BALANCE SHEET—GOVERNMENTAL FUNDS
December 31, 2017

	Major Funds						Other	Total
	General	Public Works	Social Services	Community Health	County Ditch	Capital Projects	Governmental Funds	Governmental Funds
ASSETS								
Cash and Cash Equivalents	$ 8,381,908	$ 2,348,257	$ 2,942,607	$ 1,316,256	$ 192,535	$ 35,799	$ 1,039,498	$ 16,256,860
Petty Cash and Change Funds	3,880	475	100	70	-	-	-	4,525
Undistributed Cash in Agency Funds	338,659	102,400	153,120	20,220	1,089	-	23,935	639,423
Taxes Receivable								
Delinquent	224,061	65,597	99,632	11,030	-	-	17,477	417,797
Special Assessments Receivable								
Delinquent	-	-	-	-	4,033	-	-	4,033
Noncurrent	-	-	-	-	49,777	-	-	49,777
Accounts Receivable	14,287	-	79,852	96,119	-	-	11	190,269
Accrued Interest Receivable	28,535	-	-	-	-	-	-	28,535
Loans Receivable	-	-	-	-	-	-	90,000	90,000
Due from Other Funds	70,371	-	37,848	-	204	-	-	108,423
Due from Other Governments	100,182	2,472,709	539,152	372,005	-	-	58,296	3,542,344
Prepaid Assets	3,280	-	23,411	-	-	-	-	26,691
Inventories	-	644,727	-	-	-	-	-	644,727
Advances to Other Funds	300,000	-	-	-	-	-	-	300,000
Total Assets	$ 9,465,163	$ 5,634,165	$ 3,875,722	$ 1,815,700	$ 247,638	$ 35,799	$ 1,229,217	$ 22,303,404
LIABILITIES								
Accounts Payable	$ 174,710	$ 50,747	$ 261,246	$ 13,216	$ 800	$ -	$ 22,973	$ 523,692
Salaries Payable	359,157	109,610	192,738	122,094	-	-	-	783,599
Contracts Payable	-	60,548	-	-	-	-	-	60,548
Due to Other Funds	-	-	-	-	-	-	113,444	113,444
Due to Other Governments	4,271	-	126,043	2,738	-	-	117,313	250,365
Unearned Revenue	100	-	1,200	42,508	-	-	-	43,808
Advance from Other Funds	-	-	-	-	300,000	-	-	300,000
Total Liabilities	538,238	220,905	581,227	180,556	300,800	-	253,730	2,075,456
DEFERRED INFLOWS OF RESOURCES								
Unavailable Taxes	149,593	48,725	74,823	8,209	-	-	13,092	294,442
Unavailable Special Assessments	-	-	-	-	53,552	-	-	53,552
Unavailable Grants	17,285	2,290,839	200,978	115,689	-	-	-	2,624,791
Property Taxes Collected for Subsequent Period	338,659	102,400	153,120	20,220	1,089	-	23,935	639,423
Total Deferred Inflows of Resources	505,537	2,441,964	428,921	144,118	54,641	-	37,027	3,612,208
FUND BALANCES								
Nonspendable								
Advances to Other Funds	300,000	-	-	-	-	-	-	300,000
Prepaids	3,280	-	23,411	-	-	-	-	26,691
Inventories	-	644,727	-	-	-	-	-	644,727
Restricted								
Veterans Services Purchases	167,206	-	-	-	-	-	-	167,206
Law Library Purchases	87,841	-	-	-	-	-	-	87,841
Recorder Technology/Compliance Purchases	805,569	-	-	-	-	-	-	805,569
Aquatic Invasive Species Grant	55,328	-	-	-	-	-	-	55,328
Planning and Zoning Department Grants	90,644	-	-	-	-	-	-	90,644
E-911 Equipment	288,502	-	-	-	-	-	-	288,502
Sheriff Contingency	6,034	-	-	-	-	-	-	6,034
Sheriff Canteen	12,923	-	-	-	-	-	-	12,923
Gun Permits	62,135	-	-	-	-	-	-	62,135
Debt Service	-	-	-	-	-	-	675,504	675,504
Revolving Loans	-	-	-	-	-	-	90,000	90,000
Minnesota Housing Finance Program	-	-	-	-	-	-	137,976	137,976
Soil and Conservation District	270,798	-	-	-	-	-	-	270,798
Committed								
Elections	22,000	-	-	-	-	-	-	22,000
Future Public Works Building	665,000	-	-	-	-	-	-	665,000
Road Projects	-	2,326,569	-	-	-	-	-	2,326,569
Social Services Operations	-	-	2,842,163	-	-	-	-	2,842,163
Community Health Operations	-	-	-	1,491,026	-	-	-	1,491,026
Buildings and Grounds	127,078	-	-	-	-	-	-	127,078
Capital Improvements	-	-	-	-	-	35,799	-	35,799
Parks and Trails Operations	-	-	-	-	-	-	42,287	42,287
Assigned								
Disaster Contingency	12,000	-	-	-	-	-	-	12,000
Unassigned	5,445,050	-	-	-	(107,803)	-	(7,307)	5,329,940
Total Fund Balances	8,421,388	2,971,296	2,865,574	1,491,026	(107,803)	35,799	938,460	16,615,740
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 9,465,163	$ 5,634,165	$ 3,875,722	$ 1,815,700	$ 247,638	$ 35,799	$ 1,229,217	$ 22,303,404

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS

	Major Funds						Other	Total
	General	Public Works	Social Services	Community Health	County Ditch	Capital Projects	Governmental Funds	Governmental Funds
REVENUES								
Taxes	$ 8,071,941	$ 2,297,097	$ 3,319,895	$ 377,982	$ -	$ -	$ 798,382	$ 14,865,297
Transit Sales and Use Tax	-	774,348	-	-	-	-	-	774,348
Special Assessments	-	-	-	-	45,534	-	-	45,534
Licenses and Permits	174,257	-	-	-	-	-	-	174,257
Intergovernmental	2,710,402	5,943,900	3,753,214	1,310,391	-	-	250,406	13,968,313
Charges for Services	1,026,263	140,674	268,036	1,189,405	-	-	-	2,624,378
Fines and Forfeits	3,793	-	-	-	-	-	-	3,793
Gifts and Contributions	12,883	-	-	-	-	-	-	12,883
Interest on Investments	85,845	291	-	-	-	-	68	86,204
Insurance Dividend	106,957	-	-	-	-	-	-	106,957
Miscellaneous	518,836	703,383	681,975	68,449	-	-	28,024	2,000,667
Total Revenues	12,711,177	9,859,693	8,023,120	2,946,227	45,534	-	1,076,880	34,662,631
EXPENDITURES								
CURRENT								
General Government	5,369,308	-	-	-	-	223,313	209,309	5,801,930
Public Safety	4,279,451	-	-	-	-	-	-	4,279,451
Highways and Streets	-	9,516,159	-	-	-	-	-	9,516,159
Human Services	-	-	8,230,440	-	-	-	221,653	8,452,093
Health	-	-	-	2,848,737	-	-	-	2,848,737
Culture and Recreation	388,282	-	-	-	-	-	11,561	399,843
Conservation of Natural Resources	998,592	-	-	-	171,164	-	-	1,169,756
Economic Development	71,711	-	-	-	-	-	-	71,711
DEBT SERVICE								
Principal	103,906	-	-	-	-	-	485,000	588,906
Interest	14,177	-	-	-	-	-	79,888	94,065
Administrative (Fiscal) Charges	-	-	-	-	-	-	2,175	2,175
Total Expenditures	11,225,427	9,516,159	8,230,440	2,848,737	171,164	223,313	1,009,586	33,224,826
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,485,750	343,534	(207,320)	97,490	(125,630)	(223,313)	67,294	1,437,805
OTHER FINANCING SOURCES (USES)								
Transfers In	665,000	15,048	-	-	-	237,185	-	917,233
Transfers Out	(252,233)	(665,000)	-	-	-	-	-	(917,233)
Proceeds from Sale of Assets	282,595	30,588	-	-	-	-	-	313,183
Proceeds from Insurance	22,073	-	-	-	-	-	-	22,073
Total Other Financing Sources (Uses)	717,435	(619,364)	-	-	-	237,185	-	335,256
NET CHANGE IN FUND BALANCES	2,203,185	(275,830)	(207,320)	97,490	(125,630)	13,872	67,294	1,773,061
Fund Balances - Beginning of Year	6,218,203	3,294,758	3,072,894	1,393,536	17,827	21,927	871,166	14,890,311
DECREASE IN INVENTORY	-	(47,632)	-	-	-	-	-	(47,632)
FUND BALANCES - END OF YEAR	$ 8,421,388	$ 2,971,296	$ 2,865,574	$ 1,491,026	$ (107,803)	$ 35,799	$ 938,460	$ 16,615,740