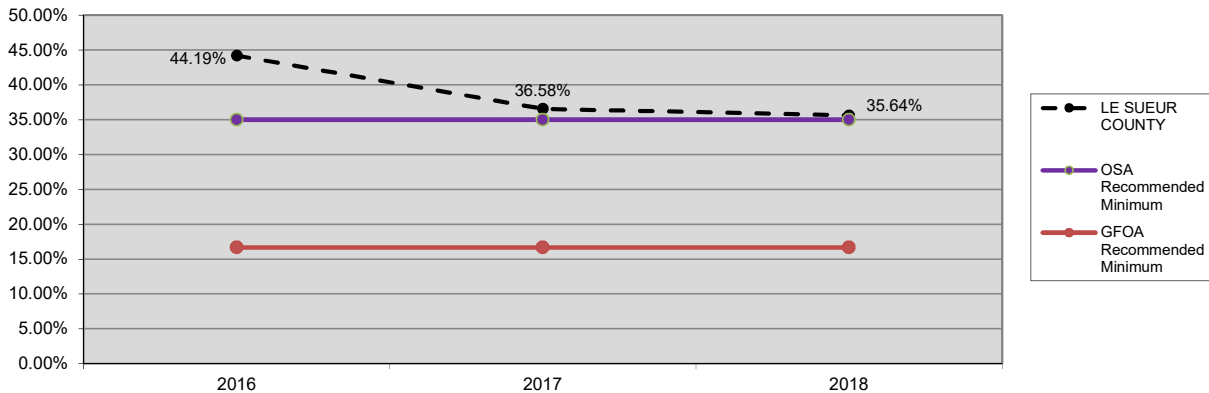


**LE SUEUR COUNTY**  
**2018 FINANCIAL STATEMENTS HIGHLIGHTS**

| GENERAL FUND  | 2018                 |
|---|----------------------|
| <b>Details of Fund Balance</b>  |                      |
| <u>Nonspendable</u><br><i>includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.</i>   | \$ 998,854           |
| <u>Restricted</u><br><i>consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations or other governments or 2) law through constitutional provisions or enabling legislation.</i> | 980,970              |
| <u>Assigned</u><br><i>includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed.</i>   | 891,500              |
| <u>Unassigned</u><br><i>includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories.</i>  | 4,184,700            |
| <b>Total Fund Balance (page 3)</b>  | <b>\$ 7,056,024</b>  |
| <b>General Fund Expenditures (page 6)</b>   | <b>\$ 14,244,440</b> |
| Assigned and Unassigned Fund Balance  | <b>\$ 5,076,200</b>  |
| Assigned and Unassigned General Fund - Fund Balance as % of above Expenditures  | <b>35.64%</b>        |

**Available or Assigned/Unassigned Fund Balance as a Percentage of Expenditures**

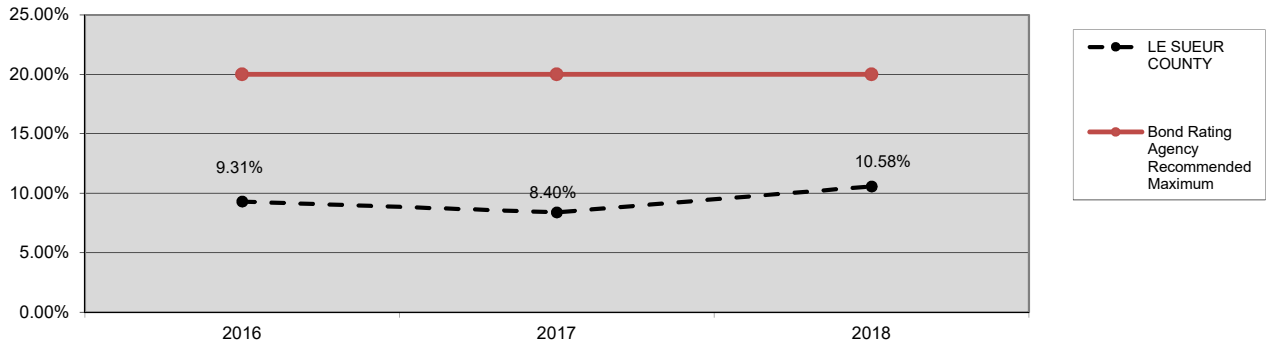


| General Fund Summarized Income Statement (page 49) | 2018 Budget          | 2018 Actual          | 2017 Actual          |
|--|----------------------|----------------------|----------------------|
| Revenues and other financing sources               | \$ 14,828,589        | \$ 15,121,840        | \$ 14,849,744        |
| Expenditures and other financing uses              | (15,450,250)         | (15,077,654)         | (14,764,030)         |
| <b>NET CHANGE IN FUND BALANCE</b>                  | <b>\$ (621,661)</b>  | <b>\$ 44,186</b>     | <b>\$ 85,714</b>     |
| CASH AND INVESTMENTS                               | 2018                 | 2017                 | 2016                 |
| Cash and Investments                               |                      |                      |                      |
| Unrestricted                                       | \$ 33,345,442        | \$ 21,679,469        | \$ 23,467,822        |
| Restricted   | 743,576              | 7,900,842            | -                    |
| Fiduciary Funds                                    | 1,639,518            | 2,833,959            | 1,748,585            |
| <b>Total Cash and Investments (page 24)</b>        | <b>\$ 35,728,536</b> | <b>\$ 32,414,270</b> | <b>\$ 25,216,407</b> |

**LE SUEUR COUNTY**  
**2018 FINANCIAL STATEMENTS HIGHLIGHTS (cont.)**

| MAJOR SPECIAL REVENUE FUND - ROAD & BRIDGE  | <u>2018</u>    | <u>2017</u>    | <u>2016</u>   |
|---|----------------|----------------|---------------|
| Total Fund Balances (page 3)  | \$ 11,669,881  | \$ 1,348,330   | \$ 3,768,263  |
| MAJOR SPECIAL REVENUE FUND - HUMAN SERVICES   | <u>2018</u>    | <u>2017</u>    | <u>2016</u>   |
| Total Fund Balances (page 3)  | \$ 6,064,850   | \$ 6,218,253   | \$ 5,815,509  |
| MAJOR SPECIAL REVENUE FUND - COUNTY DITCH   | <u>2018</u>    | <u>2017</u>    | <u>2016</u>   |
| Total Fund Balances (Deficit) (page 3)  | \$ (1,316,305) | \$ (1,184,196) | \$ (549,500)  |
| GENERAL LONG-TERM DEBT  | <u>2018</u>    | <u>2017</u>    | <u>2016</u>   |
| Outstanding General Obligation (G.O.) Debt,<br>less amount available in debt service fund | \$ 31,430,859  | \$ 25,284,406  | \$ 18,179,444 |
| Total G.O. Debt Capacity (page 30)  | 121,640,319    | 113,016,612    | 112,477,845   |
| <b>Percent of Debt Limit</b>  | 25.84%         | 22.37%         | 16.16%        |
|   | <u>2018*</u>   | <u>2017</u>    | <u>2016</u>   |
| <b>Percentage of Debt Service to Non-Capital Expenditures - Governmental Funds</b>        | 10.58%         | 8.40%          | 9.31%         |

**Debt Service to Non-Capital Expenditures**



\* Note: The 2018 percentage excludes the debt service related to the current refunding of the county's 2006-2008 bonds.