

**(...CONTINUED) ISANTI COUNTY
SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017
A Summary Balance Sheet of Governmental Funds
December 31, 2017**

	Major Funds					Total Governmental Funds
	General Fund	Road and Bridge Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	
Assets						
Cash and pooled investments	\$ 5,677,582	\$ 1,871,900	\$ 3,988,367	\$ 1,395,345	\$ 1,732,591	\$ 14,665,785
Petty cash and change funds	4,010	-	-	-	-	4,010
Departmental cash	23,507	-	-	-	-	23,507
Investment with escrow agent	-	-	-	2,131,533	-	2,131,533
Receivables						
Taxes	342,742	51,852	104,714	27,580	-	526,888
Accounts	30,597	-	160,957	-	-	191,554
Leases	283,870	-	-	-	-	283,870
Loans	397,469	-	-	-	-	397,469
Interest	19,485	-	-	-	-	19,485
Due from other funds	66,676	17,503	29,417	9,377	-	122,973
Due from other governments	911,528	1,979,729	1,074,603	-	-	3,965,860
Inventories	-	457,082	-	-	-	457,082
Prepaid items	361,477	19,103	76,758	-	-	457,338
Total Assets	\$ 8,118,943	\$ 4,397,169	\$ 5,434,816	\$ 3,563,835	\$ 1,732,591	\$ 23,247,354
Liabilities						
Payables						
Accounts	310,711	48,273	378,587	-	141,871	879,442
Salaries	311,738	43,674	130,155	-	-	485,567
Contracts	-	332,626	-	-	-	332,626
Due to other funds	56,297	4,891	61,785	-	-	122,973
Due to other governments	498,283	5,162	219,389	-	-	722,834
Deposits held for others	-	2,030	-	-	-	2,030
Unearned revenue	288,048	-	-	-	-	288,048
Total Liabilities	\$ 1,465,077	\$ 436,656	\$ 789,916	\$-	\$ 141,871	\$ 2,833,520
Deferred Inflows of Resources						
Unavailable revenue	\$ 1,357,668	\$ 1,991,631	\$ 349,744	\$ 21,330	\$-	\$ 3,720,373
Prepaid property taxes	241,352	30,866	73,750	23,524	-	369,492
Total Deferred Inflows of Resources	\$ 1,599,020	\$ 2,022,497	\$ 423,494	\$ 44,854	\$-	\$ 4,089,865
Fund Balances						
Nonspendable	\$ 361,477	\$ 476,185	\$ 76,758	\$ -	\$-	\$ 914,420
Restricted	1,465,004	-	2,774	3,518,981	1,590,720	5,484,020
Committed	519,945	-	-	-	-	519,945
Assigned	503,833	1,288,392	4,141,874	-	-	5,934,099
Unassigned	2,204,587	-	-	-	-	2,204,587
Total Fund Balances	\$ 5,054,846	\$ 1,938,016	\$ 4,221,406	\$ 3,518,981	\$ 1,590,720	\$ 16,323,969
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 8,118,943	\$ 4,397,169	\$ 5,434,816	\$ 3,563,835	\$ 1,732,591	\$ 23,247,354

**A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2017**

	Major Funds					Total Governmental Funds
	General Fund	Road and Bridge Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	
Revenues						
Taxes	\$13,751,938	\$2,002,520	\$3,447,836	\$1,046,358	\$-	\$20,248,652
Licenses and permits	597,914	-	-	-	-	597,914
Intergovernmental	5,511,859	5,276,318	7,766,354	18,401	1,000	18,573,932
Charges for services	1,546,987	96,548	511,026	-	-	2,154,561
Fines and forfeits	67,616	-	-	-	-	67,616
Gifts and contributions	229,195	-	-	-	-	229,195
Investment earnings	134,945	-	-	10,650	-	145,595
Miscellaneous	728,904	4,232	736,545	-	4,500	1,474,181
Total Revenues	\$22,569,358	\$7,379,618	\$12,462,936	\$1,075,409	\$5,500	\$43,492,821
Expenditures						
Current						
General government	\$8,301,822	\$-	\$-	\$-	\$-	\$8,301,822
Public safety	9,240,820	-	-	-	-	9,240,820
Highways and streets	-	7,204,493	-	-	-	7,204,493
Human services	-	-	13,542,648	-	-	13,542,648
Health	1,462,670	-	-	-	-	1,462,670
Culture and recreation	313,002	-	-	-	-	313,002
Conservation	282,414	-	-	-	-	282,414
Economic development	93,542	-	-	-	-	93,542
Transit	1,702,366	-	-	-	-	1,702,366
Capital Outlay	-	-	-	-	1,383,393	1,383,393
Intergovernmental	384,348	302,730	-	-	-	687,078
Debt service						
Principal retirement	48,261	14,939	12,952	770,000	-	846,152
Bond issuance costs	-	-	-	-	60,186	60,186
Interest and fiscal charges	13,487	5,580	2,363	329,373	-	350,803
Total Expenditures	\$21,842,732	\$7,527,742	\$13,557,963	\$1,099,373	\$1,443,579	\$45,471,389
Excess of Revenues Over (Under) Expenditures	\$726,626	\$(148,124)	\$(1,095,027)	\$(23,964)	\$(1,438,079)	\$(1,978,568)
Other Financing Sources (Uses)						
Capital leases	\$96,904	\$21,432	\$19,916	\$-	\$-	\$138,252
Bonds Issued	-	-	-	35,850	2,354,150	2,390,000
Premium on bonds issued	-	-	-	-	156,669	156,669
Insurance proceeds	157,096	-	-	-	-	157,096
Sale of capital assets	-	23,600	-	-	-	23,600

Total Other Financing Sources (Uses)	\$254,000	\$45,032	\$19,916	\$35,850	\$2,510,819	\$2,865,617
Net Change in Fund Balances	\$980,626	\$(103,092)	\$(1,075,111)	\$11,886	\$1,072,740	\$887,049

**A Summary of Fiduciary Funds Net Assets
As of and for the Year Ended December 31, 2017**

	Agency
Assets	\$ 1,592,363
Liabilities	\$ 1,592,363

Major Recipients of Isanti County Expenditures

The following is a list of the recipients of Isanti County expenditures totaling \$5,000 or more during 2017. The list does not include salaries paid to county employees, payments to medical providers under the self-funded portion of the county's employee health insurance, or federal, state, or county human services aid paid to individuals.

Name of Recipient	Total Amount Received During 2017	Name of Recipient	Total Amount Received During 2017
A & H Co, Inc.	\$ 37,520	Larson, Danny H.	\$ 13,539
AAA Striping Service Corp.	88,028	Leaf Construction Inc.	27,144
Aadland, Steve	5,105	Leaf's Towing & Recovery	8,129
		Leo A. Hoffman Center - Shelter Services	15,111
Accurate Controls Inc.	141,388	Lighthouse Child and Family Services	36,186
Advanced Correctional Healthcare Inc.	193,180	Lillie, Dean	23,320
Aitkin County HRA	25,000	Lindberg Law Office P.A.	301,554
All City Elevator Inc.	33,150	Linwood Group Meetings LLC	8,086
Allied Blacktop Corp.	181,893	Loffler Companies Inc.	33,477
Allina	48,044	LSS of Minnesota Guardianship	13,104
Amazon	12,263	Madden Galanter Hansen LLP	33,068
Anoka County Juvenile Center	221,132	MailFinance	8,379
Anoka County	94,252	Manatron Inc.	17,960
Anoka Metro Regional Treatment Center	123,670	Maple Ridge Township	15,714
Apple Academy Learning Center	12,293	Mapletree Group Home	6,733
Architectural Resources Inc.	35,000	Marco Technologies LLC	101,382
Asleson, Robert	7,344	Mavo Systems Inc.	9,430
Aspen Mills	19,974	McDonough, Mark	7,500
Association of Minnesota Counties	21,450	McKinnis & Doom P.A.	36,500
Athens Township	26,610	McMahon Counseling & Consultation Services	21,331
		McPhillips Bros. Roofing Company Inc.	12,560
Aurora Plains Academy	41,487	Medica	2,896,210
A'viands LLC	59,456	Menards	24,384
Axon Enterprise Inc.	8,391	Metro Sales Inc.	64,359
Baratto Brothers Construction Inc.	516,668	Metropolitan Area Agency on Aging	6,000
Barbara Schneider Foundation	16,977	Metropolitan Mechanical Contractors	54,844
Barton Sand & Gravel Co.	30,716	MG Cabling Inc.	54,590
Beaudry Oil & Propane	95,483	Michael Keller Psychological Service Associates	5,300
Bert's Auto Body	5,036	Midwest Lift Works	39,583
		Midwest Protection Agency Inc.	15,324
Bl Inc. a Geo Group Co.	26,117	Mille Lacs Academy	198,430
Bjorklund Companies LLC	15,290	Mille Lacs County	6,391
Blaine Brothers Inc.	8,214	Minnesota Child Support Payment Center	15,404
Bloomquist Electric	6,206	Minnesota County Attorneys Association	6,232
Bond Trust Services Corporation	1,077,104	Minnesota County Computer Cooperative	135,309
		Minnesota County Intergovernmental Trust	419,798
Boyer Truck Parts	15,839	Minnesota Department of Corrections	31,988
Bradford Township	35,300	Minnesota Department of Human Services	606,152
		Minnesota Department of Revenue	8,504
Breezy Point Resort	6,769	Minnesota Department of Transportation	32,576
		Minnesota Department of Veteran Affairs	7,856
		Minnesota Equipment	17,415
		Minnesota Office of the State Auditor	38,577
		Minnesota Sex Offender Program	49,173
		Minnesota Sheriffs' Association	12,914
		Minnesota Unemployment Insurance	28,551
		MN Boardwalks LLC	8,750
		MN.IT Services	75,672
		Morris Electronics Inc.	236,640
		Motorola Inc.	30,055
		M-R Sign Company Inc.	18,409
		Mulcahy Company	5,266
		NAC Mechanical & Electrical Services	38,930
		Nelson Auto Center	187,508
		Nelson, Michael R.	5,300
		NeoGov	6,059
		Next Chapter Technology Inc.	131,467
		North Branch Township	26,528
		North Homes Children and Family Services	84,449
		Northern Business Products	12,441
		Northland Fire Protection	6,400
		Northwood Children's Services	51,377
		Oconomowoc Developmental Training Center	20,738
		Olson, Deanna	12,638
		OMG National	6,264
		OptumHealth Financial Services	85,009
		Oxford Township	14,858
		PATH	8,924
		Pavement Resources	7,750
		Phase Inc.	113,091
		Pine County	5,064
		Pine Technical College	344,281
		Pinehaven Youth & Family Services	59,098
		Plaisted Companies	20,546
		Port Group Homes	116,001
		Prairie Lakes Detention Center	75,382
		Prairie Restorations Inc.	7,844
		Public Employees Retirement Association	1,371,520
		Rabiner Treatment Center	47,234
		Ranger Chevrolet	42,496
		Reecon LLC	8,870
		REM Minnesota Community Services Inc.	49,195
		Resource Inc.	9,285

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