987,328 -	1,837,703 -	2,107,790 -
FUND 03	Road & Bridge	Revenue 7,638,994 -	7,207,334 -	7,174,287 -	7,531,361 -	9,010,417 -
		Expend. 6,609,010	8,545,404	7,174,287	7,011,092	9,010,417
		Net 1,029,984 -	1,338,070	0	520,269 -	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-420-000-0000-5001	PROPERTY TAXES	640,395 -	658,428 -	734,318 -	711,653 -	738,886 -
11-420-000-0000-5003	SEVERED MINERAL TAX	16 -	19 -	12 -	18 -	12 -
11-420-000-0000-5004	DELINQUENT TAX	5,706 -	6,708 -	5,000 -	9,593 -	5,000 -
11-420-000-0000-5005	DELINQUENT MOBILE HOME TAX	396 -	969 -	1,000 -	277 -	1,000 -
11-420-000-0000-5060	MOBILE HOME TAX	2,666 -	4,076 -	2,000 -	2,078 -	2,000 -
11-420-000-0000-5083	FORFEITED TAX	0	0	0	0	0
11-420-000-0000-5201	STATE AIDS AND CREDITS	0	0	0	0	0
11-420-000-0000-5202	COUNTY PROGRAM AID	56,121 -	66,588 -	67,741 -	33,871 -	63,173 -
11-420-000-0000-5207	MARKET VALUE CREDIT AG, REAL,	8,941 -	7,763 -	7,000 -	4,323 -	7,000 -
11-420-000-0000-5208	DISPARITY REDUCTION AID	4,596 -	5,022 -	4,681 -	2,379 -	4,681 -
11-420-000-0000-5248	PERA Rate Increase Aid	0	0	0	0	0
11-420-000-0000-5270	IN LIEU TAX	691 -	3,145 -	3,000 -	598 -	3,000 -
11-420-600-0000-5321	ADMIN AID - STATE	0	272 -	200 -	752 -	200 -
11-420-600-0000-5331	PERIODIC DATA MATCH - STATE	4,429 -	4,721 -	4,392 -	4,875 -	4,875 -
11-420-600-0000-5349	MA Renewals SF24	74,509 -	0	0	0	0
11-420-600-0000-5421	TANFCOUNTYADMIN - MFIP CONSC	27,985 -	29,732 -	30,000 -	28,146 -	33,000 -
11-420-600-0000-5433	IVE IM 93658 - FEDERAL	3,656 -	5,680 -	3,500 -	4,776 -	6,000 -
11-420-600-0000-5461	CHIPS 93767 - FEDERAL	760 -	44 -	100 -	237 -	100 -
11-420-600-0000-5499	CORONAVIRUS RELIEF FUND GRAN	0	0	0	0	0
11-420-600-0000-5801	Miscellaneous Revenue	194 -	60 -	0	169 -	0
11-420-600-0000-5831	RECOVERIES AND CANCELLATION:	1,336 -	185 -	100 -	0	100 -
11-420-600-0000-5847	EBT FEES	0	0	0	0	0
11-420-600-0000-5848	COUNTY BURIAL RECOVERIES	0	0	0	0	0
11-420-600-0000-5855	UCare Technology Grant	0	0	0	0	0
11-420-600-0000-5910	Transfer In	0	0	0	0	0
11-420-600-0000-6011	CENTRAL DISBURSEMENTS - COUN	0	0	0	0	0
11-420-600-0000-6102	GROSS SALARIES	250,820	266,787	292,164	247,883	295,451
11-420-600-0000-6103	PERDIEMS	1,620	1,586	2,000	1,507	1,890
11-420-600-0000-6110	MEDICARE	3,335	3,686	4,265	3,398	4,311
11-420-600-0000-6119	OVERTIME	0	0	0	0	0
11-420-600-0000-6152	LIFE INSURANCE	292	279	284	238	270
11-420-600-0000-6153	HEALTH INSURANCE	70,087	60,303	57,305	51,732	62,163
11-420-600-0000-6161	PERA BENEFITS	18,874	20,073	22,062	18,556	22,301
11-420-600-0000-6171	FICA BENEFITS	14,181	15,679	18,238	14,454	18,435
11-420-600-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,308
11-420-600-0000-6202	TELEPHONE	4,732	6,741	6,800	5,248	6,000

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-420-600-0000-6204	MICROFILMING/SCANNING	1,577	1,614	1,600	1,544	1,780
11-420-600-0000-6209	POSTAGE	3,005	4,309	4,500	3,903	4,500
11-420-600-0000-6240	PUBLICITY, SUBSCRIPTIONS	546	333	600	220	600
11-420-600-0000-6241	DUES	45	354	300	329	300
11-420-600-0000-6242	COMMITTEE WORK	756	790	800	770	800
11-420-600-0000-6280	LEGAL	25,183	18,819	20,000	16,463	20,000
11-420-600-0000-6282	STATE AUDITOR	1,260	1,116	2,000	2,594	2,000
11-420-600-0000-6283	DATA PROCESSING	39,427	52,228	43,000	40,715	45,100
11-420-600-0000-6287	WELFARE FRAUD INVESTIGATIONS	0	0	0	0	0
11-420-600-0000-6300	REPAIRS AND MAINTENANCE TO E	342	196	2,500	0	1,000
11-420-600-0000-6301	MAINTENANCE SERVICE CONTRAC	4,338	596	500	0	500
11-420-600-0000-6330	TRAVEL AND EXPENSES	3,031	4,225	4,000	2,553	3,000
11-420-600-0000-6333	GAS&OIL CAR 16	0	0	0	0	0
11-420-600-0000-6334	GAS&OIL CAR 17	0	224	500	122	500
11-420-600-0000-6335	TAX AND LICENSE CAR 16	0	0	0	0	0
11-420-600-0000-6336	TAX AND LICENSE CAR 17	0	0	0	297	0
11-420-600-0000-6337	REPAIRS AND MAINTENANCE 16	0	0	0	0	0
11-420-600-0000-6338	REPAIRS AND MAINTENANCE 17	0	0	0	3,356	0
11-420-600-0000-6340	RENTAL - BUILDING	23,478	24,895	26,000	20,770	26,000
11-420-600-0000-6341	RENTAL - EQUIPMENT	2,905	2,853	4,000	2,145	4,000
11-420-600-0000-6342	VEHICLE LEASES	0	0	0	0	0
11-420-600-0000-6350	OTHER MISCELLANEOUS CHARGE	10,714	4,781	10,000	22,895	15,500
11-420-600-0000-6354	WORKMANS COMP INSURANCE	1,467	1,863	3,000	1,466	3,000
11-420-600-0000-6355	PROPERTY CASUALTY INSURANCE	6,812	7,112	6,500	6,824	6,500
11-420-600-0000-6357	VEHICLE INSURANCE	0	0	0	0	0
11-420-600-0000-6401	OFFICE SUPPLIES	41,067	39,137	15,000	3,809	15,000
11-420-600-0000-6601	EQUIPMENT	0	0	0	0	0
11-420-600-0000-6636	BUILDING IMPROVEMENTS	0	23,625	0	0	0
11-420-600-0000-6801	OTHER EXPENDITURES (ALL COUN	4,642	229	1,000	443	1,000
11-420-600-0000-6845	UCARE DENTAL ACCESS GRANT	0	0	0	0	0
11-420-601-0000-6102	GROSS SALARIES	445,051	501,391	546,075	499,245	586,310
11-420-601-0000-6110	MEDICARE	5,979	6,746	7,918	6,718	8,501
11-420-601-0000-6119	OVERTIME	0	178	0	0	0
11-420-601-0000-6152	LIFE INSURANCE	614	678	691	634	691
11-420-601-0000-6153	HEALTH INSURANCE	128,958	137,548	142,451	131,884	155,222
11-420-601-0000-6161	PERA BENEFITS	32,716	37,560	40,956	37,444	43,973

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-420-601-0000-6171	FICA BENEFITS	25,567	28,843	33,857	28,727	36,351
11-420-601-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	2,580
11-420-601-0000-6330	TRAVEL AND EXPENSES	1,487	49	3,000	2,154	1,500
11-420-601-0000-6333	GAS&OIL CAR 16	0	0	0	0	0
11-420-601-0000-6334	GAS&OIL CAR 17	0	0	300	43	200
11-420-610-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-420-610-0000-5842	RECOVERIES - MAXIS	0	0	0	0	0
11-420-610-0000-6011	CENTRAL DISBURSEMENTS - COUN	0	0	0	0	0
11-420-610-0000-6019	MFIP INNOVATION PROJECT	0	0	0	0	0
11-420-620-0000-5322	STATE GRANTS - IM PROGRAMS	0	0	0	0	0
11-420-620-0000-5831	GA RECOVERIES	0	0	0	0	0
11-420-620-0000-5834	GA RECOVERIES - ESTATES	0	0	0	0	0
11-420-620-0000-5842	RECOVERIES - MAXIS	0	0	0	0	0
11-420-620-0000-5848	COUNTY BURIAL RECOVERIES	0	0	0	0	0
11-420-620-0000-5854	GRH Recoveries	8,510 -	9,353 -	10,000 -	7,822 -	10,000 -
11-420-620-0000-6003	BURIALS	16,763	19,878	30,000	23,786	30,000
11-420-620-0000-6011	CENTRAL DISBURSEMENTS - COUN	6,311	10,024	10,000	10,677	10,000
11-420-621-0000-5322	STATE GRANTS - IM PROGRAMS	0	0	0	0	0
11-420-621-0000-6012	GAMC TRANSPORTATION	0	0	0	0	0
11-420-621-0000-6281	GAMC	0	0	0	0	0
11-420-630-0000-5321	IM ADMINISTRATION - STATE GRAN	0	0	0	0	0
11-420-630-0000-5324	FSET SUPPORT SRVCS - STATE GF	0	0	0	0	0
11-420-630-0000-5421	SNAPADMINCMAIN 10561	167,711 -	163,219 -	165,000 -	165,540 -	165,000 -
11-420-630-0000-5832	OTHER REVENUE (ALL COUNTY)	0	0	0	0	0
11-420-630-0000-5837	FOOD STAMP CLAIM RECOVERIES	0	2,445 -	1,000 -	560 -	1,000 -
11-420-630-0000-5842	RECOVERIES - MAXIS	0	0	0	0	0
11-420-630-0000-6011	FOOD STAMP COUNTY SHARE	0	257	750	0	750
11-420-630-0000-6015	FSET GRANTS	0	0	0	0	0
11-420-630-0000-6018	WR - START WORK	0	0	0	0	0
11-420-640-0000-5321	IVD STATE ADMIN AID	0	0	0	0	0
11-420-640-0000-5326	IV-D INCENTIVES	4,510 -	4,629 -	6,000 -	4,832 -	6,000 -
11-420-640-0000-5421	IV-DADMINAIDCS	358,848 -	308,569 -	320,000 -	220,373 -	300,000 -
11-420-640-0000-5423	IV-DCSINCENTIV	36,512 -	38,435 -	40,000 -	48,518 -	40,000 -
11-420-640-0000-5426	ARRA (STIMULUS) - FEDERAL	0	0	0	0	0
11-420-640-0000-5499	CORONAVIRUS RELIEF FUND GRAN	0	0	0	0	0
11-420-640-0000-5501	FEES AND SERVICES CHARGES	20 -	40 -	20 -	0	20 -

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-420-640-0000-5831	RECOVERIES AND CANCELLATION:	1,605 -	1,074 -	2,000 -	1,215 -	2,000 -
11-420-640-0000-5910	Transfer In	0	0	0	0	0
11-420-640-0000-6102	GROSS SALARIES	262,225	209,150	271,839	196,749	230,050
11-420-640-0000-6110	MEDICARE	3,525	2,893	3,942	2,775	3,336
11-420-640-0000-6119	PENNINGTON CO. HUMAN SERVICE	0	0	0	0	0
11-420-640-0000-6152	LIFE INSURANCE	314	243	307	211	230
11-420-640-0000-6153	HEALTH INSURANCE	64,109	49,917	66,718	38,343	49,214
11-420-640-0000-6161	PERA BENEFITS	19,055	15,656	20,388	14,756	17,254
11-420-640-0000-6171	FICA BENEFITS	15,073	12,372	16,854	11,864	14,263
11-420-640-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	1,012
11-420-640-0000-6202	TELEPHONE	0	965	1,400	955	1,100
11-420-640-0000-6204	MICROFILMING/SCANNING	0	0	0	0	0
11-420-640-0000-6209	POSTAGE	1,286	1,413	2,000	131	2,000
11-420-640-0000-6242	COMMITTEE WORK	0	0	0	0	0
11-420-640-0000-6280	LEGAL	8,560	8,291	13,000	10,158	10,000
11-420-640-0000-6282	STATE AUDIT	0	0	0	0	0
11-420-640-0000-6283	DATA PROCESSING	2,456	8,195	10,500	10,805	11,400
11-420-640-0000-6284	PATERNITY	440	534	1,000	560	1,000
11-420-640-0000-6285	SHERIFF	922	495	1,000	938	1,000
11-420-640-0000-6300	REPAIRS AND MAINTENANCE TO E	0	0	500	0	0
11-420-640-0000-6301	MAINTENANCE SERVICE CONTRAC	0	0	200	0	0
11-420-640-0000-6330	TRAVEL AND EXPENSES	1,069	0	500	0	1,000
11-420-640-0000-6333	GAS&OIL CAR 16	0	0	0	0	0
11-420-640-0000-6334	GAS&OIL CAR 17	0	0	0	0	0
11-420-640-0000-6335	TAX AND LICENSE CAR 16	0	0	0	0	0
11-420-640-0000-6336	TAX AND LICENSE CAR 17	0	0	0	0	0
11-420-640-0000-6337	REPAIRS AND MAINTENANCE 16	0	0	0	0	0
11-420-640-0000-6338	REPAIRS AND MAINTENANCE 17	0	0	0	0	0
11-420-640-0000-6340	RENTAL - BUILDING	0	0	0	0	0
11-420-640-0000-6341	RENTAL - EQUIPMENT	1,708	1,551	1,500	1,493	1,750
11-420-640-0000-6350	OTHER MISCELLANEOUS CHARGE:	1,305	938	2,000	979	2,000
11-420-640-0000-6354	WORKMAN'S COMP INSURANCE	0	0	0	0	0
11-420-640-0000-6355	PROPERTY/CASUALTY INSURANCE	0	0	0	0	0
11-420-640-0000-6401	OFFICE SUPPLIES	16,205	1,277	3,000	2,373	3,000
11-420-640-0000-6601	EQUIPMENT	0	0	0	0	0
11-420-650-0000-5321	65MAINCENTIVEST	3,810 -	3,888 -	4,000 -	3,100 -	4,000 -

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
11-420-650-0000-5322	MMIS MA - STATE	118,445 -	100,700 -	100,000 -	83,658 -	100,000 -
11-420-650-0000-5421	MA ADM 93778 - FEDERAL GRANTS	250,519 -	305,007 -	280,000 -	306,036 -	300,000 -
11-420-650-0000-5422	MMIS MA F - IM PROGRAMS	95,146 -	68,798 -	100,000 -	53,301 -	100,000 -
11-420-650-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-420-650-0000-5832	OTHER REVENUE (ALL COUNTY)	0	0	0	0	0
11-420-650-0000-5833	EXCESS ASSET RECY	182 -	312 -	0	0	0
11-420-650-0000-5834	ESTATE RECY	541,895 -	115,709 -	150,000 -	155,693 -	150,000 -
11-420-650-0000-6011	CENTRAL DISBURSEMENTS - COUN	332,804	274,773	90,000	103,126	40,000
11-420-650-0000-6012	MEDICAL TRANSPORTATION	16,601	5,060	20,000	19,764	10,000
11-420-650-0000-6016	MA GRANTS FOR RECIPIENTS	195,358	152,064	150,000	137,390	150,000
11-420-650-0000-6350	OTHER MISCELLANEOUS CHARGE:	0	0	0	0	0
11-420-650-0000-6801	OTHER EXPENDITURES (ALL COUN	0	0	0	0	0
11-420-650-0000-6803	MA - LTC UN65, LTC65, MHTCM	0	0	0	74,235	80,000
11-420-650-0000-6829	BIRTH CERTIFICATE SURCHARGE	0	0	0	0	0
11-420-660-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-420-660-0000-5842	RECOVERIES - MAXIS	0	0	0	0	0
11-420-660-0000-6011	CENTRAL DISBURSEMENTS - COUN	0	0	0	0	0
11-420-680-0000-5421	REFUGEE 93566 - FEDERAL	572 -	957 -	500 -	1,034 -	500 -
11-420-690-0000-5449	FEMA - FEDERAL GRANTS	0	0	0	0	0
DEPT 420	Income Maintenance	Revenue 2,420,682 -	1,916,547 -	2,041,564 -	1,855,427 -	2,047,547 -
		Expend. 2,140,997	2,053,372	2,041,564	1,843,151	2,068,896
		Net 279,685 -	136,825	0	12,276 -	21,349

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-000-0000-5001	PROPERTY TAXES	1,625,043 -	1,577,927 -	1,446,253 -	1,424,190 -	1,455,175 -
11-430-000-0000-5003	SEVERED MINERAL TAX	40 -	46 -	0	36 -	0
11-430-000-0000-5004	DELINQUENT TAX	15,979 -	17,931 -	20,000 -	23,531 -	20,000 -
11-430-000-0000-5005	DELINQUENT MOBILE HOME TAX	1,105 -	2,756 -	2,000 -	688 -	2,000 -
11-430-000-0000-5060	MOBILE HOME TAX	7,230 -	10,070 -	7,000 -	4,217 -	7,000 -
11-430-000-0000-5202	COUNTY PROGRAM AID	142,227 -	159,371 -	135,267 -	67,634 -	126,345 -
11-430-000-0000-5207	MARKET VALUE CREDIT AG, REAL,	22,652 -	18,582 -	27,000 -	8,630 -	27,000 -
11-430-000-0000-5208	DISPARITY REDUCTION AID	11,642 -	12,021 -	16,000 -	4,750 -	16,000 -
11-430-000-0000-5248	PERA Rate Increase Aid	0	0	0	0	0
11-430-000-0000-5249	Out of Home ICWA Placement Aid	7,622 -	21,877 -	27,067 -	13,534 -	27,067 -
11-430-000-0000-5250	Local Homeless Prevention Aid	26,358 -	23,365 -	17,568 -	16,974	17,568 -
11-430-000-0000-5251	STATEWIDE AFFORDABLE HOUSIN	93,489 -	46,745	0	31,895	0
11-430-000-0000-5270	IN LIEU TAX	1,966 -	9,754 -	6,000 -	1,701 -	6,000 -
11-430-700-0000-5342	CCSAGBLOKGR53 - STATE	210,749	205,073 -	201,758 -	201,758 -	194,403 -
11-430-700-0000-5348	S57 LTSS*SSTS	99,269 -	102,784 -	100,000 -	118,549 -	100,000 -
11-430-700-0000-5421	MASSTADMIN*54 - FEDERAL	43,643 -	41,653 -	50,000 -	41,925 -	43,000 -
11-430-700-0000-5431	SS ADM F09 - FEDERAL GRANTS	2,192 -	2,120 -	2,200 -	1,927 -	2,200 -
11-430-700-0000-5440	TXXSSBLOKF56 - FEDERAL	115,315 -	118,593 -	113,021 -	94,180 -	108,901 -
11-430-700-0000-5448	F67 MA*LTSS*SSTS	121,208 -	125,499 -	140,000 -	144,749 -	140,000 -
11-430-700-0000-5499	CORONAVIRUS RELIEF FUND GRAN	0	0	0	0	0
11-430-700-0000-5501	FEES FOR SERVICES	43,574 -	23,166 -	22,000 -	20,240 -	22,000 -
11-430-700-0000-5801	Miscellaneous Revenue	731 -	83 -	0	75 -	0
11-430-700-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-700-0000-5851	AMH FLEX FUNDS - ALL COUNTY	0	0	0	0	0
11-430-700-0000-5910	Transfer In	0	0	0	0	0
11-430-700-0000-6102	GROSS SALARIES	1,181,416	1,255,734	1,524,972	1,345,351	1,721,758
11-430-700-0000-6103	PERDIEMS	1,980	2,014	2,500	2,168	2,610
11-430-700-0000-6110	MEDICARE	16,476	17,726	22,148	18,934	25,233
11-430-700-0000-6119	OVERTIME	1,833	849	2,500	685	2,500
11-430-700-0000-6120	Call Time	8,800	10,925	13,350	8,208	13,350
11-430-700-0000-6152	LIFE INSURANCE	1,487	1,455	1,713	1,490	1,997
11-430-700-0000-6153	HEALTH INSURANCE	260,244	259,918	329,913	282,399	368,581
11-430-700-0000-6161	PERA BENEFITS	88,162	94,872	114,560	101,411	130,516
11-430-700-0000-6171	FICA BENEFITS	70,353	75,698	94,703	80,850	107,894
11-430-700-0000-6173	EMPLOYER'S SHARE PFML	0	0	0	0	7,657
11-430-700-0000-6202	TELEPHONE	15,194	19,067	18,200	17,015	19,100

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2023 ACTUAL Mo. 01 - 12</u>	<u>2024 ACTUAL Mo. 01 - 12</u>	<u>2025 Work Budget</u>	<u>2025 ACTUAL Mo. 01 - 11</u>	<u>2026 Work Budget</u>
11-430-700-0000-6204	MICROFILMING/SCANNING	1,927	1,972	4,000	2,222	2,200
11-430-700-0000-6209	POSTAGE	3,673	5,266	5,000	5,616	5,000
11-430-700-0000-6240	PUBLICITY, SUBSCRIPTIONS	6,451	6,000	2,000	1,564	2,000
11-430-700-0000-6241	DUES	1,350	1,651	1,700	1,673	1,700
11-430-700-0000-6242	COMMITTEE WORK	923	966	1,000	1,109	1,000
11-430-700-0000-6244	Clinical Supervision MH Workers	11,029	8,160	8,400	9,920	16,500
11-430-700-0000-6280	LEGAL	22,877	23,282	20,000	23,991	24,000
11-430-700-0000-6282	STATE AUDITOR	1,540	1,364	2,500	2,136	2,500
11-430-700-0000-6283	DATA PROCESSING	43,374	63,086	36,000	52,499	50,000
11-430-700-0000-6300	REPAIRS AND MAINTENANCE TO E	541	240	4,000	0	1,000
11-430-700-0000-6301	MAINTENANCE SERVICE CONTRAC	5,302	729	0	0	0
11-430-700-0000-6330	TRAVEL AND EXPENSES	9,770	14,058	20,000	10,177	16,000
11-430-700-0000-6333	GAS&OIL CAR 16	0	0	0	0	0
11-430-700-0000-6334	GAS&OIL CAR 17	5,605	4,209	6,000	3,923	6,000
11-430-700-0000-6335	TAX AND LICENSE CAR 16	0	0	0	0	0
11-430-700-0000-6336	TAX AND LICENSE CAR 17	837	842	1,000	427	1,000
11-430-700-0000-6337	REPAIRS AND MAINTENANCE 16	0	0	0	0	0
11-430-700-0000-6338	REPAIRS AND MAINTENANCE 17	6,542	9,984	6,000	5,759	6,000
11-430-700-0000-6340	RENTAL - BUILDING	28,695	30,127	30,000	29,888	30,000
11-430-700-0000-6341	RENTAL - EQUIPMENT	3,550	3,486	4,500	3,087	4,500
11-430-700-0000-6342	VEHICLE LEASES	0	0	0	0	0
11-430-700-0000-6350	OTHER MISCELLANEOUS CHARGE	13,144	8,872	12,000	22,019	16,700
11-430-700-0000-6354	WORKMANS COMP INSURANCE	1,792	2,278	2,500	2,110	2,500
11-430-700-0000-6355	PROPERTY CASUALTY INSURANCE	8,325	8,692	8,100	9,820	8,100
11-430-700-0000-6357	VEHICLE INSURANCE	0	0	0	0	0
11-430-700-0000-6401	OFFICE SUPPLIES	66,710	58,816	25,000	10,069	25,000
11-430-700-0000-6601	EQUIPMENT	0	0	35,000	0	0
11-430-700-0000-6636	BUILDING IMPROVEMENTS	0	28,875	0	0	0
11-430-700-0000-6801	OTHER EXPENDITURES - ALL COUN	5,480	397	500	678	500
11-430-700-0000-6851	AMH FLEX FUND EXPENSES	0	0	0	0	0
11-430-710-0000-5332	RELCUSTODY S02 - STATE GRANTS	0	0	0	0	0
11-430-710-0000-5341	FAMILY PRESERVATION - FFPSA SC	0	0	0	16,140 -	10,000 -
11-430-710-0000-5358	S05 IVEADOPTPYMT - STATE	6,270 -	9,782 -	11,570 -	6,050 -	10,723 -
11-430-710-0000-5360	WVR PGS S01 - STATE GRANTS	1,407 -	3,108 -	2,000 -	6,740 -	2,000 -
11-430-710-0000-5362	FAMILYRESPONS67 - FAMILY RESP	1,631 -	1,504 -	2,121 -	2,812 -	2,149 -
11-430-710-0000-5365	S03NSFOSTERCARE	1,822 -	5,739 -	5,000 -	0	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-710-0000-5366	S04 Child Protect Grant	75,000 -	75,000 -	75,000 -	75,000 -	75,000 -
11-430-710-0000-5368	S06-CPOPIOIDRESP06	23,362 -	11,424 -	7,000 -	2,976	7,000 -
11-430-710-0000-5369	Stay Grant	75 -	953 -	0	305 -	0
11-430-710-0000-5426	FED ARRA (STIMULUS)	0	0	0	0	0
11-430-710-0000-5431	LCTS F07 - FEDERAL GRANTS	32,247 -	28,177 -	20,000 -	8,216 -	20,000 -
11-430-710-0000-5432	FAMILY RESP F65 - FAMILY RESPO	2,900 -	2,827 -	3,771 -	4,999 -	2,523 -
11-430-710-0000-5433	F02 SSTS IVEFCAA	84,217 -	33,914 -	20,000 -	25,459 -	25,000 -
11-430-710-0000-5438	STAYGRT F04 - FEDERAL GRANTS	300 -	1,628 -	2,340 -	80 -	2,350 -
11-430-710-0000-5439	IVEFCMAINT F01 - FEDERAL	98,592 -	31,100 -	20,000 -	2,493 -	5,000 -
11-430-710-0000-5451	PSOP F08 - FEDERAL GRANTS	0	0	0	0	0
11-430-710-0000-5452	Extended Foster Care F04 Federal Gr	0	0	0	0	0
11-430-710-0000-5459	CWTCM F05 - FEDERAL GRANTS	95,556 -	60,063 -	30,000 -	24,300 -	30,000 -
11-430-710-0000-5460	WVR PGS F06 FEDERAL GRANTS	1,407 -	3,108 -	2,000 -	6,740 -	2,000 -
11-430-710-0000-5463	F09 PSOP CHLDTRFD	4,438 -	5,568 -	7,398 -	5,153 -	8,774 -
11-430-710-0000-5501	FEES AND SERVICES CHARGES	0	0	0	0	0
11-430-710-0000-5528	Blue Cross Collaborative Grant	0	0	0	0	0
11-430-710-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-710-0000-5838	FOSTER CARE RECOVERIES	0	0	0	0	0
11-430-710-0000-5839	IV-E FOSTER CARE RECOVERIES	21,242 -	7,611 -	10,000 -	0	0
11-430-710-3030-6097	Family Preservation - FFPSA	0	3,264	0	790	1,000
11-430-710-3040-6050	CHILD PROTECTION INVESTIGATIO	0	0	0	0	0
11-430-710-3050-6080	CADI	0	0	0	0	0
11-430-710-3160-6050	TRANSPORATION	0	0	0	0	0
11-430-710-3160-6080	MILEAGE - CADI	0	0	0	0	0
11-430-710-3160-6083	TRANSPORTATION - TBI	0	0	0	0	0
11-430-710-3160-6093	Transportation - Opioid	98	500	0	1,083	0
11-430-710-3160-6097	FAMILY PRESERVATION	0	0	0	0	0
11-430-710-3160-6099	TRANSPORTION COSTS OTHER SO	0	0	0	0	0
11-430-710-3180-6099	HEALTH SERVICES - OTHER SOCIA	1,081	0	3,000	0	0
11-430-710-3182-6093	Opioid Flex Fund	5,829	4,496	7,000	6,394	7,000
11-430-710-3190-6099	COURT RELATED - OTHER SOCIAL	679	707	3,000	11,059	3,000
11-430-710-3191-6099	PARENTAL CAPACITY EVALUATION	0	0	0	0	0
11-430-710-3192-6099	CHIPS PUBLIC DEFENDER COSTS	16,851	5,610	25,000	3,456	10,000
11-430-710-3210-6097	FAMILY PRESERVATION	0	0	0	0	0
11-430-710-3410-6050	SUPPLIES AND EQUIPMENT	0	0	1,000	0	1,000
11-430-710-3410-6080	CADI	0	0	0	0	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-710-3411-6050	ELECTRONING HOME MONITORING	0	0	0	0	0
11-430-710-3440-6050	Housing Support - Title XX	0	0	0	0	0
11-430-710-3440-6092	Local Homeless Prevention Aid	0	600	0	19,477	0
11-430-710-3440-6093	HOUSING SUPPORT - OPIOID	8,743	0	0	2,842	0
11-430-710-3460-6073	SELF	1,875	1,606	2,340	685	2,350
11-430-710-3460-6080	ILS TRAINING - CADI	0	0	0	0	0
11-430-710-3470-6080	ILS - CADI	0	0	0	0	0
11-430-710-3470-6083	ILS - TBI	0	0	0	0	0
11-430-710-3550-6080	CADI	0	0	0	0	0
11-430-710-3640-6099	FAMILY SERVICE ALT RESPONSE	268	228	2,121	1,695	2,121
11-430-710-3670-6096	PSOP	2,354	0	5,000	2,229	19,497
11-430-710-3751-6095	Northstar Foster Care	4,703	4,235	5,000	0	5,000
11-430-710-3780-6095	Northstar Foster Care	1,824	9,198	5,000	0	5,000
11-430-710-3800-6057	Therapeutic Foster Care	0	0	0	0	0
11-430-710-3810-6050	CHILD FAMILY FOSTER CARE	0	0	0	0	0
11-430-710-3810-6057	CHILD FAMILY FOSTER CARE	270,716	104,738	125,000	137,222	210,000
11-430-710-3810-6077	IV-E FOSTER CARE	0	0	0	0	0
11-430-710-3810-6080	CADI	0	0	0	0	0
11-430-710-3810-6099	ALL OTHER SOCIAL SERVICE	0	0	0	0	0
11-430-710-3820-6057	RELATIVE CUSTODY ASSISTANCE	0	0	0	0	0
11-430-710-3830-6050	CHILDREN'S GROUP RESIDENTIAL	0	0	0	3,025	0
11-430-710-3850-6050	CORRECTIONAL FACILITIES	502,973	543,201	228,000	354,141	360,000
11-430-710-3860-6050	DETENTION	0	0	0	0	0
11-430-710-3880-6057	Supervised Independent Living (18-21)	26,107	14,158	10,000	0	0
11-430-710-3890-6080	CADI	0	0	0	0	0
11-430-710-3890-6083	RESPITE - TBI	0	0	0	0	0
11-430-710-3890-6097	RESPITE CARE - FAMILY PRESERV,	359	0	0	0	0
11-430-710-3890-6099	RESPITE CARE - ALL OTHER SOCIA	0	0	0	0	0
11-430-710-3910-6082	CAC	0	0	0	0	0
11-430-710-3930-6099	CW-TCM	0	0	0	0	0
11-430-710-3960-6050	ADOPTIONS - TITLE XX	0	0	0	0	0
11-430-710-3970-6086	INTEGRATED LCTS FUND	21,688	6,271	22,250	36,688	22,250
11-430-710-3971-6099	Collaboratives - Blue Plus Funded	0	0	0	0	0
11-430-710-3980-6099	ALL OTHER SOCIAL SERVICE	0	0	0	0	0
11-430-720-0000-5331	SS ADMN S08	334 -	237 -	1,666 -	993 -	1,320 -
11-430-720-0000-5332	SS PROGRAMS S66	212 -	619 -	600 -	591 -	600 -

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
11-430-720-0000-5335	BSF CC S09 - BSF CHILD CARE GRA	0	0	0	0	0
11-430-720-0000-5336	MFIP CC S65	0	0	0	0	0
11-430-720-0000-5338	MFIPSSSTATES11 - MFIP CONSOLII	16,269 -	3,837 -	11,222 -	21,170 -	11,150 -
11-430-720-0000-5372	FAMILY CHILD CARE LIC - S15	0	0	0	4,634 -	0
11-430-720-0000-5431	CCBSF ADMIN F15	627 -	482 -	1,805 -	2,016 -	1,429 -
11-430-720-0000-5432	MFIP ADMIN F13	223 -	646 -	1,200 -	767 -	1,200 -
11-430-720-0000-5434	MFIP CC F12	0	0	0	0	0
11-430-720-0000-5436	MFIPCSSGTANF14 - MFIP CONSOLI	119,024 -	77,744 -	129,055 -	132,312 -	128,222 -
11-430-720-0000-5441	CCBSF CC F16 - BSF CHILD CARE C	0	0	0	0	0
11-430-720-0000-5501	FEES AND SERVICES	0	0	1,000 -	0	0
11-430-720-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-720-3112-6051	BASIC SLIDING FEE	0	0	0	0	0
11-430-720-3113-6051	COUNTY MATCH - BSF CC GRANT	5,871	5,434	5,420	5,419	5,419
11-430-720-3122-6053	MFIP CHILD CARE	0	0	0	0	0
11-430-720-3140-6054	OTHER DAY CARE	0	0	0	0	0
11-430-720-3370-6056	MFIP EMPLOYMENT/TRAINING	138,761	95,604	140,000	116,988	139,372
11-430-720-3372-6056	INNOVATION PROJECT - TRANSPOI	0	0	0	0	0
11-430-730-0000-5331	SS ADMIN S17 - STATE GRANTS	2,026 -	14,146 -	6,600 -	8,425 -	7,064 -
11-430-730-0000-5431	MAR25ADMSSTS22 - FEDERAL	0	0	0	0	0
11-430-730-0000-5501	FEES AND SERVICES	0	0	0	0	0
11-430-730-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-730-3050-6099	Rule 25 Assessments	0	0	0	0	0
11-430-730-3070-6099	CD Assessments	0	0	0	0	0
11-430-730-3160-6061	DETOX	0	0	0	0	0
11-430-730-3160-6099	ALL OTHER SOCIAL SERVICE	0	0	0	0	0
11-430-730-3170-6061	DETOX	0	0	0	0	0
11-430-730-3520-6072	Adolescent Outpatient Treatment - Co	0	0	0	0	0
11-430-730-3590-6072	CD CENTRAL BILLING (COUNTY SH.	7,261	9,211	25,000	9,157	25,000
11-430-730-3700-6061	DETOX	0	0	0	0	10,000
11-430-730-3710-6061	DETOX	12,245	5,127	20,000	7,925	0
11-430-730-3740-6072	CD RESIDENTIAL REHABILITATION	0	0	0	0	0
11-430-740-0000-5332	AMH INIT S59 - STATE GRANTS	149,524 -	179,807 -	146,755 -	205,885 -	169,582 -
11-430-740-0000-5339	CSP S25 - STATE GRANTS	23,832 -	50,009 -	50,933 -	75,875 -	50,933 -
11-430-740-0000-5345	S30 MH CRISIS GRANT AMHI	10,979 -	10,688 -	10,520 -	9,663 -	9,375 -
11-430-740-0000-5346	CHILDMHCOMBS63 - CHILDRENS M	0	1,031 -	0	3,937 -	14,360 -
11-430-740-0000-5367	S27 PASARR State	0	0	0	0	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-740-0000-5368	S32 AMHTCM State	0	0	0	0	0
11-430-740-0000-5371	S30 CMH Residential Path	2,779	12,223	0	0	0
11-430-740-0000-5432	AMH TCM F31 - SS PROGRAMS	11,709 -	14,515 -	12,000 -	11,973 -	12,000 -
11-430-740-0000-5433	IV-E ADMIN F28	0	0	0	0	0
11-430-740-0000-5442	CMH TCM F64 - FEDERAL	0	394 -	0	1,578 -	0
11-430-740-0000-5446	CHILDMHCOMBF60 - CHILDRENS M	0	0	0	0	0
11-430-740-0000-5462	MAMNCHLDRSTXF66	0	0	0	0	0
11-430-740-0000-5501	MENTAL HEALTH FEE FOR SERVICE	43,002 -	141,812 -	40,000 -	135,650 -	130,000 -
11-430-740-0000-5527	MHTCM Services - UCare	0	0	0	0	0
11-430-740-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-740-3020-6067	Community Education and Prevention	0	0	0	275	0
11-430-740-3030-6071	CLIENT OUTREACH - RULE 14	0	0	0	0	0
11-430-740-3050-6065	MENTAL HEALTH CENTER	2,500	0	0	0	0
11-430-740-3080-6050	TITLE XX	0	0	0	0	0
11-430-740-3080-6065	MENTAL HEALTH CENTER	0	0	0	0	0
11-430-740-3082-6065	MSOP EVALUATIONS	4,455	0	4,000	0	4,000
11-430-740-3083-6065	Public Defender -- Mental Health Center	0	0	0	0	0
11-430-740-3160-6050	TITLE XX	0	0	0	0	0
11-430-740-3160-6065	MENTAL HEALTH CENTER	0	0	0	0	0
11-430-740-3160-6066	Transportation - CMH Crisis Grant	3,249	1,320	4,338	1,480	1,875
11-430-740-3160-6067	Transportation - Adult Mental Health Init	0	0	0	0	0
11-430-740-3160-6069	TRANSPORTATION - AMH CRISIS G	9,008	6,415	6,182	7,788	7,500
11-430-740-3160-6099	ALL OTHER SOCIAL SERVICE	35	0	0	0	0
11-430-740-3161-6067	Sheriff MH Transports - AMHI	0	0	0	0	0
11-430-740-3171-6099	TRANSPORTATION CHILDREN MH	0	0	0	0	0
11-430-740-3181-6067	AMH Flex Fund - AMHI	8,144	12,424	17,650	13,123	15,926
11-430-740-3300-6078	CHILDREN'S COMMUNITY-BASED M	0	0	0	0	0
11-430-740-3311-6069	AMH CRISIS ASSESSMENT	0	0	0	0	0
11-430-740-3312-6069	AMH CRISIS INTERVENTION - AMH	0	0	0	0	0
11-430-740-3320-6066	CRISIS SERVICES - CMH CRISIS GR	0	0	0	0	0
11-430-740-3340-6067	Community Living Services - AMHI	0	0	0	0	0
11-430-740-3340-6071	OTHER ADULT CSP - RULE 14	45,300	25,995	65,000	72,528	65,000
11-430-740-3348-6071	MH Fee Subsidy - Chronic Mi Rule 14	1,108	0	0	573	0
11-430-740-3368-6069	ADULT CRISIS STABILIZATION	0	0	0	0	0
11-430-740-3430-6067	Flex Funds Housing - AMHI	0	2,956	7,388	5,868	6,954
11-430-740-3461-6067	ARMHS - ADULT MENTAL HEALTH II	0	0	0	0	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-740-3462-6071	Community Intervention - CSP	159,201	181,267	142,180	100,122	142,180
11-430-740-3510-6065	CRISIS RESPONSE SERVICES - MEI	0	0	0	0	0
11-430-740-3510-6069	CRISIS RESPONSE SERVICE - AMH	0	0	0	0	0
11-430-740-3511-6069	INDIRECT COSTS - MH CRISIS GRA	0	0	0	0	0
11-430-740-3520-6050	TITLE XX	0	0	0	0	0
11-430-740-3520-6065	MENTAL HEALTH CENTER	0	0	0	0	0
11-430-740-3530-6071	CHRONIC MI RULE 14	0	0	0	0	0
11-430-740-3540-6071	ADULT OUTPATIENT MEDICATION M	2,680	0	0	0	0
11-430-740-3580-6065	MENTAL HEALTH CENTER	0	0	0	0	0
11-430-740-3620-6065	FAMILY BASED SERVICES - CMH CC	0	0	0	0	0
11-430-740-3680-6071	DAY TREATMENT - RULE 14	0	0	0	0	0
11-430-740-3720-6074	STATE HOSPITAL	20,184	32,432	35,000	62,461	45,000
11-430-740-3721-6074	SEXUAL OFFENDERS PROGRAM	278,271	212,022	192,000	178,464	192,000
11-430-740-3730-6068	MENTAL HEALTH COMMITMENT	10,966	19,016	33,000	68,361	33,000
11-430-740-3740-6070	RESIDENTIAL ADULT MI RULE 12	0	0	0	0	0
11-430-740-3750-6068	Mental Health Commitment	0	0	0	0	0
11-430-740-3830-6050	RULE F FACILITIES - TITLE XX	120,439	208,554	10,000	45,105	10,000
11-430-740-3830-6077	IV-E FOSTER CARE	0	0	0	0	0
11-430-740-3890-6078	CMH Respite Grant	1,050	45	0	4,437	14,360
11-430-740-3910-6079	RULE 74 CASE MANAGEMENT	0	0	0	0	0
11-430-750-0000-5332	DD S38 - SS PROGRAMS	36,965 -	39,256 -	30,000 -	34,036 -	35,000 -
11-430-750-0000-5334	DDSILSPROGRM34 - DD-SILS	7,926 -	4,670 -	5,787 -	2,054 -	5,787 -
11-430-750-0000-5345	FAMSUPTGRT35 - FAMILY SUPPOR	3,016 -	10,614 -	8,000 -	4,379 -	8,000 -
11-430-750-0000-5364	S41 Other State Revenues	0	0	0	0	0
11-430-750-0000-5432	DD F38 - SS PROGRAMS	36,965 -	39,256 -	30,000 -	34,036 -	35,000 -
11-430-750-0000-5467	MH Error - DHS	0	0	0	0	0
11-430-750-0000-5468	VADD TCM ADULT F42	0	0	4,000 -	0	0
11-430-750-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-750-3160-6094	MR/MA WAIVER	0	0	0	0	0
11-430-750-3160-6099	ALL OTHER SOCIAL SERVICE	36	0	0	0	0
11-430-750-3250-6094	MR/MA WAIVER	0	0	3,500	0	0
11-430-750-3310-6094	MR/MA WAIVER	0	0	0	0	0
11-430-750-3340-6076	SILS	5,300	4,390	6,808	5,313	6,808
11-430-750-3340-6094	MR/MA WAIVER	0	0	0	0	0
11-430-750-3350-6084	DD FAMILY SUPPORT	7,630	7,265	8,000	3,114	8,000
11-430-750-3381-6050	TITLE XX	120	0	1,000	0	1,000

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
11-430-750-3384-6050	TITLE XX	0	0	0	0	0
11-430-750-3410-6094	MR/MA WAIVER	0	4,930	0	4,834	0
11-430-750-3420-6094	MR/MA WAIVER	0	0	0	0	0
11-430-750-3640-6094	SUPPORTED LIVING SERVICE - MR	0	0	0	0	0
11-430-750-3650-6094	CHILD SUPPORTED LIVINGS SERVI	0	0	0	0	0
11-430-750-3660-6050	TITLE XX	0	0	0	0	0
11-430-750-3660-6094	MR/MA WAIVER	0	0	0	0	0
11-430-750-3890-6094	MRRRC WAIVER RESPITE CARE	0	0	0	0	0
11-430-760-0000-5332	WVR PGS S44 - SS PROGRAMS	53,989 -	60,134 -	50,000 -	61,049 -	60,000 -
11-430-760-0000-5361	AC S45 - STATE	573 -	3,603 -	1,000 -	2,011 -	1,000 -
11-430-760-0000-5363	S48 ADULT PROTECTION GRANT	16,577 -	20,987 -	20,709 -	20,704 -	20,704 -
11-430-760-0000-5432	WVR PGS F47 - SS PROGRAMS	53,989 -	60,134 -	50,000 -	61,049 -	60,000 -
11-430-760-0000-5445	Alternative Care F48 Federal	573 -	3,603 -	1,000 -	2,011 -	1,000 -
11-430-760-0000-5447	F50 - Adult Protection Services Grant	779 -	0	0	0	0
11-430-760-0000-5468	VADD TCM ADULT F42	0	0	0	0	0
11-430-760-0000-5501	FEES AND SERVICES CHARGES	433,889 -	446,675 -	400,000 -	440,398 -	580,000 -
11-430-760-0000-5524	EW Claims - Bridgeview Company	0	0	0	0	0
11-430-760-0000-5525	UCare EW Claims	0	0	0	0	0
11-430-760-0000-5526	MEDICA Capitation Payments	0	0	0	0	0
11-430-760-0000-5831	RECOVERIES AND CANCELLATION:	0	0	0	0	0
11-430-760-0000-5835	WAIVER SPENDDOWNS - COUNTY :	891 -	1,085 -	0	28 -	0
11-430-760-3050-6081	PREADMISSION SCREENING	0	0	0	0	0
11-430-760-3051-6081	MSHO - BPH	0	0	0	0	0
11-430-760-3052-6081	MSHO - UCM	0	0	0	0	0
11-430-760-3053-6081	TRANSITIONAL LTCC FUNDING	0	0	0	0	0
11-430-760-3160-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0
11-430-760-3160-6080	TRANSPORTATION COSTS - CADI	0	0	0	600	0
11-430-760-3160-6082	CAC MILEAGE	0	0	0	0	0
11-430-760-3160-6083	TRANSPORTATION COSTS - TBI	0	0	0	0	0
11-430-760-3160-6087	TRANSPORTATION - EW	0	0	0	0	0
11-430-760-3160-6099	ALL OTHER SOCIAL SERVICE	0	0	0	0	0
11-430-760-3180-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0
11-430-760-3180-6099	HEALTH CARE SERVICES - OTHER	0	0	0	0	0
11-430-760-3190-6099	ALL OTHER SOCIAL SERVICE	27,848	49,596	35,000	0	0
11-430-760-3220-6050	Companion Services - Title XX	62	97	250	131	250
11-430-760-3220-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

		2023	2024	2025 Work	2025	2026 Work	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>	
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>		
<u>Account Number</u>	<u>Account Description</u>						
11-430-760-3230-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0	
11-430-760-3240-6050	TITLE XX	0	0	0	0	0	
11-430-760-3240-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0	
11-430-760-3250-6050	Homemaking - Title XX	0	0	0	0	0	
11-430-760-3250-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0	
11-430-760-3250-6080	CADI	0	0	0	0	0	
11-430-760-3280-6075	DELIVERED MEALS - AC GRANT	0	0	0	0	0	
11-430-760-3280-6080	DELIVERED MEALS - CADI	0	0	0	0	0	
11-430-760-3280-6087	DELIVERED MEALS EW	0	0	0	0	0	
11-430-760-3381-6050	TITLE XX	0	0	0	0	0	
11-430-760-3384-6050	TITLE XX	0	0	0	0	0	
11-430-760-3410-6050	Supplies - Title XX	0	0	0	0	0	
11-430-760-3410-6075	ADAPTIVE AIDS SUPPLIES - AC GR/	0	0	0	0	0	
11-430-760-3410-6080	ADAPTIVE AIDS EQUIPMENT CADI	78	4,769	0	11,956	0	
11-430-760-3410-6083	ADAPTIVE AIDS EQUIPMENT - TBI	0	0	0	0	0	
11-430-760-3410-6087	ADAPTIVE AIDS - EW	0	0	0	0	0	
11-430-760-3440-6050	TITLE XX	0	0	0	0	0	
11-430-760-3440-6080	CADI	1,000	350	0	1,367	0	
11-430-760-3440-6083	HOUSING SERVICES - TBI	0	0	0	0	0	
11-430-760-3440-6088	HOUSING ASSISTANCE	0	0	0	9,475	0	
11-430-760-3470-6083	INDEPENDENT LIVING SKILLS - TBI	0	0	0	0	0	
11-430-760-3490-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0	
11-430-760-3810-6075	ADULT FOSTER CARE	0	0	0	0	0	
11-430-760-3810-6080	CADI	0	0	0	0	0	
11-430-760-3810-6087	EW FOSTER CARE	0	0	0	0	0	
11-430-760-3890-6075	ALTERNATIVE CARE GRANT	0	0	0	0	0	
11-430-760-3890-6080	CADI	0	0	0	0	0	
11-430-760-3890-6083	RESPIRE CARE - TBI	0	0	0	0	0	
11-430-760-3890-6087	RESPIRE CARE - EW	0	0	0	0	0	
11-430-760-3950-6050	Guardianship Services	0	0	0	55,852	60,000	
11-430-760-3980-6099	LICENSING FEES - ADULT SERVICE	0	0	0	0	0	
DEPT 430	Social Services	Revenue	4,063,614 -	3,881,193 -	3,565,186 -	3,582,180 -	3,860,904 -
		Expend.	3,634,332	3,609,641	3,565,186	3,430,700	4,065,258
		Net	429,282 -	271,552 -	0	151,480 -	204,354
FUND 11	Pennington Co. Human Services Fund	Revenue	6,484,296 -	5,797,740 -	5,606,750 -	5,437,607 -	5,908,451 -

Jennifer
12/5/25 4:21PM

Pennington County Financial System



USER-SELECTED BUDGET REPORT

11 FUND Pennington Co. Human Services Fund
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>		2023 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2024 <u>ACTUAL</u> <u>Mo. 01 - 12</u>	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> <u>Mo. 01 - 11</u>	2026 Work <u>Budget</u>
		Expend.	5,775,329	5,663,013	5,606,750	5,273,851	6,134,154
		Net	708,967 -	134,727 -	0	163,756 -	225,703

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

32 FUND Solid Waste Facility
390 DEPT Score Recycling

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2023 <u>ACTUAL</u> Mo. 01 - 12	2024 <u>ACTUAL</u> Mo. 01 - 12	2025 Work <u>Budget</u>	2025 <u>ACTUAL</u> Mo. 01 - 11	2026 Work <u>Budget</u>
32-390-000-0000-5801	MISCELLANEOUS REVENUE	72,440 -	86,753 -	90,000 -	86,705 -	90,000 -
32-390-000-0000-6102	GROSS SALARIES - SCORE	0	0	0	0	0
32-390-000-0000-6110	MEDICARE WITHHOLDING - SCORE	0	0	0	0	0
32-390-000-0000-6161	EMPLOYER'S SHARE PERA - SCORI	0	0	0	0	0
32-390-000-0000-6171	EMPLOYER'S SHARE FICA - SCORE	0	0	0	0	0
32-390-000-0000-6262	OTHER SERVICES-SCORE ACCOUN	7,042	19,827	2,000	6,791	2,000
32-390-000-0000-6269	GENERAL CONTRACTS	75,000	0	75,000	0	75,000
32-390-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0
32-390-000-0000-6631	FURNITURE & EQUIPMENT-SCORE	0	0	0	0	0
32-390-000-0000-6801	MISCELLANEOUS EXPENSE-SCORE	59,915	61,210	22,000	68,505	22,000
32-390-000-0000-6836	HOUSEHOLD HAZARDOUS WASTE	8,295	8,670	11,000	11,754	11,000
DEPT 390	Score Recycling	Revenue 72,440 -	86,753 -	90,000 -	86,705 -	90,000 -
		Expend. 150,252	89,707	110,000	87,050	110,000
		Net 77,812	2,954	20,000	345	20,000

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

32 FUND Solid Waste Facility
391 DEPT Solid Waste Facility

Report Basis: Cash

		2023	2024	2025 Work	2025	2026 Work	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>	
<u>Account Number</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>		
<u>Account Description</u>							
32-391-000-0000-5001	CURRENT TAX-SOLID WASTE FACIL	0	0	0	0	0	
32-391-000-0000-5003	SEVERED MINERAL TAX	0	0	0	0	0	
32-391-000-0000-5004	DELINQUENT TAX-SOLID WASTE F/	0	0	0	0	0	
32-391-000-0000-5005	DELINQUENT MOBILE HOME TAX	0	0	0	0	0	
32-391-000-0000-5060	MOBILE HOME TAX-SOLID WASTE F	0	0	0	0	0	
32-391-000-0000-5270	IN LIEU TAX	0	0	0	0	0	
32-391-000-0000-5801	MISCELLANEOUS REVENUE	10,964 -	12,470 -	11,000 -	10,416 -	11,000 -	
32-391-000-0000-6252	ELECTRICITY	12,501	11,809	11,000	11,082	11,000	
32-391-000-0000-6262	OTHER SERVICES	0	800	600	400	600	
32-391-000-0000-6300	REPAIRS & MAINTENANCE	0	7,014	0	1,225	0	
32-391-000-0000-6330	TRAVEL & EXPENSE	0	0	0	0	0	
32-391-000-0000-6355	INSURANCE - PROPERTY CASUALT	3,935	7,110	4,000	8,740	4,000	
32-391-000-0000-6631	FURNITURE & EQUIPMENT-SOLID V	0	0	0	0	0	
32-391-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	0	0	0	
DEPT 391	Solid Waste Facility	Revenue	10,964 -	12,470 -	11,000 -	10,416 -	11,000 -
		Expend.	16,436	26,733	15,600	21,447	15,600
		Net	5,472	14,263	4,600	11,031	4,600
FUND 32	Solid Waste Facility	Revenue	83,404 -	99,223 -	101,000 -	97,121 -	101,000 -
		Expend.	166,688	116,440	125,600	108,497	125,600
		Net	83,284	17,217	24,600	11,376	24,600

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

35 FUND Justice Center Jail Bond Fund
940 DEPT Justice Center Jail Bond Fund

Report Basis: Cash

		<u>2023</u>	<u>2024</u>	<u>2025 Work</u>	<u>2025</u>	<u>2026 Work</u>	
<u>Account Number</u>	<u>Account Description</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>	
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>		
35-940-000-0000-5001	CURRENT TAX - J.C. JAIL BOND FUI	733,680 -	732,415 -	754,077 -	726,291 -	752,187 -	
35-940-000-0000-5003	SEVERED MINERAL TAX	18 -	21 -	0	19 -	0	
35-940-000-0000-5004	DELINQUENT TAX - JC JAIL BOND	6,985 -	7,906 -	800 -	10,870 -	800 -	
35-940-000-0000-5005	DELINQUENT MOBILE HOME TAX - ,	482 -	1,053 -	300 -	306 -	300 -	
35-940-000-0000-5060	MOBILE HOME TAX - JC JAIL BOND	3,251 -	4,603 -	2,900 -	2,166 -	2,900 -	
35-940-000-0000-5207	MARKET VALUE CREDIT AG, REAL,	10,228 -	8,630 -	0	4,402 -	0	
35-940-000-0000-5208	DISPARITY REDUCTION AID	5,257 -	5,583 -	5,500 -	2,423 -	5,500 -	
35-940-000-0000-5270	IN LIEU TAX	860 -	4,206 -	0	781 -	0	
35-940-000-0000-6704	PRINCIPAL - J.C. JAIL BOND FUND	594,603	500,000	520,000	520,000	545,000	
35-940-000-0000-6705	INTEREST - J.C. JAIL BOND FUND	119,303	209,206	188,806	188,806	167,506	
35-940-000-0000-6706	COSTS - J.C. JAIL BOND FUND	950	950	950	950	950	
35-940-000-0000-6801	MISCELLANEOUS EXPENSE	0	0	1,000	0	1,000	
DEPT 940	Justice Center Jail Bond Fund	Revenue	760,761 -	764,417 -	763,577 -	747,258 -	761,687 -
		Expend.	714,856	710,156	710,756	709,756	714,456
		Net	45,905 -	54,261 -	52,821 -	37,502 -	47,231 -
FUND 35	Justice Center Jail Bond Fund	Revenue	760,761 -	764,417 -	763,577 -	747,258 -	761,687 -
		Expend.	714,856	710,156	710,756	709,756	714,456
		Net	45,905 -	54,261 -	52,821 -	37,502 -	47,231 -

Proposed

Pennington County Financial System



USER-SELECTED BUDGET REPORT

36 FUND Justice Center Capital Improvement Bond
941 DEPT Justice Center Capital Improvement Bond

Report Basis: Cash


			2023	2024	2025 Work	2025	2026 Work
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Budget</u>	<u>ACTUAL</u>	<u>Budget</u>
<u>Account Number</u>	<u>Account Description</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 11</u>	
36-941-000-0000-5001	CURRENT TAX - J.C. CAPITAL IMPR		369,403 -	368,953 -	377,205 -	363,498 -	376,575 -
36-941-000-0000-5003	SEVERED MINERAL TAX		9 -	11 -	0	9 -	0
36-941-000-0000-5004	DELINQUENT TAX - JC CAP IMPR BOND		3,381 -	3,898 -	100 -	5,468 -	0
36-941-000-0000-5005	DELINQUENT MOBILE HOME TAX -		242 -	544 -	200 -	156 -	0
36-941-000-0000-5060	MOBILE HOME TAX - JC CAP IMP BOND		1,626 -	2,318 -	900 -	1,081 -	0
36-941-000-0000-5207	MARKET VALUE CREDIT AG, REAL,		5,151 -	4,347 -	0	2,203 -	0
36-941-000-0000-5208	DISPARITY REDUCTION AID		2,647 -	2,812 -	3,000 -	1,213 -	3,000 -
36-941-000-0000-5270	IN LIEU TAX		433 -	2,119 -	0	391 -	0
36-941-000-0000-5910	TRANSFER IN		388,155 -	0	0	0	0
36-941-000-0000-6704	PRINCIPAL - J.C. CAPITAL IMPR BOND		296,150	250,000	255,000	255,000	265,000
36-941-000-0000-6705	INTEREST - J.C. CAPITAL IMPR BOND		60,950	109,800	102,200	102,200	91,800
36-941-000-0000-6706	COSTS - J.C. CAPITAL IMPR BOND		950	950	950	950	950
36-941-000-0000-6801	MISCELLANEOUS EXPENSE		0	0	1,000	0	1,000
DEPT 941	Justice Center Capital Improvement Bond	Revenue	771,047 -	385,002 -	381,405 -	374,019 -	379,575 -
		Expend.	358,050	360,750	359,150	358,150	358,750
		Net	412,997 -	24,252 -	22,255 -	15,869 -	20,825 -
FUND 36	Justice Center Capital Improvement Bond	Revenue	771,047 -	385,002 -	381,405 -	374,019 -	379,575 -
		Expend.	358,050	360,750	359,150	358,150	358,750
		Net	412,997 -	24,252 -	22,255 -	15,869 -	20,825 -
Final Totals		Revenue	26,923,006 -	26,469,073 -	26,370,855 -	25,704,895 -	28,651,950 -
		Expend.	25,114,514	27,117,768	27,148,449	24,098,866	29,609,383
		Net	1,808,492 -	648,695	777,594	1,606,029 -	957,433

PENNINGTON COUNTY
MINNESOTA

COUNTY RECORDER
101 Main Ave. N., Thief River Falls, MN 56701
Phone: 218/683-7027

November 26, 2025

TO: Pennington County Board of Commissioners

FROM: Julie A. Hansen, Pennington County Recorder 

CC: Jennifer Herzberg, Pennington County Auditor/Treasurer
Kevin Erickson, Pennington County Coordinator

RE: Judicial Security Fee Proposal – Information Item

Overview

Effective January 1, 2026, Minnesota Statute 480.50 authorizes the county recorder or any other government entity to charge service fees up to \$75 for specific filings related to judicial security. These include:

- Real property notices under Subdivision 3
- Consents under Subdivision 4(a)(1) and 4(e)(1)
- Requests under Subdivision 5

These fees are not considered County Recorder or Registrar of Titles fees (recording fees) under other statutes and shall be deposited into the county recorder or other government entity's general fund.

Recorder's Office Implementation

The Recorder's Office will begin using four new forms tied to M.S. 480.50 and proposes a \$75 service fee for each. This memo is presented to inform the Board of the upcoming changes. The proposed fees will be formally included in the December hearing for adoption as part of the 2026 county fee schedule.

Background

At present, no state agency is designated to manage the implementation of M.S. 480.50. In response, the Minnesota County Recorders Association has formed a workgroup to support counties through virtual meetings, shared templates, and best practice guidance. The goal is to promote consistency and clarity across counties as more individuals and groups seek to mask personal information under a similar statute.

The forms proposed by the Recorder's Office are based on templates developed through this workgroup and reflect current recommendations. Additional updates may follow as legislative activity continues in the upcoming sessions.

Attachments

- Sample form: Consent to Share (Subd. 4(a)(1))
- List of additional forms (templates available upon request)
 - 1. Real Property Notice – Provided by the judiciary branch (Subd. 3)
 - 2. Consent to Terminate (Subd. 4(3)(1))
 - 3. Request to Access (Subd. 5)

13.4.2 When a holiday falls on a Saturday, the preceding Friday shall be designated as the official holiday. When a holiday falls on a Sunday, the following Monday shall be designated as the official holiday.

13.4.3 The Government Center shall close at 12:00 p.m. on December 24th each year provided it is not regarded as a holiday due to December 25th falling on a Saturday.

13.4.4 Employees must be in pay status the day prior to and day after a holiday in order to be eligible for holiday pay.

13.4.5 When an official holiday falls during a scheduled vacation, the day shall be considered a holiday. When an employee is sick on an official holiday, the time will be considered a holiday.

13.4.6 When an official holiday falls during a paid leave of absence, the day shall be considered a holiday.

ARTICLE 14: LEAVES OF ABSENCE

14.1 GENERAL PROVISIONS: All requests for leaves of absence are granted or denied based on any one or more of the following factors: applicable state and federal laws and regulations, the length of the requested leave, the current and projected workload of the affected department, the expense and availability of a required replacement, and legitimate business needs of the county.

An employee in need of a leave of absence must submit a written request to their supervisor or department head at the earliest possible date.

Employees will be granted all leaves of absence, with or without pay, as required by federal or state laws or rules.

An employee who misrepresents any facts or submits false evidence in application for a leave of absence shall be subject to disciplinary action, up to and including discharge.

The department head, at their discretion and with the concurrence of the Board, may approve the absence of an employee, without pay, not to exceed 30 calendar days, only after all vacation, holiday, and comp time banks have been exhausted. Any absence of more than 30 calendar days, whether with or without pay, shall be approved by the Board in advance. Where appropriate in such cases, the Board will grant an official leave of absence in order to preserve the employee's status as a public employee, and their benefit right under PERA.

Probationary employees shall be entitled to leave of absence without pay upon the authorization of the department head.

14.1.1 Failure on the part of the employee to request an extension prior to the expiration of a leave of absence without pay, or to notify the department head within three (3) working days after the expiration of such leave, will be considered a resignation from county service except in rare cases where notification is not possible.

14.1.2 The County may cancel a leave of absence at any time the employee utilizes the leave for purposes other than stated when the leave was granted. An employee may cancel an approved leave of absence and return to work with the approval of the department head.

14.1.3 BENEFITS, LEAVE, AND SENIORITY PROVISIONS FOR UNPAID LEAVE: The county's insurance benefits for an employee on unpaid leave of absence, except leave taken under the provisions of the Family Medical Leave Act **and/or MN Paid Leave law**, will continue through the end of the month in which the employee's leave of absence begins. An employee may elect to continue benefits coverage during the unpaid leave by paying the total cost of any coverage carried. The employee must pay the County directly the full premiums for every month during which the employee is not on the payroll.

Vacation and sick leave shall not accrue during an unpaid leave of absence, except in the case of military leave.

Seniority will not be affected by a leave of absence unless other provisions in a collective bargaining agreement apply.

An employee returning to work within the authorized leave period will be reinstated to the employee's original position in the same classification, in the same department, with the same hours and the same rate of pay. No position will be held open beyond the authorized leave period unless an extension is requested and granted by the department head in concurrence with the Board.

14.2 FAMILY MEDICAL LEAVE ACT (FMLA): In compliance with the federal Family Medical Leave Act (FMLA), and in accordance with State law, and various collective bargaining agreements, the County will provide up to twelve (12) weeks of unpaid, job-protected leave to eligible employees for certain family and medical reasons in a twelve (12) month period. Employees requesting family and/or medical leave can elect, or the County can require, the employee to substitute accrued paid time off such as vacation, sick, comp, or holiday time. If paid leave is less than twelve (12) work weeks, the additional weeks of leave can be provided without pay.

The twelve (12) month period of time is ~~measured from the date of the first qualifying leave was taken~~ **a rolling period measured backward from an employee's first day of leave taken.**

14.2.1 ELIGIBILITY: An employee must have worked for the County for a minimum of one (1) year on the date on which the FMLA leave is to commence and have worked at least 1250 hours during the 12-month period preceding the request.

Eligible employees may take FMLA leave for the birth and care of a newborn child; placement of a child for adoption or foster care in the employee's home; to care for a seriously ill spouse, child or parent; a serious health condition that makes it impossible for the employee to perform their job.

If the need for leave is foreseeable, the employee is required to give the County thirty (30) days' notice before the leave is to begin.

The County may require that an FMLA request to care for an employee's seriously ill family member or for their own serious health condition be supported by medical documentation.

14.2.2 BENEFITS: During FMLA leave, the County will continue to provide county health insurance benefits and county-provided life insurance (if applicable) at the same levels as before the leave. Employees are responsible for paying any part of the premium(s) that would regularly be deducted from their paychecks; accrued paid leave may be used to cover the employee's share of premiums.

If an employee does not return to work following the FMLA leave, the employer-paid portion of insurance premiums will be recovered.

The employee is entitled to retain benefits that were accrued prior to the beginning of the leave, and to receive any non-seniority, based pay adjustments that occurred during the leave.

The employee is entitled to reinstatement to the position held before the leave or to an equivalent position in terms of pay, benefits, and other terms and conditions of employment. Exception: if the county experiences a layoff while the employee is on leave and the employee would have lost the position had they not been on leave, the employee is not entitled to reinstatement to the former or a comparable position.

The County and the employee may agree to allow the employee to work part-time/intermittently during the leave period, without forfeiting the right to return to work at the end of the leave period. Leave to care for a person with a serious health condition may be taken intermittently, or on a reduced schedule when medically necessary.

All persons are prohibited from discharging or discriminating against any person who has instituted any proceeding related to FMLA.

14.3 MINNESOTA PAID (FAMILY & MEDICAL) LEAVE: In compliance with the State law outlined in Minnesota Statutes, Chapter 268B, and the various collective bargaining agreements, the County will comply with the Minnesota Paid Law for all eligible employees. This may be administered through a qualifying private plan (an equivalent plan) or through the Minnesota Paid Leave State Plan, as determined by the County. Eligible employees will be provided paid leave benefits for qualifying medical and family reasons, as required by the law.

POLICY: Pennington County provides a private, Minnesota Paid Leave equivalent plan in place of participation in the Minnesota State Paid Leave program (the State Plan). The County's equivalent plan is approved by the Minnesota Department of Employment and Economic Development (DEED) and offers benefits equivalent to those provided by the State Plan, to cover all required types of leave including medical, family, bonding, safety, and military-related leave. The plan provides eligible employees with partial wage replacement and job-protected leave for qualifying reasons.

Premiums for Minnesota Paid Leave are shared by the County and the employee, with the County paying 50% and the employee paying 50% via post-tax, payroll deduction. Employee contributions will not exceed the maximum amount permitted under Minnesota Paid Leave law.

14.3.1 ELIGIBILITY: Eligibility determinations for Minnesota Paid Leave benefits are made by the private plan administrator. Generally, to be eligible for Minnesota Paid Leave benefits, an employee needs to work at least 50% of their time from a location in Minnesota, which may include County worksites and/or remote work sites. Additionally, employees must meet financial eligibility requirements as defined in Minnesota Paid Leave law by having earned over the defined eligibility threshold in the past year, at the time of the requested leave. Jobs outside of County employment may also count toward meeting eligibility requirements, and employees are responsible for reporting complete and accurate information during the application process so that appropriate eligibility determinations are applied.

Eligibility After Employment: As a County complying with MN Paid Leave law via a private plan (equivalent plan), coverage for former employees for the purposes of benefits applies until the individual is hired by a new employer, or 26 weeks have passed, whichever occurs first. Additionally, if an application for leave is filed by a former employee to a private plan, the plan pays benefits for the totality

of the leave. Private plans may not cut off eligibility for a former employee during the course of an approved leave.

14.3.2 LEAVE PROVISIONS, BENEFITS, OVERVIEW: Eligible employees may receive up to twelve (12) weeks of Minnesota Paid Medical Leave (employee) per benefit year and may receive up to twelve (12) weeks of Minnesota Paid Family Leave per benefit year; with the combined total not to exceed twenty (20) weeks of Minnesota Paid Leave in a single benefit year.

Waiting period: There is no waiting period for Minnesota Paid Leave if the employee's situation is determined to qualify for the benefit.

Benefit Year: The County's Minnesota Paid Leave equivalent plan benefit year is a rolling 12-month period measured backward from an employee's first day of leave taken.

Minnesota Paid Leave may be approved for the following conditions and reasons:

- Medical Leave – Up to 12 weeks of medical leave (employee only) to take care of yourself in relation to a serious health condition, including pregnancy, childbirth, recovery, or surgery.
- Family Leave – Up to 12 weeks of family leave for:
 - Bonding Leave – To bond with a child through birth, adoption, or foster placement
 - Caring Leave – To care for a family member with a serious health condition
 - Military Family Leave – To support a military family member called to active duty
 - Safety Leave – To receive covered types of care for yourself or a family member because of domestic abuse, sexual assault, or stalking. Types of care may include seeking medical attention; obtaining services from a victim services organization; obtaining psychological or other counseling; seeking relocation due to the domestic abuse, sexual assault, or stalking; or seeking legal advice or taking legal action, including preparing for or participating in legal proceedings.

For purposes of Minnesota Paid Leave, a serious health condition means a physical or mental illness, injury, impairment, condition, or substance use disorder. Taking care of yourself for a serious health condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school/training, or do regular daily activities. A serious health condition also includes periods of incapacity due to medical care related to pregnancy. This includes childbirth, conditions related to pregnancy, or surgery.

For purposes of Minnesota Paid Leave, a family member includes:

- Spouse or domestic partner
- Child (including biological, adopted, stepchild, foster children, or a child you raise even if you are not legally related)
- Parent, legal guardian, or person who raised you
- Sibling
- Grandparent or spouse's grandparent
- Grandchild
- Son-in-law or daughter-in-law
- Father-in-law or mother-in-law
- Anyone close to you who depends on you for care, even if not related by blood

Qualifying Events: In most cases, the period for which an employee is seeking Minnesota Paid Leave benefits must be, or have been based on, a single qualifying event of at least seven (7) calendar days'

duration related to medical care related to pregnancy, family care, a qualifying exigency, safety leave, or the applicant's serious health condition. The days must be consecutive, unless the leave is intermittent. Benefits related to bonding do not need to meet the seven (7) day qualifying event requirement. Certain serious health conditions and other events may be presumed to constitute seven-day qualifying events.

Minimum Increment of Paid Leave Usage: employees using Minnesota Paid Leave will use and record such leave in 15-minute increments.

Intermittent Leave: Employees may apply for intermittent leave, provided the leave is reasonable and appropriate to the needs of the employee or individual requiring care. Intermittent leave taken under this policy is capped at a maximum of 480 hours in a 12-month period, as permitted by law. After reaching the maximum amount of intermittent leave, employees may request continuous leave provided the total leave does not exceed the maximum amount of Minnesota Paid Leave allowed by law.

Notice of Need: In situations where an employee requires intermittent leave, the employee must make a reasonable effort to provide written notice to the County's Paid Leave Administrator (i.e. County Coordinator) of the need for intermittent leave before applying for Minnesota Paid Leave benefits through MetLife, the equivalent plan administrator. As part of the notice, the employee must provide the County with the following information:

- Proposed intermittent leave schedule; and
- A completed certification from a health care provider, or other provider or certification source appropriate to the situation, identifying the leave as necessary along with a reasonable estimate of the frequency and duration and treatment schedule for the leave.

In addition to meeting the other eligibility requirements under the Minnesota Paid Leave law, an employee taking intermittent leave must have at least eight hours of accumulated leave time in order to apply for payment of benefits, unless more than 30 calendar days have lapsed since the initial taking of the leave.

Initial Notice of Need for MN Paid Leave: Applying for Minnesota Paid Leave begins with employee notification to the County Paid Leave Administrator, which can be via phone, email, in-person, etc. Note: The County's private plan administrator, MetLife, will ask the applicant if they notified their employer prior to application and will certify such information with the County.

If the need for leave is foreseeable, the employee should provide at least 30 days' advance notice prior to taking leave. If the need for leave is not foreseeable, or in cases where provision of 30 days' advance notice of foreseeable leave is not practicable, the employee is required to provide notice as soon as practicable. Employees should timely communicate their need for leave along with information about the anticipated start and return date and indicate whether the anticipated need for leave will be a continuous block of time or intermittent.

Applying for Minnesota Paid Leave: After providing initial notice of the need for leave to the County, an employee may apply for Minnesota Paid Leave benefits by submitting an application through the equivalent plan's (MetLife) online portal. Certification of the need for leave by a health care professional or service provider is required to receive Minnesota Paid Leave. Determinations regarding eligibility for Minnesota Paid Leave benefits and administration of benefits will be administered through the County's equivalent plan third party administrator, MetLife.

Upon written request from the County's Paid Leave Administrator, the employee shall provide a copy of the certification as soon as practicable and possible. Providing certification to the County at or about the same time it is provided to MetLife is considered practicable.

Note: It is advised that an employee who intends to apply for Minnesota Paid Leave benefits do so on a timely basis. Significant delays in applying for Minnesota Paid Leave may result in a reduction in the benefits for which an individual is eligible.

Paid Leave Benefit Amount: Weekly Minnesota Paid Leave benefits are calculated and determined in accordance with Minnesota Paid Leave Law, providing partial wage replacement during qualifying time off. Payments are based on the employee's average weekly wage and the amount an employee is eligible to receive varies depending on income level, as defined by Minnesota Paid Leave law.

Requests for Change of Leave Schedule: An employee who needs a change of leave schedule, including changing from intermittent to continuous leave, or vice versa, must make such change request in writing no less than 14 calendar days, or as soon as practicable, prior to the expiration of the original approved leave schedule. Requests for a change in leave schedule must be submitted to the equivalent plan administrator, MetLife, as well as providing notification to the County's Paid Leave Administrator.

Supplementing Minnesota Paid Leave Benefits with Accrued Paid Leave: Employees receiving Minnesota Paid Leave benefits are allowed to supplement or 'top off' their Minnesota Paid Leave benefits with accrued leave such as sick leave/ESST, vacation, and compensatory time. It is the employee's choice to supplement or to not supplement their paid leave with accrued time. If an employee elects to supplement their Minnesota Paid Leave benefits in this way, the combined weekly sum of Minnesota Paid Leave benefit payments and County-provided paid leave benefits cannot exceed the employee's usual pay or salary. If Minnesota Paid Leave benefit payments combined with supplemental leave result in an overpayment to the employee, the employee will be required to repay the excess amount to the County.

Using Accrued Paid Leave in lieu of Minnesota Paid Leave Benefits: An employee may use accrued leave time such vacation, sick leave/ESST, or compensatory time *in lieu* of Minnesota Paid Leave Program benefits, provided the employee is concurrently eligible.

Qualifying employees are not required to exhaust accrued vacation, sick leave/ESST, or compensatory time banks prior to applying for or receiving PFML benefits offered or granted by the State of MN or a private plan.

Accrual of vacation and sick leave/ESST benefits: the County shall allow employees on approved PFML to accrue prorated vacation and sick leave benefits based on the amount of supplemental benefits elected for salary continuation.

Holiday pay: while an employee is on approved PFML, he/she shall be entitled to holiday pay for all observed holidays as if such employee was not on leave.

Coordination and Concurrent Designation with Other Leaves: An employee's use of Minnesota Paid Leave may also qualify for leave under federal, state, or local laws, and/or County policy or collective bargaining agreements. In these cases, all applicable leaves will be designated concurrently to the greatest extent permitted by law. Employees may not stack leaves or take leaves consecutively in order to extend time away from work.

Interaction with Other Benefits: Disability insurance, such as short-term disability through AFLAC, is viewed differently from *supplemental benefits* such as vacation, sick leave, comp time, or other time off paid to the employee *by the County*. The interaction of MN Paid Leave and short-term disability may result in a *benefit offset*, meaning that short-term disability benefits may be reduced by MN Paid Leave payments.

Insurance Coverage During Leave: The County will continue to provide group insurance coverage, including health insurance, for an employee on Minnesota Paid Leave under the same conditions as if the employee was not on leave, including the County's share of premium amounts. The employee is required to continue to make timely payments of their share of the premiums for coverage. If the employee is not using accrued time off to supplement their MN Paid Leave, it is the responsibility of the employee to remit their portion of monthly premiums to the County Auditor-Treasurer's office in order to ensure continuation of benefits coverage.

An employee's share of premium payments for group insurance coverage may, at the employee's option, be:

- Taken as regular payroll deductions when the employee elects to supplement their Minnesota Paid Leave benefits with sufficient amounts of accrued and available County-paid leave.
- Prepaid at or before the start of the leave.
- Arranged to submit a check for payment monthly for the duration of the leave.

Reinstatement Following MN Paid Leave: Upon return from MN Paid Leave, the employee will be reinstated to their previous position or to an equivalent position, with the same status, pay, employment benefits, length of service credit, and seniority credit as of the date of leave as long as the employee has been employed by the County for a minimum of 90 calendar days. If applicable, an employee who is reinstated upon return from Minnesota Paid Leave may also be entitled to any *unconditional* pay increases which occurred during the leave period, such as a cost-of-living increase or general wage adjustment, and other pay, benefits, and terms will be reinstated in accordance with Minnesota Statutes and applicable County policy or collective bargaining agreement.

Reinstatement of Benefits: Minnesota Paid Leave law requires that:

- Upon return from Minnesota Paid Leave, employee benefits will be resumed (if they were not continued) in the same manner and at the same levels as provided when the leave began, and subject to any changes in benefits levels that may have taken place during the period of leave affecting the entire workforce, unless otherwise elected by the employee; *and*
- Upon returning to work an employee will not be required to requalify for any benefits the employee enjoyed before leave began.

Discrimination and Retaliation Prohibited: An employer must not discharge, discipline, penalize, interfere with, threaten, restrain, coerce, or otherwise retaliate or discriminate against an employee for requesting or obtaining benefits or leave, or for exercising any other right under the Minnesota Paid Leave law.

Pennington County strictly prohibits any form of illegal discrimination or retaliation against an employee for exercising their rights under the Minnesota Paid Leave program. Any employee who believes they have been discriminated or retaliated against for Minnesota Paid Leave related activities should immediately report the issue to the Paid Leave Administrator (i.e. County Coordinator).

Right to investigate; disciplinary action: the County reserves the right to investigate suspected abuse or misuse of PFML. Any employee found to have misused or abused PFML benefits, or provided false information, may be subject to disciplinary action, up to and including termination.

14.4 BEREAVEMENT/FUNERAL LEAVE, COLOR GUARD:

14.4.1 An employee shall be allowed three (3) working days with pay as funeral leave for a death in their immediate family. 'Immediate family' for this purpose is to be defined as: mother, father, sister, brother, son, daughter, spouse, grandparents, grandchildren and their spouses, like members of the spouse's family, or a member of the employee's household. If more than three (3) days are required, the extra days shall be deducted from the employee's sick leave/ESST.

14.4.2 An employee who performs with a color guard at a military funeral shall receive their pay as though he/she had been at work. If such a funeral is in the morning or afternoon, the employee is allowed one-half (1/2) day off. When such funeral is outside of Pennington County the employee shall have one (1) day off.

14.4.3 Employees shall be allowed up to two (2) additional days per calendar year for the funerals of friends and other relatives with such days to be deducted from an employee's accumulated, unused sick leave.

14.4.4 Sick leave/ESST may also be utilized by an employee pursuant to MN Statute 181.9447, Subd 1.

14.5 PREGNANCY AND PARENTAL LEAVE: An employee may take up to twelve (12) weeks of unpaid leave during or following pregnancy, regardless of the amount of time you have worked for the County. Such leave may be taken for 1) incapacity due to pregnancy or related health conditions; 2) childbirth or adoption; or 3) bonding time by a birthing or non-birthing parent after the birth or adoption of a child.

An employee must request such leave from the county and should provide advance notice of the leave to the extent possible. The employee can choose when such leave will begin, but leave must be taken within twelve (12) months of the birth or adoption. The leave cannot be reduced by any leave taken for prenatal care. Paid time off such as vacation and sick leave can substitute for unpaid leave but in total the paid and unpaid leave time may not exceed 12 weeks.

An employee may use county benefits, such as sick leave, if the employee is sick during pregnancy or to recover after childbirth. During designated leave the county must continue to provide the same level of insurance benefits as if the employee was not on leave.

Pregnancy and Parental Leave will run concurrently with FMLA and MN Paid Leave whenever the employee is eligible for leave under ~~both~~ **all three** laws. If an employee qualifies for ~~both~~ FMLA, **MN Paid Leave**, and Pregnancy and Parental Leave, **the employee you only have** has a right to twelve (12) weeks of leave ~~in total~~ for childbirth or adoption of a child and ~~any other pregnancy related leave~~ **up to an additional eight (8) weeks of bonding leave under MN Paid Leave law.**

14.5.1 PREGNANCY ACCOMMODATIONS: The County will provide the following accommodations to a pregnant employee who desires any of these accommodations, without requirement for the employee to provide a note from their doctor or any other certification of the necessity of the accommodation(s):

- More frequent restroom breaks or food and water breaks
- Seating arrangements
- A limit of lifting more than 20 pounds

In addition to the accommodations listed above, a pregnant employee seeking additional or other reasonable accommodations must notify the County Coordinator of their request for accommodation. The