# PUBLIC NOTICES A

BECAUSE THE PEC	JPLE MUSI KNUW
LOFGREN/JESSICA	MINNESOTA MONITORING INC 54,281
LRS PORTABLES OF MINNESOTA 5,081	MINNESOTA SHERIFF'S ASSOCIATION 18,236
LUTHERAN SOCIAL SERVICES OF MN	MINNESOTA STATE AUDITOR 85,777
MAKE PROPERTIES LLC	MINNESOTA TEAMSTERS NO 320146,807
MARTIN MARIETTA MATERIALS 6,962	MINNESOTA WISCONSIN PLAYGROUND 5,937
MARTIN-MCALLISTER 13,750	MN BUREAU OF CRIMINAL APPREHENSION 23,630
MATTI/SCOTT 10,718	MN COUNTIES COMPUTER COOPERATIVE 338,526
MCM TECHNOLOGY LLC6,683	MN COUNTIES INTERGOVERNMENTAL TRUST 770,972
MEI TOTAL ELEVATOR SOLUTIONS 59,142	MN COUNTY ATTORNEYS ASSOCIATION 9,384
MENARDS - FOREST LAKE	MN DEFERRED COMP
MENARDS - ST CROIX FALLS	MN DEPT HUMAN SERVICES
MENARDS OF CAMBRIDGE7,816	MN DEPT OF CORRECTIONS 77,627
MERCURY TECH OF MN INC 6,485	MN DEPT OF LABOR & INDUSTRY
MEYER/TIMOTHY	MN DEPT OF REVENUE
MICA - MN INTER-COUNTY ASSOCIATION 16,790	MN DHS - SOS BILLING OFFICE
MICHAEL K PEPIN LAW OFFICES11,392	MN ENERGY RESOURCES CORP
MIDAMERICA ADMIN & RETIREMENT SOLUTIONS 309,930	MNCCTA - MN CENTER FOR COLLABORATIVE . 6,413
MID-AMERICA BUSINESS SYSTEMS & EQUIP INC	MNL - MINNESOTA NATIVE LANDSCAPES INC 6,252
MIDCONTINENT COMMUNICATIONS 294,431	MODERN SPORTSMAN/THE
MIDWEST MONITORING & SURVEILLANCE 8.100	MOTOROLA SOLUTIONS INC 526,267
MIDWEST PROTECTION AGENCY INC 8,100	MPH INDUSTRIES INC 11,865
MIGALA LAW OFFICE LLC50,000	M-R SIGN COMPANY
MININESOTA CHILD CURRORT DAVMENT CENTER	MSSA
MINNESOTA CHILD SUPPORT PAYMENT CENTER 8,277	NABPCO OF LINDSTROM37,115
MINNESOTA ENERGY RESOURCES CORP 5,433	NAC MECHANICAL & ELECTRICAL SERVICES 38,845
MINNESOTA LAND TRUST 8 000	NACO

### CHISAGO COUNTY CENTER CITY, MINNESOTA

### STATEMENT OF NET POSITION DECEMBER 31, 2023

		Primary Government overnmental Activities	HRA-EDA Discretely Presented Component Unit				
<u>Assets</u>							
Current assets							
Cash and pooled investments	\$	73,735,753	\$	4,097,665			
Taxes receivable		769,604		-			
Special assessments receivable		9,411		-			
Accounts receivable Accrued interest receivable		526,743 355,579		858			
Due from other governments		3,818,571		6,965			
Leases receivable		131,852		-			
Inventories		1,112,884		-			
Prepaid items		1,018,723		41,578			
Loans receivable		37,708		154,785			
Noncurrent assets		462.000					
Advance to component unit  Land held for resale		462,000		2 250 141			
Long-term receivable		-		2,350,141 1,013,402			
Investment in joint ventures		-		497,593			
Capital assets				.,,,,,,,			
Non-depreciable or amortizable		24,175,854		414,181			
Depreciable and amortizable - net of							
accumulated depreciation and amortization		228,916,989		3,786,110			
Total Assets	\$	335,071,671	\$	12,363,278			
<b>Deferred Outflows of Resources</b>							
Deferred other postemployment benefits outflows Deferred pension outflows	\$	128,694	\$	-			
		14,528,600		<del></del>			
Total Deferred Outflows of Resources Liabilities	<u>\$</u>	14,657,294	\$				
<u>Enablicies</u>							
Current liabilities							
Accounts payable	\$	2,511,856	\$	20,936			
Salaries payable Contracts payable		690,516 408,316		4,572			
Due to other governments		682,462		6,137			
Accrued interest payable		449,462		-			
Unearned revenue		5,858,004		24,081			
Security deposits		-		60,529			
Long-term liabilities  Advance from primary government				462,000			
Due within one year		6,301,272		46,270			
Due in more than one year		36,848,361		1,783,448			
Net pension liability		20,829,698		-			
Other postemployment benefits liability		1,523,012		-			
Total Liabilities	\$	76,102,959	\$	2,407,973			
<b>Deferred Inflows of Resources</b>							
Deferred other postemployment benefits inflows	\$	1,171,856	\$	_			
Deferred pension inflows	Ψ	15,000,048	Ψ	- -			
Deferred lease inflows		131,852		-			
Total Deferred Inflows of Resources	\$	16,303,756	\$	-			
Net Position							
Net investment in capital assets	\$	215,676,330	\$	2,465,986			
Restricted for		•		•			
General government		2,373,668		-			
Public safety		839,158		-			
Highways and streets Sanitation		3,085,517		-			
Human services		978,400 1,461,705		-			
Culture and recreation		423,676		-			
Conservation of natural resources		868,168		-			
Debt service		9,486,924		-			
Unrestricted		22,128,704		7,489,319			
Total Net Position	\$	257,322,250	\$	9,955,305			
	Ψ	20.,022,200	4	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

### CHISAGO COUNTY CENTER CITY, MINNESOTA

### RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION—GOVERNMENTAL ACTIVITIES DECEMBER 31, 2023

palances – total governmental funds (Exhibit 3)	S	69,351,993

Fund balances – total governmental funds (Exhibit 3)		\$ 69,351,993
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation and amortization, used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		253,092,843
Deferred outflows of resources resulting from the other postemployment benefits liability are not available resources and, therefore, are not reported in governmental funds.		128,694
Deferred outflows of resources resulting from pension obligations are not available resources and, therefore, are not reported in governmental funds.		14,528,600
Revenue in the statement of activities that do not provide current financial resources are not reported in the governmental funds.		2,343,829
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
General obligation bonds	\$ (32,890,000)	

General obligation bonds	\$ (32,890,000)	
Unamortized premium on bonds	(1,783,717)	
Loans payable	(1,417,358)	
Leases	(917,122)	
Other postemployment benefits liability	(1,523,012)	
Compensated absences	(6,141,436)	
Net pension liability	 (20,829,698)	(65,502,343)

Deferred inflows of resources resulting from the other postemployment benefits liability are not due and payable in the current period and, therefore are not reported in the governmental funds.

(1,171,856)

in the governmental funds. (1,171,856)

Deferred inflows resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds. (15,000,048)

Accrued interest payable is not due and payable in the current period and, therefore, is not reported in the governmental funds.

(449,462)

Net Position of Governmental Activities (Exhibit 1)

\$ 257,322,250

NATIONAL INSURANCE SERVICES OF WI INC 249,276	PETERSON COMPANIES INC54,733
NEO ELECTRICAL SOLUTIONS LLC 22,624	PETERSON SHEET METAL INC 108,676
NEW LOOK CONTRACTING INC32,942	PETERSON/MICHELE
NEXUS-GERARD FAMILY HEALING84,849	PHOENIX ACADEMY OF ART AND SCIENCE 6,893
NEXUS-KINDRED FAMILY HEALING 59,640	PINNACLE PUBLIC FINANCE INC 132,262
NEXUS-MILLE LACS FAMILY HEALING 101,565	PITNEY BOWES GLOBAL FINANICIAL SERVC LLC
NOMIC NETWORKS12,576	PITNEY BOWES RESERVE ACCOUNT74,000
NOREX INC	POLZIN/JOHN 6.964
NORTH 40 RESOURCES94,715	POMP'S TIRE SERVICE INC
NORTH BRANCH AREA PUBLIC SCHOOLS 27,414	POWERDMS INC
NORTH BRANCH CHEVROLET LLC	PRAIRIE LAKES YOUTH PROGRAM 54,089
NORTH BRANCH HRA - EDA 387,725	PRECISE MOBILE RESOURCE MANAGEMENT 5.928
NORTH BRANCH POLICE DEPT 10,782	PRECISION LANDSCAPE AND TREE
NORTH BRANCH SNO-DRIFTERS9,938	PREFER READY MIX INC
NORTH BRANCH WATER & LIGHT5,122	PREMIER ASPHALT LLP
NORTH HOMES INC	PREMIER BIOTECH INC
NORTH STAR PROPERTY SOLUTIONS LLC 14,892	PREMIER BIOTECH LABS LLC25.057
NORTH VALLEY INC	PRIMADATA LLC
NORTHERN ESCROW INC 132,050	PRIMARY PRODUCTS COMPANY
NORTHLAND CUSTOM IRONWORKS INC 17,562	PRO WEST & ASSOCIATES INC
NORTHWEST PASSAGE ADMIN OFFICE25,118	PRODGER HOUSEMOVERS INC
NORTHWESTERN COURT REPORTERS INC 8,462	PROPHOENIX CORPORATION 113,701
NORTHWOOD CHILDRENS HOME 89,109	PUBLIC HEALTH ACCREDITATION BOARD 5,600
NORTHWOODS CONSULTING PARTNERS, INC . 19,663	PUMP & METER SERVICE INC31.319
NUSS TRUCK & EQUIPMENT25,615	PUTZ FAMILY TRUST
OLSEN/MICHAEL	OUILL LLC
ONSOLVE LLC	QUINLIVAN & HUGHES PA6,528
OSI ENVIRONMENTAL INC	RAASCH/JASON
OTHRAM INC	RACHEL CONTRACTING LLC349,779
OXYGEN SERVICE COMPANY 5,557	RAMBOSEK FAMILY FARMS25,000
PARKMAN/GREGORY6,841	RAPTOR DESIGN AND ENGINEERING LLC 77,250
PERA	See PUBLIC NOTICES/18.
	See I oblic 1.011clb/10.

### CHISAGO COUNTY CENTER CITY, MINNESOTA

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES—GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2023

In the funds, under the modified accrual basis, receivables not available for expenditure are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase or decrease in unavailable revenue.  Unavailable revenue — December 31 \$ 2,343,829	mounts reported for governmental activities in the statement of activities are different				
are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase or decrease in unavailable revenue.  Unavailable revenue – December 31 Unavailable revenue – January 1 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 and amortization expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported, whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets disposed of.  Expenditures for general capital assets and infrastructure Net book value of assets sold and disposed (243,066) (243,066) (243,066) (243,066) (243,066) (243,066) (8,468,666)  Ssuing long-term debt provides current financial resources to governmental funds, while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.  Debt issued Leases issued  \$\frac{417,825}{417,825}\$  Principal repayments  General obligation bonds Loan Payment  Principal payments on leases  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 accrued interest payable  Current year amortization of premium on bonds issued  Change in accrued interest payable  Current year amortization of premium on bonds issued  Change in deferred other postemployment benefits inflows  Change in deferred pension unt	induins reported for governmental activities in the statement of activities are different secause:				
Unavailable revenue – January 1  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 and amortization expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported; whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets disposed of.  Expenditures for general capital assets and infrastructure  Subject of the control of t	are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities				
of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported, whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets disposed of.  Expenditures for general capital assets and infrastructure  State of the content of the change in fund balance by the net book value of the assets of the content of the conte		\$			(1,187,390
Net book value of assets sold and disposed Current year depreciation and amortization  Sessing long-term debt provides current financial resources to governmental funds, while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.  Debt issued Leases issued  Principal repayments General obligation bonds Loan Payment Principal payments on leases  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 accrued interest payable Current year amortization of premium on bonds issued Change in other postemployment benefits liability Change in deferred other postemployment benefits outflows Change in deferred other postemployment benefits inflows Change in deferred other postemployment benefits inflows Change in deferred other postemployment benefits inflows Change in deferred pension utflows Change in deferred pension outflows Change in deferred pension inflows Change in inventories  Change in inventories  (1,920,8)	of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported; whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets				
Susuing long-term debt provides current financial resources to governmental funds, while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.    Debt issued	Expenditures for general capital assets and infrastructure	\$	14,439,615		
Issuing long-term debt provides current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.  Debt issued  Leases issued  Principal repayments  General obligation bonds  Loan Payment  One 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 accrued interest payable  Current year amortization of premium on bonds issued  Change in other postemployment benefits liability  Change in deferred other postemployment benefits outflows  Change in deferred other postemployment benefits inflows  Change in deferred other postemployment benefits inflows  Change in deferred pension utflows  Change in deferred pension outflows  Change in interest paysion outflows  Change in interpostemployment benefits inflows  Change in deferred pension outflows  Change in deferred pension inflows  Change in interpostemployment benefits inflows  Change in deferred pension inflows  Change in deferred pension inflows  Change in interpostemployment benefits inflows  Change in interpostemployment benefits inflows  Change in deferred pension inflows  Change in interpostemployment benefits inflows  Change in interpostemployment benefi					
while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.  Debt issued  Leases issued  Leases issued  Principal repayments  General obligation bonds  Loan Payment  100,642  Principal payments on leases  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 accrued interest payable  Change in compensated absences  Change in other postemployment benefits liability  Change in deferred other postemployment benefits outflows  Change in deferred other postemployment benefits inflows  Change in deferred pension outflows  Change in deferred pension inflows  Change in interest pension inflows  Change in inventories	Current year depreciation and amortization		(8,468,666)		5,727,88
Principal repayments   Sacrate   S	while the repayment of debt consumes current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt				
Principal repayments         \$ 3,250,000           Loan Payment         100,642           Principal payments on leases         505,643           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 accrued interest payable         \$ 59,517           Current year amortization of premium on bonds issued         205,133           Change in compensated absences         (305,124)           Change in other postemployment benefits liability         193,393           Change in deferred other postemployment benefits outflows         (80,853)           Change in deferred other postemployment benefits inflows         57,385           Change in net pension liability         15,437,662           Change in deferred pension outflows         (31,69,327)           Change in deferred pension inflows         (14,287,823)           Change in inventories         (30,836)         (1,920,8)	Debt issued				
General obligation bonds Loan Payment 100,642 Principal payments on leases 3,250,000 100,642 Principal payments on leases 3,856,22  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 accrued interest payable Current year amortization of premium on bonds issued 205,133 Change in compensated absences (305,124) Change in other postemployment benefits liability 193,393 Change in deferred other postemployment benefits outflows (80,853) Change in deferred other postemployment benefits inflows 57,385 Change in net pension liability 15,437,662 Change in deferred pension outflows (14,287,823) Change in inventories (14,287,823) Change in inventories	Leases issued	\$	(417,825)		(417,82:
General obligation bonds Loan Payment 100,642 Principal payments on leases 3,250,000 100,642 Principal payments on leases 3,856,22  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 accrued interest payable Current year amortization of premium on bonds issued 205,133 Change in compensated absences (305,124) Change in other postemployment benefits liability 193,393 Change in deferred other postemployment benefits outflows (80,853) Change in deferred other postemployment benefits inflows 57,385 Change in net pension liability 15,437,662 Change in deferred pension outflows (14,287,823) Change in inventories (14,287,823) Change in inventories	Principal renayments				
Principal payments on leases 505,643 3,856,22  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 accrued interest payable \$ 59,517  Current year amortization of premium on bonds issued 205,133  Change in compensated absences (305,124)  Change in other postemployment benefits liability 193,393  Change in deferred other postemployment benefits outflows (80,853)  Change in deferred other postemployment benefits inflows 57,385  Change in net pension liability 15,437,662  Change in deferred pension outflows (3,169,327)  Change in deferred pension inflows (14,287,823)  Change in inventories (30,836) (1,920,8)		\$	3,250,000		
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 accrued interest payable Current year amortization of premium on bonds issued Change in compensated absences (305,124) Change in other postemployment benefits liability 193,393 Change in deferred other postemployment benefits outflows (80,853) Change in deferred other postemployment benefits inflows 57,385 Change in net pension liability 15,437,662 Change in deferred pension outflows (3,169,327) Change in deferred pension inflows (14,287,823) Change in inventories (30,836) (1,920,8)	Loan Payment		100,642		
current financial resources and, therefore, are not reported as expenditures in governmental funds.  Change in accrued interest payable Current year amortization of premium on bonds issued Change in compensated absences Change in other postemployment benefits liability Change in deferred other postemployment benefits outflows Change in deferred other postemployment benefits inflows Change in net pension liability Change in net pension liability Change in deferred pension outflows Change in deferred pension outflows Change in deferred pension inflows Change in interest payable Change in deferred pension outflows Change in inventories Change in inventories Change in inventories Change in inventories	Principal payments on leases		505,643		3,856,28
Current year amortization of premium on bonds issued       205,133         Change in compensated absences       (305,124)         Change in other postemployment benefits liability       193,393         Change in deferred other postemployment benefits outflows       (80,853)         Change in deferred other postemployment benefits inflows       57,385         Change in net pension liability       15,437,662         Change in deferred pension outflows       (3,169,327)         Change in deferred pension inflows       (14,287,823)         Change in inventories       (30,836)       (1,920,8)	current financial resources and, therefore, are not reported as expenditures in				
Current year amortization of premium on bonds issued       205,133         Change in compensated absences       (305,124)         Change in other postemployment benefits liability       193,393         Change in deferred other postemployment benefits outflows       (80,853)         Change in deferred other postemployment benefits inflows       57,385         Change in net pension liability       15,437,662         Change in deferred pension outflows       (3,169,327)         Change in deferred pension inflows       (14,287,823)         Change in inventories       (30,836)       (1,920,8)	Change in accrued interest payable	s	59,517		
Change in other postemployment benefits liability Change in deferred other postemployment benefits outflows Change in deferred other postemployment benefits inflows Change in deferred other postemployment benefits inflows Change in net pension liability Change in deferred pension outflows Change in deferred pension outflows Change in deferred pension inflows Change in inventories (14,287,823) Change in inventories (30,836) (1,920,8)			205,133		
Change in deferred other postemployment benefits outflows         (80,853)           Change in deferred other postemployment benefits inflows         57,385           Change in net pension liability         15,437,662           Change in deferred pension outflows         (3,169,327)           Change in deferred pension inflows         (14,287,823)           Change in inventories         (30,836)         (1,920,8)			(305,124)		
Change in deferred other postemployment benefits inflows Change in net pension liability Change in deferred pension outflows Change in deferred pension outflows (3,169,327) Change in deferred pension inflows (14,287,823) Change in inventories (30,836) (1,920,8)					
Change in net pension liability       15,437,662         Change in deferred pension outflows       (3,169,327)         Change in deferred pension inflows       (14,287,823)         Change in inventories       (30,836)       (1,920,80)					
Change in deferred pension outflows       (3,169,327)         Change in deferred pension inflows       (14,287,823)         Change in inventories       (30,836)       (1,920,8)					
Change in deferred pension inflows         (14,287,823)           Change in inventories         (30,836)         (1,920,8)					
Change in inventories (30,836) (1,920,8					
hanga in Not Position of Cayaramantal Activities (Exhibit 2)					(1,920,87
	hange in Net Position of Governmental Activities (Exhibit 2)			s	12,140,70

#### CHISAGO COUNTY CENTER CITY, MINNESOTA

#### BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2023

		General	_	Road and Bridge		Human Services		Debt Service		Nonmajor Funds	_	Total
<u>Assets</u>												
Cash and pooled investments	\$	40,892,651	\$	11,015,540	\$	10,490,422	s	9,469,857	\$	1,863,335	\$	73,731,805
Petty cash and change funds		1,900		-		-		-		-		1,900
Departmental cash		2,048		-		-		-		-		2,048
Taxes receivable												
Delinquent		404,082		124,671		168,247		68,533		4,071		769,604
Special assessments												
Delinquent		9,411		-		-		-		-		9,411
Accounts receivable		185,223		15,234		326,286		-		-		526,743
Accrued interest receivable		355,579		-		-		-		-		355,579
Due from other funds		9,800		-		20		-		-		9,820
Due from other governments		433,525		2,235,523		1,146,942		-		2,581		3,818,571
Leases receivable		131,852		-		-		-		-		131,852
Inventories		-		1,112,884		-		-		-		1,112,884
Prepaid items		1,009,753		8,970		-		-		-		1,018,723
Loans receivable		37,708		-		-		-		-		37,708
Advance to component unit	_	462,000	_		_	-	_		_	_	_	462,000
Total Assets	s	43,935,532	s	14,512,822	s	12,131,917	s	9,538,390	s	1,869,987	\$	81,988,648

		,,	Ť	,,	<u> </u>	,,	Ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ť	2,000,00	Ť	01,00,00
Liabilities, Deferred Inflows of												
Resources, and Fund Balances												
<u> </u>												
Liabilities												
Accounts payable	\$	1,412,262	\$	768,483	\$	291,589	\$	2,675	\$	36,847	\$	2,511,856
Salaries payable		404,964		86,405		192,237		-		6,910		690,516
Contracts payable		-		408,316		-		-		-		408,316
Due to other funds		20		-		9,800		-				9,820
Due to other governments		110,326		256,563		310,872		-		4,701		682,462
Unearned revenue		5,858,004	_	-		-	_	-	_	-	_	5,858,004
Total Liabilities	<u>s</u>	7,785,576	\$	1,519,767	\$	804,498	s	2,675	\$	48,458	\$	10,160,974
Deferred Inflows of Resources												
Unavailable revenue	\$	357,568	\$	1,719,693	\$	215,198	\$	48,791	\$	2,579	\$	2,343,829
Deferred lease inflows	_	131,852	_		_	-	_		_		_	131,852
Total Deferred Inflows of Resources	\$	489,420	s	1,719,693	S	215,198	\$	48,791	\$	2,579	\$	2,475,681
Fund Balances												
Nonspendable												
Septic loans receivable	\$	37,708	\$	-	\$	-	\$	-	\$	-	\$	37,708
Inventories		-		1,112,884		-		-		-		1,112,884
Prepaid items		1,009,753		8,970		-		-		-		1,018,723
Restricted for												
Attorney forfeiture funds		34,998		-		-		-		-		34,998
Recorder - compliance fees		1,666,712		-		-		-		-		1,666,712
Recorder - technology fees		539,590		-		-		-		-		539,590
Sheriff's forfeitures		29,484		-		-		-		-		29,484
Sheriff's reserve		9,824		-		-		-		-		9,824
Sheriff's contingent		6,253		-		-		-		-		6,253
Gun permits		137,549		-		-		-		-		137,549
Jail canteen account		181,516		-		-		-		-		181,516
Juvenile substance abuse court		298		-		-		-		-		298
Water quality programs		280,239		-		-		-		-		280,239
E-911		468,248		-		-		-		-		468,248
Project lifesaver		5,986		-		-		-		-		5,986
Law library		132,368		-		-		-		-		132,368
Sewer grants		45,494		-		-		-		-		45,494
Pit restoration reserve		-		1,245,071		-		-		-		1,245,071
Solid waste		-		-		-		-		514,363		514,363
Park acquisition		-		-		-		-		423,676		423,676
Lake improvement district		-		-		-		-		286,879		286,879
Ditch maintenance and repairs		-		-		-		-		129,995		129,995
Debt service		-		-		-		9,486,924		-		9,486,924
Child protection grant		-		-		125,885		-		-		125,885
Human services grants		-		-		517,691		-		-		517,691
Opioid settlement		-		-		618,129		-		-		618,129
Aquatic invasive species		125,561		-		-		-		-		125,561
Committed to		,										,
Wellness, safety, ergo, LMC		40,768										40,768
General government		200,317		-		-		-		-		200,317
Elections		161,404										161,404
Road and bridge facility improvements		101,101		1,300,000								1,300,000
Public health and north woods software IM				-,500,000		200,000						200,000
Solid waste facility construction						200,000				464,037		464,037
Assigned to		-		-		-		-		707,037		707,037
Capital equipment		4,673,523						_				4,673,523
Building improvements		138,322		-		-		-				138,322
Human services		138,322		-		9,650,516		-		-		9,650,516
Highways and streets				7,606,437		7,020,210		-		-		7,606,437
Dental insurance				7,000,437		-		-		-		
Unassigned		238,619 25,496,002									_	238,619 25,496,002
Total Fund Balances	s	35,660,536	s	11,273,362	s	11,112,221	s	9,486,924	s	1,818,950	s	69,351,993
					-		_					

<u>\$ 43,935,532</u> <u>\$ 14,512,822</u> <u>\$ 12,131,917</u> <u>\$ 9,538,390</u> <u>\$ 1,869,987</u> <u>\$ 81,988,648</u>

Total Liabilities, Deferred Inflows of Resources, and Fund Balances