

# Grant County

# FINANCIAL STATEMENT

*For the Year Ended December 31, 2015*



*The purpose of this report is to provide a summary of financial information concerning Grant County for interested citizens.*

*Questions about the report should be directed to*

*Chad Van Santen, Grant County Auditor, (218) 685-8236.*

*A full and complete copy of the County Financial Statement is available at [www.auditor.state.mn.us](http://www.auditor.state.mn.us) and is on file in the Grant County Auditor's Office, Courthouse, 10 Second Street NE, Elbow Lake, MN 56531.*

# Major Recipients of Grant County Expenditures

The following is a list of the recipients of Grant County expenditures totaling \$5,000 or more during 2015. This list does not include salaries paid to county employees nor does it include individuals who received federal, state, or county human services aid.

VENDOR	AMOUNT				
Northstar Truck Sales Inc.	15,229.75	Hennepin County	8,000.00	Schwarck/Danny	8,540.00
All Building Corporation	253,515.00	Herman-Hoffman Tribune	5,552.18	Shell	13,737.18
American Communications Inc	72,802.30	Horizon Public Health	90,066.00	SJR Industries, LLC	5,697.06
American Welding & Gas , Inc	7,018.96	Independent Emergency Services	10,619.76	Sturdevant's Inc	13,037.04
Amundson Peterson Inc	12,829.81	Information Systems Corp	26,195.00	The Retrofit Companies Inc	7,724.66
Amundson/Terry	6,128.00	Jennen/Paul	6,696.00	Thomson West Payment Center	8,918.97
Anderson Brothers Construction	2,584,922.70	John Canning & Co. LTD	40,709.88	Timothy Coleman Excavating	18,208.59
Anderson Law Office	91,636.26	John Deere Financial	8,185.62	Towmaster	18,750.67
Anderson-Barnes/Catherine	6,283.35	Justin R. Anderson	62,069.20	Traffic Marking Service Inc	46,997.11
Andersons Dew Drop Inn	6,554.14	Keepers, Inc.	9,377.42	Traverse County	46,094.24
Ashby Equity Association	27,148.08	Kris Engineering Inc	7,268.89	Twp Of Delaware	61,059.73
Association Of Mn Counties	12,314.00	L & O Acres Transport Inc	22,019.23	Twp Of Elbow Lake	57,185.76
Benson Psychological Services	11,625.00	Lahr/Kathy	9,383.60	Twp Of Elk Lake	81,813.35
Bentley Systems, Inc	5,880.68	Lake Region Healthcare Corp	7,650.00	Twp Of Erdahl	103,923.17
Berger Body & Glass, Inc.	6,922.64	Lakeland Mental Hlth Cntr Inc	73,624.43	Twp Of Gorton	64,262.00
Beyer's Tire & Repair Inc	32,693.12	Lakes Country Service Coop	359,333.00	Twp Of Land	81,749.84
Beyer's Tire & Repair Inc (Napa)	9,815.43	Landwehr Construction Inc	127,161.98	Twp Of Lawrence	57,392.31
Bois De Sioux Watershed Dist	433,823.81	Lawson Products Inc	7,922.72	Twp Of Lien	53,275.24
Brandon-Evansville School # 2908	44,235.27	Letg	16,249.61	Twp Of Logan	66,540.29
Braun Intertec , LLC	18,239.00	Little Falls Machine	5,771.68	Twp Of Macsville	41,110.51
Brock White Co, LLC	61,600.00	Low Plains Drifters	41,719.33	Twp Of North Ottawa	64,565.89
City Of Ashby	290,186.48	Lutheran Social Service Of Mn	19,723.31	Twp Of Pelican Lake	144,557.70
City Of Barrett	254,673.77	M-R Sign	5,270.80	Twp Of Pomme De Terre	47,250.52
City Of Elbow Lake	874,448.82	Marco	33,430.60	Twp Of Roseville	78,606.48
City Of Elbow Lake-Utilities	55,660.26	Marshall Law Office	27,227.50	Twp Of Sanford	61,391.25
City Of Herman	326,019.04	MCIT	149,167.45	Twp Of Stony Brook	63,136.02
City Of Hoffman	187,998.05	Mickelson/Rick	24,525.00	Us Bank Trust	428,696.25
City Of Norcross	24,769.13	Miller Dunwiddie, Inc	28,308.52	Valu Ford-Chrysler	18,437.07
City Of St. Cloud	9,409.17	Minnerath Construction Co.	317,774.63	Van Santen/Patricia A.	13,820.40
City Of Wendell	83,471.98	Minnesota Comm. Caring for Children	38,715.15	Verizon Wireless	22,004.72
CIVICPLUS	7,204.98	Minnesota Pro Fence	9,112.00	Viking Library System	65,198.00
Code 4 Services Llc	8,403.66	Minnesota State Auditor	73,430.69	Viking Office Supply	11,846.00
Comm Of Finance, Treasury Division	24,073.94	Mn Dept Of Transportation	6,109.35	Wagner Company Inc	29,972.00
Compass Minerals America	12,651.98	Mn Peip	63,446.88	West Central Area Schools	1,670,641.86
Computer Professionals Unlimited	76,919.52	Moebius, Nolan	7,770.00	West Central Area Schools-LCTS	19,424.40
Crop Production Services, Inc	7,388.21	Moody's Investors Service, Inc	11,000.00	West Central Comm Inc	9,453.83
D & L Service	13,768.09	Morris Electronics	28,989.59	West Central Regional Juvenile Center	34,058.38
David Drown Associates, Inc	12,950.00	Morris Sealcoat & Trucking Inc	343,827.89	West Central Sanitation	178,878.64
Dhs Maps	147,710.39	Motorola	15,688.92	WEX BANK	7,302.71
Douglas Co Dept Of Public Wks	45,182.22	Nelson/William	5,846.53	Widseth Smith Nolting & Assoc. Inc	289,688.28
Douglas County Jail	36,023.75	New Horizons Ag Services	9,910.29	Ziegler Inc	191,112.45
Douglas County Social Services	20,905.94	NOHVCC, INC	7,633.08		
Elk Lake Township	21,906.98	Northern Escrow, Inc	976,472.07		
ENTERPRISE FM TRUST	24,435.94	Northland Business Systems, Inc.	5,071.39		
Environmental Systems Research Institute	5,635.62	Office of Mn IT Services	35,704.19		
Erickson Engineering Co., LLC	6,396.93	Otter Tail County	7,467.83		
Farm & Home Oil Company	24,093.59	Otter Tail County Detention Facility	5,555.00		
Farmers Coop Oil Assn	53,457.05	Otter Tail Power Co - Fergus Falls	74,224.33		
Fergus Power Pump,Inc	15,674.71	PAW Publication, LLC Battle Lake Review	6,156.58		
Ferguson Bros Excavating Inc	165,827.65	Pomme de Terre River Association	5,900.00		
Fidlar Companies	9,653.39	Pope Douglas Solid Waste Management	177,592.51		
Fischer/John A. and Brenda W.	21,000.00	Powerphone Inc	16,661.00		
Fleet Service Division	36,760.08	Prairie Builders	11,178.14		
Forte Payment Systems	8,484.25	PrimeWest Health	13,657.79		
Gaustad/Lucille	15,382.74	Primewest Health System	13,657.79		
Geo Comm , Inc	16,250.00	Productive Alternatives Inc	18,376.94		
Gerard Treatment Programs	27,411.79	ProWest	14,822.25		
Grant County	66,325.53	Purchase Power	6,746.39		
Grant County Agricultural Society	15,407.00	Rainbow Rider	30,386.97		
Grant County Auditor	134,517.98	Raths Sales, Inc.	16,274.00		
Grant County Dac	156,000.00	Regents Of The University Of Minnesota	38,801.60		
Grant County Herald	19,353.47	Reid & Ami Bonrud	6,455.00		
Grant County Historical Society	28,000.00	REM Central Lakes Inc	21,538.42		
Grant County HRA	43,200.00	Runestone Telecom Assn	10,247.63		
Grant County Hra-Barrett Tif	7,548.53	Rupp's Unique Auto Body, LLC	10,764.53		
Grant County Soil & Water	116,544.38	Rural Minnesota CEP, Inc	50,001.82		
Haley Oil Company	17,014.96	School District 261	490,055.95		
Hancock Concrete Products, LLC	9,798.12	School District 264	272,544.71		
Heartland Girls Ranch	104,370.00	School District 2908	18,528.89		
		School District 852	9,264.14		

## Grant County, Elbow Lake, Minnesota ORGANIZATION SCHEDULE December 31, 2015

Office	Name	Term Expires
Commissioners		
1st District	Todd Schneeberger	January 2017
2nd District	Pete Hoff	January 2019
3rd District	Keith Swanson*	January 2017
4th District	Bill LaValley	January 2019
5th District	Vernell H. Wagner	January 2017
Officers		
Elected		
Attorney	Justin R. Anderson	January 2019
Auditor	Chad Van Santen	January 2019
County Recorder	Diann Giese	January 2019
Sheriff	Dwight Walvatne	January 2019
Treasurer	Patricia Soberg	January 2019
Appointed		
Assessor	Karl Lindquist	January 2017
Highway Engineer	Tracey Von Bargaen	May 2016
Veterans Service Officer	Joe Hjelmstad	Indefinite
Coroner	Dr. Gregory Smith	January 2017
Social Services Board		
Member	Todd Schneeberger	January 2017
Member	Bill LaValley	January 2019
Member	Keith Swanson	January 2017
Chair	Pete Hoff	January 2019
Member	Vernell H. Wagner	January 2017
Director	Stacy Hennen	Indefinite

\*Chair

## Budgetary Comparison Schedule General Fund

*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 3,438,200	\$ 3,438,200	\$ 3,637,888	\$ 199,688
Licenses and permits	75	75	8,150	8,075
Intergovernmental	329,357	329,357	660,073	330,716
Charges for services	245,305	245,305	392,532	147,227
Fines and forfeits	-	-	16,463	16,463
Gifts and contributions	21,875	21,875	14,325	(7,550)
Investment earnings	6,500	6,500	440	(6,060)
Miscellaneous	90,812	90,812	235,876	145,064
<b>Total Revenues</b>	<b>\$ 4,132,124</b>	<b>\$ 4,132,124</b>	<b>\$ 4,965,747</b>	<b>\$ 833,623</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	\$ 197,865	\$ 197,865	\$ 190,058	\$ 7,807
Retiree insurance	11,700	11,700	47,804	(36,104)
Law library	-	-	12,599	(12,599)
County auditor	264,563	264,563	268,999	(4,436)
County treasurer	193,317	193,317	178,961	14,356
Blue Cross/Blue Shield	-	-	(1,604)	1,604
Human resources	12,000	12,000	973	11,027
Public examiners	65,000	65,000	61,689	3,311
Elections	20,000	20,000	3,608	16,392
Accounting and auditing	174,573	174,573	160,324	14,249
County recorder	205,027	205,027	202,811	2,216
County assessor	224,853	224,853	217,431	7,422
County buildings	208,318	208,318	325,238	(116,920)
County fair	16,540	16,540	16,540	-
Veterans service officer	69,130	69,130	69,457	(327)
Coordinator	137,540	137,540	126,638	10,902
License bureau	110,993	110,993	119,931	(8,938)
Collections	-	-	229,129	(229,129)
Other general government	172,246	172,246	275,759	(103,513)
<b>Total general government</b>	<b>\$ 2,083,665</b>	<b>\$ 2,083,665</b>	<b>\$ 2,506,345</b>	<b>\$ (422,680)</b>
<b>Public safety</b>				
Sheriff	\$ 1,216,091	\$ 1,216,091	\$ 1,276,382	\$ (60,291)
Coroner	11,000	11,000	5,725	5,275
Sheriff's contingent fund	-	-	7,498	(7,498)
Traffic diversion program	-	-	468	(468)
DARE account	-	-	1,633	(1,633)
Water enforcement	-	-	4,798	(4,798)
Corrections and jails	108,500	108,500	111,525	(3,025)
E-911 program	-	-	83,746	(83,746)
Emergency management program	64,300	64,300	61,844	2,456
<b>Total public safety</b>	<b>\$ 1,399,891</b>	<b>\$ 1,399,891</b>	<b>\$ 1,553,619</b>	<b>\$ (153,728)</b>
<b>Total Expenditures</b>	<b>\$ 4,132,124</b>	<b>\$ 4,132,124</b>	<b>\$ 4,744,493</b>	<b>\$ (612,369)</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 221,254</b>	<b>\$ 221,254</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from loans issued	-	-	23,151	23,151
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,405</b>	<b>\$ 244,405</b>
<b>Fund Balance - January 1</b>	<b>2,112,680</b>	<b>2,112,680</b>	<b>2,112,680</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 2,112,680</b>	<b>\$ 2,112,680</b>	<b>\$ 2,357,085</b>	<b>\$ 244,405</b>

## Budgetary Comparison Schedule Road and Bridge Special Revenue Fund

*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,292,000	\$ 1,292,000	\$ 1,230,131	\$ (61,869)
Intergovernmental	4,168,000	4,168,000	4,028,897	(139,103)
Charges for services	80,000	80,000	48,878	(31,122)
Miscellaneous	-	-	25,544	25,544
<b>Total Revenues</b>	<b>\$ 5,540,000</b>	<b>\$ 5,540,000</b>	<b>\$ 5,333,450</b>	<b>\$ (206,550)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Highways and streets</b>				
Administration	\$ 310,476	\$ 310,476	\$ 317,312	\$ (6,836)
Engineering	6,531	6,531	15,695	(9,164)
Authorized work contribution	173	173	-	173
Construction	3,247,732	3,247,732	3,631,912	(384,180)
Maintenance	1,165,856	1,165,856	975,460	190,396
Shops	207,060	207,060	183,706	23,354
Equipment	602,172	602,172	531,070	71,102
<b>Total highways and streets</b>	<b>\$ 5,540,000</b>	<b>\$ 5,540,000</b>	<b>\$ 5,655,155</b>	<b>\$ (115,155)</b>
<b>Intergovernmental</b>				
Highways and streets	-	-	238,709	(238,709)
<b>Total Expenditures</b>	<b>\$ 5,540,000</b>	<b>\$ 5,540,000</b>	<b>\$ 5,893,864</b>	<b>\$ (353,864)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (560,414)</b>	<b>\$ (560,414)</b>
<b>Fund Balance - January 1</b>	<b>1,234,001</b>	<b>1,234,001</b>	<b>1,234,001</b>	<b>-</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>-</b>	<b>93,984</b>	<b>93,984</b>
<b>Fund Balance - December 31</b>	<b>\$ 1,234,001</b>	<b>\$ 1,234,001</b>	<b>\$ 767,571</b>	<b>\$ (466,430)</b>

## Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds

*For the Year Ended December 31, 2015*

	General	Road and Bridge	Human Services	Nonmajor Funds	Total
<b>Revenues</b>					
Taxes	\$ 3,637,888	\$ 1,230,131	\$ 981,800	\$ 359,630	\$ 6,209,449
Special assessments	-	-	-	224,323	224,323
Licenses and permits	8,150	-	-	-	8,150
Intergovernmental	660,073	4,028,897	1,259,910	224,059	6,172,939
Charges for services	392,532	48,878	436,277	393,943	1,271,630
Fines and forfeits	16,463	-	-	-	16,463
Gifts and contributions	14,325	-	-	-	14,325
Investment earnings	440	-	-	2,282	2,722
Miscellaneous	235,876	25,544	146,098	10	407,528
<b>Total Revenues</b>	<b>\$ 4,965,747</b>	<b>\$ 5,333,450</b>	<b>\$ 2,824,085</b>	<b>\$ 1,204,247</b>	<b>\$ 14,327,529</b>
<b>Expenditures</b>					
<b>Current</b>					
General government	\$ 2,506,345	\$ -	\$ -	\$ -	\$ 2,506,345
Public safety	1,553,619	-	-	-	1,553,619
Highways and streets	-	5,655,155	-	-	5,655,155
Sanitation	-	-	-	550,631	550,631
Human services	-	-	2,719,780	-	2,719,780
Health	112,992	-	-	-	112,992
Culture and recreation	93,198	-	-	-	93,198
Conservation of natural resources	435,839	-	-	1,417,534	1,853,373
Economic development	42,500	-	-	-	42,500
<b>Intergovernmental</b>					
Highways and streets	-	238,709	-	-	238,709
<b>Debt service</b>					
Principal	-	-	-	275,000	275,000
Interest	-	-	-	153,696	153,696
<b>Total Expenditures</b>	<b>\$ 4,744,493</b>	<b>\$ 5,893,864</b>	<b>\$ 2,719,780</b>	<b>\$ 2,396,861</b>	<b>\$ 15,754,998</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 221,254</b>	<b>\$ (560,414)</b>	<b>\$ 104,305</b>	<b>\$ (1,192,614)</b>	<b>\$ (1,427,469)</b>
<b>Other Financing Sources (Uses)</b>					
Bonds issued	\$ -	\$ -	\$ -	\$ 1,855,000	\$ 1,855,000
Loans issued	23,151	-	-	-	23,151
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 23,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,855,000</b>	<b>\$ 1,878,151</b>
<b>Net Change in Fund Balance</b>	<b>\$ 244,405</b>	<b>\$ (560,414)</b>	<b>\$ 104,305</b>	<b>\$ 662,386</b>	<b>\$ 450,682</b>
<b>Fund Balance - January 1</b>	<b>2,112,680</b>	<b>1,234,001</b>	<b>2,731,428</b>	<b>1,073,524</b>	<b>7,151,633</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>93,984</b>	<b>-</b>	<b>-</b>	<b>93,984</b>
<b>Fund Balance - December 31</b>	<b>\$ 2,357,085</b>	<b>\$ 767,571</b>	<b>\$ 2,835,733</b>	<b>\$ 1,735,910</b>	<b>\$ 7,696,299</b>

## Budgetary Comparison Schedule Human Services Special Revenue Fund

*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 983,637	\$ 983,637	\$ 981,800	\$ (1,837)
Intergovernmental	1,046,819	1,046,819	1,259,910	213,091
Charges for services	356,444	356,444	436,277	79,833
Miscellaneous	27,750	27,750	146,098	118,348
<b>Total Revenues</b>	<b>\$ 2,414,650</b>	<b>\$ 2,414,650</b>	<b>\$ 2,824,085</b>	<b>\$ 409,435</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	\$ 876,404	\$ 876,404	\$ 916,369	\$ (39,965)
Social services	1,538,246	1,538,246	1,803,411	(265,165)
<b>Total Expenditures</b>	<b>\$ 2,414,650</b>	<b>\$ 2,414,650</b>	<b>\$ 2,719,780</b>	<b>\$ (305,130)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,305</b>	<b>\$ 104,305</b>
<b>Fund Balance - January 1</b>	<b>2,731,428</b>	<b>2,731,428</b>	<b>2,731,428</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 2,731,428</b>	<b>\$ 2,731,428</b>	<b>\$ 2,835,733</b>	<b>\$ 104,305</b>

## Governmental Activities

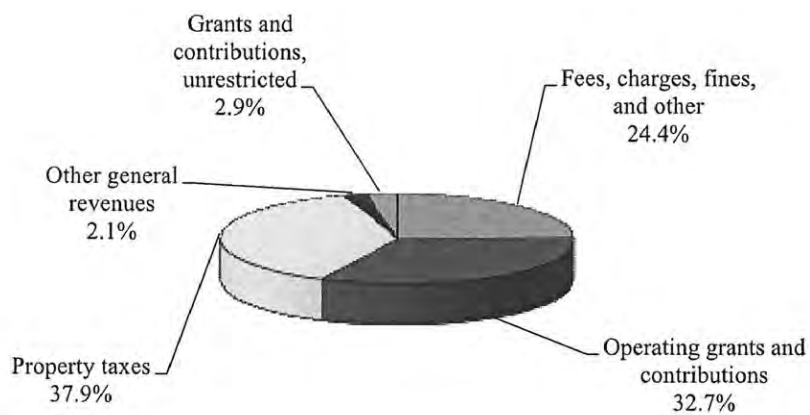
	Total Cost of Services	Net Cost of Services
<b>Program expenses</b>		
Highways and streets	\$ 3,635,509	\$ 168,245
General government	2,850,510	2,236,318
Human services	2,771,006	972,284
Conservation of natural resources	1,860,690	(294,997)
Public safety	1,743,521	1,418,730
All others	995,233	360,625
<b>Total Program Expenses</b>	<b>\$ 13,856,469</b>	<b>\$ 4,861,205</b>

# Balance Sheet Governmental Funds

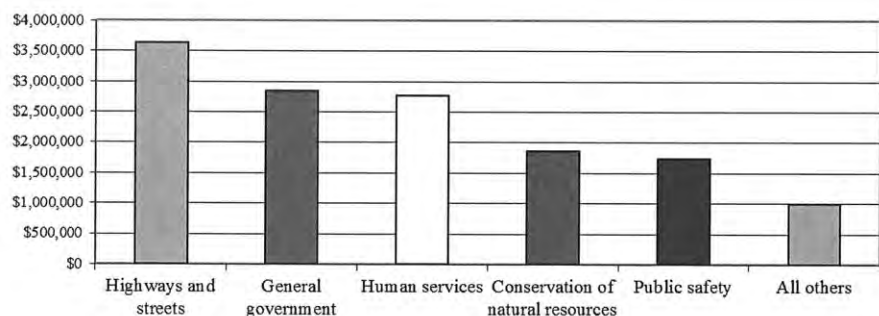
December 31, 2015

	General	Road and Bridge	Human Services	County Ditch 29 Debt Service	Nonmajor Funds	Total
<b>Assets</b>						
Cash and pooled investments	\$ 2,434,454	\$ 1,575,737	\$ 2,704,816	\$ -	\$ 2,016,728	\$ 8,731,735
Undistributed cash in agency funds	57,887	18,738	14,840	-	8,192	99,657
Taxes receivable - net	42,725	15,465	12,204	-	3,025	73,419
Special assessments	-	-	-	-	-	-
Delinquent	-	-	-	-	4,873	4,873
Noncurrent	23,151	-	-	1,947,750	-	1,970,901
Accounts receivable - net	59,447	6,556	6,172	-	6,034	78,209
Accrued interest receivable	869	-	-	-	127	996
Due from other funds	39,781	-	-	-	-	39,781
Due from other governments	11,092	826,800	419,252	-	-	1,257,144
Prepaid expense	-	-	16,551	-	-	16,551
Inventories	-	314,964	-	-	-	314,964
<b>Total Assets</b>	<b>\$ 2,669,406</b>	<b>\$ 2,758,260</b>	<b>\$ 3,173,835</b>	<b>\$ 1,947,750</b>	<b>\$ 2,038,979</b>	<b>\$ 12,588,230</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 161,159	\$ 87,170	\$ 73,419	\$ -	\$ 265,061	\$ 586,809
Salaries payable	69,598	46,466	53,638	-	1,003	170,705
Contracts payable	-	58,170	-	-	30,208	88,378
Due to other funds	-	-	39,781	-	-	39,781
Due to other governments	21,019	5,890	50,984	-	-	77,893
Unearned revenue	-	-	77,048	-	-	77,048
<b>Total Liabilities</b>	<b>\$ 251,776</b>	<b>\$ 197,696</b>	<b>\$ 294,870</b>	<b>\$ -</b>	<b>\$ 296,272</b>	<b>\$ 1,040,614</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenues	\$ 60,545	\$ 792,993	\$ 43,232	\$ 1,947,750	\$ 6,797	\$ 2,851,317
Advance from other governments	-	1,000,000	-	-	-	1,000,000
<b>Total Deferred Inflows of Resources</b>	<b>\$ 60,545</b>	<b>\$ 1,792,993</b>	<b>\$ 43,232</b>	<b>\$ 1,947,750</b>	<b>\$ 6,797</b>	<b>\$ 3,851,317</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Continued)</b>						
<b>Fund Balances</b>						
Nonspendable						
Trust principal	\$ -	\$ -	\$ -	\$ -	\$ 118,205	\$ 118,205
Inventories	-	314,964	-	-	-	314,964
Missing heirs	18,066	-	-	-	-	18,066
Restricted						
Law library	19,909	-	-	-	-	19,909
Debt service	-	-	-	-	414,567	414,567
Recorder's technology equipment	62,636	-	-	-	-	62,636
Election equipment	37,588	-	-	-	-	37,588
E-911	361,778	-	-	-	-	361,778
Recorder's compliance	70,774	-	-	-	-	70,774
Forfeitures	25,102	-	-	-	-	25,102
County state-aid highway system	-	44,635	-	-	-	44,635
Ditch maintenance and construction	-	-	-	-	840,160	840,160
Committed						
Sheriff's contingencies	5,000	-	-	-	-	5,000
Assigned						
Highways and streets	-	407,972	-	-	-	407,972
Human services	-	-	2,835,733	-	-	2,835,733
Sanitation	-	-	-	-	362,978	362,978
Sheriff improvement	35,868	-	-	-	-	35,868
Unassigned	1,720,364	-	-	-	-	1,720,364
<b>Total Fund Balances</b>	<b>\$ 2,357,085</b>	<b>\$ 767,571</b>	<b>\$ 2,835,733</b>	<b>\$ -</b>	<b>\$ 1,735,910</b>	<b>\$ 7,696,299</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,669,406</b>	<b>\$ 2,758,260</b>	<b>\$ 3,173,835</b>	<b>\$ 1,947,750</b>	<b>\$ 2,038,979</b>	<b>\$ 12,588,230</b>

## County Revenues for Fiscal Year 2015



## County Expenses for Fiscal Year 2015



## GRANT COUNTY, MINNESOTA

