

**EXAMPLE COUNTY
CITY IN, MINNESOTA**

**EXHIBIT 10
(Continued)**

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	<u>Social Welfare Private-Purpose Trust Fund</u>	<u>Post-Employment Benefit Trust Fund</u>	<u>Custodial Funds</u>	
			<u>Other</u>	<u>External Investment Pool</u>
<u>Assets</u>				
Cash and pooled investments	\$ 15,894	\$ 2,622,255	\$ 747,470	\$ 4,127
Due from other governments	-	-	14,679	-
Accounts receivable	-	1,428	64	-
Taxes receivable for other governments	-	-	235,010	-
Total Assets	\$ 15,894	\$ 2,623,683	\$ 997,223	\$ 4,127
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ 16,084	\$ -
Salaries payable	-	-	5,243	-
Due to other governments	-	-	143,395	-
Due to others	1,200	657	-	200
Total Liabilities	\$ 1,200	\$ 657	\$ 164,722	\$ 200
<u>Net Position</u>				
Restricted for				
Postemployment benefits	\$ -	\$ 865,871	\$ -	\$ -
Individuals, organizations, other governments	14,694	1,757,155	832,501	3,927
Total Net Position	\$ 14,694	\$ 2,623,026	\$ 832,501	\$ 3,927

The notes to the financial statements are an integral part of this statement.

**EXAMPLE COUNTY
CITY IN, MINNESOTA**

**EXHIBIT 11
(Continued)**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	<u>Social Welfare Private-Purpose Trust Fund</u>	<u>Post-Employment Benefit Trust Fund</u>	<u>Custodial Funds</u>	
			<u>Other</u>	<u>External Investment Pool</u>
Additions				
Contributions:				
Individuals	\$ 86,699	\$ 87,199	\$ 4,945	\$ -
Employer	-	628,829	-	-
Investment earnings:				
Net increase in fair value of investments	-	4,125	-	450
Interest, dividends, other	-	457	-	12
Property tax collections for other governments	-	-	13,234,759	-
Other taxes and fees for other governments	-	-	782,107	-
License and fees collected for State	-	-	288,428	-
Miscellaneous	-	-	174,522	-
Total Additions	\$ 86,699	\$ 720,610	\$ 14,484,761	\$ 462
Deductions				
Beneficiary payments to individuals	\$ 76,519	\$ 76,519	\$ 4,085	\$ -
Medical, dental, and life insurance	-	253,687	-	-
Payments of property tax to other governments	-	-	13,109,999	-
Payments to state	-	-	1,070,535	-
Administrative expense	-	-	420	10
Payments to other entities	-	489	95,450	-
Total Deductions	\$ 76,519	\$ 330,695	\$ 14,280,489	\$ 10
Change in net position	\$ 10,180	\$ 389,915	\$ 204,272	\$ 452
Net Position – January 1	4,514	2,233,111	628,229	3,475
Net Position – December 31	\$ 14,694	\$ 2,623,026	\$ 832,501	\$ 3,927

The notes to the financial statements are an integral part of this statement.

**EXAMPLE COUNTY
CITY IN, MINNESOTA**

**EXHIBIT D-1
(Continued)**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
DECEMBER 31, 2019**

	<u>Custodial Funds</u>				<u>Total Other Custodial Funds</u>
	<u>Taxes and Penalties</u>	<u>State License and Fees</u>	<u>Jail Canteen</u>	<u>Joint Powers</u>	
<u>Assets</u>					
Cash and pooled investments	\$ 65,000	\$ 78,395	\$ 26,000	\$ 578,075	\$ 747,470
Due from other governments	-	-	-	14,679	14,679
Accounts receivable	-	-	-	64	64
Taxes receivable for other governments	235,010	-	-	-	235,010
Total Assets	\$ 300,010	\$ 78,395	\$ 26,000	\$ 592,818	\$ 997,223
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ 190	\$ 15,894	\$ 16,084
Salaries payable	-	-	-	5,243	5,243
Due to other governments	65,000	78,395	-	-	143,395
Total Liabilities	\$ 65,000	\$ 78,395	\$ 190	\$ 21,137	\$ 164,722
<u>Net Position</u>					
Restricted for Individuals, organizations, other governments	\$ 235,010	\$ -	\$ 25,810	\$ 571,681	\$ 832,501

**EXAMPLE COUNTY
CITY IN, MINNESOTA**

**EXHIBIT D-2
(Continued)**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
DECEMBER 31, 2019**

	<u>Custodial Funds</u>				<u>Total Other Custodial Funds</u>
	<u>Taxes and Penalties</u>	<u>State License and Fees</u>	<u>Jail Canteen</u>	<u>Joint Powers</u>	
Additions					
Contributions:					
Individuals	\$ -	\$ -	\$ 4,945	\$ -	\$ 4,945
Property tax collections for other governments	13,234,759	-	-	-	13,234,759
Other taxes and fees for other governments	-	782,107	-	-	782,107
License and fees collected for State	-	288,428	-	-	288,428
Miscellaneous	-	-	-	174,522	174,522
Total Additions	\$ 13,234,759	\$ 1,070,535	\$ 4,945	\$ 174,522	\$ 14,484,761
Deductions					
Beneficiary payments to individuals	\$ -	\$ -	\$ 4,085	\$ -	\$ 4,085
Payments of property tax to other governments	13,109,999	-	-	-	13,109,999
Payments to state	-	1,070,535	-	-	1,070,535
Administrative expense	-	-	-	420	420
Payments to other entities	-	-	-	95,450	95,450
Total Deductions	\$ 13,109,999	\$ 1,070,535	\$ 4,085	\$ 95,870	\$ 14,280,489
Change in net position	\$ 124,760	\$ -	\$ 860	\$ 78,652	\$ 204,272
Net Position – January 1	110,250	-	24,950	493,029	628,229
Net Position – December 31	\$ 235,010	\$ -	\$ 25,810	\$ 571,681	\$ 832,501