

**AGENDA**  
**HARMONY CITY COUNCIL**  
**Regular Meeting**

April 10, 2018  
6:30 P.M.

Council Room  
Community Center

1. Call To Order
2. Roll Call
3. Audit Presentation
4. Board of Review
5. Public Forum
6. Consent Agenda
  - a. Minutes
  - b. Claims
  - c. Administrator Report
  - d. Financial Report
  - e. CD
  - f. Fire Relief Association
7. Reports
  - a. Historical Society
  - b. Harmony Gardens and Floral
  - c. Hahn Development
  - d. Liquor Ordinance Modification
  - e. Liquor License
  - f. Building & Maintenance Report
  - g. EDA Board
  - h. Park Board
  - i. Library Board
  - j. Arts Board
8. Adjourn

**BACKGROUND INFORMATION  
HARMONY CITY COUNCIL  
REGULAR MEETING**

**April 10, 2018  
6:30 P.M.**

**Council Room  
Community Center**

1. Call To Order
2. Roll Call
3. Audit Presentation-Tom Olinger
4. Board of Review
5. Public Forum-Andy Bunge
6. Consent Agenda
  - a. Minutes
  - b. Claims
  - c. Administrator Report-See report.
  - d. Financial Report-See report.
  - e. CD-Cash in CD #43789.
  - f. Fire Relief Association-Consider \$4,000 transfer of supplemental pension to fire relief association.
7. Reports
  - a. Historical Society-Dave Kiehne and Ralph Beaström to update on elevator project.
  - b. Harmony Gardens and Floral-Andrew Kingsley will be present to discuss being allowed to harbor chickens.
  - c. Hahn Development-Consider approval of development agreement. Consider awarding quote.
  - d. Liquor Ordinance Modification-Consider liquor ordinance modification on number of allowed for off-sale liquor licenses. Review liquor license fee structure change for consideration at May meeting.
  - e. Liquor License-Lisa Miller will be present to discuss off-sale liquor license request.
  - f. Building & Maintenance Report-Consider tractor replacement and discuss skidloader replacement. Update snow plow truck. Discuss chlorine scales for wellhouses. Discuss sampler frig replacement.
  - g. EDA Board
  - h. Park Board
  - i. Library Board
  - j. Arts Board
8. Adjourn

MARCH 13, 2018

REGULAR MEETING

HARMONY CITY COUNCIL

A Regular meeting of the Harmony City Council was called to order by Mayor Steve Donney at 7:00 PM. Present were Mayor Donney, Councilmembers Debbie Swenson, Steve Sagen and Lynn Mensink; Attorney Greg Schieber, Administrator Jerome Illg, Chris Johnson, Terry Bigalk, Rod Johnson, Joe Hahn, Paul Brand, Jordan Brand, Hannah Wingert, and Melissa VanderPlas. Absent was Councilmember Kyle Morem.

**PUBLIC FORUM:**

No one was present.

**CONSENT AGENDA:**

Motion by Mensink and seconded by Swenson to approve the Consent Agenda which consisted of the Minutes to the February 13, 2018 meeting, February 13, 2018 joint meeting, the claims, the Administrator's Report, the Financial Report, Cashing CD#43788 to the General Fund, Transfer of Debt Service interest payment for 2013A bond of \$1,650. All present voting yes. Absent was Morem. Motion carried.

**FIRE DEPARTMENT:**

Fire Chief Rod Johnson was present to discuss purchasing 800 radios for 2 of the fire trucks and 4 portable radios. The other 3 fire trucks already have 800 radios. A quote from Ancom in the amount of \$18,314.38 was shared with the council. Administrator Illg mentioned that the Fillmore County Emergency Management was finalizing a grant. Rod Johnson mentioned that the grant would be for one radio with the purchase of another. Motion by Swenson, seconded by Sagen to purchase 800 radios knowing that the price would be less with the county grant, and for Rod Johnson to discuss with Administrator Illg on where funds will come from to purchase, whether through the fire department budget or fire future equipment funds. All present voting yes. Absent was Morem. Motion carried.

**HAHN DEVELOPMENT:**

Joe Hahn was present to discuss his development project to add an additional lot on the east end of 6<sup>th</sup> St SE. Stantec Engineer Brett Grabau had prepared an engineering cost estimate for the project. Administrator Illg stated that a development agreement with Joe Hahn would be drafted to be approved at the April council meeting. Mayor Donney inquired if Joe Hahn could make a deposit for the engineering services until which time a development agreement is signed, since the engineer will be designing the project for quotes to be potentially returned by April council meeting. Joe was comfortable making a deposit to keep project moving forward. Motion by Donney, seconded by Swenson to approve Stantec engineering proposal for Hahn development project. All present voting yes. Absent was Morem. Motion carried.

**LIQUOR ORDINANCE:**

Administrator Illg presented an inquiry from Paul and Jordan Brand regarding modifying the liquor ordinance regulating the limit of two off-sale liquor licenses allowed. Discussion occurred regarding the modifying and whether a limit is appropriate, since it would be limiting business opportunities in the community. Consensus was for Administrator Illg and Attorney Schieber to draft changes to the liquor ordinance for off-sale and fee schedule for the council to consider at April council meeting.

#### FIRE AND AMBULANCE BILLING ORDINANCE:

Administrator Illg presented an ordinance establishing fees for fire protection and ambulance billing. The ordinance would allow the city by state statute to assess a property for fire and/or ambulance billing if not paid. Motion by Sagen, seconded by Swenson to approve ordinance for fire and ambulance billing. All present voting yes. Absent was Morem. Motion carried.

The ordinance referencing the fee schedule for charges. Motion by Swenson, seconded by Mensink for RESOLUTION 18-03: A RESOLUTION MODIFYING A SCHEDULE OF FEES AND CHARGES FOR VARIOUS SERVICES, LICENSES AND PERMITS FOR THE CITY OF HARMONY, MN.

Voting for were: Swenson, Sagen, Mensink and Donney

Voting against were: No one

Abstained from voting were: No one

Absent from voting were: Morem

The Motion passed and resolutions were adopted.

#### PLANNING AND ZONING:

Discussion occurred regarding the zoning ordinance as it relates to people having residency on first floor in commercial zoned areas. The planning and zoning board and council had discussed the ordinance in July and August 2014, and chose not to make any changes to the ordinance thus reaffirming the zoning ordinance of not allowing residency on first floor. Administrator Illg shared that the ordinance was being enforced on a complaint basis based upon council direction at the time. Councilmember Swenson felt that the ordinance needed to be revisited since there are more residencies in violation now, and that all ordinances should be enforced if there is a known violation. Mayor Donney felt that the planning and zoning board should meet and discuss to see if the zoning ordinance should be modified to allow in commercial areas outside of the downtown commercial area. Administrator Illg will schedule a planning and zoning meeting to discuss.

#### BUILDING & MAINTENANCE:

Chris Johnson mentioned that staff has met with the equipment committee regarding replacing the larger snowplow truck since it is almost 10 years old. Cost estimates will be gathered to replace and possibly trade the snow plow truck. Administrator Illg mentioned he is gathering costs and options for replacing/trading the tractor and/or skidloader. It was mentioned that an annual maintenance contract for lift station pumps was reviewed for 2 years. Administrator Illg mentioned that the same quantity of road salt for ice will be requested when state bids are released.

#### EDA BOARD:

Results of the community survey were discussed. An update from the chamber was given. Administrator Illg gave an update on the Legislature Bonding Committee Members meetings at the capital to secure bond funds for the Harmony Stateline Trail extension project.

#### PARK BOARD:

Did not meet this month.

**LIBRARY BOARD:**

Discussed patio project. Stephanie is meeting with the contractors. Mayor Donney mentioned that Stephanie should involve Craig Britton from the school so it does not conflict with their future plans on the north side of the community center.

The library is still awaiting the arrival of clothes drop bin.

It was mentioned that during the winter it is impossible to keep the patio cleared of snow and ice for the book drop. Terry Bigalk mentioned an option of having a book drop bin under the main entrance awning.

**ARTS BOARD:**

Will be meeting next week.

**SIDEWALK POLICY:**

Administrator Illg shared a memo with the council highlighting the current snow removal practices and the liability concerns. No changes were made to the current practices.

**AMBULANCE TOWNSHIP BILLING:**

Administrator Illg recommended that the ambulance per capita township billing fee be increased from \$7 to \$9. The fee has not been modified for several years. Motion by Swenson, seconded by Mensink to increase the fee from \$7 to \$9. All present voting yes. Absent was Morem. Motion carried.

Upon no further business, Mayor Donney adjourned the meeting at 9:30 PM.

Mayor Steve Donney

Jerome Illg, City Administrator

**CITY OF HARMONY**  
**City Council Claims for Review**

April 10, 2018

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
Fund 101 General Fund					
General Fund		Union Central Pension Fund	CENTRAL PENSION FUND	Pension plan Chris, Corey, Brian	\$240.00
General Fund		Health Insurance	I.U.O.E. LOCAL 49 FRINGE BENEF	Union Ins-Corey, Brian, Chris	\$3,720.00
General Fund		Union Dues	IUOE LOCAL #49	Union dues-Chris, Corey & Brian	\$103.50
General Fund		NCPERS Insurance	NCPERS GROUP LIFE INS	511800	\$48.00
General Fund		Life Insurance	USABLE LIFE	101421301G	\$75.10
General Fund	Administration	General Operating Supplies	KELLY PRINTING & SIGNS	Golf cart permit stickers	\$300.00
General Fund	Administration	Motor Fuels/Lubricants	KWIK TRIP,INC	gas-Van	\$49.98
General Fund	Administration	Repair/Maint Office Equipment	METRO SALES	Copy machine contract	\$300.92
General Fund	Administration	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$415.01
General Fund	Animal Control	General Operating Supplies	SEACHANGE	dog tags 2018	\$196.28
General Fund	Animal Control	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$138.72
General Fund	Civil Defense	Telephone	HARMONY TELEPHONE COMPANY	Sirens/DSL Phone	\$89.37
General Fund	Community Center	Cleaning Supplies	DALCO	bath tissue/non latex gloves	\$46.34
General Fund	Community Center	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-Comm Ctr	\$2,533.74
General Fund	Community Center	Gas Utilities	MINNESOTA ENERGY	monthly gas	\$433.11
General Fund	Community Center	General Operating Supplies	KINGSLEY MERCANTILE	velcro/anchors/screws	\$6.31
General Fund	Community Center	Motor Fuels/Lubricants	KWIK TRIP,INC	gas-Terry pickup	\$43.50
General Fund	Community Center	Sewer Utilities	HARMONY PUBLIC UTILITIES	sewer-Comm Ctr	\$51.00
General Fund	Community Center	Telephone	HARMONY TELEPHONE COMPANY	Admin Phone/DSL	\$267.13
General Fund	Community Center	Water Utilities	HARMONY PUBLIC UTILITIES	water-Comm Ctr	\$32.03
General Fund	Community Center	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$2,349.06
General Fund	Community Development	Engineering Fees	STANTEC CONSULTING SERVICES, I	engineering services-Hahn Pjt	\$770.00
General Fund	Community Events	General Operating Supplies	HARMONY FOODS	Golden Happenings munchies	\$12.47
General Fund	Community Events	General Operating Supplies	J & M DISPLAYS, INC	Fireworks 2018	\$5,900.00
General Fund	Community Events	Taxes, Licenses & Permits	FILLMORE COUNTY TREASURER	real estate annual taxes-Conservation Club	\$230.00
General Fund	Council	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$109.83
General Fund	Financial Administration	Auditing and Acct g Services	ABDO, EICK & MEYERS, LLP	final 2018 audit	\$846.00
General Fund	Ice & Snow Removal	Equipment Parts	IRONSIDE TRAILER SALES & SERVI	plow spring	\$31.80
General Fund	Ice & Snow Removal	Equipment Parts	ZARNOTH BRUSH WORKS, INC	skid steer bristles	\$423.65
General Fund	Ice & Snow Removal	Motor Fuels/Lubricants	KWIK TRIP,INC	gas/diesel snowplowing	\$197.44
General Fund	Ice & Snow Removal	Motor Fuels/Lubricants	SEVERSON OIL CO.	gas/diesel-sno plowing	\$201.61
General Fund	Ice & Snow Removal	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$184.53
General Fund	Legal Services	Legal Fees	NETHERCUT SCHIEBER ATTORNEYS	monthly legal services	\$565.50
General Fund	Personnel Administration	General Operating Supplies	CULLIGAN	wellness program	\$71.15
General Fund	Personnel Administration	General Operating Supplies	SCHANSBERG, EILEEN	wellness program	\$52.17
General Fund	Police Department	Motor Fuels/Lubricants	SEVERSON OIL CO.	gas-Squad	\$345.92

**CITY OF HARMONY**  
**City Council Claims for Review**

**April 10, 2018**

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
General Fund	Police Department	Telephone	HARMONY TELEPHONE COMPANY	Police Phone	\$48.10
General Fund	Public Works Buildings	Cleaning Supplies	HARMONY FOODS	bathroom tissue/	\$6.99
General Fund	Public Works Buildings	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-Shop	\$207.79
General Fund	Public Works Buildings	Gas Utilities	MINNESOTA ENERGY	monthly gas service-Shop	\$323.82
General Fund	Public Works Buildings	General Operating Supplies	KINGSLEY MERCANTILE	mask/tape/spray bottle/bushes	\$31.09
General Fund	Public Works Buildings	General Operating Supplies	KINGSLEY MERCANTILE	Keys/clamps	\$5.78
General Fund	Public Works Buildings	General Operating Supplies	MISSISSIPPI WELDERS SUPPLY CO	compressed air cylinders	\$34.10
General Fund	Public Works Buildings	General Operating Supplies	S & S AUTOMOTIVE	adapter/coupler/switch/washer fluid	\$28.84
General Fund	Public Works Buildings	Repair/Maint Other Improve	MOREM ELECTRIC, INC	wired air compressor at shop	\$183.86
General Fund	Public Works Buildings	Small Tools and Minor Equip	KINGSLEY MERCANTILE	end cutters/file/gauge/pump	\$40.27
General Fund	Public Works Buildings	Small Tools and Minor Equip	S & S AUTOMOTIVE	air compressor	\$999.99
General Fund	Public Works Buildings	Small Tools and Minor Equip	USA BLUEBOOK	face shield headgear	\$23.88
General Fund	Public Works Buildings	Small Tools and Minor Equip	WHALEN, COREY	reimbursed for tool from Northern Hydraul	\$40.52
General Fund	Public Works Buildings	Water Utilities	HARMONY PUBLIC UTILITIES	water-Shop	\$21.88
General Fund	Public Works Buildings	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$507.00
General Fund	Streets	Repair/Maint Machinery/Equip	HAMMELL EQUIPMENT	battery for sweeper	\$133.00
General Fund	Streets	Repair/Maint Other Improve	MOREM ELECTRIC, INC	repair N-HARMONY welcome sign	\$112.84
General Fund	Streets	Small Tools and Minor Equip	ELAN FINANCIAL SERVICES	airline hose/kit/air hose & tools	\$194.60
General Fund	Streets	Street Maint Materials	BRUENING ROCK PRODUCTS, INC	rock	\$281.36
General Fund	Streets	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$922.65
General Fund	Tourism Programs	Lodging Tax	HARMONY CHAMBER OF COMMERCE	2nd Qtr lodging tax Country Lodge	\$370.50
General Fund	Visitor Center	Building Repair Materials	KINGSLEY MERCANTILE	floor adhesive & leveler/softner salt/sandp	\$58.07
General Fund	Visitor Center	Cleaning Supplies	DALCO	bath tissue/gloves/towels	\$107.98
General Fund	Visitor Center	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-Vis Ctr	\$111.23
General Fund	Visitor Center	Gas Utilities	MINNESOTA ENERGY	monthly gas service-Vis Ctr	\$380.23
General Fund	Visitor Center	Motor Fuels/Lubricants	KWIK TRIP,INC	gas-Terry pickup	\$43.50
General Fund	Visitor Center	Sewer Utilities	HARMONY PUBLIC UTILITIES	sewer-Vis Ctr	\$38.68
General Fund	Visitor Center	Water Utilities	HARMONY PUBLIC UTILITIES	water-Vis Ctr	\$24.32
General Fund	Visitor Center	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$586.11
Fund 101 General Fund					\$27,250.15
Fund 211 Library Fund					
Library Fund	Library	General Operating Supplies	DALCO	towels	\$58.54
Library Fund	Library	Media-Audio	INGRAM LIBRARY SERVICES, INC	audio books	\$123.69
Library Fund	Library	Media-Audio	INGRAM LIBRARY SERVICES, INC	audio books	\$65.98
Library Fund	Library	Media-Audio	INGRAM LIBRARY SERVICES, INC	audio books	\$21.99
Library Fund	Library	Media-Audio	INGRAM LIBRARY SERVICES, INC	audio books	\$21.99
Library Fund	Library	Media-Audio	INGRAM LIBRARY SERVICES, INC	audio books	\$46.73

**CITY OF HARMONY**  
**City Council Claims for Review**

**April 10, 2018**

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
Library Fund	Library	Media-Books	BAKER & TAYLOR	books	\$58.36
Library Fund	Library	Media-Books	BAKER & TAYLOR	books	\$162.59
Library Fund	Library	Media-Video	AMAZON CAPITAL SERVICES	Dvds	\$19.99
Library Fund	Library	Media-Video	AMAZON CAPITAL SERVICES	Dvds	\$27.99
Library Fund	Library	Media-Video	AMAZON CAPITAL SERVICES	Dvds	\$21.35
Library Fund	Library	Media-Video	AMAZON CAPITAL SERVICES	Dvds	\$44.92
Library Fund	Library	Media-Video	SOUTHEAST CORNER	book	\$19.99
Library Fund	Library	Postage	SOUTHEASTERN LIBRARIES COOP	postage on mailers	\$22.56
Library Fund	Library	Printed Forms	SOUTHEASTERN LIBRARIES COOP	mailers & SMS notices	\$14.60
Library Fund	Library	Repair/Maint Office Equipment	METRO SALES	copier maintenance contract	\$329.64
Library Fund	Library	Software Service Fees	SOUTHEASTERN LIBRARIES COOP	basic services & PC support	\$587.42
Library Fund	Library	Telephone	HARMONY TELEPHONE COMPANY	Library Phone	\$47.27
Library Fund	Library	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$683.50
Fund 211 Library Fund					\$2,379.10
Fund 222 Fire Fund					
Fire Fund	Fire Department	Chemicals and Chem Products	CLAREY S SAFETY EQUIPMENT, INC	foam	\$845.00
Fire Fund	Fire Department	Dues	MN STATE FIRE DEPT. ASSOC	2018 MSFDA dues	\$148.00
Fire Fund	Fire Department	Equipment Parts	MOREM ELECTRIC, INC	batteries	\$48.00
Fire Fund	Fire Department	Motor Fuels/Lubricants	SEVERSON OIL CO.	gas/diesel-Firetrucks	\$209.49
Fire Fund	Fire Department	Repair/Maint Machinery/Equip	ALEX AIR APPARATUS, INC	Compressor test/Air Quality testing	\$825.19
Fire Fund	Fire Department	Sign Materials	TORGERSON, DALE	engraved signs	\$94.00
Fire Fund	Fire Department	Small Tools and Minor Equip	CLAREY S SAFETY EQUIPMENT, INC	fire gloves (4)	\$286.00
Fire Fund	Fire Department	Training Fees	RIVERLAND COMMUNITY COLLEGE	Fire Instructor I-Dornink	\$400.00
Fire Fund	Fire Department	Training Fees	RIVERLAND COMMUNITY COLLEGE	HAZ refresher firemen	\$475.00
Fire Fund	Fire Department	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$6,085.03
Fire Fund	Fire Stations and Bldgs	Cleaning Supplies	HARMONY FOODS	bathroom tissue	\$9.69
Fire Fund	Fire Stations and Bldgs	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-Firehall	\$283.59
Fire Fund	Fire Stations and Bldgs	Gas Utilities	MINNESOTA ENERGY	monthly gas service-Firehall	\$289.03
Fire Fund	Fire Stations and Bldgs	Other Improvements	PROSPER LUMBER CO.	shingles for firehall roof	\$14,259.00
Fire Fund	Fire Stations and Bldgs	Repair/Maint Bldg/Structures	MID-AMERICA BACKFLOW PREVENTE	back flow testing	\$100.00
Fire Fund	Fire Stations and Bldgs	Sewer Utilities	HARMONY PUBLIC UTILITIES	sewer-Firehall	\$23.80
Fire Fund	Fire Stations and Bldgs	Telephone	HARMONY TELEPHONE COMPANY	Fire Phone	\$44.11
Fire Fund	Fire Stations and Bldgs	Water Utilities	HARMONY PUBLIC UTILITIES	water-Firehall	\$15.03
Fund 222 Fire Fund					\$24,439.96
Fund 223 Ambulance Fund					
Ambulance Fund	Ambulance Service	Medical and Dental Fees	GOLD CROSS AMBULANCE	Intercept chgs JB	\$186.53



**CITY OF HARMONY**  
**City Council Claims for Review**

**April 10, 2018**

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
Ambulance Fund	Ambulance Service	Medical and Dental Fees	GOLD CROSS AMBULANCE	Intercept chgs RS	\$387.78
Ambulance Fund	Ambulance Service	Medical Supplies	MISSISSIPPI WELDERS SUPPLY CO	oxygen	\$52.35
Ambulance Fund	Ambulance Service	Medical Supplies	MISSISSIPPI WELDERS SUPPLY CO	oxygen	\$52.35
Ambulance Fund	Ambulance Service	Motor Fuels/Lubricants	KWIK TRIP,INC	diesel-Amb	\$429.00
Ambulance Fund	Ambulance Service	Motor Fuels/Lubricants	SEVERSON OIL CO.	diesel-Amb	\$58.18
Ambulance Fund	Ambulance Service	Repair/Maint Vehicles	DECORAH AUTO CENTER	full service-Amb	\$192.95
Ambulance Fund	Ambulance Service	Small Tools and Minor Equip	EMERGENCY MEDICAL PRODUCTS	Full Body Vacuum Mattress	\$490.99
Ambulance Fund	Ambulance Service	Telephone	VERIZON WIRELESS	monthly cell service	\$47.84
Ambulance Fund	Ambulance Service	Training Fees	ELAN FINANCIAL SERVICES	CPR online/cards for FC Staff	\$508.07
Ambulance Fund	Ambulance Service	Travel Expenses	SIKKINK, CHUCK	parking EMS Conference	\$9.50
Ambulance Fund	Ambulance Service	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$18,481.97
Fund 223 Ambulance Fund					\$20,897.51
Fund 251 Park Fund					
Park Fund	Parks	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-parks	\$157.94
Park Fund	Parks	Other Equipment	RUN RIGHT POWER LLC	Husqvarna Mower	\$8,800.00
Park Fund	Parks	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$1,300.10
Fund 251 Park Fund					\$10,258.04
Fund 261 Arts Fund					
Arts Fund	Arts	Other Rentals	EVENTS	rent for Events Center	\$50.00
Arts Fund	Arts	Program Services	BIGALK, KRIS	poetry reading program/travel/lodging	\$580.00
Arts Fund	Arts	Program Services	MEEK, ANNA GEROGE	Poetry reading program	\$200.00
Arts Fund	Arts	Program Services	REINI-GRANDELL, LYNETTE	Poetry reading program	\$200.00
Fund 261 Arts Fund					\$1,030.00
Fund 423 2017 Street & Utility Project					
2017 Street & Utility Pro	2017 Street & Utility Proje	Other Improvements	STANTEC CONSULTING SERVICES, I	Street engineering services	\$1,057.50
Fund 423 2017 Street & Utility Project					\$1,057.50
Fund 601 Water Fund					
Water Fund	Water Utility Administratio	Auditing and Acct g Services	ABDO, EICK & MEYERS, LLP	final 2018 audit	\$846.00
Water Fund	Water Utility Administratio	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$103.76
Water Fund	Water Utility Operation	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-pumphouses	\$1,087.15
Water Fund	Water Utility Operation	Gas Utilities	MINNESOTA ENERGY	monthly gas service-pumphouses	\$87.64
Water Fund	Water Utility Operation	Laboratory & Testing Fees	UTILITY CONSULTANTS, INC	Water Testing Lab Fees	\$40.00
Water Fund	Water Utility Operation	Management Fees	MINN MUNICIPAL UTILITIES ASSOC	2nd Qtr Safety program	\$750.00
Water Fund	Water Utility Operation	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$2,616.67

**CITY OF HARMONY**  
**City Council Claims for Review**

April 10, 2018

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
Fund 601 Water Fund					\$5,531.22
Fund 602 Sewer Fund					
Sewer Fund	Sewer Administration	Auditing and Acct g Services	ABDO, EICK & MEYERS, LLP	final 2018 audit	\$846.00
Sewer Fund	Sewer Administration	Taxes, Licenses & Permits	MN POLLUTION CONTROL AGENCY	annual Wastewater Permit	\$1,450.00
Sewer Fund	Sewer Administration	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$103.76
Sewer Fund	Sewer Operation	Cleaning Supplies	DALCO	towels	\$58.54
Sewer Fund	Sewer Operation	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-WWTP	\$1,355.51
Sewer Fund	Sewer Operation	Gas Utilities	MINNESOTA ENERGY	WWTP-monthly gas service	\$586.24
Sewer Fund	Sewer Operation	Laboratory & Testing Fees	UTILITY CONSULTANTS, INC	Wastewater Testing Lab Fees	\$666.30
Sewer Fund	Sewer Operation	Management Fees	MINN MUNICIPAL UTILITIES ASSOC	2nd Qtr Safety program	\$750.00
Sewer Fund	Sewer Operation	Repair/Maint Other Improve	KINGSLEY MERCANTILE	sampler frig repair	\$452.70
Sewer Fund	Sewer Operation	Sewer Utilities	HARMONY PUBLIC UTILITIES	sewer-WWTP	\$1,418.68
Sewer Fund	Sewer Operation	Small Tools and Minor Equip	USA BLUEBOOK	wind sock/alum drum wrench	\$90.07
Sewer Fund	Sewer Operation	Telephone	HARMONY TELEPHONE COMPANY	Lift Stations Dialer/DSL Phone	\$146.81
Sewer Fund	Sewer Operation	Water Utilities	HARMONY PUBLIC UTILITIES	water-WWTP	\$886.83
Sewer Fund	Sewer Operation	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$4,279.90
Fund 602 Sewer Fund					\$13,091.34
Fund 603 Solid Waste Fund					
Solid Waste Fund	Solid Waste Administration	Auditing and Acct g Services	ABDO, EICK & MEYERS, LLP	final 2018 audit	\$846.00
Solid Waste Fund	Solid Waste Administration	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$51.87
Solid Waste Fund	Solid Waste Operation	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$276.80
Fund 603 Solid Waste Fund					\$1,174.67
Fund 604 Electric Fund					
Electric Fund		Utility Deposits	UTILITY DEPOSIT REFUND	Utility Deposit to bill-Julie Lau	\$91.33
Electric Fund		Utility Deposits	UTILITY DEPOSIT REFUND	refund deposit less utilities (Dylan McCabe)	\$68.96
Electric Fund		Utility Deposits	UTILITY DEPOSIT REFUND	deposit to Utilities Dylan McCabe	\$81.04
Electric Fund		Utility Deposits	UTILITY DEPOSIT REFUND	Utility deposit refund	\$58.67
Electric Fund	Electric Utility Operation	Electric Power for Resale	MI ENERGY COOPERATIVE	Power for Resale	\$63,080.34
Electric Fund	Electric Utility Operation	Electric Utilities	HARMONY PUBLIC UTILITIES	Elec-Streetlights	\$1,272.48
Electric Fund	Electric Utility Operation	Electric Utilities	HARMONY PUBLIC UTILITIES	Elce-Town Clock	\$13.03
Electric Fund	Electric Utility Operation	Management Fees	MINN MUNICIPAL UTILITIES ASSOC	2nd Qtr Safety program	\$750.00
Electric Fund	Electric Utility Operation	Motor Fuels/Lubricants	SEVERSON OIL CO.	gas-Chris pickup	\$63.88
Electric Fund	Electric Utility Operation	Utility Maint Materials	MOREM ELECTRIC, INC	conduit supports	\$6.96
Electric Fund	Electric Utility Operation	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$461.33
Electric Fund	Electric UtilityAdministratio	Auditing and Acct g Services	ABDO, EICK & MEYERS, LLP	final 2018 audit	\$846.00

**CITY OF HARMONY**  
**City Council Claims for Review**

**April 10, 2018**

Fund Descr	Department	Object of Expense	Vendor	Comments	Amount
Electric Fund	Electric UtilityAdministratio	Deposit Interst Paid	UTILITY DEPOSIT REFUND	int on utility deposit	\$0.68
Electric Fund	Electric UtilityAdministratio	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$155.63
Fund 604 Electric Fund					\$66,950.33
Fund 605 Storm Water Fund					
Storm Water Fund	Storm Water Administratio	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$51.87
Storm Water Fund	Storm Water Operation	Equipment Parts	S & S AUTOMOTIVE	hydro fluid for street sweeper	\$249.95
Storm Water Fund	Storm Water Operation	Motor Fuels/Lubricants	KWIK TRIP,INC	diesel-sweeper	\$167.66
Storm Water Fund	Storm Water Operation	Repair/Maint Other Improve	MACQUEEN EMERGENCY GROUP	sweeper maintenance & Parts	\$3,670.95
Storm Water Fund	Storm Water Operation	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$92.27
Fund 605 Storm Water Fund					\$4,232.70
Fund 620 Economic Development Authority					
Economic Development	Economic Development	Planning & Development Fees	CEDA	2nd Qtr Contract	\$7,352.75
Economic Development	Economic Development	Telephone	HARMONY TELEPHONE COMPANY	EDA Phone	\$27.41
Economic Development	Economic Development	Worker s Comp Insurance Pre	LMCIT	Workers Comp Ins	\$155.63
Economic Development	Tourism Programs	Donations to Civic Org s	HARMONY CHAMBER OF COMMERCE	1st half budgeted donation	\$13,250.00
Fund 620 Economic Development Authority					\$20,785.79
					\$199,078.31

# **ADMINISTRATOR'S REPORT**

## **For the Period from March 13, 2018 to April 10, 2018**

### ADMINISTRATION

Completed year-end audit. Auditors will present at April meeting.

MNDOT has approved permit for Historical Society to install 6 signs in right-of-way. They will be installed in Spring 2018.

Have begun process of updating Wellhead Protection Plan for this well.

Need to update Water Supply Plan.

Coordinating with David Drown Associates to update our financial plan. Will be presented at our June meeting.

Contracts have been signed for Hammel House development project. Utilities are installed. All grading with base course is almost complete on street. Curb, gutter, and paving will be completed spring 2018.

Mailed out public hearing notices to liquor licensees as required by state statute to consider modifying fees at May council meeting. Will be sending out renewal notices soon for liquor licenses.

### UTILITY/BUILDING COMMITTEE

The contractor has water, sewer, curb and gutter installed in all of the areas for our 2017 Street and Utility Project. It has been paved with first lift of asphalt. Final lift will be installed in 2018.

MNDOT has finished up mill and overlay on TH139 from Hwy 52 to State Line in 2017. MNDOT hopes to be closing out project soon for remaining funds determination.

Discussed digital chlorine scales for Well #1 and #2.

May need to replace sampler refrigerators at the WWTP.

Development agreement has been prepared for Joe Hahn project. Have received quotes for project. Need to approve development agreement and quote.

Discussed replacing tractor and skidloader. Still gathering bids and options on snowplow truck.

Will be sending out bid proposal for seal coating streets on SE side of town.

May need to replace underground electric service for Welcome Sign light on east side of town. May consider installing a solar panel instead.

**City of Harmony**  
**Cash Balance Report**  
**February 2017 and February 2018**

<b>Fund Description</b>	<b>February-17</b>	<b>February-18</b>
General Fund	725,729.17	794,102.12
Revolving Loan Fund	17,549.88	73,990.90
Commercial Rehab Fund	4,623.07	11,583.22
Library Fund	(18,735.68)	(16,744.67)
Fire Fund	13,278.26	33,148.35
Ambulance Fund	6,763.46	95,828.82
Park Fund	50,084.04	61,507.00
Arts Fund	1,149.39	2,335.51
GO Improvement 2010A-3rd St SW	32,958.29	34,099.84
GO Tax Abatement 2013A-Comm Cntr	4,487.52	6,587.72
GO Improvement 2013B-Heritage Grove	(5,842.60)	(4,140.44)
GO Improvement 2014A-1st Ave SW	106,638.35	103,812.74
GO Improvement 2017A-Various		99,310.56
Capital Projects Fund	646,553.24	736,323.31
TIF District #5-Antique Mall	125.29	404.77
TIF District #6-HECO	179.42	14.23
2017 Street and Utility Project	(11,068.25)	76,114.81
Water Fund	207,485.97	185,395.29
Sewer Fund	15,705.13	27,962.38
Solid Waste Fund	2,655.05	2,270.36
Electric Fund	536,796.39	617,884.92
Storm Water Fund	5,233.05	8,684.55
Economic Development Fund	73,854.69	108,715.23
<b>Total</b>	<b>2,416,203.13</b>	<b>3,059,191.52</b>

## Harmony Grain Elevator Restoration Project

Harmony Historical Society proposal to acquire and restore the Grain Elevator on the west side of Hwy 139. Currently owned by Harmony AgriService.

A collaborative project involving the Harmony Historical Society, a committee to lead the project, the City of Harmony, community members, local businesses and organizations and the Harmony Area Community Foundation.

Phase I; Development plan

Form a restoration committee. A committee has been formed with at least 8 community members involved.

FUNDING; Currently working on applications for grant funds from various sources.

Ralph Beastron is the leader on grant applications.

Have had some conversations the EDA director on possible funding ideas and sources.

PHASE II: Acquisition of the property.

At this time, Jeff Soma owner of Harmony Agri Service, has expressed an interest in donating the Elevator to the Historical Society.

Committee is working on contacting a surveyor to have a valid legal description to use for deeding the property to HASH or the City.

Will need approval from Jeff as to the size of the area around the elevator that he is willing to donate.

One consideration will be an easement that runs along the south side of the elevator that will have to remain in place for access to the Depot, School and Sugar Plum House located in the Village Green complex.

PHASE III:

Restoration of the exterior of the building.

This will be the start of a larger need for funds.

Considerations:

What level of restoration, ie: back to original, or repair and maintain the integrity of the building from a perspective of what it looked like in the early 1900's

The foundation has been looked at and is reasonable sound, but does need what can best be described as cosmetic work to the rock foundation, with Concrete support behind.

The roof does not leak, but one recommendation is to start there and make sure that there isn't a problem in the future.

# Historic Grain Elevator Restoration Project

Harmony, MN



2017



early 1900's

The McMichel elevator was erected in the early years (circa 1879) when the railroad first came to Harmony and was critical to Harmony's development. Based on the elevator's historical significance to agricultural and economic development of Fillmore County and the state of Minnesota, the Harmony Area Historical Society (HAHS) sees the need to facilitate a project that would address the Historic Grain Elevator Restoration.

The project will help preserve the historic structure and its historical context, create an attractive entrance to the city and potentially offer a valuable interpretive site in the future. A critical part of the success of this project is interpretive material highlighting the agricultural significance to Harmony and our area with special attention given to century farm stories and oral history stories. Farming was the foundation of Harmony's development and that of Fillmore County and this history needs to be gathered, shared and preserved.

This project needs to be a collaborative effort with HAHS, City of Harmony, interested community members, local businesses and organizations, area agricultural partners and the Harmony Area Community Foundation.

**This effort is expected to be a multi-phase (multi-year) project:**

**Phase I = Development Plan**

**The Phase I goal is to define a detailed development plan to save and restore the elevator, preserving it as a key piece of Harmony's history.**

**Proposed Phase I goals:**

- 1. Form a restoration committee**
- 2. Establish a development agreement with the City of Harmony**
- 3. Finalize Phase I details and budget**
- 4. Identify funding sources (near & long term)**
- 5. Survey and acquire property**
- 6. Identify/perform any critical work needed to ensure building stability**
- 7. Research the elevator history to assess feasibility of submitting it for inclusion on the National Registry of Historic Places**
- 8. Obtain an architecture review/drawings and contractor estimates for final restoration needs**
- 9. Develop specific goals for Phases II – IV**

**Phase II = Complete External Restoration**

**Phase III = Internal Restoration**

**Phase IV = Interpretive Center.**

**Conversations between HAHS, Community Foundation and community members have been ongoing for some time. We have also consulted with the Preston Historical Society to study its process for preserving and restoration of Preston's Grain elevator; they have offered to share additional project information. We have received initial input from an experienced historical architect and preservation contractor that have both expressed the opinion the structure is basically sound and worthy of restoration.**

**Amy Hahn has researched the elevator and generated a report that documents some history of the elevator, the potential of National Historic Registration and funding possibilities, recommendations for restoration of the limestone foundation as well as future uses of the elevator. Initial discussions with the Harmony Area Community Foundation and the City of Harmony have indicated interest in support of this project. If you would like to receive a copy of the report, contact us at [hahs@harmonytel.net](mailto:hahs@harmonytel.net).**



The following is a budget submitted for a grant request to the Southern Minnesota Initiative Foundation (SMIF) for 2018 and is given here as reference material. HAHS did not receive the SMIF grant and we would expect that the final Phase I plan and budget would need to be modified in order to move forward with this project.

Initial Phase I budget estimate (based on grant submitted to SMIF 8/27/17):

Historical Research @\$50/hr x 120hrs (for project definition & Nat. Reg.)	\$ 6000
Arch. & Const. Review/Drawings @\$50/hr x 60hrs	\$ 3000
Property Survey	\$ 500
Materials Analysis	\$ 500
Legal Fees	\$ 500
Communications (postage, printing, etc.)	\$ 200
Marketing/Promotion/Publicity	\$ 500
Travel (business) @ \$.535x 250(airport)x11 trips	\$ 1500
Travel (volunteers) @ \$.14x100(Roch.)x 20 trips	<u>\$ 300</u>
	\$13000
Critical initial stability work (if needed)	????

Fund raising efforts will need to address the initial Phase I development plan and also look to long term funds from a variety of sources.

# Harmony Area Historical Society

The Harmony Area Historical Society (HAHS) organized in the year 2000 and has been active in cataloging and preserving the history of the Harmony area. In addition HAHS has been instrumental in creating interpretive displays related to Harmony.

Harmony High School  
Karst Geology  
Harmony Military  
Karst Interpretive Site  
Artist Herbjørn Gausta  
Harmony History Images

Harmony Community Center  
Harmony Visitor Center - Chamber Office  
Harmony Visitor Center - Conference Room  
Harmony – Preston Valley Bike Trail  
Harmony Visitor Center – Conference Room  
Harmony Visitor Center – Conference Room

Historical Signage (Spring 2018)      Downtown Harmony

The Grain Elevator Restoration Project needs to be a community wide effort and will need the support of several individuals in the Harmony Area. If you have any questions about the project, suggestions or wish to be involved with the project, please feel free to contact any of the board members listed below. You also may contact us at [hahs@harmonytel.net](mailto:hahs@harmonytel.net).

## Harmony Area Historical Society

### Board of Directors:

President	Cliff Johannessen	<a href="mailto:johan517@harmonytel.net">johan517@harmonytel.net</a>	507-886-3085
* Vice President	Richard Kiehne	<a href="mailto:rakiehne@harmonytel.net">rakiehne@harmonytel.net</a>	507-440-8579 *
* Secretary	Mary Lou Zombory	<a href="mailto:mlzretire@harmonytel.net">mlzretire@harmonytel.net</a>	507-886-5478 *
Director	Jim Taubert	<a href="mailto:jetsrt@harmonytel.net">jetsrt@harmonytel.net</a>	507-886-4472
Director	Barbara Day	<a href="mailto:barbaraday605@yahoo.com">barbaraday605@yahoo.com</a>	507-886-7736
Director	Richard Scrobeck	<a href="mailto:norton@harmonytel.net">norton@harmonytel.net</a>	507-886-3516
Director	Miriam Harstad	<a href="mailto:mhars308@harmonytel.net">mhars308@harmonytel.net</a>	507-886-2392
Treasurer (non-board member)	Ralph Beastrom	<a href="mailto:beastrom@harmonytel.net">beastrom@harmonytel.net</a>	507-696-5979

\* Elevator Restoration Committee Leaders

625 Main Ave N  
Harmony, MN 55939



(507) 886-4866  
lmkingsley41@gmail.com

\*Andrew and Lisa Kingsley (Harmony Gardens & Floral) are requesting permission to raise chickens/sell eggs on our commercial property in Harmony, MN. We are solely wanting to address these activities on commercial property at this time, as then residential permission could be addressed separately if it ever is brought before the council. We would prefer not to be given a "special exception," as these are difficult to implement fairly. Rather, we are seeking for these activities to be allowed on commercial property.

\*The chickens would be contained in "chicken tractors," which are basically just small, portable coops/runs. They would NOT be free ranging onto adjacent properties.

\*The chicken tractors would be moved frequently, eliminating any build-up of odors

\*The chickens are benefitted by this, but they also benefit the ground greatly by eating insect pests and fertilizing with their waste. They also do an excellent job utilizing unsaleable garden produce as a food source. Chickens and gardens work together in Harmony:)

\*We have talked to all available adjacent neighbors to make sure they do not have any objections to these activities. They have given their consent as follows:

-Wheeler's Bar and Grill

*Jim Wheeler*

-Nadine Fisher *Out of state until May 1*

-Richard and Lisa Thoen *Richard & Lisa Thoen*

-Rick and Sarah Mensink *Rick & Sarah Mensink*

-Morem Electric *Stuart Morem*

-R J WoodGoods *Reuben Hershberger*

\*Please feel free to contact us with any questions/concerns pertaining to this request. Thank you for your time.

## CHAPTER 91: ANIMALS

### Section

- 91.01 Definitions
- 91.02 Dogs and cats
- 91.03 Non-domestic animals
- 91.04 Farm animals
- 91.05 Impounding
- 91.06 Kennels
- 91.07 Nuisances
- 91.08 Seizure of animals
- 91.09 Animals presenting a danger to health and safety of city
- 91.10 Diseased animals
- 91.11 Dangerous animals
- 91.12 Dangerous animal requirements
- 91.13 Basic care
- 91.14 Enforcing officer
- 91.15 Pound
- 91.16 Interference with officers
  
- 91.99 Penalty

**§91.01 DEFINITIONS.**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**ANIMAL.** Any mammal, reptile, amphibian, fish, bird (including all fowl and poultry) or other member commonly accepted as a part of the animal kingdom. Animals shall be classified as follows:

- (1) **DOMESTIC ANIMALS.** Those animals commonly accepted as domesticated household pets. Unless otherwise defined, domestic animals shall include dogs, cats, caged birds, gerbils, hamsters, guinea pigs, domesticated rabbits, fish, non-poisonous, non-venomous and non-constricting reptiles or amphibians, and other similar animals.
- (2) **FARM ANIMALS.** Those animals commonly associated with a farm or performing work in an agricultural setting. Unless otherwise defined, farm animals shall include members of the equestrian family (horses, mules), bovine family (cows, bulls), sheep, poultry (chickens, turkeys), fowl (ducks, geese), swine (including Vietnamese pot-bellied pigs), goats, bees, and other animals associated with a farm, ranch, or stable.
- (3) **NON-DOMESTIC ANIMALS.** Those animals commonly considered to be naturally wild and not naturally trained or domesticated, or which are commonly considered to be inherently dangerous to the health, safety, and welfare of people. Unless otherwise defined, non-domestic animals shall include:
  - (a) Any member of the large cat family (family felidae) including lions, tigers, cougars, bobcats, leopards and jaguars, but excluding commonly accepted domesticated house cats.
  - (b) Any naturally wild member of the canine family (family canidae) including wolves, foxes, coyotes, dingoes, and jackals, but excluding commonly accepted domesticated dogs.
  - (c) Any crossbreeds such as the crossbreed between a wolf and a dog, unless the crossbreed is commonly accepted as a domesticated house pet.
  - (d) Any member or relative of the rodent family including any skunk (whether or not de-scented), raccoon, squirrel, or ferret, but excluding those members otherwise defined or commonly accepted as domesticated pets.
  - (e) Any poisonous, venomous, constricting, or inherently dangerous member of the reptile or amphibian families including rattlesnakes, boa constrictors, pit vipers, crocodiles and alligators.
  - (f) Any other animal which is not explicitly listed above but which can be reasonably defined by the terms of this section, including but not limited to bears, deer, monkeys and game fish.

**AT LARGE.** Off the premises of the owner and not under the custody and control of the owner or other person, either by leash, cord, chain, or otherwise restrained or confined.

**CAT.** Both the male and female of the felidae species commonly accepted as domesticated household pets.

**DOG.** Both the male and female of the canine species, commonly accepted as domesticated household pets, and other domesticated animals of a dog kind.

**OWNER.** Any person or persons, firm, association or corporation owning, keeping, or harboring an animal.

**RELEASE PERMIT.** A permit issued by the Animal Control Officer or other person in charge of the pound for the release of any animal that has been taken to the pound. A release permit may be obtained upon payment of a fee to the City Administrator/Clerk-Treasurer in accordance with the regular license requirement if the animal is unlicensed, payment of a release fee, and any maintenance costs incurred in capturing and impounding the animal. The release fee shall be as established in the Ordinance Establishing Fees and Charges adopted pursuant to §30.11, as it may be amended from time to time.

**§91.02 DOGS AND CATS.**

- (A) *Running at large prohibited.* It shall be unlawful for the dog or cat of any person who owns, harbors, or keeps a dog or cat, to run at large. A person, who owns, harbors, or keeps a dog or cat that runs at large shall be guilty of a misdemeanor. Dogs or cats on a leash and accompanied by a responsible person or accompanied by and under the control and direction of a responsible person, so as to be effectively restrained by command as by leash, shall be permitted in streets or on public land unless the city has posted an area with signs reading “Dogs or Cats Prohibited”.
- (B) *License required.*
- (1) All dogs over the age of six months kept, harbored, or maintained by their owners in the city, shall be licensed and registered with the city. Dog licenses shall be issued by the City Administrator/Clerk-Treasurer upon payment of the license fee as established by the Ordinance Establishing Fees and Charges adopted pursuant to §30.11 of this code, as that ordinance may be amended from time to time. The owner shall state, at the time application is made for the license and upon forms provided, his or her name and address and the name, breed, color, and sex of each dog owned or kept by him or her. No license shall be granted for a dog that has not been vaccinated against rabies, as evidenced by a current certificate, including date of vaccination, by a veterinarian qualified to practice in the state in which the dog is vaccinated.
  - (2) It shall be the duty of each owner of a dog subject to this section to pay to the City Administrator/Clerk-Treasurer the license fee established in the Ordinance Establishing Fees and Charges adopted pursuant to §30.11, as it may be amended from time to time.
  - (3) Upon payment of the license fee, the City Administrator/Clerk-Treasurer shall issue to the owner a license tag for each dog licensed. The tag shall have stamped on it the year for which it is issued and the number corresponding with the number on the application. Every owner shall be required to provide each dog with a collar to which the license tag must be affixed, and shall see that the collar and tag are constantly worn. In case a dog tag is lost or destroyed, a replacement tag shall be issued by the City Administrator/Clerk-Treasurer with the new number recorded on the original application form. A charge shall be made for each replacement tag in an amount established in the Ordinance Establishing Fees and Charges adopted pursuant to §30.11, as it may be amended from time to time. Dog tags shall not be transferable from one dog to another and no refunds shall be made on any dog license fee or tag because of death of a dog or the owner's leaving the city before the expiration of the license period.
  - (4) The licensing provisions of this division (B) shall not apply to dogs whose owners are non-residents visiting temporarily within the city, nor to dogs brought into the city for the purpose of participating in any dog show, nor shall this provision apply to “companion dogs” properly trained to assist handicapped persons for the purpose of aiding them in travel or other activities.

- (5) The funds received by the City Administrator/Clerk-Treasurer from all dog licenses and replacement tag fees as established by the Ordinance Establishing Fees and Charges adopted pursuant to §30.11 of this code, as that ordinance may be amended from time to time, shall first be used to defray any costs incidental to the enforcement of this chapter; including, but not restricted to, the costs of licenses, tags, and impounding and maintenance of the dogs.
- (C) *Cats.* Cats shall be included as controlled by this division insofar as running-at-large, pickup, impounding, boarding, licensing and proof of anti-rabies vaccine is concerned. All other provisions of this section shall also apply to cats unless otherwise provided.
- (D) *Vaccination.*
- (1) All dogs and cats kept harbored, maintained, or transported within the city shall be vaccinated at least once every three years by a licensed veterinarian for rabies, with a live modified vaccine.
- (2) A certificate of vaccination must be kept by the owner on which is stated the date of vaccination, owner's name and address, each animal's name (if applicable), sex, description and weight, the type of vaccine, and the veterinarian's signature. Upon demand made by the City Administrator/Clerk-Treasurer, the Animal Control Officer or a police officer, the owner shall present for examination the required certificate(s) of vaccination for the animal(s). In cases where certificates are not presented, the owner or keeper of the animal(s) shall have seven days in which to present the certificate(s) to the City Administrator/Clerk-Treasurer or officer. Failure to do so shall be deemed a violation of this section.  
Penalty, see §91.99

### **§91.03 NON-DOMESTIC ANIMALS.**

It shall be illegal for any person to own, possess, harbor, or offer for sale, any non-domestic animal within the city. Any owner of a non-domestic animal at the time of adoption of this code shall have 30 days in which to remove the animal from the city after which time the city may impound the animal as provided for in this section. An exception shall be made to this prohibition for animals specifically trained for and actually providing assistance to the handicapped or disabled, and for those animals brought into the city as part of an operating zoo, veterinary clinic, scientific research laboratory, or a licensed show or exhibition.  
Penalty, see §91.99

### **§91.04 FARM ANIMALS.**

Farm animals shall only be kept in an agricultural district of the city, or on a residential lot of at least ten acres in size, provided that no animal shelter shall be within 300 feet of an adjoining piece of property. An exception shall be made to this section for those animals brought into the city as part of an operating zoo, veterinary clinic, scientific research laboratory, or a licensed show or exhibition.

### **§91.05 IMPOUNDING.**

- (A) *Running at large.* Any unlicensed animal running at large is hereby declared a public nuisance. Any Animal Control Officer or police officer may impound any dog or other animal found unlicensed or any animal found running at large and shall give notice of the impounding to the owner of the dog or other animal, if known. In case the owner is unknown, the officer shall post notice at the city office that if the dog or other animal is not claimed within the time specified in division (C) of this section, it will be sold or otherwise disposed of. Except as otherwise provided in this section, it shall be unlawful to kill,

destroy, or otherwise cause injury to any animal, including dogs and cats running at large.

- (B) *Biting animals.* Any animal that has not been inoculated by a live modified rabies vaccine and which has bitten any person, wherein the skin has been punctured or the services of a doctor are required, shall be euthanized immediately, and the brain shall be sent within 24 hours to a certified laboratory for testing for rabies. If the animal has been inoculated with a live modified rabies vaccine and the owner has proof of the vaccination by a certificate from a licensed veterinarian, the owner may confine the dog or other animal to the owner's property for a period of seven (7) days. If the owner of the animal cannot be found, the animal may be conveyed to the pound by the Animal Control Officer or police officer.
- (C) *Reclaiming.* All animals conveyed to the pound shall be kept, with humane treatment and sufficient food and water for their comfort, at least five regular business days, unless the animal is a dangerous animal as defined under §91.11 in which case it shall be kept for seven regular business days or the times specified in §91.11, and except if the animal is a cruelly-treated animal in which case it shall be kept for ten regular business days, unless sooner reclaimed by the owner or keeper as provided by this section. In case the owner or keeper shall desire to reclaim the animal from the pound, the following shall be required, unless otherwise provided for in this code or established from time to time by resolution of the City Council:
  - (1) Payment of the release fee as established by the Ordinance Establishing Fees and Charges adopted pursuant to §30.11 of this code, as that ordinance may be amended from time to time.
  - (2) Payment of maintenance costs, as provided by the pound, per day or any part of day while animal is in the pound; and
  - (3) If a dog is unlicensed, payment of a regular license fee as established by the Ordinance Establishing Fees and Charges adopted pursuant to §30.11 of this code, as that ordinance may be amended from time to time, and valid certificate of vaccination for rabies shots is required.
- (D) *Unclaimed animals.* At the expiration of the times established in division (C) of this section, if the animal has not been reclaimed in accordance with the provisions of this section, the officer appointed to enforce this section may let any person claim the animal by complying with all provisions in this section, or the officer may sell the animal to the University of Minnesota, or cause the animal to be destroyed in a proper and humane manner and shall properly dispose of the remains thereof. Any money collected under this section shall be payable to the City Administrator/Clerk-Treasurer.  
Penalty, see §91.99

#### **§91.06 KENNELS.**

- (A) *Definition of kennel.* The keeping of four or more dogs and/or cats on the same premises, whether owned by the same person or not and for whatever purpose kept, shall constitute a “kennel”, except that a fresh litter may be kept for a period of three months before that keeping shall be deemed to be a “kennel”.
- (B) *Kennel as a nuisance.* Because the keeping of four or more dogs on the same premises is subject to great abuse, causing discomfort to persons in the area by way of smell, noise, hazard, and general aesthetic depreciation, the keeping of four or more dogs on the premises is hereby declared to be a nuisance and no person shall keep or maintain a kennel within the city.  
Penalty, see §91.99
- (C) *Grandfather Clause.* This section shall not apply to any person keeping up to a maximum of eight animals on the same premises at the time of adoption of this ordinance, August 17, 2004.



**§91.07 NUISANCES.**

(A) *Habitual barking.*

- (1) It shall be unlawful for any person to keep or harbor a dog that habitually barks, whines, howls, bays or cries excessively so as to cause disturbance or discomfort to an individual, provided that the noise lasts for a period of more than ten minutes continuously, or intermittent barking that continues for more than an hour and is plainly audible from a distance of 100 feet or more from the premises where the dog is kept. It shall not be a violation of this section if the dog was barking, crying, or making other noise due to harassment or injury to the dog or a trespass upon the premises where the dog is located.
- (2) A complaining citizen shall first notify the Police Department, the City Administrator/Clerk-Treasurer, or the Animal Control Officer of an alleged violation of this subchapter. A city law enforcement officer shall then investigate the complaint, and shall then determine whether there is probable cause that a violation of this subchapter has taken place. If probable cause exists, the officer shall request the person possessing the dog to take whatever action is necessary to stop the annoyance. If the person keeping or harboring the dog fails to stop or prevent the annoyance, the officer shall issue to that person a citation, or may arrest the person in accordance with the Minnesota Rules of Criminal Procedure. If the officer deems it necessary, he or she may have the dog impounded to stop the continuing annoyance.

(B) *Damage to property.* It shall be unlawful for any person's dog or other animal to damage any lawn, garden, or other property, whether or not the owner has knowledge of the damage.

(C) *Cleaning up litter.* The owner of any animal or person having the custody or control of any animal shall be responsible for cleaning up any feces of the animal and disposing of the feces in a sanitary manner whether on his or her own property, on the property of others or on public property.

(D) *Other.* Any animals kept contrary to this section are subject to impoundment as provided in §91.05. Penalty, see §91.99

**§91.08 SEIZURE OF ANIMALS.**

Any police officer or Animal Control Officer may enter upon private property and seize any animal provided that the following exist:

- (A) There is an identified complainant other than the police officer or Animal Control Officer making a contemporaneous complaint about the animal;
- (B) The officer reasonably believes that the animal meets either the barking dog criteria set out in §91.07(A); the criteria for cruelty set out in §91.13; or the criteria for an at-large animal set out in §91.01;
- (C) The officer can demonstrate that there has been at least one previous complaint of a barking dog; inhumane treatment of the animal; or that the animal was at large at this address on a prior date;
- (D) The officer has made a reasonable attempt to contact the owner of the dog and the property to be entered and those attempts have either failed or have been ignored;
- (E) The seizure will not involve the forced entry into a private residence. Use of a pass key obtained from a property manager, landlord, innkeeper, or other authorized person to have that key shall not be considered unauthorized entry; and

- (F) Written notice of the seizure is left in a conspicuous place if personal contact with the owner of the dog is not possible.

**§91.09 ANIMALS PRESENTING A DANGER TO HEALTH AND SAFETY OF CITY.**

If, in the reasonable belief of any person or the Animal Control Officer or police officer, an animal presents an immediate danger to the health and safety of any person, or the animal is threatening imminent harm to any person, or the animal is in the process of attacking any person, the person or officer may destroy the animal in a proper and humane manner. Otherwise, the person or officer may apprehend the animal and deliver it to the pound for confinement under §91.05. If the animal is destroyed, the owner or keeper of the animal destroyed shall be liable to the city for the cost of maintaining and disposing of the animal, plus the costs of any veterinary examination. If the animal is found not to be a danger to the health and safety of the city, it may be released to the owner or keeper in accordance with §91.05(C).

**§91.10 DISEASED ANIMALS.**

- (A) *Running at large.* No person shall keep or allow to be kept on his or her premises, or on premises occupied by them, nor permit to run at large in the city, any animal which is diseased so as to be a danger to the health and safety of the city, even though the animal be properly licensed under this section.
- (B) *Confinement.* Any animal reasonably suspected of being diseased and presenting a threat to the health and safety of the public, may be apprehended and confined in the pound by any person, the Animal Control Officer or a police officer. The officer shall have a qualified veterinarian examine the animal. If the animal is found to be diseased in a manner so as to be a danger to the health and safety of the city, the officer shall cause the animal to be painlessly killed and shall properly dispose of the remains. The owner or keeper of the animal killed under this section shall be liable to the city for the cost of maintaining and disposing of the animal, plus the costs of any veterinary examinations.
- (C) *Release.* If the animal, upon examination, is not found to be diseased the animal shall be released to the owner or keeper free of charge.  
Penalty, see §91.99

**§91.11 DANGEROUS ANIMALS.**

- (A) *Attack by an animal.* It shall be unlawful for any person's animal to inflict or attempt to inflict bodily injury to any person or other animal whether or not the owner is present. This section shall not apply to an attack by a dog under the control of an on-duty law enforcement officer or to an attack upon an uninvited intruder who has entered the owner's home with criminal intent.
- (B) *Destruction of dangerous animals.* The Animal Control Officer shall have the authority to order the destruction of dangerous animals in accordance with the terms established by this chapter.
- (C) *Definitions.* For the purpose of this division, the following definitions shall apply unless the context clearly indicates or requires a different meaning.
  - (1) **DANGEROUS ANIMAL.** An animal that has:
    - (a) Caused bodily injury or disfigurement to any person on public or private property;

- (b) Engaged in any attack on any person under circumstances, which would indicate danger to personal safety;
  - (c) Exhibited unusually aggressive behavior, such as an attack on another animal;
  - (d) Bitten one or more persons on two or more occasions; or
  - (e) Been found to be potentially dangerous and/or the owner has personal knowledge of the same, the animal aggressively bites, attacks, or endangers the safety of humans or domestic animals.
- (2) **POTENTIALLY DANGEROUS ANIMAL.** An animal that has:
- (a) Bitten a human or a domestic animal on public or private property;
  - (b) When unprovoked, chased or approached a person upon the streets, sidewalks, or any public property in an apparent attitude of attack; or
  - (c) Has engaged in unprovoked attacks causing injury or otherwise threatening the safety of humans or domestic animals.
- (3) **PROPER ENCLOSURE.** Securely confined indoors or in a securely locked pen or structure suitable to prevent the animal from escaping and to provide protection for the animal from the elements. A proper enclosure does not include a porch, patio, or any part of a house, garage, or other structure that would allow the animal to exit of its own volition, or any house or structure in which windows are open or in which door or window screens are the only barriers which prevent the animal from exiting. The enclosure shall not allow the egress of the animal in any manner without human assistance. A pen or kennel shall meet the following minimum specifications:
- (a) Have a minimum overall floor size of 32 square feet.
  - (b) Sidewalls shall have a minimum height of five feet and be constructed of 11-gauge or heavier wire. Openings in the wire shall not exceed two inches, support posts shall be 13-inch or larger steel pipe buried in the ground 18 inches or more. When a concrete floor is not provided, the sidewalls shall be buried a minimum of 18 inches in the ground.
  - (c) A cover over the entire pen or kennel shall be provided. The cover shall be constructed of the same gauge wire or heavier as the sidewalls and shall also have no openings in the wire greater than two inches.
  - (d) An entrance/exit gate shall be provided and be constructed of the same material as the sidewalls and shall also have no openings in the wire greater than two inches. The gate shall be equipped with a device capable of being locked and shall be locked at all times when the animal is in the pen or kennel.
- (4) **UNPROVOKED.** The condition in which, the animal is not purposely excited, stimulated, agitated or disturbed.
- (D) *Designation as potentially dangerous animal.* The Animal Control Officer shall designate any animal as a potentially dangerous animal upon receiving evidence that the potentially dangerous animal has, when unprovoked, then bitten, attacked, or threatened the safety of a person or a domestic animal as stated in division (C)(2). When an animal is declared potentially dangerous, the Animal Control Officer shall cause one owner of the potentially dangerous animal to be notified in writing that the animal is potentially dangerous.

- (E) *Evidence justifying designation.* The Animal Control Officer shall have the authority to designate any animal as a dangerous animal upon receiving evidence of the following:
- (1) That the animal has, when unprovoked, bitten, attacked, or threatened the safety of a person or domestic animal as stated in division (C)(1).
  - (2) That the animal has been declared potentially dangerous and the animal has then bitten, attacked, or threatened the safety of a person or domestic animal as stated in division (C)(1).
- (F) *Authority to order destruction.* The Animal Control Officer, upon finding that an animal is dangerous hereunder, is authorized to order, as part of the disposition of the case, that the animal be destroyed based on a written order containing one or more of the following findings of fact:
- (1) The animal is dangerous as demonstrated by a vicious attack, an unprovoked attack, an attack without warning or multiple attacks; or
  - (2) The owner of the animal has demonstrated an inability or unwillingness to control the animal in order to prevent injury to persons or other animals.
- (G) *Procedure.* The Animal Control Officer, after having determined that an animal is dangerous, may proceed in the following manner: The Animal Control Officer shall cause one owner of the animal to be notified in writing or in person that the animal is dangerous and may order the animal seized or make orders as deemed proper. This owner shall be notified as to dates, times, places and parties bitten, and shall be given 14 days to appeal this order by requesting a hearing before the City Council for a review of this determination.
- (1) If no appeal is filed, the orders issued will stand or the Animal Control Officer may order the animal destroyed.
  - (2) If an owner requests a hearing for determination as to the dangerous nature of the animal, the hearing shall be held before the City Council, which shall set a date for hearing not more than three weeks after demand for the hearing. The records of the Animal Control or City Administrator/Clerk-Treasurer's office shall be admissible for consideration by the Animal Control Officer without further foundation. After considering all evidence pertaining to the temperament of the animal, the City Council shall make an order as it deems proper. The City Council may order that the Animal Control Officer take the animal into custody for destruction, if the animal is not currently in custody. If the animal is ordered into custody for destruction, the owner shall immediately make the animal available to the Animal Control Officer.
  - (3) No person shall harbor an animal after it has been found by to be dangerous and ordered into custody for destruction.
- (H) *Stopping an attack.* If any police officer or Animal Control Officer is witness to an attack by an animal upon a person or another animal, the officer may take whatever means the officer deems appropriate to bring the attack to an end and prevent further injury to the victim.
- (I) *Notification of new address.* The owner of an animal, which has been identified as dangerous or potentially dangerous shall notify the Animal Control Officer in writing if the animal is to be relocated from its current address or given or sold to another person. The notification shall be given in writing at least 14 days prior to the relocation or transfer of ownership. The notification shall include the current owner's name and address, the relocation address, and the name of the new owner, if any.

Penalty, see §91.99

**§91.12 DANGEROUS ANIMAL REQUIREMENTS.**

- (A) *Requirements.* If the City Council does not order the destruction of an animal that has been declared dangerous, the City Council may, as an alternative, order any or all of the following:
- (1) That the owner provide and maintain a proper enclosure for the dangerous animal as specified in §91.11(C)(3);
  - (2) Post the front and the rear of the premises with clearly visible warning signs, including a warning symbol to inform children, that there is a dangerous animal on the property as specified in M.S. §347.51 as may be amended from time to time;
  - (3) Provide and show proof annually of public liability insurance in the minimum amount of \$300,000;
  - (4) If the animal is a dog and is outside the proper enclosure, the dog must be muzzled and restrained by a substantial chain or leash (not to exceed six feet in length) and under the physical restraint of a person 16 years of age or older. The muzzle must be of a design as to prevent the dog from biting any person or animal, but will not cause injury to the dog or interfere with its vision or respiration;
  - (5) If the animal is a dog, it must have an easily identifiable, standardized tag identifying the dog as dangerous affixed to its collar at all times as specified in M.S. §347.51 as it may be amended from time to time;
  - (6) All animals deemed dangerous by the Animal Control Officer shall be registered with the county in which this city is located within 14 days after the date the animal was so deemed and provide satisfactory proof thereof to the Animal Control Officer.
  - (7) If the animal is a dog or cat, it must be licensed and have a current rabies vaccination. If the animal is a ferret, it must have a current rabies vaccination in accordance with the requirements of the State Board of Animal Health.
- (B) *Seizure.* The Animal Control Officer shall immediately seize any dangerous animal if the owner does not meet each of the above requirements within 14 days after the date notice is sent to the owner that the animal is dangerous. Seizure may be appealed to district court by serving a summons and petition upon the city and filing it with the district court.
- (C) *Reclaiming animals.* A dangerous animal seized under §91.12(B), may be reclaimed by the owner of the animal upon payment of impounding and boarding fees and presenting proof to animal control that each of the requirements under §91.12(A), is fulfilled. An animal not reclaimed under this section within 14 days may be disposed of as provided under §91.11(F), and the owner is liable to the city for costs incurred in confining and impounding the animal.
- (D) *Subsequent offenses.* If an owner of an animal has subsequently violated the provisions under §91.11 with the same animal, the animal must be seized by animal control. The owner may request a hearing as defined in §91.11(G). If the owner is found to have violated the provisions for which the animal was seized, the Animal Control Officer shall order the animal destroyed in a proper and humane manner and the owner shall pay the costs of confining the animal. If the person is found not to have violated the provisions for which the animal was seized, the owner may reclaim the animal under the provisions of §91.12(C). If the animal is not yet reclaimed by the owner within 14 days after the date the owner is

notified that the animal may be reclaimed, the animal may be disposed of as provided under §91.11(F) and the owner is liable to the animal control for the costs incurred in confining, impounding and disposing of the animal.

**§91.13 BASIC CARE.**

All animals shall receive from their owners or keepers kind treatment, housing in the winter, and sufficient food and water for their comfort. Any person not treating his or her pet in a humane manner will be subject to the penalties provided in this section.

Penalty, see §91.99

**§91.14 ENFORCING OFFICER.**

The Council is hereby authorized to appoint an animal control officer to enforce the provisions of this section. In the officer's duty of enforcing the provisions of this section, he or she may from time to time, with the consent of the City Council, designate assistants.

**§91.15 POUND.**

Every year the Council shall designate an official pound to which animals found in violation of this chapter shall be taken for safe treatment, and if necessary, for destruction.

**§91.16 INTERFERENCE WITH OFFICERS.**

No person shall in any manner molest, hinder, or interfere with any person authorized by the City Council to capture dogs, cats or other animals and convey them to the pound while engaged in that operation. Nor shall any unauthorized person break open the pound, or attempt to do so, or take or attempt to take from any agent any animal taken up by him or her in compliance with this chapter, or in any other manner to interfere with or hinder the officer in the discharge of his or her duties under this chapter.

Penalty, see §91.99

**§91.99 PENALTY.**

- (A) *Separate offenses.* Each day a violation of this chapter is committed or permitted to continue shall constitute a separate offense and shall be punishable under this section.
- (B) *Misdemeanor.* Unless otherwise provided, violation of this chapter shall constitute a misdemeanor punishable as provided in §10.99.



Stantec Consulting Services Inc.  
 6188 Rome Circle NW  
 Rochester MN 55901  
 Tel: (507) 282-2100  
 Fax: (507) 282-3100

April 6, 2018

Attention: Jerome IIIg  
 City of Harmony  
 225 3<sup>rd</sup> Avenue SW  
 Harmony, MN 55939

Reference: Hahn Utility Extension Improvements

Quotes were opened for the Hahn Utility Extension Improvements on Friday, April 6, 2018 at 10:00 am. The contractor was asked to submit a base bid quote for all materials and work necessary to complete the work as specified.

There were a total of 2 quotes submitted. The following summarizes the results of those quotes received:

CITY OF HARMONY, MN: Hahn Utility Extension Improvements  
 PROJECT NO.: 193800601  
 QUOTE TABULATIONS  
 April 6, 2018, 10:00 AM

ITEM #	ITEM	UNIT	QUANTITY	TLC EXCAVATING, INC.		A-1 CONTRACTING, INC.	
				UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	CLEAN AND TELEWISE SANITARY SEWER	LF	220	\$ 2.75	\$ 605.00	\$ 3.00	\$ 660.00
2	4' DIAM. SANITARY SEWER STRUCTURE	EA	1	\$ 5,390.00	\$ 5,390.00	\$ 3,475.00	\$ 3,475.00
3	8" PVC SANITARY SEWER PIPE	LF	120	\$ 45.00	\$ 5,400.00	\$ 64.00	\$ 7,680.00
4	8"x4" WYE	EA	1	\$ 250.00	\$ 250.00	\$ 145.00	\$ 145.00
5	CONNECT TO EXISTING SANITARY SEWER PIPE	EA	1	\$ 1,250.00	\$ 1,250.00	\$ 1,450.00	\$ 1,450.00
6	CONNECT TO EXISTING WATER MAIN	EA	1	\$ 1,250.00	\$ 1,250.00	\$ 1,650.00	\$ 1,650.00
7	6" DUCTILE IRON WATER MAIN W/ POLY WRAP	LF	145	\$ 48.00	\$ 6,960.00	\$ 75.00	\$ 10,875.00
8	DUCTILE IRON FITTINGS	LB	80	\$ 15.00	\$ 1,200.00	\$ 6.00	\$ 480.00
9	HYDRANT	EA	1	\$ 4,250.00	\$ 4,250.00	\$ 3,700.00	\$ 3,700.00
10	6" GATE VALVE AND BOX	EA	2	\$ 2,000.00	\$ 4,000.00	\$ 1,400.00	\$ 2,800.00
11	4" PVC SANITARY SEWER SERVICE PIPE (SCH. 40)	LF	30	\$ 30.00	\$ 900.00	\$ 53.00	\$ 1,590.00
12	1" CORPORATION STOP	EA	1	\$ 600.00	\$ 600.00	\$ 180.00	\$ 180.00
13	1" CURB STOP AND BOX	EA	1	\$ 500.00	\$ 500.00	\$ 330.00	\$ 330.00
14	1" TYPE "K" COPPER WATER SERVICE	LF	21.5	\$ 30.00	\$ 645.00	\$ 55.00	\$ 1,182.50
<b>TOTAL</b>				<b>\$33,200.00</b>		<b>\$ 36,197.50</b>	

The low quote for the project is TLC Excavating, Inc., with a base bid quote of \$33,200.00.

If the Council wishes to move forward and award the quoted work to be completed, I would recommend that the work be awarded to TLC Excavating, Inc. as quoted.

Regards,

STANTEC CONSULTING SERVICES INC.

Brett Grabau, PE  
 Engineer  
 Phone: (507) 529-6030  
 Fax: (507) 282-3100  
 brett.grabau@stantec.com

## **AGREEMENT**

THIS AGREEMENT is entered into this \_\_\_\_ day of April, 2018, by and between the CITY OF HARMONY, Minnesota (the City), and JOE HAHN (Landowner).

WHEREAS, Landowner desires to develop an unplatted parcel within the City of Harmony for residential purposes in the Hahn Subdivision;

WHEREAS, Landowner will require access to city water and sanitary sewer utilities presently located within the right-of-way of 6<sup>th</sup> Street Southeast;

WHEREAS, water and sanitary sewer utilities do not presently extend to the parcel landowner desires to develop;

WHEREAS, Landowner wishes to have water and sanitary sewer improvements extended from their present terminus in 6<sup>th</sup> Street Southeast to benefit the parcel he intends to develop; and

WHEREAS, the City Engineer has drafted a "Design and Construction Services Letter Proposal", a copy of which is attached and incorporated by reference.

NOW, THEREFORE, in consideration of mutual covenants contained herein, the sufficiency of which is hereby agreed to between the parties, it is agreed as follows:

1. Landowner shall have the lot on which Landowner intends to build a residence and the land needed for extension of 6<sup>th</sup> Street Southeast surveyed into separate real estate parcels.
2. Landowner owns and shall execute a warranty deed to the City for street and right-of-way purposes for a continuation of 6<sup>th</sup> Street Southeast per the survey to be completed by June 30, 2018.



3. The Landowner shall improve 6<sup>th</sup> Street Southeast, at Landowner's sole expense, by extending city water and sanitary sewer, according to City specifications and with assistance of the City engineer, East on the above described real estate to the edge to the new City right-of-way.
4. The City shall contract with Stantec Consulting Services Inc. (the City engineer) for completion of the proposed project.
5. The Landowner shall reimburse the City for any and all expenses related to the extension of water and sanitary sewer per the engineer specifications, including engineering fees, materials, construction expenses, application fees to the MPCA and MN Department of Health, and any legal expenses, as applicable.
6. The City acknowledges receipt from Landowner a \$7,000.00 down payment to be applied toward payment under the attached proposal. This down payment shall be refundable if Landowner decides not to undertake the project, less any expenses incurred as a result of work or services performed prior to written notice to the City of cancellation by the Landowner, whether billed or unbilled at the time of notice.
7. The City will bill Landowner for the additional expenses on a periodic basis, as incurred by the City. Landowner agrees to reimburse the City within 15 days of receipt of any bill.
8. Roadway improvements are intended to occur at a later date, the cost of which will be assessed to the affected landowners through the traditional improvement assessment process. Landowner waives protest to any special assessment that may result from development of the roadway improvements.
9. All work under this agreement shall be completed no later than June 8, 2018.

- 10. Landowner represents and warrants that:
  - a. The Landowner shall cause the Project to be installed in accordance with the terms of this Agreement and the engineering proposal and specifications, the Site Improvements, and all local, state and federal laws and regulations (including, but not limited to, environmental, zoning, energy conservation, building code and public health laws and regulations).
  - b. The Landowner will use its best efforts to obtain, or cause to be obtained in a timely manner, all required permits, licenses, and approvals, including any necessary rezoning, and have met or will meet, in a timely manner, all requirements of all applicable local, state, and federal laws and regulations which must have been obtained or met before the Project may be lawfully constructed. The Landowner shall secure all necessary approvals from the City for development of the lots and pay all utility connection costs and fees required by ordinance. This agreement does not serve as approval for any land use, building incentive program, or building permits that may be necessary from time to time.

WHEREFORE, the parties have signed this agreement effective April \_\_\_\_, 2018.

**The City of Harmony, Minnesota**

**Landowner**

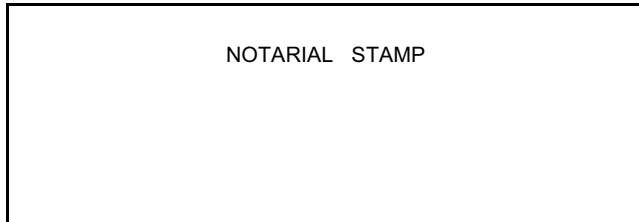
By: \_\_\_\_\_  
Steve Donney, Mayor

\_\_\_\_\_   
Joe Hahn

Attest: \_\_\_\_\_  
Jerome Illg, City Administrator

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF FILLMORE )

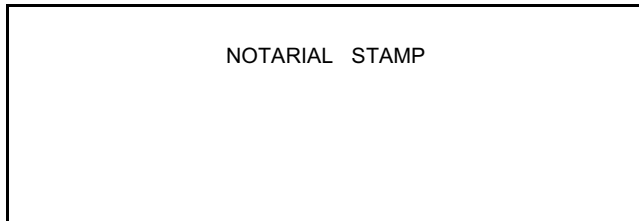
The foregoing instrument was acknowledged before me this \_\_\_\_ day of April, 2018, by Steve Donney, Mayor, acting on behalf of and with the authority of the City of Harmony, Minnesota.



\_\_\_\_\_  
Notary Public

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF FILLMORE )

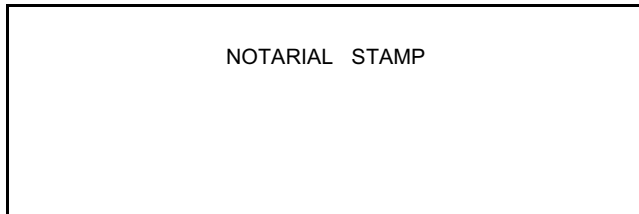
The foregoing instrument was acknowledged before me this \_\_\_\_ day of April, 2018, by Jerome Illg, City Administrator, acting on behalf of and with the authority of the City of Harmony, Minnesota.



\_\_\_\_\_  
Notary Public

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF FILLMORE )

The foregoing instrument was acknowledged before me this \_\_\_\_ day of April, 2018, by Joe Hahn.



\_\_\_\_\_  
NOTARY PUBLIC

THIS INSTRUMENT DRAFTED BY:

NETHERCUT ■ SCHIEBER ■ ATTORNEYS PA  
32 Main Avenue North | PO Box 657  
HARMONY, MINNESOTA 55939-0657  
507.886.6131 | Fax 886.576.3826



Stantec Consulting Services Inc.  
6188 Rome Circle NW  
Rochester MN 55901  
Tel: (507) 282-2100  
Fax: (507) 282-3100

March 2, 2018

Mr. Jerome Illg  
City of Harmony  
225 3<sup>rd</sup> Avenue SW  
P.O. Box 488  
Harmony, MN 55935-0488

Reference: Hahn Utility Extension Improvements  
Design and Construction Services Letter Proposal

Dear Mayor and City Council,

In late December of 2017, Joe Hahn approached City Staff about the possibility of extending utility service to an unplanted parcel to the east of Sixth Street SE, within the City of Harmony. After conversations between Joe and Jerome, some discussion was had regarding what the City of Harmony would require of Mr. Hahn to build on the parcel with utility service. Those recommendations were provided to Mr. Hahn on December 28, 2017, and a follow-up meeting between City Staff, Mr. Hahn, myself and the Utility Committee took place on January 22, 2018 to discuss the proposed improvements.

At the Harmony City Council Meeting on February 13, 2018, Mr. Hahn discussed his intentions with the Council, and it was agreed upon that the City would allow Mr. Hahn to extend the trunk sanitary sewer and water main within a corridor that is to be platted as City Right-of-Way in-order to serve his proposed residential lot. The roadway improvements would be allowed to be installed at a later date to be defined within the proposed developers' agreement by the City of Harmony, and assessed back to Mr. Hahn and the other benefitting property owners at a rate determined within the developers' agreement.

Joe Hahn has contacted Stantec to provide engineering services for the extension of the sanitary sewer and water trunk facilities, along with service to the proposed residential lot. The intention is that Stantec will do the "Work" for the City of Harmony, and the City would then be reimbursed by Mr. Hahn via the terms of the developer's agreement.

Below is a proposal to complete the project for the City of Harmony from the preliminary survey through final construction. It has been prepared in accordance with our Professional Services Agreement with the City of Harmony.

#### Project Understanding

Proposed Wastewater Collection Improvements: An existing trunk sanitary sewer main exists within the Sixth Street SE right-of-way directly west of the proposed improvement. This project will extend the trunk sanitary to the east within the proposed right-of-way. The sanitary sewer will be designed to service Mr. Hahn's proposed residential lot, as well as the undeveloped agricultural property to the north and east to the extent possible.

Proposed Water Distribution Improvements: Existing water trunk facilities exist within the Sixth Street SE right-of-way directly west of the proposed improvement. This project will extend the trunk water main to



Reference: Hahn Utility Extension Improvements; City of Harmony, MN

the east within the proposed right-of-way. The water main will be designed to service Mr. Hahn's proposed residential lot, as well as the undeveloped agricultural property to the north and east to the extent possible.

Proposed Utility Service Improvements: Sanitary sewer service piping would be installed from the trunk line to the edge of the proposed right-of-way. This 4-inch PVC service would allow for private residential service connection to the trunk main from the developed parcel. The created residential lot is proposed to be served with a 1-inch copper water service that is connected to the trunk main with a corporation stop, and terminated at the right-of-way line with a curb stop and box. The only service to be installed along this portion of the trunk utilities, are to Mr. Hahn's proposed residential lot.

### Engineering Services

The proposed engineering services include:

1. Project Management & Coordination
2. Preliminary Design, Final Design and Preparation of Plans, Specifications and Bidding Documents
3. Assistance in the Solicitation of Quotes
4. Permitting Assistance (MPCA and MDH)
5. Construction Services (Staking and Part-time Inspection)

The proposal does not include:

1. Permitting Fees
2. Platting Services
3. Record Plans
4. Roadway Design
5. Grading Plan Design

### Compensation

We propose to complete engineering service Items 1 – 5 referenced above on an hourly basis as detailed in the attached Tasks and Hours breakdown, and per our Professional Services Agreement. These supplemental services, along with reimbursable expenses are estimated to total \$7,178.00.

In summary, we request authorization to proceed with the included services listed above for the proposed Hahn Utility Extension Improvements in accordance with our Professional Services Agreement with the City of Harmony. If this proposal is acceptable, please sign and return a copy of this proposal letter.



March 2, 2018  
Page 3 of 3

Reference: Hahn Utility Extension Improvements; City of Harmony, MN

All services detailed within this letter of understanding are to be completed per the attached project schedule.

Please feel free to call me if you have any questions or concerns at (507) 529-6030.

Respectfully,  
STANTEC CONSULTING SERVICES INC.

A handwritten signature in blue ink that reads "Brett A. Grabau".

Brett A. Grabau, PE  
City Engineer  
Phone: (507) 529-6030  
[brett.grabau@stantec.com](mailto:brett.grabau@stantec.com)

A handwritten signature in blue ink that reads "Joseph C. Palen".

Joseph C. Palen, PE  
Senior Associate  
Phone: (507) 529-6036  
[joseph.palen@stantec.com](mailto:joseph.palen@stantec.com)

By signing this proposal, the City of Harmony authorizes Stantec Consulting Services, Inc. to proceed with the services herein described as Tasks 1 - 5, and the Client acknowledges that this work shall be completed in accordance with the Professional Services Agreement with the City of Harmony.

This proposal is accepted and agreed on the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Per: City of Harmony

\_\_\_\_\_  
Signature

02/28/2018

Re: Hahn Utility Extension Improvements  
City of Harmony, MN

TENTATIVE SCHEDULE

<u>Task</u>	<u>Date</u>
Request Proposal for Engineering Services	Complete
Deliver Proposal to City of Harmony/ Hahn	Complete
City of Harmony Authorize Proposal	March 13, 2018
Design Improvement Plans and Specifications	March – April 2018
Owner Approval of Plans and Specifications	April 2018
Solicit Quotes for Work	April 2018
Approve Quote/ Select Contractor	May 2018
Award Contract	May 2018
Begin Construction	May/ June 2018
Substantial Completion	July 2018
Final Completion	July 2018



**Hahn Utility Extension Improvements; Harmony, MN  
Design Services**

*Supplemental Services - Tasks, Hourly Costs and Fee*

Major Tasks	Project/ Design Engineer	Civil Technician	Admin. Assistant	Total Hours	Cost
<b>Team Members</b>	Brett Grabau	Tom Moen	Ann Fogarty		
<b>Summary of Total Estimated Supplemental Services Associated with Final Design - Hourly Costs</b>					
<i>Task 1 - Project Management and Coordination</i>	6			6	\$708.00
<i>Task 2 - Design</i>	12	8		20	\$2,232.00
<i>Task 3 - Solicitation of Quotes</i>	2		2	4	\$388.00
<i>Task 4 - Permitting Assistance</i>		4		4	\$408.00
<i>Task 5 - Construction Services</i>	20	8		28	\$3,176.00
<b>Total Estimated Supplemental Services (Hourly)</b>	40	20	2	62	\$6,912.00
Hourly Rates 2018	\$118.00	\$102.00	\$76.00	---	---
<b>Estimated Stantec Reimbursable Expenses</b>					---
Travel					\$216.00
Supplies & Equipment					\$50.00
<b>Total Reimbursable</b>					\$266.00
<b>Total Project Cost</b>					<b>\$7,178.00</b>

**Hahn Utility Extension Improvements; Harmony, MN  
Final Design - Supplemental Services Tasks and Hours**

<b>Tasks</b>	<b>Design Engineer</b>	<b>Senior Technician</b>	<b>Admin. Assistant</b>	<b>Total Hours</b>
<b>Team Members</b>	Brett Grabau	Tom Moen	Ann Fogarty	
<b>Task 1 - Project Management and Coordination</b>				
1.1 - Contract Administration	6			6
<b>Task 1 - Total</b>	6			6
<b>Task 2 - Design</b>				
2.1 - Preliminary Design	4			4
2.2 - Design Plan and Profile		8		8
2.3 - Preparation of Project Specifications	6			6
2.4 - Preparation of Bidding Documents	2			2
<b>Task 2 - Total</b>	12	8		20
<b>Task 3 - Solicitation of Quotes</b>				
3.1 - Correspondence with Contractors and Summation of Quotes Recieved	2		2	4
<b>Task 3 - Total</b>	2		2	4
<b>Task 4 - Permitting Assistance</b>				
4.2 - Preparation of MDH Water Main Extension Permit Application, Transmittal of Plans and Specifications.		2		2
4.1 - Preparation of MPCA Sanitary Sewer Extension Permit Application, Transmittal of Plans and Specifications.		2		2
<b>Task 4 - Total</b>		4		4
<b>Task 5 - Construction Services</b>				
2.1 - Construction Staking and Observation.	16	8		24
2.2 - Documentation of Bid Unit Quantities and Recommendation of Payment	4			4
<b>Task 5 - Total</b>	20	8		28

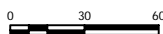


Project Date: 02/28/2018 2:44pm  
 Drawing Name: V:\98\9803796\CAD\9803796\Utility\Map\_Aerial\UtilityMap.dwg  
 Author: 193803796 193803796\CAD\9803796\Utility\Map\_Aerial\UtilityMap.dwg

CITY OF HARMONY, MINNESOTA  
 HAHN UTILITY EXTENSION IMP.



DATE: 02/28/2018



PROJ. NO.: 193803796

FIGURE 1



HAHN UTILITY EXTENSION IMPROVEMENTS  
 JOE HAHN RESIDENTIAL LOT  
 CITY OF HARMONY, MN  
 FEBRUARY 28, 2018

	UNIT	QUANT	UNIT PRICE	TOTAL	
PART 1 - SANITARY SEWER:					
1	CLEAN AND TELEWISE SANITARY SEWER	LF	250	\$2.00	\$500.00
2	4' DIAM. SANITARY SEWER STRUCTURE	EA	1	\$3,600.00	\$3,600.00
3	8" SANITARY SEWER PIPE	LF	180	\$36.00	\$6,480.00
4	IMPROVED PIPE FOUNDATION	LF	180	\$2.50	\$450.00
5	8"x4" WYE	EA	1	\$250.00	\$250.00
6	CONNECT TO EXISTING SANITARY SEWER PIPE	EA	1	\$350.00	\$350.00
SUBTOTAL PART 1 - SANITARY SEWER					\$11,630.00
10% CONTINGENCY					\$1,163.00
TOTAL ESTIMATED PART 1 CONSTRUCTION COST					\$12,793.00
PART 2 - WATER MAIN:					
7	CONNECT TO EXISTING WATER MAIN	EA	1	\$550.00	\$550.00
8	6" DUCTILE IRON WATER MAIN W/ POLY WRAP	LF	200	\$40.00	\$8,000.00
9	IMPROVED PIPE FOUNDATION	LF	200	\$2.50	\$500.00
10	DUCTILE IRON FITTINGS	LB	56	\$5.50	\$308.00
11	HYDRANT	EA	1	\$3,800.00	\$3,800.00
12	6" GATE VALVE AND BOX	EA	2	\$1,200.00	\$2,400.00
SUBTOTAL PART 2 - WATER MAIN					\$15,558.00
10% CONTINGENCY					\$1,555.80
TOTAL ESTIMATED PART 2 CONSTRUCTION COST					\$17,113.80
PART 3 - SERVICE:					
13	4" PVC SANITARY SEWER SERVICE PIPE (SCH. 40)	LF	35	\$24.00	\$840.00
14	IMPROVED PIPE FOUNDATION	LF	35	\$2.50	\$87.50
15	1" CORPORATION STOP	EA	1	\$200.00	\$200.00
16	1" CURB STOP AND BOX	EA	1	\$200.00	\$200.00
17	1" TYPE "K" COPPER WATER SERVICE	LF	23	\$22.00	\$506.00
SUBTOTAL PART 3 - SERVICES					\$1,833.50
10% CONTINGENCY					\$275.03
TOTAL ESTIMATED PART 3 CONSTRUCTION					\$2,108.53

HAHN UTILITY EXTENSION ESTIMATED CONSTRUCTION COSTS	
TOTAL PART 1 - SANITARY SEWER	\$12,793.00
TOTAL PART 2 - WATER MAIN	\$17,113.80
TOTAL PART 3 - SERVICE	\$2,108.53
<b>TOTAL ESTIMATED CONSTRUCTION COSTS</b>	<b>\$32,015.33</b>

Current Ordinance:

§112.22 Kinds of License

(D) Off-sale intoxicating liquor licenses, which may be issued only to exclusive liquor stores. The fee for an off-sale intoxicating liquor license established by the Council under §112.23 shall not exceed \$100 or a greater amount which may be permitted by MS 340A.408, Sub 3, as it may be amended from time to time. No more than two (2) off-sale liquor licenses shall be issued under this section. Any person licensed to sell intoxicating liquor at off-sale may also sell 3.2 percent malt beverages with further license.

Recommended Ordinance:

§112.22 Kinds of License

(D) Off-sale intoxicating liquor licenses, which may be issued only to exclusive liquor stores. The fee for an off-sale intoxicating liquor license established by the Council under §112.23 shall not exceed the amount which may be permitted by MS 340A.408, Sub 3, as it may be amended from time to time. Any person licensed to sell intoxicating liquor at off-sale may also sell 3.2 percent malt beverages with further license.

**CITY OF HARMONY**  
Section 31.11  
Table of Fees and Charges  
Recommended Effective 5/8/2018

<b>BUSINESS LICENSES</b>		
Liquor, off-sale only		240.00
Liquor, on-sale only		650.00
Liquor, on-sale, Sunday		125.00
Liquor, on/off sale combination		750.00
Microdistillery Off-Sale License with Cocktail Room		250.00
Wine & Strong Beer, on-sale	Chapter 113	225.00
3.2 beer, off-sale	Chapter 113	100.00
3.2 beer, on-sale	Chapter 113	100.00
Plumbers license	53.70	50.00
Consumption and Display Permit	113.22 (J)	50.00
Tree service license	33.179 & 33.181	25.00
Adult Oriented Businesses	116.07	1,000.00
Tattoo & Body Piercing	115.03	500.00
Peddler License	112.03	10.00
Electric License (Non-master)	54.70	100.00
Amusement Activities	111.01	25.00
Motorized Bicycles	72.32	10.00
Golf Carts/UTV/ATV	72.52	10.00
<b>ANIMAL LICENSES</b>		
License fee	91.02	10.00
Late penalty after May 1st	91.02	2.00
Replacement dog tag	91.02	2.00
Impounding Fee (1 <sup>st</sup> Offense)	91.05	20.00/day
(2 <sup>nd</sup> Offense)		35.00/day
(3 <sup>rd</sup> Offense)		50.00/day
Kennel License		50.00
<b>COMMUNITY BUILDINGS</b>		
<b>Community Center</b>		
Meeting room		50.00 per ½ day
Gymnasium		75.00 per ½ day
Gymnasium for auction (two day max incl. kitchen)		250.00
<b>PUBLIC SAFETY</b>		
Accident reports		5.00
Ambulance BLS Rate		650.00
Ambulance ALS Rate		850.00
Ambulance Mileage (per loaded mile)		12.00
Ambulance No Transport/Standby		250.00

Fire calls per hour (outside city limits)		300.00
Fire calls per hour (inside city limits)		200.00
Thermal Image Camera w/operator per hour		100.00
Administrative Parking Citation		25.00
Administrative Citation (other than parking)		75.00
<b>ADMINISTRATION</b>		
Election filing fee		2.00
Copy charges: one sided (B&W)		0.10
two sided (B&W)		0.15
one sided (color)		0.25
Fax charges: out/page		1.00
in/page		0.10
returned check charge		30.00
<b>PUBLIC WORKS</b>		
Labor/hour (minimum 1 hour)		25.00/weekday & 35.00/holiday & weekends
Equipment/hour (minimum 1 hour)		50.00
Salting/Sanding Parking Lot		50.00/sm lot 70.00/lg lot
Right of Way Permit	93.25	25.00
Delay Right of Way Permit (after 30 days)	93.20	10.00/day
Water Cooled Air Conditioning	53.07	50.00
Electric Inspection Permit	54.29 & 54.30	Based on State Board of Elec
Fire Hydrant Fee	53.08	50.00
Sewer hook-up		500.00
Water hook-up		300.00/700.00
Electric hook-up		500.00
<b>COMMUNITY DEVELOPMENT</b>		
Zoning permit (0-999 sq ft)		25.00
Zoning permit (1,000-1,999 sq ft)		100.00
Zoning permit (2,000 & over sq ft)		200.00
Conditional use permit application		50.00
Variance application		150.00
Rezoning application		150.00
Subdivision application		100.00
Subdivision fees per lot		50.00

FOR THOSE WHO DEMAND MORE.™

**CASE IH**  
AGRICULTURE

City of Harmony,

TRADE maximum 115 Multi-Control with L755 Loader For \$6,500

- Take advantage of discount on multi-control unit
- Trade every 2 years (Tractor under warranty) for \$10,500 as long as program continues with CASE IH and municipality discounts

Skidsteer SR150 to SR160 Bought in 2013

13,500 to TRADE

- I don't see this number fluctuating much cause of the hours on the machine
- My recommendation is trade every 5 years or 900-950 hrs.
- Based on the limited market for this skid steer with the specs you need to go down the sidewalks in town.





**FILLMORE COUNTY**  
Preston, MN

**2018 ASSESSMENT**

**LOCAL BOARD  
OF  
APPEALS & EQUALIZATION**

Local Board & MN DOR Duties & Rules on Equalization

Assessment Summary

House & Site Rates per Taxing District

Fillmore County Land Values

Regional Land Values

Valuation Summary by Taxing District

Estimated Market Value by Taxing District

New Construction Values

New Construction History



# Local Board of Appeal & Equalization Rules & Duties

- \*Can reduce only the total estimated market value of a property, not components of the property
- \*Can increase only the total estimated market value of a property, not components of the property
- \*Can add properties to the assessment list
- \*Can add improvements to the assessment list
- \*Can change the classification of a property if it qualifies for the new classification
- \*Cannot consider prior year assessments
- \*Cannot order percentage increases or decreases for an entire class of property
- \*Cannot reduce the aggregate assessment by more than 1 percent
- \*Cannot exempt property
- \*Cannot make changes benefitting a property owner who refuses entry by the assessor

Appeals must be based on facts. The property owner must present **supporting evidence, i.e current appraisal, comparable sales or properties**, to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.

# **Minnesota Department of Revenue Rules on Equalization**

- \*Median sales ratios are used for equalization and state board orders
- \*6 sales in any taxing district in any property class constitutes a valid sample for state orders
- \*Adjusted ratios under 90 percent will result in a state ordered increase
- \*Adjusted ratios over 105 percent will result in a state ordered decrease
- \*Increases of over 25 percent will not result in further changes
- \*Farmland values may be changed if border values are not within 10% of adjoining counties

# Fillmore County 2018 Assessment Summary

## Agricultural & Rural Vacant Land

Thirty bareland sales over 34.5 acres (23 prior yr)

No change to tillable values

No change to nontillable values

13 sales with buildings (2<34.5, 11=>34.5 acres)

Building sites increased 5%

**Residential** 298 sales county-wide (260 prior yr)

All taxing districts increased (includes House, Garage & 1 Ac on ag homesteads)

## Commercial

Twenty-one sales county wide

No change to values due to sale study

## Township and City House, Site, and Levy Rates

ID	Township	House Rate 2018P	House Rate 2019P	Change	Site Value 2018P	Site Value 2019P	Change	Levy 2017P	Levy 2018P	Change
1	Newburg	\$50.00	\$50.00	<b>\$0.00</b>	\$30,500	\$32,000	\$1,500	50.061	49.380	(0.681)
3	Preble	\$48.25	\$48.25	\$0.00	\$25,500	\$26,800	\$1,300	51.286	50.509	(0.777)
4	Norway	\$55.00	\$55.00	<b>\$0.00</b>	\$30,500	\$32,000	\$1,500	85.739	86.782	1.043
8	Canton	\$46.00	\$46.00	\$0.00	\$30,500	\$32,000	\$1,500	56.014	55.061	(0.953)
10	Amherst	\$53.00	\$53.00	\$0.00	\$30,500	\$32,000	\$1,500	65.053	59.047	(6.006)
11	Holt	\$54.00	\$54.00	\$0.00	\$30,500	\$32,000	\$1,500	86.630	87.682	1.052
13	Arendahl	\$70.00	\$70.00	\$0.00	\$35,500	\$37,300	\$1,800	78.118	79.454	1.336
14	Harmony	\$70.00	\$70.00	\$0.00	\$40,500	\$42,500	\$2,000	61.591	61.956	0.365
16	Preston	\$57.50	\$57.50	\$0.00	\$30,500	\$32,000	\$1,500	54.210	55.336	1.126
18	Carrolton	\$66.00	\$66.00	<b>\$0.00</b>	\$35,500	\$37,300	\$1,800	64.516	65.169	0.653
20	Pilot Mound	\$66.00	\$66.00	<b>\$0.00</b>	\$35,500	\$37,300	\$1,800	58.784	57.049	(1.735)
21	Bristol	\$58.00	\$58.00	<b>\$0.00</b>	\$30,500	\$32,000	\$1,500	59.824	60.163	0.339
22	Carimona	\$57.50	\$57.50	\$0.00	\$30,500	\$32,000	\$1,500	63.190	63.833	0.643
23	Fountain	\$57.50	\$57.50	\$0.00	\$35,500	\$37,300	\$1,800	59.515	59.616	0.101
25	Chatfield	\$76.00	\$76.00	<b>\$0.00</b>	\$45,500	\$47,800	\$2,300	72.874	74.392	1.518
27	York	\$59.00	\$59.00	<b>\$0.00</b>	\$30,500	\$32,000	\$1,500	55.603	56.367	0.764
28	Forestville	\$56.25	\$56.25	\$0.00	\$30,500	\$32,000	\$1,500	68.050	67.912	(0.138)
29	Fillmore	\$58.50	\$64.00	\$5.50	\$30,500	\$32,000	\$1,500	64.799	64.789	(0.010)
31	Jordan	\$66.25	\$66.25	\$0.00	\$50,500	\$53,000	\$2,500	72.291	73.869	1.578
32	Beaver	\$56.25	\$56.25	\$0.00	\$35,500	\$37,300	\$1,800	63.607	63.927	0.320
33	Bloomfield	\$64.00	\$64.00	<b>\$0.00</b>	\$35,500	\$37,300	\$1,800	64.248	64.331	0.083
35	Spring Valley	\$65.00	\$65.00	\$0.00	\$45,500	\$47,800	\$2,300	63.304	63.864	0.560
37	Sumner	\$76.50	\$76.50	\$0.00	\$50,500	\$53,000	\$2,500	65.603	66.430	0.827

Note: Some Twps have more than one levy rate that is not shown on this list

## Township and City House, Site, and Levy Rates

ID	City	House Rate 2018P	House Rate 2019P	Change	Prime Lot Sq Ft	Lot Value 2018P	Lot Value 2019P	Change	Levy 2017P	Levy 2018P	Change
2	Mabel	\$45.00	\$42.00	<b>(\$3.00)</b>	10000	\$1.35	\$1.35	\$0.00	191.602	181.055	<b>(10.547)</b>
5	Rushford Vill.	\$63.00	\$65.00	<b>\$2.00</b>	10000	\$1.75	\$1.75	\$0.00	103.073	102.381	<b>(0.692)</b>
6	Rushford City	\$68.00	\$68.00	\$0.00	10000	\$2.25	\$2.25	\$0.00	146.365	152.255	5.890
7	Peterson	\$43.00	\$57.00	<b>\$14.00</b>	14000	\$1.00	\$1.00	\$0.00	170.457	175.639	5.182
9	Canton	\$36.00	\$49.50	<b>\$13.50</b>	10000	\$1.05	\$1.05	\$0.00	138.633	143.312	4.679
12	Whalan	\$63.75	\$63.75	\$0.00	12000	\$1.50	\$1.50	\$0.00	76.892	78.627	1.735
15	Harmony	\$57.00	\$54.00	<b>(\$3.00)</b>	10000	\$1.50	\$1.50	\$0.00	136.819	136.866	0.047
17	Preston	\$56.00	\$54.00	<b>(\$2.00)</b>	10000	\$1.65	\$1.65	\$0.00	156.666	164.813	8.147
19	Lanesboro	\$78.00	\$78.00	\$0.00	14000	\$2.10	\$2.10	\$0.00	145.279	140.689	<b>(4.590)</b>
24	Fountain	\$70.00	\$70.50	<b>\$0.50</b>	14000	\$1.40	\$1.40	\$0.00	109.323	111.909	2.586
26	Chatfield	\$77.00	\$83.00	<b>\$6.00</b>	10000	\$2.50	\$2.50	\$0.00	157.584	160.548	2.964
30	Wykoff	\$45.50	\$50.00	<b>\$4.50</b>	10000	\$1.50	\$1.50	\$0.00	149.374	145.612	<b>(3.762)</b>
34	Ostrander	\$45.00	\$45.00	\$0.00	10000	\$1.10	\$1.10	\$0.00	164.66	169.863	5.203
36	Spring Valley	\$58.00	\$65.00	<b>\$7.00</b>	10000	\$1.75	\$1.75	\$0.00	150.189	161.609	11.420

**Assessment Land Values Payable Year**

Code	Class	2011	2012	2013	2014	2015	2016	2017	2018	2019
3000	A	\$3,700	\$4,000	\$5,000	\$6,200	\$7,400	\$7,400	\$7,100	\$7,100	\$7,100
3500	A-	\$3,600	\$3,900	\$4,900	\$6,100	\$7,300	\$7,300	\$6,900	\$6,900	\$6,900
4000	B	\$3,500	\$3,800	\$4,800	\$6,000	\$7,200	\$7,100	\$6,600	\$6,600	\$6,600
4500	B-	\$3,400	\$3,700	\$4,700	\$5,900	\$7,100	\$7,000	\$5,800	\$5,800	\$5,800
5000	C	\$3,300	\$3,500	\$4,500	\$5,800	\$7,000	\$6,900	\$5,100	\$5,100	\$5,100
5500	C-	\$3,200	\$3,400	\$4,400	\$5,700	\$6,900	\$6,800	\$4,300	\$4,300	\$4,300
6100	PS	\$2,900	\$2,900	\$2,600	\$2,400	\$2,700	\$2,800	\$2,400	\$2,900	\$2,900
7000	WD	\$2,900	\$2,900	\$2,600	\$2,200	\$2,500	\$2,600	\$1,600	\$2,000	\$2,000
8000	WS	\$2,900	\$2,900	\$2,000	\$1,800	\$1,800	\$1,900	\$900	\$1,200	\$1,200
GA 6100	GA PS	\$1,700	\$1,700	\$2,000	\$2,000	\$2,200	\$2,300	\$2,400	\$2,900	\$2,900
GA 7000	GA WD	\$850	\$850	\$1,000	\$1,000	\$1,100	\$1,200	\$1,600	\$2,000	\$2,000
GA 8000	GA WS	\$850	\$850	\$1,000	\$1,000	\$1,000	\$1,100	\$900	\$1,200	\$1,200
15100	S Rec	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,200	\$2,500	\$3,000	\$3,000

PS Means Pasture

WD Means Woods

WS Means Waste

GA Means Green Acres

RP Means Rural Preserve

S Rec Means Seasonal Rec Land

<b>TAXABLE MARKET VALUE IF NOT ENROLLED IN GREEN ACRES OR RURAL PRESERVE</b>	<b>TAXABLE MARKET VALUE IF ENROLLED N GREEN ACRES OR RURAL PRESERVE</b>
<b>Orange Shaded Area</b>	<b>Green Shaded Area</b>

Notes

GA & RP have the same values

There is no GA/RP Tax Deferral for 2017, 2018 & 2019 as Values are the same.

**AG LAND VALUES**  
**100% CER--REGION I**  
**2018 Assessment**

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Dodge</b>	2250	2400	2600	3100	3500	3600	4150	4400	4900	5300	5850	7000	9300	9800	9800	9000	8500	8500
<b>Fillmore</b>	1700	1850	1950	2150	2450	2750	2800	3200	3500	3700	4000	5000	6200	7400	7400	7100	7100	7100
<b>Freeborn</b>	2200	2200	2300	2700	3300	3500	3700	4000	4800	5100	5600	6500	9100	10000	9000	9000	8500	7500
<b>Goodhue</b>	2318	3118	3301	3294	4148		4461	5211	5684	5684	6160	6800	8500	8500	8500	8100	8100	8300
<b>Houston</b>	1550	2000	2100	2225	2500	2900	3200	3600	3800	3800	4300	5000	6500	7500	7500	6900	6900	6900
<b>Mower</b>	2450	2650	2750	3150	3400	3900	4400	4600	5150	5700	6000	7300	10600	10600	10100	9900	9000	9000
<b>Olmsted</b>	2200	2450	2900	3350	3700	3850	4100	4100	4400	4575	4575	5400	7560	8165	8600	8600	8100	8140
<b>Rice</b>	2400	3650	4200	5265	6100	6500	6500	6500	5900	5300	4800		6200	6600	6600	6600	6600	6600
<b>Steele</b>	2200	2400	2520	2800	3300	3750	4150	4550	5000	5000	5300	6400	8400	9900	9200	9000	8300	8300
<b>Wabasha</b>	2050	2150	2300	2425	2825		3250	4250	4500	4550	4800	5600	6750	7400	7400	7400	7400	7600
<b>Waseca</b>	2400	2800	3080	3100	3500		4400	4850	5300	5800	6100	6900	9100	10900	9300	9300	8900	9107
<b>Winona</b>	2000	1800	1950	2400	2800	3000	3400	4100	4100	4100	4300	4800	7000	8000	8400	7700	7700	7600

# FILLMORE COUNTY VALUATION SUMMARY

## 2018 ASSESSMENT

District	30 Total Value	460 New Const	160 Ag/Rural land	190 Residential	220-235 Seasonal Rec	240-270 Comm/Ind/B&B
Amherst	133,655,700	1,050,600	122,569,400	10,004,600	836,000	245,700
Arendahl	130,976,700	480,400	112,901,100	15,621,600	2,417,600	36,500
Beaver	155,501,000	141,100	145,317,900	9,110,800	64,500	1,007,800
Bloomfield	150,858,400	463,700	134,833,300	15,071,800	313,300	640,000
Bristol	144,569,000	390,200	133,562,300	9,693,300	927,700	385,700
Canton	139,251,100	495,700	123,796,400	13,222,400	973,800	1,258,500
Carimona	128,571,200	530,400	113,856,300	11,096,600	805,200	2,765,700
Carrolton	123,700,900	869,500	98,795,000	20,048,500	2,678,000	2,179,400
Chatfield	140,954,100	734,300	108,495,700	30,450,200	1,276,700	731,500
Fillmore	142,509,700	279,600	119,602,200	21,140,400	1,304,200	462,900
Forestville	123,177,100	548,400	105,718,600	15,206,500	2,065,100	187,000
Fountain	136,386,300	1,151,500	122,408,900	12,337,100	617,600	1,022,700
Harmony	150,056,000	616,400	134,702,300	14,840,000	0	513,700
Holt	102,586,700	651,300	86,994,000	12,588,200	2,238,600	765,900
Jordan	135,314,200	70,200	112,942,800	21,171,100	1,189,800	10,500
Newburg	148,163,700	632,900	127,097,200	16,102,600	1,063,400	3,900,500
Norway	126,089,800	800,700	111,279,300	13,309,900	1,372,000	128,600
Pilot Mound	123,981,000	707,000	103,419,000	15,122,700	5,146,500	292,800
Preble	105,307,800	523,000	93,753,600	7,533,400	3,968,100	52,700
Preston	127,546,700	752,500	114,465,500	10,049,000	1,087,000	1,945,200
Spring Valley	153,212,100	1,678,100	115,315,400	32,560,500	1,201,700	4,134,500
Sumner	177,416,300	600,500	151,673,200	25,410,600	295,100	37,500
York	156,237,500	1,082,800	142,197,200	12,416,700	1,597,800	25,800
<b>Twp Total</b>	<b>3,156,023,000</b>	<b>15,250,800</b>	<b>2,735,696,600</b>	<b>364,108,500</b>	<b>33,439,700</b>	<b>22,731,100</b>
<b>Apt/MFGPL/SRR</b>						
Canton City	16,342,600	50,200	3,613,700	11,051,000	516,400	1,161,500
Chatfield City	113,865,200	3,916,300	2,279,000	97,657,000	2,899,700	11,029,600
Fountain City	27,221,600	326,800	3,369,100	19,346,100	558,300	3,948,100
Harmony City	68,185,000	630,700	1,402,800	48,796,100	3,204,100	14,252,600
Lanesboro Ci	60,960,700	935,400	1,846,500	45,270,000	4,921,500	8,922,700
Mabel City	30,023,200	524,000	468,100	24,233,600	3,066,300	2,255,200
Ostrander Ci	12,373,600	0	1,602,700	7,217,400	1,158,700	2,394,800
Peterson Ci	11,749,200	0	855,500	9,188,400	717,600	987,700
Preston City	75,524,900	414,800	4,033,900	49,317,200	4,186,500	17,987,300
Rushford City	104,941,700	295,700	778,800	79,835,700	8,503,800	15,823,400
Rushford Vil	129,276,200	748,400	70,918,600	47,155,700	1,230,300	9,971,600
Spring Valley	132,921,100	1,494,200	5,342,200	102,694,400	2,669,900	22,214,600
Whalan City	8,447,300	0	118,000	4,915,900	845,000	2,568,400
Wykoff City	21,984,400	57,400	2,507,300	15,829,400	711,200	2,936,500
<b>City Total</b>	<b>813,816,700</b>	<b>9,393,900</b>	<b>99,136,200</b>	<b>562,507,900</b>	<b>35,189,300</b>	<b>116,454,000</b>
<b>2018A Total</b>	<b>3,969,839,700</b>	<b>24,644,700</b>	<b>2,834,832,800</b>	<b>926,616,400</b>	<b>68,629,000</b>	<b>139,185,100</b>
<b>2017A Total</b>	<b>3,852,594,100</b>	<b>15,738,400</b>	<b>2,803,025,811</b>	<b>843,560,475</b>	<b>66,205,200</b>	<b>133,398,300</b>
% Difference	3.04%	56.59%	1.13%	9.85%	3.66%	4.34%



## 2018A ESTIMATED MARKET VALUE TOTAL PER TAXING DISTRICT

These numbers are rounded by taxing district

<u>TOWNSHIP</u>	<u>2017 ASSESSMENT</u>	<u>% Inc/Dec</u>	<u>2018 ASSESSMENT</u>
AMHERST	\$130,645,600	2.30%	\$133,655,700
ARENDAHL	\$128,135,100	2.22%	\$130,976,700
BEAVER	\$153,695,400	1.17%	\$155,501,000
BLOOMFIELD	\$148,089,500	1.87%	\$150,858,400
BRISTOL	\$142,085,700	1.75%	\$144,569,000
CANTON	\$136,713,100	1.86%	\$139,251,100
CARIMONA	\$126,132,200	1.93%	\$128,571,200
CARROLTON	\$119,780,900	3.27%	\$123,700,900
CHATFIELD	\$136,732,500	3.09%	\$140,954,100
FILLMORE	\$138,010,200	3.26%	\$142,509,700
FORESTVILLE	\$120,611,400	2.13%	\$123,177,100
FOUNTAIN	\$133,158,800	2.42%	\$136,386,300
HARMONY	\$147,567,000	1.69%	\$150,056,000
HOLT	\$100,301,800	2.28%	\$102,586,700
JORDAN	\$131,991,000	2.52%	\$135,314,200
NEWBURG	\$145,537,300	1.80%	\$148,163,700
NORWAY	\$122,332,900	3.07%	\$126,089,800
PILOT MOUND	\$120,761,100	2.67%	\$123,981,000
PREBLE	\$103,534,500	1.71%	\$105,307,800
PRESTON	\$125,766,700	1.42%	\$127,546,700
SPRING VALLEY	\$147,873,300	3.61%	\$153,212,100
SUMNER	\$173,728,500	2.12%	\$177,416,300
YORK	\$153,975,200	1.47%	\$156,237,500
<b>TOWNSHIP TOTAL</b>	<b>\$3,087,159,700</b>	<b>2.23%</b>	<b>\$3,156,023,000</b>

**EMV TOTAL PER DISTRICT  
EXCEPT EXEMPT AND PUBLIC UTILITIES  
Page 2**

<b><u>CITIES</u></b>	<b><u>2017 ASSESSMENT</u></b>	<b><u>%Inc/Dec</u></b>	<b><u>2018 ASSESSMENT</u></b>
CANTON	\$13,769,800	18.68%	\$16,342,600
CHATFIELD	\$102,212,800	11.40%	\$113,865,200
FOUNTAIN	\$25,844,900	5.33%	\$27,221,600
HARMONY	\$66,194,400	3.01%	\$68,185,000
LANESBORO	\$58,599,400	4.03%	\$60,960,700
MABEL	\$28,942,300	3.73%	\$30,023,200
OSTRANDER	\$12,076,400	2.46%	\$12,373,600
PETERSON	\$9,404,400	24.93%	\$11,749,200
PRESTON	\$73,808,400	2.33%	\$75,524,900
RUSHFORD	\$101,403,000	3.49%	\$104,941,700
RUSHFORD VI	\$124,889,300	3.51%	\$129,276,200
SPRING VALLEY	\$120,732,100	10.10%	\$132,921,100
WHALAN	\$7,926,200	6.57%	\$8,447,300
WYKOFF	\$19,631,000	11.99%	\$21,984,400
<b>CITY TOTAL</b>	<b>\$765,434,400</b>	<b>6.32%</b>	<b>\$813,816,700</b>

**SUMMARY**

<b>TOWNSHIP TOTAL</b>	<b>\$3,087,159,700</b>	<b>2.23%</b>	<b>\$3,156,023,000</b>
<b>CITY TOTAL</b>	<b>\$765,434,400</b>	<b>6.32%</b>	<b>\$813,816,700</b>
<b>COUNTY TOTAL</b>	<b>\$3,852,594,100</b>	<b>3.04%</b>	<b>\$3,969,839,700</b>

**FILLMORE COUNTY  
2018A TOWNSHIP NEW CONSTRUCTION**

NAME OF TWP	470-475	515	500	510	550	560	570	TOTAL
	Ag/Rural	SRR	RES HM	RES NON-HM	COM- MERCIAL	INDUS- TRIAL	COMMER SRR	
AMHERST	\$659,700	\$0	\$6,500	\$384,400	\$0	\$0	\$0	\$1,050,600
ARENDAHL	\$147,500	\$53,200	\$54,600	\$225,100	\$0	\$0	\$0	\$480,400
BEAVER	\$98,700	\$0	\$42,400	\$0	\$0	\$0	\$0	\$141,100
BLOOMFIELD	\$259,300	\$25,800	\$159,700	\$5,200	\$13,700	\$0	\$0	\$463,700
BRISTOL	\$209,900	\$3,500	\$153,200	\$23,600	\$0	\$0	\$0	\$390,200
CANTON	\$145,400	\$37,200	\$170,700	\$111,100	\$31,300	\$0	\$0	\$495,700
CARIMONA	\$460,300	\$0	\$5,200	\$64,900	\$0	\$0	\$0	\$530,400
CARROLTON	\$86,800	\$18,900	\$754,500	\$9,300	\$0	\$0	\$0	\$869,500
CHATFIELD	\$272,200	\$9,500	\$40,100	\$412,500	\$0	\$0	\$0	\$734,300
FILLMORE	\$144,000	\$0	\$120,000	\$15,600	\$0	\$0	\$0	\$279,600
FORESTVILL	\$284,900	\$35,600	\$227,900	\$0	\$0	\$0	\$0	\$548,400
FOUNTAIN	\$681,600	\$19,100	\$450,800	\$0	\$0	\$0	\$0	\$1,151,500
HARMONY	\$580,600	\$0	\$35,800	\$0	\$0	\$0	\$0	\$616,400
HOLT	\$512,500	\$79,700	\$37,400	\$21,700	\$0	\$0	\$0	\$651,300
JORDAN	\$0	\$44,900	\$25,300	\$0	\$0	\$0	\$0	\$70,200
NEWBURG	\$279,000	\$16,500	\$82,300	\$255,100	\$0	\$0	\$0	\$632,900
NORWAY	\$214,200	\$27,400	\$399,600	\$159,500	\$0	\$0	\$0	\$800,700
PILOT MOUN	\$325,500	\$72,500	\$167,500	\$134,500	\$7,000	\$0	\$0	\$707,000
PREBLE	\$301,300	\$26,700	\$195,000	\$0	\$0	\$0	\$0	\$523,000
PRESTON	\$529,400		\$105,000	\$0	\$118,100	\$0	\$0	\$752,500
SPRING VAL	\$800,200	\$0	\$342,200	\$191,100	\$344,600	\$0	\$0	\$1,678,100
SUMNER	\$152,700	\$0	\$303,200	\$144,600	\$0	\$0	\$0	\$600,500
YORK	\$264,300	\$652,500	\$163,600	\$2,400	\$0	\$0	\$0	\$1,082,800
<b>TOTAL</b>	<b>\$7,410,000</b>	<b>\$1,123,000</b>	<b>\$4,042,500</b>	<b>\$2,160,600</b>	<b>\$514,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,250,800</b>

**FILLMORE COUNTY  
2018A CITY NEW CONSTRUCTION**

NAME OF CITY	470-475	515	500	510 & 548	520 & 570	550	560	TOTAL
	Ag/Rural	SRR	RES HM	RES NON-HM	APT & BB	COM-MERCIAL	INDUS-TRIAL	
CANTON	\$0	\$0	\$7,600	\$42,600	\$0	\$0	\$0	\$50,200
CHATFIELD	\$41,500	\$0	\$2,602,200	\$1,272,600	\$0	\$0	\$0	\$3,916,300
FOUNTAIN	\$25,700	\$0	\$238,100	\$0	\$0	\$63,000	\$0	\$326,800
HARMONY	\$0	\$0	\$334,700	\$154,700	\$0	\$141,300	\$0	\$630,700
LANESBORO	\$2,500	\$320,200	\$219,400	\$358,500	\$0	\$34,800	\$0	\$935,400
MABEL CITY	\$0	\$0	\$437,300	\$83,700	\$0	\$3,000	\$0	\$524,000
OSTRANDER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PETERSON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRESTON	\$0	\$0	\$255,100	\$1,100	\$0	\$158,600	\$0	\$414,800
RUSH Ci	\$0	\$0	\$74,100	\$221,600	\$0	\$0	\$0	\$295,700
RUSH VI	\$61,300	\$0	\$34,100	\$653,000	\$0	\$0	\$0	\$748,400
SPRING VAL	\$0	\$0	\$355,200	\$658,400	\$0	\$480,600	\$0	\$1,494,200
WHALAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WYKOFF	\$0	\$0	\$52,500	\$4,900	\$0	\$0	\$0	\$57,400
<b>TOTAL</b>	<b>\$131,000</b>	<b>\$320,200</b>	<b>\$4,610,300</b>	<b>\$3,451,100</b>	<b>\$0</b>	<b>\$881,300</b>	<b>\$0</b>	<b>\$9,393,900</b>

**SUMMARY**

TOWNSHIP TOTAL           \$15,250,800

CITY TOTAL                   \$9,393,900

COUNTY TOTAL               \$24,644,700

**FILLMORE COUNTY  
NEW CONSTRUCTION HISTORY (actual yr blt)**

<b>NAME OF TWP</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
AMHERST	444,800	112,200	188,300	486,200	244,600	307,700	299,000	463,700	783,200	302,400	1,050,600
ARENDAHL	403,400	470,800	489,500	256,700	505,700	546,300	151,200	513,200	323,200	110,000	480,400
BEAVER	449,200	677,000	1,081,100	155,900	245,000	404,700	178,800	141,000	733,700	60,000	141,100
BLOOMFIELD	443,000	338,400	427,600	418,800	418,100	119,700	241,400	198,800	183,400	673,900	463,700
BRISTOL	250,900	42,600	380,700	354,500	482,700	554,100	195,900	211,600	421,900	288,900	390,200
CANTON	470,300	145,100	160,600	737,600	223,400	275,100	370,500	174,000	605,700	562,300	495,700
CARIMONA	855,100	1,474,800	1,814,500	938,300	2,163,000	429,600	737,300	386,300	340,000	193,300	530,400
CARROLTON	169,400	330,800	294,300	745,400	540,100	350,200	570,400	502,000	651,200	967,800	869,500
CHATFIELD	617,700	284,100	1,159,800	458,000	557,200	96,900	1,309,600	488,200	477,200	304,600	734,300
FILLMORE	398,100	13,800	926,200	645,100	913,100	395,000	774,300	462,000	584,100	83,200	279,600
FORESTVILLE	397,400	100,000	49,300	163,300	534,600	203,200	470,000	450,700	521,600	365,500	548,400
FOUNTAIN	282,000	0	616,300	709,600	417,300	930,900	149,100	158,000	292,200	507,100	1,151,500
HARMONY	657,000	72,700	265,500	640,500	706,200	546,200	162,500	274,800	90,300	522,400	616,400
HOLT	435,700	290,700	221,600	312,000	128,600	604,500	436,400	753,000	384,300	77,400	651,300
JORDAN	476,600	51,900	252,900	233,800	375,500	654,800	178,900	734,100	1,121,600	101,000	70,200
NEWBURG	403,000	165,200	410,200	322,300	1,074,300	524,600	490,500	515,000	1,591,600	399,900	632,900
NORWAY	339,800	352,200	259,700	122,400	203,800	1,247,600	297,900	514,500	235,100	375,000	800,700
PILOT MOUND	586,000	475,800	228,900	221,800	230,100	388,700	745,400	148,200	148,000	345,800	707,000
PREBLE	342,500	306,800	244,800	186,200	216,400	217,100	141,900	214,700	388,400	225,600	523,000
PRESTON	375,000	171,300	440,300	456,400	362,100	699,000	995,900	872,800	477,400	1,006,400	752,500
SPRING VALLEY	641,400	0	731,200	293,200	531,100	631,900	375,100	718,900	619,000	342,400	1,678,100
SUMNER	957,700	207,500	112,900	637,500	1,102,300	300,100	402,000	162,500	558,400	399,500	600,500
YORK	47,200	319,500	731,000	276,100	259,600	405,000	180,500	2,200	47,800	703,800	1,082,800
<b>TOTAL TWP</b>	<b>10,443,200</b>	<b>6,403,200</b>	<b>11,487,200</b>	<b>9,771,600</b>	<b>12,434,800</b>	<b>10,832,900</b>	<b>9,854,500</b>	<b>9,060,200</b>	<b>11,579,300</b>	<b>8,918,200</b>	<b>15,250,800</b>

<b>NAME OF CITY</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
CANTON	162,900	25,100	12,500	1,400	15,900	222,500	68,400	255,700	8,000	1,100	50,200
CHATFIELD	1,027,800	984,300	1,481,600	974,900	89,500	914,400	1,326,000	1,019,200	3,649,800	1,951,300	3,916,300
FOUNTAIN	130,900	10,400	0	23,100	4,800	209,100	106,900	18,400	245,100	52,300	326,800
HARMONY	414,700	911,000	464,500	219,100	150,500	198,800	427,600	363,500	1,407,900	194,700	630,700
LANESBORO	432,000	2,655,200	445,100	398,000	203,800	283,300	431,700	126,900	128,600	198,700	935,400
MABEL	423,200	251,800	1,252,400	107,500	31,700	39,200	166,400	144,800	72,400	164,400	524,000
OSTRANDER	117,700	73,000	1,424,700	7,000	0	70,600	0	0	133,600	0	0
PETERSON	1,000	46,600	1,800	0	0	3,400	0	59,200	226,900	31,400	0
PRESTON	1,902,700	169,200	415,600	89,100	531,100	80,600	803,300	2,037,400	199,800	1,689,300	414,800
RUSHFORD	693,000	7,204,400	1,846,700	700,900	1,145,400	615,200	2,355,400	1,120,100	268,100	480,500	295,700
RUSHFORD VIL	1,008,200	5,669,500	525,800	338,800	386,200	1,335,400	2,294,900	678,200	256,100	162,600	748,400
SPRING VALLEY	1,302,700	496,700	345,300	761,500	454,300	170,500	1,805,900	1,093,700	1,270,400	1,880,900	1,494,200
WHALAN	0	0	150,000	0	1,700	35,200	399,100	649,700	1,800	16,000	0
WYKOFF	59,400	7,300	29,400	88,000	603,200	458,000	38,100	212,200	19,700	0	57,400
<b>TOTAL CITY</b>	<b>7,676,200</b>	<b>18,504,500</b>	<b>8,395,400</b>	<b>3,709,300</b>	<b>3,618,100</b>	<b>4,636,200</b>	<b>10,223,700</b>	<b>7,779,000</b>	<b>7,888,200</b>	<b>6,823,200</b>	<b>9,393,900</b>
<b>TOTAL TWP/CIT</b>	<b>18,119,400</b>	<b>18,119,400</b>	<b>24,907,700</b>	<b>19,882,600</b>	<b>13,480,900</b>	<b>16,052,900</b>	<b>15,469,100</b>	<b>20,078,200</b>	<b>16,839,200</b>	<b>19,467,500</b>	<b>24,644,700</b>

Primary Parcel ID	City Town	Sale Date	Seller	Buyer	Gross Sale Price	Time Trend Net Sale Price Adj. to 2018
10.0313.010	Amherst	11AUG2017	Terri Murphy	Joseph Beatty	\$162,500.00	\$168,242.00
10.0350.000	Amherst	03MAR2017	Ronald Willert	Joseph Stromei	\$125,000.00	\$133,990.00
33.0009.000	Bloomfield	20OCT2016	Deanna Nordstrom	Darvin Schmidt	\$240,000.00	\$266,352.00
33.0217.010	Bloomfield	12JUL2017	Jeremy Heem	Kellie Mclaughlin	\$165,000.00	\$166,808.00
33.0249.010	Bloomfield	15MAY2017	Lloyd Johnson	Lance Pence	\$245,000.00	\$253,818.00
21.0189.010	Bristol	22NOV2016	Daniel Rogers	Sarah Srsen	\$98,000.00	\$108,008.00
21.0191.000	Bristol	15NOV2016	David Bigalk	Frederick O'Connor	\$35,000.00	\$38,574.00
21.0203.000	Bristol	01NOV2016	James Ryan	Dylan Thorson	\$60,000.00	\$66,127.00
21.0320.000	Bristol	27JUL2017	Ruth Grebin	Trudi Wilson	\$46,500.00	\$48,479.00
08.0237.010	Canton Twp	07APR2017	Kenneth Peterson	Tina Gulbranson	\$210,000.00	\$223,546.00
08.0313.000	Canton Twp	05SEP2017	Darrell Masters	Enos Hershberger	\$230,000.00	\$236,479.00
22.0007.040	Carimona	28OCT2016	William Mensink	Dori Miller	\$315,000.00	\$349,587.00
22.0091.000	Carimona	26JUN2017	Gerald Bartsch	Trever Niemeyer	\$178,500.00	\$187,393.00
22.0299.020	Carimona	05APR2017	David Stensrud	Jason Ladd	\$231,000.00	\$245,900.00
18.0053.030	Carrolton	14JUL2017	JOSHUA JOHNSON	MELANIE THOMPSON	\$365,000.00	\$391,604.00
18.0117.010	Carrolton	31OCT2016	James Hamann	Alija Mjuic	\$265,000.00	\$315,959.00
18.0230.020	Carrolton	11AUG2017	Terry Schultz	Eugene Morris	\$155,500.00	\$164,889.00
18.0325.000	Carrolton	30NOV2016	Darin Johnson	Timothy Melver	\$294,900.00	\$347,510.00
25.0021.020	Chatfield Twp	21JUL2017	Estate of Theresa M. Manahan	Susan Kirk	\$215,000.00	\$230,671.00
25.0206.010	Chatfield Twp	12SEP2017	Jaimie McCain	Bradford Cornell	\$235,000.00	\$246,285.00
25.0243.010	Chatfield Twp	29AUG2017	Jenny Armstrong	Peter Wernimont	\$70,000.00	\$74,227.00
29.0015.020	Fillmore	19MAY2017	Roy Cerling	Jerid Ramaker	\$250,000.00	\$274,586.00
29.0018.010	Fillmore	03AUG2017	Jeana Wiesner	Carilee Sutton	\$40,000.00	\$43,838.00
29.0018.070	Fillmore	12JUN2017	Jerid Ramaker	Jennifer Marr	\$224,900.00	\$244,138.00

29.0094.000	Fillmore	10AUG2017	Herbert Barnhart	Mitchell Plaehn	\$165,000.00	\$174,963.00
29.0312.010	Fillmore	23JAN2017	Toni Kolling	Kirk Brink	\$500,000.00	\$575,542.00
29.0363.010	Fillmore	31MAY2017	Jason Hare	Brody Mensink	\$220,000.00	\$241,636.00
29.0443.000	Fillmore	09JAN2017	Marie Baker	Nicholas Shafer	\$40,000.00	\$46,043.00
29.0481.000	Fillmore	21JUL2017	James Winslow	Gerald Thompson	\$140,553.00	\$150,797.00
29.0504.000	Fillmore	26MAY2017	Troy Meisner	Joseph Freet	\$367,000.00	\$403,092.00
23.0032.010	Fountain Twp	30JUN2017	Jeffrey Springer	Preston McKeon	\$379,900.00	\$412,397.00
23.0044.020	Fountain Twp	14APR2017	Colin Winslow	Travis Freiheit	\$140,000.00	\$155,582.00
23.0213.010	Fountain Twp	13FEB2017	William Oliver	Chad Baldauf	\$198,900.00	\$226,282.00
11.0021.010	Holt	31AUG2017	Gerald Wats	Chad Tenjack	\$175,000.00	\$180,440.00
11.0151.020	Holt	23JUN2017	Marie Dambach	Michael Ptacek	\$227,000.00	\$246,418.00
31.0147.010	Jordon	19MAY2017	Liza Carlson	Luke Erickson	\$325,000.00	\$356,962.00
31.0235.010	Jordon	31JUL2017	WILLIAM ROHE	ANDREA O'BYRNE	\$375,900.00	\$403,298.00
01.0038.000	Newburg	23FEB2017	Larry Jensen	Arlen Halverson	\$80,000.00	\$86,351.00
01.0237.020	Newburg	08SEP2017	Arlen Halverson	Kelly Breitspecher	\$73,140.00	\$70,689.00
01.0252.000	Newburg	31OCT2016	Rufus Swartzentruber	Samuel Hershberger	\$156,000.00	\$173,129.00
01.0350.000	Newburg	23FEB2017	Brian Schomisch	Glenn Fishburn	\$58,999.00	\$63,683.00
04.0262.010	Norway	10AUG2017	Carmen Moe	Kiara Hooper	\$176,000.00	\$181,028.00
20.0123.030	Pilot Mound	11SEP2017	Wesly Freiheit	Jeremiah Smaglik	\$195,600.00	\$198,843.00
03.0184.010	Preble	28OCT2016	MTGLQ Mortgage Investors LP	Steven Matis	\$296,600.00	\$329,167.00
03.0425.010	Preble	16JUN2017	Chad Cushion	Eli Hershberger	\$175,000.00	\$183,718.00
16.0022.060	Preston Twp	28DEC2016	Andrew Bisek	Robert Mayrand	\$300,000.00	\$328,347.00
16.0231.000	Preston Twp	29NOV2016	Allan Sprau	Suzie Nordstrom	\$120,000.00	\$132,254.00
16.0266.010	Preston Twp	28FEB2017	Travis Malley	Aaron Nevalainen	\$254,500.00	\$274,706.00
35.0062.000	Spring Valley Twp	22MAY2017	David Mount	Dale Clark	\$382,000.00	\$419,568.00
35.0072.010	Spring Valley Twp	15MAY2017	Christina Bain	Kari Owens	\$169,000.00	\$181,430.00
35.0169.010	Spring Valley Twp	12MAY2017	Jason Hock	Tory Runkle	\$112,500.00	\$123,564.00
35.0276.010	Spring Valley Twp	26MAY2017	RAYMOND LEMKE	ROGER STARKSON	\$145,000.00	\$159,260.00



35.0395.000	Spring Valley Twp	19MAY2017	Teresa Myers FKA Teresa Kohl	Kyle Breitbarth	\$190,000.00	\$204,731.00
37.0041.010	Sumner	25MAY2017	Mitchel Brummond	Tyler Hunzeker	\$325,000.00	\$352,162.00
37.0092.020	Sumner	20JAN2017	JAMES MEYER	BRIAN LARSON	\$360,000.00	\$405,182.00
27.0202.000	York	30DEC2016	David Ivers	Roger Holdeman	\$99,550.00	\$108,957.00
09.0003.050	Canton	28APR2017	Christopher Peterson	Harvey Stutzman	\$119,000.00	\$126,676.00
09.0068.000	Canton	27JAN2017	Alice Kimber	Ellen Collett	\$45,000.00	\$48,911.00
09.0082.010	Canton	31JUL2017	Todd Lancaster	David Norby	\$37,500.00	\$39,096.00
09.0099.000	Canton	30DEC2016	Mark Gulbranson	Jesse Peterson	\$53,900.00	\$58,993.00
09.0108.000	Canton	05SEP2017	Kyle Finney	Darrell Masters	\$89,000.00	\$91,507.00
09.0113.010	Canton	30MAR2017	Tina Gulbranson	Kayla O'Bieglo	\$120,000.00	\$128,631.00
09.0132.000	Canton	29MAR2017	Devon Krueger	Paige Colsch	\$53,000.00	\$56,812.00
24.0021.000	Fountain	12OCT2016	Heidi Knepper	Lisa Jones	\$119,900.00	\$129,064.00
24.0035.010	Fountain	14SEP2017	LaDeane Peterson	Bobbie Vickerman	\$160,000.00	\$164,468.00
24.0091.000	Fountain	13JUN2017	Andrew Borgen	Shane Little	\$134,900.00	\$137,472.00
24.0110.000	Fountain	30JUN2017	Nathan Perry	David Stockton	\$90,000.00	\$94,444.00
24.0135.000	Fountain	10AUG2017	Jerry Nagle	David Clement	\$45,000.00	\$46,576.00
24.0157.000	Fountain	10MAR2017	Melvin Miller	Jarod Keune	\$55,000.00	\$58,920.00
15.0017.010	Harmony	16MAY2017	Kim Davis	Mary Petit	\$88,500.00	\$93,557.00
15.0031.000	Harmony	19DEC2016	Jacqueline Coyle	Malissa Copeman	\$69,000.00	\$75,520.00
15.0046.000	Harmony	17AUG2017	Estate of Ordean T. Olson	Terry Murphy	\$54,000.00	\$55,908.00
15.0047.000	Harmony	04AUG2017	Ross Duckett	Debra Johnson	\$65,000.00	\$67,297.00
15.0048.000	Harmony	19JUN2017	Wynn Ristau	Domingo Kingsley	\$103,000.00	\$108,131.00
15.0067.010	Harmony	03AUG2017	Thomas Whalen	Laurie Magnus	\$92,500.00	\$95,769.00
15.0073.000	Harmony	20JAN2017	Kenneth Kiehne	Lenz Family Farm Corporation	\$95,000.00	\$103,257.00
15.0149.000	Harmony	14JUL2017	Jerome Sauer	Amber Osmonson	\$80,000.00	\$83,404.00
15.0151.000	Harmony	28FEB2017	Aaron Nevalainen	Kisa O'Connor	\$95,000.00	\$102,542.00
15.0168.010	Harmony	19JUN2017	Daniel Gulbranson	Renee Ristau	\$75,000.00	\$78,736.00

15.0193.000	Harmony	30NOV2016	Tara Cassmann	Paul Hemenway	\$80,000.00	\$88,170.00
15.0218.000	Harmony	20MAR2017	Kevin Heibel	Alexander Skaalen	\$99,000.00	\$106,120.00
15.0223.000	Harmony	18NOV2016	Tommy Strahl	Brandon Hoff	\$82,500.00	\$90,925.00
15.0242.000	Harmony	04NOV2016	Ryan Hall	Erin Petro	\$82,500.00	\$90,925.00
15.0244.000	Harmony	21JUL2017	Jimmy Bidsler	Carolyn Ledin	\$94,000.00	\$98,000.00
15.0246.010	Harmony	02FEB2017	Gregory Johnson	Eddie Swartzentruber	\$30,000.00	\$32,382.00
15.0320.000	Harmony	01AUG2017	Joanne Burmeister	Brady Barrett	\$53,000.00	\$54,873.00
15.0338.000	Harmony	31JAN2017	Dorothy Johnson	Chris Syverson	\$43,000.00	\$46,737.00
15.0358.000	Harmony	24APR2017	Charlotte Lalley	MADJIK Enterprises, LLP	\$30,000.00	\$31,935.00
15.0391.000	Harmony	07JUL2017	Wayne DeYoung	John Brufloft	\$130,000.00	\$135,532.00
15.0401.010	Harmony	14JUL2017	Steven Sutherland	Ashley Olson	\$72,900.00	\$72,874.00
15.0460.000	Harmony	14JUL2017	Amber Osmonson	James Skaalen	\$59,000.00	\$61,511.00
15.0471.000	Harmony	18AUG2017	Charles Brunsvold	Ryan Lee	\$84,000.00	\$86,968.00
15.0526.000	Harmony	15SEP2017	Marvin Wicks, Trustee	Juliann Hilke, Trustee	\$175,000.00	\$179,930.00
15.0533.000	Harmony	11OCT2016	Myron Scheevel	James Day	\$115,000.00	\$125,713.00
19.0013.000	Lanesboro	15AUG2017	Patrick Sullivan	Joel Pfeffer	\$30,000.00	\$31,051.00
19.0014.000	Lanesboro	15AUG2017	Patrick Sullivan	Joel Pfeffer	\$18,000.00	\$18,630.00
19.0056.000	Lanesboro	31JUL2017	James Sorom	Nena Highum	\$80,000.00	\$83,374.00
19.0126.000	Lanesboro	19SEP2017	Theresa Scott	Tanner Draper	\$205,500.00	\$204,557.00
19.0141.000	Lanesboro	07OCT2016	Craig Barry	Brenda Lafleur	\$25,000.00	\$27,207.00
19.0147.000	Lanesboro	13OCT2016	Jill Underwood	Joel Pfeffer	\$50,000.00	\$55,440.00
19.0178.000	Lanesboro	18NOV2016	Down-Home Properties, Inc.	Victoria McKinney	\$155,000.00	\$170,684.00
19.0221.000	Lanesboro	14OCT2016	CJC Venture, LLC	Matthew St. Mane	\$62,500.00	\$69,300.00
19.0222.000	Lanesboro	07OCT2016	Timothy Weister	Laura Adamson	\$80,000.00	\$84,643.00
19.0227.000	Lanesboro	04APR2017	Jon Willford	David Hanner	\$131,000.00	\$139,374.00
19.0248.000	Lanesboro	05JUL2017	Robert Reicks	Andrea Miehlisch	\$135,000.00	\$140,694.00
19.0279.000	Lanesboro	16JUN2017	Brandon Dallman	Rebecca Brand	\$159,900.00	\$162,761.00

19.0336.000	Lanesboro	06OCT2016	Thomas Stettler	Matthew Schultz	\$138,000.00	\$153,014.00
19.0346.020	Lanesboro	15MAY2017	Karla Merchlewitz	Adam Wiltgen	\$120,000.00	\$126,795.00
19.0354.000	Lanesboro	30JUN2017	Lori Haugen	Victoria Darling	\$119,000.00	\$124,876.00
19.0356.020	Lanesboro	01DEC2016	Robert Hignite	Krystal Betz	\$275,000.00	\$297,468.00
19.0390.020	Lanesboro	31AUG2017	JOHN JOHNSON	JOSH SCHREIBER	\$31,000.00	\$28,156.00
19.0397.080	Lanesboro	20SEP2017	JULIA BORGEN	BLAINE HARMON	\$80,000.00	\$82,234.00
19.0398.020	Lanesboro	16MAR2017	Dennis Schuck	Heidi Ochtrup	\$121,000.00	\$124,177.00
19.0398.040	Lanesboro	21OCT2016	Renee Small	Aimee Stettler	\$183,000.00	\$202,910.00
19.0403.000	Lanesboro	19MAY2017	DENNIS EINCK	MELISSA JOHNSON	\$67,000.00	\$70,794.00
19.0460.050	Lanesboro	14APR2017	Church Hill School Condominium Association, a Minnesota nonprofit corporation	Elwood Roland	\$104,000.00	\$110,648.00
19.0460.120	Lanesboro	23JUN2017	Church Hill School LLC	Steven Ulrich	\$99,900.00	\$104,833.00
02.0010.000	Mabel	30AUG2017	Jennifer Zoch	David Norby	\$30,000.00	\$31,060.00
02.0046.010	Mabel	22APR2017	James Westby	Mark Rupert	\$150,000.00	\$159,676.00
02.0066.000	Mabel	15MAR2017	Lowell Ladsten	Glen Gibbons	\$33,500.00	\$35,909.00
02.0143.000	Mabel	15AUG2017	Pamela Graner	Camilla Lee	\$70,000.00	\$72,474.00
02.0146.000	Mabel	16JUN2017	Eli Hershberger	Phillip Crawford	\$82,000.00	\$86,085.00
02.0181.000	Mabel	28MAY2017	Vance Williams	Jena Johnson	\$94,000.00	\$96,390.00
02.0244.000	Mabel	01DEC2016	Wayne Buxengard	Sarah Delaney	\$83,000.00	\$90,843.00
02.0248.000	Mabel	20FEB2017	Carley Landsom	Jeremiah Solie	\$104,000.00	\$112,257.00
02.0308.030	Mabel	28APR2017	June Larson	Laurie Bigalk	\$57,000.00	\$60,677.00
02.0315.000	Mabel	06DEC2016	Audrey Vatland	Keith Lewis	\$120,000.00	\$131,339.00
02.0331.000	Mabel	04JUL2017	Laura Garcia	Nichelle Grage	\$108,000.00	\$112,596.00
02.0362.010	Mabel	29SEP2017	Bobbie Vickerman	Lawrence Gifford	\$85,000.00	\$87,395.00
34.0040.000	Ostrander	18AUG2017	Merlin Christenson	Gordon Back	\$117,000.00	\$116,146.00
34.0054.000	Ostrander	17AUG2017	Joshua Shatek	Taylor Sanford	\$65,000.00	\$63,259.00

34.0128.000	Ostrander	27FEB2017	REX LAWSON	ROBERT LAMP	\$115,000.00	\$124,130.00
07.0023.000	Peterson	23AUG2017	Charles Anderson	Steven Howe	\$75,000.00	\$80,424.00
07.0024.000	Peterson	29DEC2016	Harold Naber	Hailey Atkinson	\$77,500.00	\$79,734.00
07.0036.000	Peterson	31AUG2017	Megan Boyum	Chelsey Honsey	\$47,500.00	\$49,179.00
07.0047.020	Peterson	10NOV2016	Ruth Knutson	Charles Ingram	\$61,000.00	\$67,229.00
07.0056.000	Peterson	19SEP2017	Patricia Mattson	Adam Warrenburg	\$33,000.00	\$33,930.00
07.0064.000	Peterson	24MAY2017	Jennifer Wood	Darrel Simon	\$25,000.00	\$26,428.00
07.0118.000	Peterson	24MAY2017	Jennifer Wood	Darrel Simon	\$70,000.00	\$73,999.00
07.0159.010	Peterson	04NOV2016	Brian Kruse	Phillip Roth	\$73,950.00	\$81,502.00
07.0160.000	Peterson	06JUN2017	Abraham Wilkemeyer	Benjamin Krage	\$109,250.00	\$107,811.00
17.0017.070	Preston	12JUN2017	Carol Fairbairn	Alan Larson	\$70,000.00	\$73,456.00
17.0098.010	Preston	17AUG2017	John Boll	Steven M. Hall and Trustees	\$200,000.00	\$207,005.00
17.0112.010	Preston	21APR2017	BETTY PALMER	CYNTHIA NOVAK	\$21,800.00	\$23,194.00
17.0113.010	Preston	05JUL2017	Trust Agreement of John A. Gingras and Donna M. Gingras	G-Cubed Development, Inc.	\$87,000.00	\$90,669.00
17.0228.000	Preston	17NOV2016	NW Aluminum, Inc.	GNR, LLC	\$60,000.00	\$66,071.00
17.0243.000	Preston	29DEC2016	Delhon Braaten	Adam Amy	\$87,000.00	\$95,146.00
17.0340.000	Preston	25APR2017	Justin Corson	Schanda Roney	\$72,000.00	\$76,603.00
17.0343.000	Preston	31AUG2017	JEANINE DUNKLE	JAMIE NELSON	\$102,050.00	\$100,123.00
17.0356.000	Preston	04MAY2017	Trever Niemeyer	John Ristau	\$110,000.00	\$116,229.00
17.0361.000	Preston	26APR2017	Barry Beck	Rush Properties, LLC	\$49,900.00	\$57,521.00
17.0362.000	Preston	15MAR2017	Kelli Pierce	Steven Corson	\$14,000.00	\$14,998.00
17.0385.010	Preston	25MAY2017	Cyrus Knutson	Laura Keune	\$115,000.00	\$118,342.00
17.0391.000	Preston	22NOV2016	Richard Wolfe	John Knies	\$71,000.00	\$78,184.00
17.0409.000	Preston	12MAY2017	William Holthaus	Gerald Bartsch	\$130,000.00	\$137,361.00
17.0409.010	Preston	07JUL2017	Lynn Glaser	Tony Severson	\$50,000.00	\$52,109.00

17.0431.010	Preston	18NOV2016	Lavonne Haugstad	Nicholas Kinneberg	\$101,000.00	\$111,220.00
17.0446.010	Preston	19JUL2017	Gregory Davids	Trisha Reps	\$103,900.00	\$108,282.00
17.0466.010	Preston	07JUL2017	Ricky Grooters	Shamiah Womeldorf	\$158,000.00	\$160,263.00
17.0532.000	Preston	11SEP2017	Nancy Drury	Sara Chinander	\$47,500.00	\$48,826.00
17.0545.000	Preston	12NOV2016	Dianne Rudd, PR	Mark Welch	\$26,000.00	\$28,631.00
17.0585.010	Preston	11AUG2017	SCOTT SPRENGER	KAYLA PIERCE	\$118,000.00	\$119,028.00
17.0591.070	Preston	13FEB2017	Chad Baldauf	Daniel Bredberg	\$176,250.00	\$181,487.00
17.0605.000	Preston	13DEC2016	SANDRA BENSON	MATTHEW JOHNSON	\$170,000.00	\$185,918.00
17.0614.000	Preston	24AUG2017	Gary Skaggs	Scott Sprenger	\$148,000.00	\$153,184.00
17.0669.000	Preston	30NOV2016	Timothy Melder	Brenda Qualey	\$110,000.00	\$121,131.00
06.0113.000	Rushford	26SEP2017	Stephen Sarvi	Benjamin Ekern	\$135,000.00	\$138,770.00
06.0185.010	Rushford	14NOV2016	CAMMY JOHNSON	TARA KING	\$109,000.00	\$120,030.00
06.0202.000	Rushford	22SEP2017	Chace Kingsley	McKenna Hason	\$75,000.00	\$77,094.00
06.0335.000	Rushford	14JUN2017	James Kitchens	Reid Erickson	\$97,000.00	\$101,789.00
06.0348.000	Rushford	18AUG2017	Micah Hanson	Brandon Weideman	\$102,500.00	\$106,090.00
06.0351.000	Rushford	20APR2017	Rodney Johnson	Ryan Danielson	\$83,500.00	\$88,838.00
06.0356.000	Rushford	25MAY2017	Jordan Brand	Brianna Stickle	\$60,825.00	\$61,129.00
06.0378.020	Rushford	11AUG2017	Jason Rasmussen	Chad Heuser	\$138,000.00	\$138,693.00
06.0425.000	Rushford	31MAR2017	Jesse Smith	Cole Doblal	\$150,000.00	\$160,691.00
06.0471.010	Rushford	11AUG2017	Joshua Zbrowski	Colby Lind	\$142,000.00	\$146,973.00
06.0487.000	Rushford	25JUL2017	Moonyeen Holle	D&D Dairy, LLP	\$46,500.00	\$48,461.00
06.0488.000	Rushford	28AUG2017	Rodney Hoff	Valarie Howe	\$79,900.00	\$82,698.00
06.0523.000	Rushford	27JAN2017	Timothy Brand	Tyler Hoskins	\$113,500.00	\$119,577.00
06.0534.000	Rushford	12MAY2017	Ryan Diepenbrock	Jordan Theede	\$96,500.00	\$101,964.00

06.0576.000	Rushford	26MAY2017	David B. Kuehner, as Trustee of the Robert W. Gahnz & Vera E. Gahnz Revocable Trust dated April 23, 2007	Kelsy Crawford	\$99,400.00	\$101,859.00
06.0662.000	Rushford	19MAY2017	Daniel Erickson	Benjamin Anderson	\$207,000.00	\$218,721.00
06.0673.000	Rushford	27JAN2017	Norris Kinneberg	Timothy Brand	\$160,000.00	\$173,781.00
06.0679.000	Rushford	29JUN2017	Jeffrey O'Donnell	Knute Boyum	\$210,000.00	\$220,369.00
06.0684.000	Rushford	30JUN2017	Peter Breyfogle	Paul Felten	\$96,500.00	\$101,265.00
06.0695.000	Rushford	29SEP2017	Glenn Woxland	Alyssa Miller	\$253,000.00	\$260,064.00
06.0772.000	Rushford	10JAN2017	Erica Klein	Matthew Fromdahl	\$299,000.00	\$315,948.00
06.0773.000	Rushford	28APR2017	Jordy, a/k/a George A. Graham, Jr. Graham	Christopher Meisch	\$285,000.00	\$301,091.00
06.0784.010	Rushford	06MAR2017	JLP Properties LLC	Glenn Woxland	\$137,500.00	\$147,300.00
36.0005.080	Spring Valley	06DEC2016	Matthew Rowe	Kevin Hoornaert	\$128,000.00	\$139,985.00
36.0039.000	Spring Valley	14JAN2017	Craig Knight	Chad Losee	\$102,000.00	\$110,785.00
36.0054.010	Spring Valley	14AUG2017	Thomas Heins	Dylan Himle	\$90,000.00	\$93,152.00
36.0065.000	Spring Valley	24AUG2017	Steven Gruhlke	John Carlson	\$235,000.00	\$237,021.00
36.0068.000	Spring Valley	26MAY2017	Joseph Freet	Brandon Diekmann	\$159,900.00	\$162,932.00
36.0076.000	Spring Valley	12MAY2017	Bryan Owens	Kyle Rader	\$137,000.00	\$140,531.00
36.0122.000	Spring Valley	13OCT2016	Kathie Johnson	Steven Weerheim	\$24,500.00	\$27,166.00
36.0156.000	Spring Valley	17OCT2016	Garry Post	Benjamin Leslie	\$155,000.00	\$171,862.00
36.0158.010	Spring Valley	07APR2017	Michael Knode	Wanda King	\$105,000.00	\$111,712.00
36.0159.010	Spring Valley	15SEP2017	Thomas Lentz	Renae Lange	\$110,000.00	\$113,070.00
36.0165.020	Spring Valley	25SEP2017	Barbara Ahl	Sara Doerhoefer	\$109,900.00	\$112,969.00

36.0168.040	Spring Valley	27DEC2016	Jeannette Niemeyer	Evelyn Jahnke	\$53,000.00	\$57,963.00
36.0178.000	Spring Valley	10JAN2017	James Hayden	Melanie Hamersma	\$162,000.00	\$175,953.00
36.0244.000	Spring Valley	20JUL2017	Estate of Wondrasch	Sheri Schmidt	\$25,000.00	\$26,054.00
36.0251.000	Spring Valley	14NOV2016	Andrew King	Samantha Morris	\$79,000.00	\$86,993.00
36.0272.010	Spring Valley	01JUN2017	Chad Boettcher	Charity Ravaet	\$79,000.00	\$82,901.00
36.0333.000	Spring Valley	17AUG2017	Bryan Young	Eric Flatten	\$91,700.00	\$93,152.00
36.0342.000	Spring Valley	06MAR2017	Sierra Kellogg	Shelley Rasmusson	\$75,000.00	\$75,525.00
36.0345.000	Spring Valley	27JUL2017	Stier Family September 1, 1995	Sheri Schmidt	\$70,000.00	\$72,952.00
36.0349.000	Spring Valley	07JUN2017	Scott Sweeney	Jacob Vetter	\$130,750.00	\$135,107.00
36.0351.000	Spring Valley	14JUL2017	Eric Mundfrom	Scott Knutson	\$110,000.00	\$110,471.00
36.0375.010	Spring Valley	15SEP2017	Molly Parkman	Anne Jo Voorhees	\$129,900.00	\$131,985.00
36.0410.000	Spring Valley	01SEP2017	Jason Zigan	Michael Carr	\$118,500.00	\$121,808.00
36.0421.000	Spring Valley	27APR2017	Michael Thompson	Carol Tart	\$83,500.00	\$88,838.00
36.0550.010	Spring Valley	03MAR2017	Elsa Wilkie	Daniel Hansen	\$52,000.00	\$54,635.00
36.0562.000	Spring Valley	08JUN2017	Brandon Maloney	Jessica Ortiz	\$102,100.00	\$107,141.00
36.0570.000	Spring Valley	12JUL2017	Christopher Czapiewski	Erin Meyer	\$149,600.00	\$155,908.00
36.0583.000	Spring Valley	22MAY2017	Arol McCaslin	Steven Voigt	\$135,000.00	\$142,644.00
36.0592.000	Spring Valley	05JUN2017	Todd Jones	Ken Brody	\$25,000.00	\$26,234.00
36.0611.000	Spring Valley	29NOV2016	Thomas White	Timothy Lecy	\$127,500.00	\$140,400.00
36.0664.000	Spring Valley	31MAR2017	Michael Peterson	Alexander Thompson	\$137,620.00	\$147,429.00
36.0729.000	Spring Valley	01AUG2017	LAUREN ADLER	ERIC KILEN	\$75,000.00	\$77,627.00
36.0735.020	Spring Valley	01MAY2017	Nickolas Hodgman	Brandt Soukup	\$75,350.00	\$79,617.00
36.0787.020	Spring Valley	18NOV2016	Jerry Glynn	Bradley Harley	\$91,000.00	\$100,208.00
36.0794.000	Spring Valley	13APR2017	Regina Haeflinger	Chris Daniels	\$139,700.00	\$143,428.00

36.0855.040	Spring Valley	17OCT2016	Carla Leslie	Pamela Shaw	\$79,500.00	\$88,149.00
36.0862.000	Spring Valley	11AUG2017	Collin Webb	Travis Schmitz	\$118,600.00	\$119,071.00
36.0874.010	Spring Valley	23NOV2016	Michael Bernard	Donald Wilmot	\$170,000.00	\$187,202.00
36.0874.030	Spring Valley	24JAN2017	Kirk Brink	TAP Holdings LLC	\$200,000.00	\$217,225.00
36.0889.000	Spring Valley	07OCT2016	Terry Timmerman	Rachel Knopps	\$148,450.00	\$164,601.00
36.0942.000	Spring Valley	06JUN2017	Thomas Vize	Johnathan OConnell	\$235,000.00	\$239,206.00
36.0951.000	Spring Valley	01JUN2017	James Steinmetz	Jade Lange	\$155,000.00	\$162,652.00
36.0963.000	Spring Valley	12JUN2017	Edward Mcleod	Mark Van House	\$159,900.00	\$162,761.00
36.1007.000	Spring Valley	10NOV2016	Eileen Churchill	Raymond Lemke	\$97,000.00	\$106,814.00
36.1011.000	Spring Valley	30AUG2017	Roger Wolfe	Mildred Ptacek	\$110,000.00	\$113,852.00
36.1037.000	Spring Valley	28SEP2017	Nathan Augustine	Robert Schneider	\$195,000.00	\$200,445.00
36.1106.000	Spring Valley	28APR2017	Allen Foster	James Steinmetz	\$270,000.00	\$287,259.00
36.1146.000	Spring Valley	01SEP2017	Eric Mundfrom	Nathan Redman	\$280,000.00	\$287,818.00
12.0004.010	Whalan	19MAY2017	James M. Gustavson and Jeraldine E. Gustavson, as Trustees of the Trust Agreement of James and Jeraldine Gustavson	Richard Murphy	\$550,000.00	\$578,977.00
12.0083.000	Whalan	14SEP2017	Florence Edwardson	Larry Johnson	\$37,000.00	\$38,042.00
30.0011.030	Wykoff	31MAY2017	Brody Mensink	Jason Hare	\$120,000.00	\$126,856.00
30.0021.000	Wykoff	24APR2017	Barry Thomson	Jason Moore	\$115,500.00	\$119,757.00
30.0043.000	Wykoff	31JAN2017	MICHAEL MCCAULLEY	MATTHEW THROCKMORTON	\$79,900.00	\$86,845.00
30.0171.000	Wykoff	28APR2017	John Pervin	Jeremy Comstock	\$65,000.00	\$69,193.00
30.0205.010	Wykoff	21APR2017	KYLE OELTJEN	MARGARET RAMAKER	\$45,900.00	\$48,861.00
30.0209.000	Wykoff	06OCT2016	Andrew Baker	Krista Schmeling	\$104,500.00	\$110,980.00



30.0232.020	Wykoff	22MAY2017	Marilyn Zitzow	Mount Revocable Trust	\$124,995.00	\$132,136.00
05.0006.090	Rushford Village	31MAR2017	Shawn Koetz	Jesse Smith	\$250,000.00	\$275,479.00
05.0088.020	Rushford Village	09DEC2016	Daniel Grimsrud	Travis Link	\$340,000.00	\$395,985.00
05.0093.020	Rushford Village	10NOV2016	BILLIE V HANSEN ESTATE	CAMMY JOHNSON	\$93,500.00	\$110,180.00
05.0107.020	Rushford Village	23AUG2017	Steven Howe	Adam Johnson	\$195,000.00	\$206,774.00
05.0178.070	Rushford Village	21APR2017	CHRISTOPHE R HANSEN	EVAN MEIER	\$233,000.00	\$258,917.00
05.0178.190	Rushford Village	28JUN2017	Michael Hammell	Amanda Schmoker	\$130,000.00	\$141,120.00
05.0375.000	Rushford Village	01MAY2017	Lance Jamison	John Culhane	\$218,000.00	\$239,439.00
05.0388.000	Rushford Village	19MAY2017	Eric Harris	Mark Peterson	\$238,000.00	\$255,914.00
26.0005.000	Chatfield	17FEB2017	NATHANAEL ALEXANDER	REIMAN DAVID	\$270,000.00	\$291,243.00
26.0031.090	Chatfield	29SEP2017	Paul Stephas	Justin McFarlin	\$90,700.00	\$93,233.00
26.0037.000	Chatfield	31OCT2016	Robin Desrosier	Scott Backer	\$168,000.00	\$186,278.00
26.0038.010	Chatfield	14OCT2016	Matthew St. Mane	Trevor Meyers	\$170,100.00	\$182,948.00
26.0049.010	Chatfield	09JUN2017	Brian Briggs	Marissa Wiskow	\$127,000.00	\$133,271.00
26.0062.000	Chatfield	30NOV2016	Charles French	Scott Sabin	\$149,900.00	\$165,068.00
26.0104.000	Chatfield	23APR2017	Nathan Amy	Tracey Brandt	\$120,000.00	\$127,671.00
26.0133.000	Chatfield	21OCT2016	Mary Ferguson	Zachary Linnell	\$80,000.00	\$88,704.00
26.0208.000	Chatfield	14AUG2017	KLOCKE AND ASSOCIATES, LLC	LESLEY ARNOLD	\$90,000.00	\$110,680.00
26.0223.000	Chatfield	25APR2017	Gary Simenson	Jeremy Jones	\$134,900.00	\$143,523.00
26.0242.000	Chatfield	24MAR2017	Mary Peterson	Matthew Vaupel	\$95,000.00	\$101,771.00
26.0284.000	Chatfield	08MAR2017	RAYMOND KUYKENDALL	CODY WINFIELD	\$108,500.00	\$113,066.00
26.0326.020	Chatfield	17NOV2016	Luke Schieffelbein	Lualhati Struck	\$175,000.00	\$187,592.00
26.0326.030	Chatfield	18AUG2017	Alan Polzin	Peggy McConnell	\$133,000.00	\$137,658.00
26.0334.010	Chatfield	19MAY2017	ANDREW LARSON	JESSICA KORB	\$130,500.00	\$137,890.00
26.0369.000	Chatfield	26MAY2017	Dennis Steinhorst	Chad Treichel	\$192,000.00	\$202,872.00

26.0406.000	Chatfield	31JUL2017	CIS Properties, Inc.	Thomas Olsen, Trustee	\$120,000.00	\$125,061.00
26.0413.010	Chatfield	11MAY2017	Lucinda Thesensvitz	Thomas Sturgis	\$96,000.00	\$101,436.00
26.0414.000	Chatfield	14NOV2016	Dale Henry	Timothy Lawstuen	\$113,000.00	\$124,434.00
26.0425.010	Chatfield	30NOV2016	Raymond Cimijotti	Derrick Olheiser	\$91,500.00	\$97,736.00
26.0434.000	Chatfield	18MAY2017	Marilyn Merrill	Jon Martin	\$15,000.00	\$15,849.00
26.0436.000	Chatfield	26SEP2017	Robert Wagner	Christopher Conlon	\$180,000.00	\$185,026.00
26.0440.010	Chatfield	14DEC2016	Damon Ramaker	Bradley Ebner	\$130,000.00	\$142,172.00
26.0443.010	Chatfield	15DEC2016	Benjamin McCaulley	Linus Hammell	\$92,500.00	\$101,161.00
26.0479.000	Chatfield	31OCT2016	Michael Stock	Thomas Manning	\$217,300.00	\$240,941.00
26.0481.000	Chatfield	12OCT2016	Darrell Bentley	Richard Hodgson	\$121,000.00	\$134,164.00
26.0482.000	Chatfield	30NOV2016	Darrell Bentley	Chris Riggle	\$135,000.00	\$148,660.00
26.0487.000	Chatfield	05SEP2017	JOSEPH LINDSEY	STACY MENSINK	\$138,900.00	\$138,495.00
26.0491.000	Chatfield	19MAY2017	Jamie Johnson	Adam McCabe	\$188,900.00	\$199,596.00
26.0522.000	Chatfield	28OCT2016	Richard Hansen	Joshua Harstad	\$137,500.00	\$152,459.00
26.0557.000	Chatfield	16DEC2016	L. KIRTZ	MARK MCBROOM	\$241,500.00	\$264,112.00
26.0559.000	Chatfield	24MAR2017	Jeremiah Flotterud	Jeff O'Connor	\$232,990.00	\$211,750.00
26.0568.000	Chatfield	09DEC2016	Travis Link	Alicia Bonum	\$199,000.00	\$217,633.00
26.0625.000	Chatfield	01DEC2016	Chad Eickhoff	Jonathon Sutherland	\$268,000.00	\$293,094.00
26.0648.000	Chatfield	21OCT2016	CHRISTOPHER OSTBY	KYLE DAVIS	\$297,500.00	\$323,409.00
26.0661.000	Chatfield	02MAY2017	Wright Homes, Inc.	Kyle Tollefson	\$244,900.00	\$258,767.00
26.0676.000	Chatfield	21JUL2017	Joshua Thompson	James Winslow	\$280,000.00	\$291,809.00
26.0690.000	Chatfield	14APR2017	Guy Napurski	Nathan Amy	\$275,000.00	\$292,579.00
26.0713.000	Chatfield	31AUG2017	TYLER COMSTOCK	JOHN JOHNSON	\$257,777.00	\$266,805.00
22.0152.010	Carimona	07FEB2017	Owen Carlson	Paul Schmidt	\$260,000.00	\$280,642.00
18.0069.010	Carrolton	29SEP2017	Timothy Ruda	Lee Novotny	\$50,000.00	\$52,401.00

29.0445.000	Fillmore	02DEC2016	Eleanor Jean Nelson as Trustee of the Eleanor Jean Nelson Revocable Trust Agreement dated June 14, 2004	Nathan Shafer	\$87,500.00	\$101,908.00
20.0051.030	Pilot Mound	23MAR2017	Patricia Musolf	Joseph Slavec	\$260,000.00	\$292,346.00
20.0264.020	Pilot Mound	21JUL2017	Joan L. Alexander Revocable Trust Agreement dated January 4, 1993	Driftless Land Company LLC	\$50,000.00	\$53,644.00

FILLMORE COUNTY COMMERCIAL SALES

Oct 1, 2016 - Sept 30, 2017

City Town	Primary Parcel ID	Sale Date	Seller	Buyer	Gross Sale Price	Net Sale Price Adj. to 2018	Adjusted 2017 EMV	Primary Use
Canton Twp	08.0094.010	10NOV2016	Aaron Hershberger	Henry Stutzman	\$125,000.00	\$125,000.00	\$92,100.00	Single family home w/comm
Chatfield Twp	25.0126.030	27JUL2017	All-American Co-op	Steven Vermilya	\$58,500.00	\$57,500.00	\$42,600.00	Grain storage
Preston Twp	16.0031.000	23JUN2017	THE RENEE HAUGERUD REVOCABLE TRUST AGREEMENT DATED JULY 23, 2007	ALISE HOLST	\$242,000.00	\$242,000.00	\$299,400.00	Single family home w/comm
Fountain	24.0142.000	10AUG2017	OKJ, Inc.	Drury Family Limited Partnership	\$77,000.00	\$77,000.00	\$145,400.00	Bar/tavern
Fountain	24.0160.000	29MAR2017	Root River Ag Services, Inc.	Michael Eidenschink	\$21,500.00	\$21,500.00	\$33,700.00	Grain elevator
Harmony	15.0013.020	13JUN2017	Tyson Fresh Meats, Inc.	Hershland Properties LLC	\$80,000.00	\$80,000.00	\$65,300.00	General warehouse
Harmony	15.0236.000	02FEB2017	Michelle Haugerud	Amber Coaty	\$75,000.00	\$59,000.00	\$57,100.00	Movie theater
Harmony	15.0403.000	15JUN2017	Julie Teslow	Aaron Nagel	\$104,000.00	\$104,000.00	\$115,700.00	Single family home
Mabel	02.0087.000	01MAY2017	Stephanie Liddiard	Chelsea Bullerman	\$55,000.00	\$55,000.00	\$50,600.00	General retail
Mabel	02.0296.020	31JUL2017	Curtis Bakke	Mark Ruport	\$30,000.00	\$30,000.00	\$25,600.00	General warehouse
Preston	17.0219.000	30JUN2017	John Szuch	The Sweet Stop, LLC	\$75,000.00	\$36,219.00	\$34,000.00	Coffee shop/café
Preston	17.0227.000	27MAR2017	Northwest Aluminum Inc.	Fit Express LLC	\$52,500.00	\$52,500.00	\$40,600.00	Health/fitness club
Preston	17.0513.000	27MAR2017	Rhonda Wangen	Joe LaFreniere	\$280,000.00	\$205,000.00	\$83,700.00	General retail
Rushford	06.0654.000	18JAN2017	MiEnergy Cooperative	Rott Scoss LLC	\$370,000.00	\$370,000.00	\$650,500.00	General warehouse
Spring Valley	36.0679.010	06DEC2016	Roger Zeimetz	Blake Greenfield	\$600,000.00	\$225,000.00	\$284,000.00	Vehicle sales (new and used)
Spring Valley	36.0917.000	29JUN2017	Realty Income Corporation	Gerald Aman	\$310,000.00	\$287,820.00	\$465,100.00	General retail
Spring Valley	36.1069.000	19OCT2016	A2 Hotels, Inc.	Rakshaksh, LLC	\$895,000.00	\$671,250.00	\$577,500.00	Full service
Chatfield	26.0157.000	22DEC2016	Barbara Schroeder	Philip Eickhoff	\$34,000.00	\$34,000.00	\$21,100.00	General warehouse
Chatfield	26.0171.000	30AUG2017	Corey Novotny	Tanner Iverson	\$100,000.00	\$100,000.00	\$141,100.00	Unspecified/Other
Chatfield	26.0260.000	10JUL2017	Jac's Bar & Grill, Inc.	Jamie Arthur	\$165,900.00	\$165,900.00	\$165,900.00	Bar/tavern
Chatfield	26.0274.000	31AUG2017	All American Co-op	ST. Charles Cold Storage, LLC	\$135,000.00	\$135,000.00	\$154,600.00	General warehouse

**HARMONY CITY RESIDENTIAL SALES**

**Oct 1, 2016 - Sept 30, 2017**

8.6% Annual

<b>Primary Parcel ID</b>	<b>Sale Date</b>	<b>Seller</b>	<b>Buyer</b>	<b>Gross Sale Price</b>	<b>Time Trend Net Sale Price Adj. to 2018</b>	<b>Adjusted 2017 EMV</b>
15.0017.010	16MAY2017	Kim Davis	Mary Petit	\$88,500.00	\$93,557.00	\$78,000.00
15.0031.000	19DEC2016	Jacqueline Coyle	Malissa Copeman	\$69,000.00	\$75,520.00	\$79,000.00
15.0046.000	17AUG2017	Estate of Ordean T. Olson	Terry Murphy	\$54,000.00	\$55,908.00	\$71,600.00
15.0047.000	04AUG2017	Ross Duckett	Debra Johnson	\$65,000.00	\$67,297.00	\$51,100.00
15.0048.000	19JUN2017	Wynn Ristau	Domingo Kingsley	\$103,000.00	\$108,131.00	\$112,900.00
15.0067.010	03AUG2017	Thomas Whalen	Laurie Magnus	\$92,500.00	\$95,769.00	\$88,300.00
15.0073.000	20JAN2017	Kenneth Kiehne	Lenz Family Farm Corporation	\$95,000.00	\$103,257.00	\$83,800.00
15.0149.000	14JUL2017	Jerome Sauer	Amber Osmonson	\$80,000.00	\$83,404.00	\$80,200.00
15.0151.000	28FEB2017	Aaron Nevalainen	Kisa O'Connor	\$95,000.00	\$102,542.00	\$100,000.00
15.0168.010	19JUN2017	Daniel Gulbranson	Renee Ristau	\$75,000.00	\$78,736.00	\$87,200.00
15.0193.000	30NOV2016	Tara Cassmann	Paul Hemenway	\$80,000.00	\$88,170.00	\$85,800.00
15.0218.000	20MAR2017	Kevin Heibel	Alexander Skaalen	\$99,000.00	\$106,120.00	\$104,100.00
15.0223.000	18NOV2016	Tommy Strahl	Brandon Hoff	\$82,500.00	\$90,925.00	\$69,400.00
15.0242.000	04NOV2016	Ryan Hall	Erin Petro	\$82,500.00	\$90,925.00	\$82,200.00
15.0244.000	21JUL2017	Jimmy Bidsler	Carolyn Ledin	\$94,000.00	\$98,000.00	\$80,700.00
15.0246.010	02FEB2017	Gregory Johnson	Eddie Swartzentruber	\$30,000.00	\$32,382.00	\$34,600.00
15.0320.000	01AUG2017	Joanne Burmeister	Brady Barrett	\$53,000.00	\$54,873.00	\$66,300.00
15.0338.000	31JAN2017	Dorothy Johnson	Chris Syverson	\$43,000.00	\$46,737.00	\$53,000.00
15.0358.000	24APR2017	Charlotte Lalley	MADJIK Enterprises, LLP	\$30,000.00	\$31,935.00	\$86,700.00
15.0391.000	07JUL2017	Wayne DeYoung	John Brufflodt	\$130,000.00	\$135,532.00	\$128,200.00
15.0401.010	14JUL2017	Steven Sutherland	Ashley Olson	\$72,900.00	\$72,874.00	\$56,900.00
15.0460.000	14JUL2017	Amber Osmonson	James Skaalen	\$59,000.00	\$61,511.00	\$50,800.00

15.0471.000	18AUG2017	Charles Brunsvold	Ryan Lee	\$84,000.00	\$86,968.00	\$106,400.00
15.0526.000	15SEP2017	Marvin Wicks, Trustee	Juliann Hilke, Trustee	\$175,000.00	\$179,930.00	\$185,700.00
15.0533.000	11OCT2016	Myron Scheevel	James Day	\$115,000.00	\$125,713.00	\$113,800.00

Report Selection:

SELECT MODEL..... 051    SELECT BY CLASSIF OR HSTD CODE

- PAYABLE YEAR                    2019
- ROLL TYPES                        R
- CLASSIFICATION CODE            ALL
- HOMESTEAD CODE                  ALL
- CHOICE-100'S DIGIT              ALL
- CHOICE-10'S AND 1'S            ALL
- TOWNSHIP                          INCLUDE 0500

SORT MODEL..... 007    SORT BY TOWNSHIP/TAXPAYER NAME

WHAT RELATIONSHIP SHOULD PRINT?..... PRI  
PRIMARY = PRI ALTERNATE = ALT

PRINT ADDRESS?..... Y

Run Instructions:

Jobq	Banner	Copies	Form	Printer	Hold	Space	LPI	Lines	CPI
L		01		PO	Y	S	6	066	10

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000003552	V R ABRAHAMSON 235 2ND AVE SW HARMONY MN 55939		2019 R	15.0433.000	201	1	000	H	.00	15,800	55,500
000041546	JUDY I AFFELDT 215 W CENTER ST HARMONY MN 55939		2019 R	15.0078.000	201	1	000	H	.00	15,400	125,200
			2019 R	15.0289.000	201	0	099	H	.00	14,900	88,000
000045450	LAURALD JOSEPH AFSETH JR 135 4TH ST SW HARMONY MN 55939		2019 R	15.0209.000	201	1	000	H	.00	16,400	65,500
000046388	MICHAEL J AGGEN & VANESSA J AGGEN 250 2ND AVE NE HARMONY MN 55939		2019 R	15.0041.000	201	1	000	H	.00	15,300	100,700
000042979	ALEX PROPERTIES,INC PO BOX 265 HARMONY MN 55939-0265		2019 R	15.0235.000	233	0	099	C	.00	6,900	59,300
			2019 R	15.0311.010	201	0	099	H	.00	15,600	15,100
000045413	ALEX PROPERTIES,INC C/O LISA MILLER 515 1ST AVE SE HARMONY MN 55939		2019 R	15.0116.000	233	0	099	C	.00	16,600	47,600
000047035	THOMAS A ALEXANDER & RUTH ALEXANDER 38927 COUNTY 24 CANTON MN 55922		2019 R	15.0263.000	201	0	099	H	.00	11,700	39,400
000044779	DENNIS T & GAYLE A ALFSON 344A 5TH AVE SE HARMONY MN 55939		2019 R	15.0534.000	201	1	000	H	.00	15,200	105,800
000040148	MORRIS ALFSON JR ETAL % LOIS ALFSON 35 2ND AVE SW HARMONY MN 55939		2019 R	15.0421.000	201	1	000	H	.00	11,900	46,300
000044237	VIOLET MAE ALLEN 115 2ND AVE SW HARMONY MN 55939		2019 R	15.0424.000	201	1	000	H	.00	7,900	22,500
000040011	LESLIE R & ANN H ANDERSON 540 1ST AVE SW HARMONY MN 55939		2019 R	15.0204.030	201	1	000	H	.00	17,300	83,200
000047756	LESLIE A ANDRADE 130 4TH AVE SE HARMONY MN 55939		2019 R	15.0224.010	201	1	000	H	.00	11,700	66,600



Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY		*****									
000048067	CHRISTOPHER C APPLEN 260 1ST ST NW HARMONY MN 55939		2019 R	15.0096.010	201	1	000	H	.00	15,900	110,700
000005976	CARROLL ARMSTRONG & LAURA ARMSTRONG 240 3RD AVE SW HARMONY MN 55939		2019 R	15.0453.000	201	1	000	H	.00	16,400	97,300
000005415	OSCAR W & DIANE S ARMSTRONG 345 1ST AVE SW HARMONY MN 55939		2019 R	15.0202.000	201	1	000	H	.00	15,000	44,100
000015958	LYNN L ARNOLD PO BOX 604 HARMONY MN 55939		2019 R	15.0334.000	201	0	099	H	.00	400	6,700
					233	0	098	C	.00	4,800	21,300
			2019 R	15.0335.000	201	0	099	H	.00	400	13,400
					233	0	098	C	.00	6,100	35,800
000037396	ALAN W & SUE D BAHLER 125 3RD AVE SE HARMONY MN 55939		2019 R	15.0273.000	201	1	000		.00	13,500	75,700
000040400	MAE A BAKER 195 NIAGARA CT NW HARMONY MN 55939		2019 R	15.0501.000	201	1	000	H	.00	15,700	104,800
000030035	ROBERT O BAKKEN & BONNIE J BAKKEN 245 3RD ST SE HARMONY MN 55939		2019 R	15.0409.000	201	1	000	H	.00	23,400	104,100
000049335	SHAWN G BANGS 305 MAIN ST S CANTON MN 55922		2019 R	15.0191.000	201	0	099	H	.00	15,500	14,000
000040425	DENNIS D & RENEE L BARNES 220 1ST AVE SE HARMONY MN 55939		2019 R	15.0300.010	201	1	000	H	.00	14,200	120,600
000021589	RANDALL L BARNES & BRETT W JARLAND 410 MAIN AVE N HARMONY MN 55939		2019 R	15.0157.000	233	0	099	C	.00	15,800	111,700
000044919	WILLIAM L BARR 440 1ST AVE SE HARMONY MN 55939		2019 R	15.0407.000	201	1	000	H	.00	14,400	55,500
000022969	BRADLEY & ELIZABETH BARRETT 235 3RD AVE SE HARMONY MN 55939		2019 R	15.0303.000	201	1	000	H	.00	14,900	63,600

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building	
TOWNSHIP 0500 HARMONY CITY		*****										
000049476	BRADY BARRETT 60 3RD AVE SE HARMONY MN 55939		2019 R	15.0320.000	201	1	000	H	.00	13,500	53,000	
000025990	DONALD & JULIE BARRETT 110 3RD AVE SE HARMONY MN 55939		2019 R	15.0135.000	233	0	099	C	.00	6,900	107,800	
			2019 R	15.0316.000	201	1	000	H	.00	18,200	123,600	
000038063	JAMES BARRETT 45 3RD AVE SE HARMONY MN 55939		2019 R	15.0278.000	201	1	000	H	.00	13,500	57,300	
000045495	CHARLES BARTH & HEATHER BARTH 140 5TH ST NE HARMONY MN 55939		2019 R	15.0017.000	201	1	000	H	.00	30,500	138,500	
000045817	DEBRA BATES 24020 COUNTY 17 WINONA MN 55987		2019 R	15.0600.000	201	1	000		.00	23,900	184,000	
000034252	RALPH E & CAROL A BEASTROM 140 CENTER ST SE PO BOX 132 HARMONY MN 55939		2019 R	15.0239.000	201	1	000	H	.00	19,100	154,500	
000041566	JAMES & CRYSTLE BECHTEL 19272 DUNN RD CALEDONIA MN 55921		2019 R	15.0046.010	201	0	099	H	.00	11,600	15,800	
000046961	HENRY A BECKER & JACQUELINE M BECKER PO BOX 674 RUSHFORD MN 55971		2019 R	15.0480.010	233	0	099	C	.00	6,600	0	
000029916	HENRY A BECKER JR & JACQUELINE M BECKER 508 STEVENS AVE W PO BOX 674 RUSHFORD MN 55971	15.0092.000 15.0092.000	2019 R	15.0036.000	201	0	099	H	.00	16,500	15,900	
					233	0	098	C	.00	20,900	61,000	
			2019 R	15.0092.000	233	0	080	H	.00	6,900	33,300	
			2019 R	15.0093.000	233	0	081		.00	11,100	77,500	
			2019 R	15.0362.000	233	0	099	C	.00	14,300	51,300	
000034785	PHILIP D BENSON PO BOX 25768 TEMPE AZ 85285-5768		2019 R	15.0307.000	201	0	099	H	.00	11,700	58,000	
000006108	RICHARD L BERG 60 2ND AVE SE PO BOX 535 HARMONY MN 55939		2019 R	15.0284.000	201	1	000	H	.00	23,400	74,000	
000037852	CINDY LOU BERGE		2019 R	15.0188.000	201	1	000	H	.00	15,600	57,800	

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****												
	125 1ST AVENUE SW HARMONY MN 55939											
000032245	HAROLD A BERGE & ROSEMARIE BERGE 145 3RD AVE SE RR 2 BOX A7 HARMONY MN 55939	15.0271.000 15.0271.000	2019	R	15.0271.000	201	1	000	H	.00	9,000	73,800
			2019	R	15.0318.000	201	1	001		.00	12,300	6,000
000004344	GERALD E & GLORIA L BERGEY 35 3RD AVE SW HARMONY MN 55939	15.0079.040 15.0079.040	2019	R	15.0079.000	202	1	001		.00	19,800	0
			2019	R	15.0079.040	202	1	000	H	.00	15,900	134,700
000026509	TY & DACIA BESTOR 11700 COUNTY 15 HARMONY MN 55939		2019	R	15.0259.000	233	0	099	C	.00	13,800	44,300
000047206	BEVERLY A BETTIN 30 3RD AVE NW HARMONY MN 55939		2019	R	15.0170.000	201	1	000	H	.00	9,000	49,400
000049708	JIMMY D BIDSLE 8801 130TH AVE SE CHATFIELD MN 55923		2019	R	15.0022.010	201	0	099	H	.00	17,100	71,700
			2019	R	15.0603.000	206	0	099	H	.00	24,000	0
000038624	ALICE BIGALK 610 3RD AVE SE HARMONY MN 55939		2019	R	15.0590.000	201	0	099		.00	35,300	281,500
000037178	DIANE L BIGALK REVOC TRUST UA 455 5 ST NE PO BOX 222 HARMONY MN 55939		2019	R	15.0012.060	201	1	000	H	3.18	40,700	223,200
000035628	KIM L BIGALK 105 5TH ST SW HARMONY MN 55939		2019	R	15.0269.000	201	1	000	H	.00	15,100	69,200
000038587	KIM LOUISE BIGALK ETAL % KATHRYN D BIGALK 105 5TH ST SW HARMONY MN 55939		2019	R	15.0205.030	201	1	000	H	.00	7,200	84,700
000046630	LEE R BIGALK PO BOX 222 HARMONY MN 55939		2019	R	15.0087.000	206	0	099		.00	19,300	11,100
000031905	TERRY A BIGALK & JANICE M BIGALK 115 5TH ST SE HARMONY MN 55939		2019	R	15.0160.070	201	1	000		.00	14,200	92,300

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000048490	AARON BISHOP 45 6TH ST SE HARMONY MN 55939		2019 R	15.0049.040	201	1	000	H	.00	12,600	65,500
000034091	MARK S BISHOP & JENNIFER A BISHOP 29842 CR 30 HARMONY MN 55939		2019 R	15.0131.000	233	0	099	C	.00	6,900	44,100
000042171	RICHARD R & SHARON L BISHOP 240 2ND AVE SE HARMONY MN 55939		2019 R	15.0306.000	201	1	000	H	.00	10,800	57,400
000044939	NELDA L BJERTNESS 155 2ND AVE SE HARMONY MN 55939		2019 R	15.0262.000	201	1	000	H	.00	15,100	66,700
000034866	BRIAN K & MARILYN G BRATAGER 21581 COUNTY 20 PRESTON MN 55965		2019 R	15.0283.000	201	0	099	H	.00	13,500	53,900
000048587	BECKY BRESER 339 5TH AVE SE HARMONY MN 55939		2019 R	15.0527.000	201	1	000	H	.00	21,600	140,200
000048566	JAMIE D BRESER 535 1ST AVE SW HARMONY MN 55939		2019 R	15.0205.020	201	1	000	H	.00	16,000	114,800
000032220	JAMES B BRINK & PAMELA J BRINK 550 1ST AVE SW HARMONY MN 55939		2019 R	15.0204.020	201	1	000	H	.00	17,300	103,200
000047452	MELINDA S BROADWATER 145 1ST AVE SE HARMONY MN 55939		2019 R	15.0256.000	201	1	000	H	.00	11,700	75,500
000031639	PAUL W BROKKEN & ROBBIE V BROKKEN 225 2ND AVE SW HARMONY MN 55939		2019 R	15.0430.000	201	1	000	H	.00	17,600	42,000
000049569	MATTHEW BROWN & HEIDI HARSTAD PO BOX 32 HARMONY MN 55939		2019 R	15.0104.000	201 233	0 0	098 099	H C	.00 .00	1,400 18,600	26,100 27,500
000049477	JOHN BRUFLODT & BONITA BRUFLODT 355 2ND AVE SE		2019 R	15.0391.000	201	1	000	H	.00	13,500	116,700

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY											
*****											
HARMONY MN 55939											
000006326	DEAN & MAVIS BRUNSVOLD 31959 COUNTY 44 HARMONY MN 55939	15.0466.060 15.0466.060	2019 R 2019 R	15.0466.060 15.0466.070	201 201	1 1	000 001	H	.00 .11	25,200 700	75,100 0
000006059	ROGER I BUCHHOLZ & MARIETTA BUCHHOLZ 50 1ST AVE NE PO BOX 266 HARMONY MN 55939	15.0240.000 15.0240.000	2019 R 2019 R	15.0240.000 15.0341.000	201 201	1 1	000 001	H	.00 .00	10,800 5,200	97,000 0
000007046	ANDREW F BUNGE & GAIL L BUNGE 1105 ST PAUL ST PRESTON MN 55965		2019 R	15.0185.000	201	0	099		.00	18,500	42,300
000045747	THOMAS J BURKE ETAL 620 MAIN AVE S HARMONY MN 55939		2019 R	15.0277.000	201	0	099	H	.00	13,500	21,900
000049679	PHILIP BURKHOLDER & CINDY S EINCK PO BOX 142 HARMONY MN 55939	15.0598.000	2019 R	15.0599.000	201	1	001	H	.00	22,500	0
000048937	PHILIP R BURKHOLDER 710 3RD AVE SE HARMONY MN 55939	15.0598.000	2019 R	15.0598.000	201	1	000	H	.00	26,000	166,100
000006287	CHARLES BURMEISTER RR 1 BOX 864 HARMONY MN 55939		2019 R	15.0437.000	201	1	000	H	.00	15,300	88,100
000035090	RICHARD V BURMEISTER & JACQUELYN A BURMEISTER 31259 140TH ST HARMONY MN 55939	14.0063.000	2019 R	15.0011.000	101	1	003		39.15	223,000	0
000046100	MARY ANN CARLSON 340 5TH AVE SE HARMONY MN 55939		2019 R	15.0535.010	201	1	000	H	.00	8,400	101,200
000041622	ROBERT J CARROLL 220 2ND AVE SW HARMONY MN 55939		2019 R	15.0068.000	201	1	000	H	.00	7,900	93,700
000035538	TREVOR CASE & BRIDGET CASE 346 5TH AVE SE HARMONY MN 55939		2019 R 2019 R	15.0532.000 15.0574.000	201 233	1 0	000 099	H	.00 .00	15,900 15,000	179,200 48,100

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000048114	CBL,LLC 15 3RD ST SE HARMONY MN 55939		2019 R	15.0057.000	201	0	099	H	.00	2,300	35,400
					233	0	098	C	.00	11,500	36,200
000008786	ALLEN J CHRISTIANSON & SHARON CHRISTIANSON PO BOX 68 HARMONY MN 55939	15.0356.000	2019 R	15.0356.000	201	1	000	H	.00	19,500	78,600
000006307	CHURCH OF THE NATIVITY PO BOX 596 HARMONY MN 55939		2019 R	15.0457.000	915	0	099		.00	17,300	115,800
			2019 R	15.0459.000	915	0	099		.00	23,900	478,200
			2019 R	15.0466.030	915	0	099		.00	9,000	0
000043093	BARRETT J CHURCHILL 450 1ST ST SW HARMONY MN 55939		2019 R	15.0181.000	201	1	000	H	.00	15,900	57,800
000005579	CITY OF HARMONY PO BOX 488 HARMONY MN 55939		2019 R	15.0003.010	958	0	099		.00	52,700	411,500
			2019 R	15.0008.040	958	0	099		.00	1,400	0
			2019 R	15.0012.090	958	0	099		.14	600	0
			2019 R	15.0024.000	958	0	099		8.40	37,900	0
			2019 R	15.0051.000	958	0	099		.00	1,000	0
			2019 R	15.0066.000	900	0	099		.00	1,100	0
			2019 R	15.0079.010	956	0	099		7.31	33,000	1,724,500
			2019 R	15.0089.010	958	0	099		.00	28,400	0
			2019 R	15.0090.000	958	0	099		.00	40,100	0
			2019 R	15.0096.020	958	0	099		.00	34,700	90,000
			2019 R	15.0096.050	958	0	099		.00	34,900	0
			2019 R	15.0105.000	957	0	099		.00	36,800	451,100
			2019 R	15.0106.050	958	0	099		.00	6,000	0
			2019 R	15.0212.010	958	0	099		.00	1,100	0
			2019 R	15.0253.000	958	0	099		.00	6,900	0
			2019 R	15.0325.000	958	0	099		.00	3,500	0
			2019 R	15.0340.000	958	0	099		.00	11,100	95,000
			2019 R	15.0343.000	958	0	099		.00	4,500	25,000
			2019 R	15.0482.000	958	0	099		.00	22,100	0
			2019 R	15.0483.000	958	0	099		.00	32,800	0
			2019 R	15.0522.000	958	0	099		.00	19,000	0
			2019 R	15.0543.000	956	0	099		14.77	66,600	75,000
					206	0	000		2.35	7,100	8,900
			2019 R	15.0574.010	958	0	099		.00	15,000	0
			2019 R	15.0606.010	900	0	099		.00	0	0
			2019 R	15.0607.000	958	0	099		.00	10,700	0
000047665	MATTHEW R CLEVEN 515 1ST AVE SW HARMONY MN 55939		2019 R	15.0205.000	201	1	000	H	.00	11,000	59,900
000043890	RAMONA CLOUTIER 15 1ST AVE NW PO BOX 303		2019 R	15.0114.000	201	1	000	H	.00	10,500	81,100

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	HARMONY MN	55939									
000005877	CM & ST PAUL R R CO HARMONY MN 55939		2019 R	15.0106.000	900	0	099		.00	1,100	0
000042017	DANA & AMBER COATY 145 2ND ST SE HARMONY MN 55939		2019 R	15.0236.000	233	0	099	C	.00	7,500	49,600
000049694	DANA COATY AND AMBER COATY 145 2ND ST SE HARMONY MN 55939		2019 R	15.0296.000	201	1	000	H	.00	15,900	88,000
000048954	MALISSA K COPEMAN 255 2ND AVE NE HARMONY MN 55939		2019 R	15.0031.000	201	1	000	H	.00	12,500	67,400
000044444	ERIC CORSON 512 PLEASANT ST NE PRESTON MN 55965		2019 R	15.0211.010	201	0	099	H	.00	11,300	69,200
000032485	NORMA D COYLE 230 MAIN AVE S HARMONY MN 55939		2019 R	15.0294.000	201	1	000	H	.00	11,700	97,400
000049291	NATHAN CREMER 335 2ND AVE SE HARMONY MN 55939		2019 R	15.0389.000	201	1	000	H	.00	15,600	32,300
000041837	STEVEN P & UMBELINA CREMER 155 6TH STREET SE PO BOX 295 HARMONY MN 55939		2019 R	15.0049.000	201	1	000	H	.00	48,900	624,200
000043849	CROP PRODUCTION SERVICES, INC 3005 ROCKY MOUNTAIN AVE LOVELAND CO 80538-9001		2019 R	15.0005.030	233	0	098	C	10.19	71,500	1,578,200
			2019 R	15.0005.040	101	0	099		4.09	16,800	310,800
000039698	VIOLA I CUMMINGS 260 2ND AVE SW HARMONY MN 55939	15.0080.010 15.0080.010	2019 R	15.0080.010	201	1	000	H	.00	7,600	54,400
			2019 R	15.0194.010	201	1	001		.00	1,900	0
000046856	ALLAN E DAHL REVOCABLE TRUST 160 5TH AVE SE HARMONY MN 55939		2019 R	15.0009.060	206	0	099		2.00	8,000	0
			2019 R	15.0023.000	206	0	099	H	.00	400	0
			2019 R	15.0030.000	201	0	099	H	.00	18,100	7,300
			2019 R	15.0106.010	233	0	099	C	.00	10,300	25,500
			2019 R	15.0130.000	233	0	099	C	.00	6,900	42,300
			2019 R	15.0176.000	201	0	099	H	.00	15,500	19,900
		15.0231.000	2019 R	15.0231.000	233	0	080	C	.00	2,800	49,100
			2019 R	15.0248.000	233	0	099	C	.00	11,800	34,100

Name-ID	Name	Multi Property #	Year R	Parcel #	Modeler	Clssf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY									
*****												
		15.0231.000	2019	R	15.0337.000	233	0	081		.00	3,300	0
			2019	R	15.0365.000	201	0	099	H	.00	15,100	20,400
			2019	R	15.0367.000	201	0	099	H	.00	9,000	28,800
			2019	R	15.0369.000	201	0	099	H	.00	28,100	108,000
000047141	JOSEPH N DAHL 150 2ND ST NE HARMONY MN 55939		2019	R	15.0359.000	201	1	000	H	.00	10,400	71,200
000046857	MARY J DAHL REVOCABLE TRUST 160 5TH AVE SE HARMONY MN 55939	15.0371.000	2019	R	15.0225.000	201	1	006		.00	9,700	0
		15.0371.000	2019	R	15.0225.010	201	1	007		.00	22,100	0
			2019	R	15.0227.000	206	0	099	H	.00	8,100	0
		15.0371.000	2019	R	15.0371.000	201	1	000	H	.00	15,900	119,600
		15.0371.000	2019	R	15.0372.000	201	1	001		.00	5,400	0
		15.0371.000	2019	R	15.0373.000	201	1	002		.00	2,700	0
		15.0371.000	2019	R	15.0374.000	201	1	003		.00	10,800	0
		15.0371.000	2019	R	15.0377.000	201	1	004		.00	6,500	0
		15.0371.000	2019	R	15.0378.000	201	1	005		.00	5,900	0
		15.0371.000	2019	R	15.0379.000	201	1	008		.00	500	0
		15.0371.000	2019	R	15.0385.000	201	1	009		.00	2,800	0
			2019	R	15.0487.000	233	0	099	C	.00	5,100	0
			2019	R	15.0524.000	206	0	099	H	.00	10,700	0
			2019	R	15.0525.000	206	0	099	H	.00	10,700	0
			2019	R	15.0542.000	206	0	099	H	.00	8,300	0
000005713	THOMAS L DAVIS 12516 US 52 CANTON MN 55922		2019	R	15.0010.040	233	0	099	C	.00	15,900	12,900
000003662	THOMAS L & BARBARA A DAVIS 12516 US 52 CANTON MN 55922		2019	R	15.0009.000	101	0	099		3.43	24,900	0
000048768	JAMES M DAY & BARBARA A DAY 344 5TH AVE SE HARMONY MN 55939		2019	R	15.0533.000	201	1	000	H	.00	9,800	105,800
000045398	DENNIS F & KATHLEEN A DEKEYREL 337 5TH AVE SE HARMONY MN 55939		2019	R	15.0528.000	201	1	000	H	.00	18,200	207,400
000036904	DANNY L & MICHELLE R DONLAN 19998 HIGHWAY 9 CRESCO IA 52136-8260		2019	R	15.0245.000	201	1	000	H	.00	14,400	59,800
000005722	STEVEN V & CARRIE L DONNEY PO BOX 175 HARMONY MN 55939		2019	R	15.0531.000	201	1	000	H	.00	15,800	191,700
000047238	DANIEL S DORNINK &		2019	R	15.0561.000	201	1	000	H	.00	16,400	206,300



Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****												
	KELLI J DORNINK 735 6TH ST SE HARMONY MN 55939											
000047568	BETTY L DOWE 240 MAIN AVE S HARMONY MN 55939		2019	R	15.0293.000	201	1	000	H	.00	12,100	66,800
000049561	KEVIN DOWELL 19322 KAVA ROAD PRESTON MN 55965		2019	R	15.0196.000	201	1	000	H	.00	15,700	65,700
000049646	SHEILA DRAKE 115 5TH ST SE HARMONY MN 55939		2019	R	15.0053.000	201	1	000	H	.00	11,300	27,400
000034031	ECONOMIC DEVELOPMENT AUTHORITY CITY OF HARMONY 225 3RD AVE SW PO BOX 488 HARMONY MN 55939		2019	R	15.0125.000	958	0	099	C	.00	13,800	0
			2019	R	15.0126.000	956	0	099		.00	13,800	12,100
			2019	R	15.0127.000	956	0	099		.00	6,900	0
			2019	R	15.0134.000	956	0	099		.00	33,100	21,000
			2019	R	15.0546.010	958	0	099		9.23	41,600	0
			2019	R	15.0570.000	958	0	099		.00	20,600	0
			2019	R	15.0572.000	958	0	099		.00	21,000	0
			2019	R	15.0573.000	958	0	099		.00	21,200	0
			2019	R	15.0575.000	958	0	099		.00	22,400	0
			2019	R	15.0576.000	958	0	099		.00	22,300	0
000039915	LINDA L EGNASH 220 4TH ST NE PO BOX 111 HARMONY MN 55939		2019	R	15.0152.000	201	1	000	H	.00	25,900	35,000
000040906	GARY S EHLER 550 1ST AVE SE HARMONY MN 55939		2019	R	15.0044.000	201	1	000	H	.00	16,100	96,500
000046991	GERRI EHLER PO BOX 205 HARMONY MN 55939		2019	R	15.0204.010	201	1	000	H	.00	17,300	45,400
000047997	JAMES EHLER 30 5TH ST NE HARMONY MN 55939		2019	R	15.0016.020	201	1	000	H	.00	15,700	69,300
000006041	STANLEY EIDE PO BOX 211 HARMONY MN 55939	15.0323.000 15.0323.000 15.0323.000	2019	R	15.0226.000	201	1	001		.00	3,600	0
			2019	R	15.0323.000	201	1	000	H	.00	17,300	86,300
			2019	R	15.0323.010	201	1	002		.00	8,100	6,900
000036414	DANIEL LEE ELLIOTT 122 DVORAK DR CALMAR IA 52132		2019	R	15.0257.000	206	0	099	H	.00	15,100	0

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000005761	JAMES D & CHERYL KAY ELLIOTT 130 2ND ST NE HARMONY MN 55939	15.0350.000 15.0350.000	2019 R	15.0038.000 15.0350.000	201	1	001 000	H	.00 .00	1,800 12,000	0 57,700
000006136	DELROY W & VEDA ANN ELSTON 225 4TH AVE SE HARMONY MN 55939		2019 R	15.0309.000	201	1	000	H	.00	13,300	93,600
000005989	CURTIS & JANICE ELTON 235 1ST AVE SW HARMONY MN 55939		2019 R	15.0193.010	201	1	000	H	.00	12,900	45,800
000006068	JUDITH A ELTON 40 1ST ST SE HARMONY MN 55939		2019 R	15.0246.000	201	1	000	H	.00	9,900	52,100
000036311	CAROLE L ENGEN & MAVIS BRUNSVOLD & PENNY SOLBERG 31879 COUNTY 44 HARMONY MN 55939		2019 R 2019 R	15.0466.050 15.0466.080	206 206	0 0	099 099	H H	.00 .00	12,500 2,000	0 0
000004018	GAIL H & CAROLE ENGEN 31879 COUNTY 44 HARMONY MN 55939		2019 R	15.0006.030	201	1	000	H	2.49	38,000	89,400
000026354	DIANE ERDMAN 60 1ST ST NW HARMONY MN 55939		2019 R	15.0107.000	201	1	000	H	.00	17,300	92,200
000041154	ETHANOL PRODUCTS LLC 3939 N WEBB RD WICHITA KS 67226-8100	15.0577.000 15.0577.000	2019 R 2019 R	15.0577.000 15.0578.000	233 233	0 0	080 081	C	.00 .00	38,700 5,600	186,700 0
000014759	HEIDI EVENSON 14894 COUNTY 21 CANTON MN 55922-1532		2019 R	15.0310.000	201	1	000	H	.00	14,900	93,900
000034422	SCOTT EVENSON & ANNETTE EVENSON 135 2ND AVE SE HARMONY MN 55939		2019 R	15.0264.000	201	1	000	H	.00	12,600	65,000
000038846	LINDA EVERSON 420 4TH AVE NE PO BOX 311 HARMONY MN 55939		2019 R	15.0012.030	201	1	000	H	1.14	32,600	93,800
000040124	SCOTT & JANET EWALT 35 3RD ST SW PO BOX 401 HARMONY MN 55939		2019 R 2019 R	15.0197.000 15.0199.000	206 201	0 1	099 000	H H	.00 .00	600 15,600	0 90,600

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000042350	FCHS INC PO BOX 686 PRESTON MN 55965		2019 R	15.0227.010	934	0	099	H	.00	18,600	40,100
000048596	ANDREW FERRIE & JESSICA FERRIE 220 3RD AVE SW HARMONY MN 55939		2019 R	15.0451.000	201	0	099	H	.00	15,300	111,200
000047479	DUSTIN R FERRIE 630 MAIN AVE S HARMONY MN 55939		2019 R	15.0046.020	201	1	000	H	.00	12,000	44,000
000036795	FIRST SOUTHEAST BANK PO BOX 594 HARMONY MN 55939		2019 R	15.0129.000	233	0	099	H	.00	6,900	0
			2019 R	15.0249.010	233	0	099	C	.00	12,000	120,100
000036490	FIRST SOUTHEASTERN FINANCIAL SERVICE CORPORATION PO BOX 335 HARMONY MN 55939		2019 R	15.0251.000	233	0	099	C	.00	13,800	150,400
000046331	KELSEY FISCHER 355 3RD AVE SE HARMONY MN 55939		2019 R	15.0410.010	201	1	000	H	.00	13,500	98,500
000033468	LINETTE L FISCHER 3843 YANKEE AVE CRESCO IA 52136		2019 R	15.0175.030	201	0	099	H	.00	13,500	68,400
000007284	BRUCE E FISHBAUGHER & KATHRYN FISHBAUGHER PO BOX 464 PRESTON MN 55965		2019 R	15.0145.000	201	1	000	H	.00	18,900	77,300
000045312	BRYAN & JILL FISHBAUGHER 336 5TH AVE SE HARMONY MN 55939		2019 R	15.0537.000	201	1	000	H	.00	16,900	113,300
000033738	DONALD E FISHBAUGHER 14105 COUNTY 15 PRESTON MN 55965		2019 R	15.0321.000	201	0	099	H	.00	13,500	32,900
000009064	MARLENE R FISHBAUGHER 125 CENTER ST W HARMONY MN 55939		2019 R	15.0074.010	201	1	000	H	.00	9,000	63,700
000041210	NADINE I FISHER 105 NIAGARA CT NW RR 3 BOX 42B HARMONY MN 55939		2019 R	15.0504.000	201	1	000	H	.00	16,300	91,700

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building	
TOWNSHIP 0500 HARMONY CITY		*****										
000048716	STEPHANIE FISHER & JOSHUA HEIBEL 120 4TH ST SE HARMONY MN 55939		2019	R 15.0224.000	201	1	000	H	.00	15,300	54,800	
000048069	FIT EXPRESS LLC C/O LINDA MATHISON 22733 COUNTY 14 PRESTON MN 55965		2019	R 15.0055.010	233	0	099	C	.00	3,900	49,400	
000049240	KERRY E FITZGERALD 525 3RD STREET SE HARMONY MN 55939		2019	R 15.0539.000	201	2	000	H	.00	17,000	113,100	
000049807	RUBY M FJETLAND TRUST 338 5TH AVE SE HARMONY MN 55939		2019	R 15.0536.000	201	1	000	H	.00	15,700	133,900	
000044330	MICHAEL FLABY & GINA OMMEN-FLABY 220 CENTER ST E HARMONY MN 55939		2019	R 15.0287.000	201	1	000	H	.00	9,900	61,500	
000006032	BONNIE MAE FOSSUM 435 FIRST AVE SW HARMONY MN 55939		2019	R 15.0184.010	201	1	000	H	.00	9,700	48,200	
000028277	ROBT & KIMBERLY FREERKSEN 160 5TH ST NE HARMONY MN 55939		2019	R 15.0018.010	201	1	000	H	.00	31,000	66,300	
000030268	JAMES FRYE & JEANNE FRYE 255 1ST ST NW HARMONY MN 55939		2019	R 15.0173.000	201	1	000	H	.00	9,000	30,700	
000047930	ALBERT S GARNER & MARY MARIE GARNER 435 MAIN AVE HARMONY MN 55939		2019	R 15.0177.000	201	2	000	H	.00	15,500	55,800	
000037055	NANCY GARNESS 130 1ST AVE SE HARMONY MN 55939		2019	R 15.0267.000	201	0	099	H	.00	11,700	77,100	
000034883	BLAINE V GATZKE & MICHELE C GATZKE PO BOX 322 HARMONY MN 55939		2019	R 15.0005.010	201	1	000	H	8.40	78,200	211,500	
000038879	MICHELE GATZKE ETAL		2019	R 15.0005.020	101	0	099		13.41	92,500	0	

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
	PO BOX 322 HARMONY MN 55939										
000047475	PAYTEN GOSSMAN 520 MAIN AVE N HARMONY MN 55939		2019 R	15.0016.010	201	1	000	H	.00	21,800	40,900
000049145	JESSE GRABAU & SAMANTHA GRABAU 110 2ND AVE NW HARMONY MN 55939	15.0109.000	2019 R	15.0108.010	201	1	001		.00	14,500	800
000043433	JESSE J GRABAU & SAMANTHA R SEABRIGHT 110 2ND ST NW PO BOX 213 HARMONY MN 55939	15.0109.000	2019 R	15.0109.000	201	1	000	H	.00	17,800	80,600
000025141	GREENFIELD LUTHERAN CHURCH PO BOX 655 HARMONY MN 55939		2019 R	15.0299.000	916	0	099		.00	19,400	103,700
000043348	DAVID D GREGERSON 340 SECOND AVE SE HARMONY MN 55939		2019 R	15.0411.010	201	1	000	H	.00	13,500	41,900
000046826	MATTHEW GREGERSON 225 5TH AVE SE HARMONY MN 55939		2019 R	15.0217.000	201	1	000	H	.00	9,900	57,600
000027813	RODNEY D & MARILYN A GREGERSON 240 W CENTER PO BOX 597 HARMONY MN 55939	15.0136.000 15.0136.000	2019 R 2019 R 2019 R	15.0136.000 15.0138.000 15.0169.000	233 233 201	0 0 1	080 081 000	C  H	.00 .00 .00	6,900 5,200 15,900	103,600 0 77,200
000046210	RONALD E GREGG & LEANN B GREGG 735 1ST AVE SW HARMONY MN 55939		2019 R	15.0006.020	201	1	000	H	.00	24,000	141,400
000042288	JEROME E & CLAUDIA F GREHL 190 NIAGARA CT NW HARMONY MN 55939		2019 R	15.0494.000	201	1	000	H	.00	15,000	108,700
000048247	LYNETTE GROOTERS 7911 50TH AVE NE ALTOONA IA 50009		2019 R	15.0074.020	201	0	099	H	.00	14,300	89,500
000026342	RICHARD & LINDA GROVER 255 2ND AVE SE HARMONY MN 55939		2019 R	15.0298.000	201	1	000	H	.00	25,300	68,200

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
000034884	DAWN M GRUNDMAN 255 MAIN AVE SO PO BOX 202 HARMONY MN 55939		2019 R	15.0065.000	201	2	000	H	.00	17,600	51,500
000040125	GUNDERSON REVOCABLE LIVING TRUST 155 1ST AVE SE HARMONY MN 55939		2019 R	15.0255.000	201	1	000	H	.00	13,500	47,300
000036102	GARY O GUNDERSON & CHERYL R GUNDERSON 37770 EDGEWOOD RD CANTON MN 55922		2019 R	15.0194.000	201	0	099	H	.00	14,600	50,400
000006353	LEON D & JULIE A GUNDERSON PO BOX 131 HARMONY MN 55939		2019 R	15.0492.000	201	1	000	H	.00	15,000	92,500
000005774	CURTIS R & DIANE GUTTORMSON 530 1ST AVE SE HARMONY MN 55939		2019 R	15.0044.020	201	1	000	H	.00	16,100	67,200
000026082	ORSON & MICHELLE GUTTORMSON 220 4TH AVE SE RR 2 BOX 23 HARMONY MN 55939		2019 R	15.0219.000	201	1	000	H	.00	12,100	100,800
000044010	RUSSELL C GUYER 333 5TH AVE SE HARMONY MN 55939		2019 R	15.0530.000	201	1	000	H	.00	19,600	105,600
000006369	HAHN LUMBER CO INC RR 3 BOX 44 HARMONY MN 55939		2019 R	15.0508.000	233	0	099	C	.00	14,900	500
000044102	JESSICA HAHN-MILLER 720 6TH ST SE HARMONY MN 55939		2019 R	15.0562.000	201	1	000	H	.00	17,100	189,800
000006376	JOSEPH HAHN RR 3 BOX 41 HARMONY MN 55939	15.0499.000	2019 R	15.0509.000	233	0	099	C	.00	22,800	82,900
			2019 R	15.0515.000	201	1	001		.00	3,200	0
000006360	JOSEPH P & SUSAN K HAHN 255 NIAGARA COURT NW HARMONY MN 55939	15.0499.000	2019 R	15.0001.000	101	0	099		15.88	96,400	0
			2019 R	15.0001.040	206	0	099	H	1.45	8,700	0
			2019 R	15.0499.000	201	1	000	H	.00	23,200	145,600
			2019 R	15.0517.000	233	0	099	C	.00	9,200	46,700
			2019 R	15.0549.000	206	0	099		.00	22,000	0
			2019 R	15.0552.000	206	0	099	H	.00	14,000	0
			2019 R	15.0557.000	206	0	099	H	.00	12,600	0

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****												
			2019	R	15.0558.000	206	0	099	H	.00	12,600	0
			2019	R	15.0563.000	206	0	099	H	.00	14,000	0
000026234	HAMMELL EQUIPMENT, INC PO BOX 488 CHATFIELD MN 55923	15.0025.000	2019	R	15.0021.000	233	0	081		.00	16,900	20,200
			2019	R	15.0024.030	233	0	099		.83	3,400	0
		15.0025.000	2019	R	15.0025.000	233	0	080	C	.00	25,400	105,200
		15.0027.000	2019	R	15.0027.000	233	0	080	C	.00	6,900	0
		15.0027.000	2019	R	15.0028.000	233	0	081		.00	2,800	1,200
		15.0082.000	2019	R	15.0082.000	233	0	080	C	.00	39,200	88,300
		15.0027.000	2019	R	15.0342.000	233	0	097		.00	6,900	0
000048727	HAMMELL HOUSE & CO.LLC 750 MAIN ST SUITE 214 MENDOTA HEIGHTS MN 55118		2019	R	15.0604.000	206	0	099	H	.00	26,600	134,500
			2019	R	15.0605.000	206	0	099		.00	93,900	0
			2019	R	15.0606.000	206	0	099		.00	54,700	1,500
000037632	JANELL M HAMMERSCHMIDT 550 NORTH MAIN STREET HARMONY MN 55939		2019	R	15.0015.010	201	0	099	H	.00	11,300	48,400
000006151	JOYCE G HANLON 340 1ST ST SE RR 2 BOX 30A HARMONY MN 55939		2019	R	15.0319.000	201	1	000	H	.00	18,600	86,800
000006009	ROBERT N & BETTY J HANSEN 910 CANNON VALLEY DR W APT 1220 NORTHFIELD MN 55057		2019	R	15.0204.040	201	1	000	H	.00	20,000	96,300
000046849	ROGER L HANSON 420 1ST AVE SE HARMONY MN 55939		2019	R	15.0408.010	201	1	000	H	.00	10,800	80,200
			2019	R	15.0529.000	201	0	099	H	.00	17,600	96,500
000046457	DUSTIN HANSON & JORDON RABEHL 330 MAIN AVE S HARMONY MN 55939		2019	R	15.0397.000	201	1	000	H	.00	13,500	51,300
000042728	ERIC L HANSON ETAL 1903 17TH ST SE APT 301 ROCHESTER MN 55904-5703		2019	R	15.0365.010	201	0	099	H	.00	15,400	18,800
000033250	HALFDON D HANSON & HEIDI M HANSON 31374 140TH ST HARMONY MN 55939	14.0095.010 14.0095.010	2019	R	15.0096.000	101	1	001		13.59	74,200	0
			2019	R	15.0096.110	101	1	002		11.15	64,700	0
000031049	KAREN L HANSON 380 5TH ST NE HARMONY MN 55939		2019	R	15.0564.000	201	1	000	H	.00	17,600	114,600

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000038238	TERESA MARIE HANSON 430 2ND AVE SW HARMONY MN 55939		2019 R	15.0468.000	201	1	000	H	.00	15,900	62,200
000005879	HARMONY AGRI SERVICES INC PO BOX 489 HARMONY MN 55939	15.0106.030	2019 R	15.0005.000	233	0	090		.00	84,200	156,100
		15.0106.030	2019 R	15.0088.020	233	0	082		.00	600	500
		15.0106.030	2019 R	15.0094.000	233	0	089		.00	12,800	0
					101	0	098		.00	0	2,800
		15.0106.030	2019 R	15.0106.020	233	0	081		.00	22,800	21,300
		15.0106.030	2019 R	15.0106.030	233	0	080	C	.00	48,900	559,900
		15.0106.030	2019 R	15.0106.040	233	0	083		.00	1,000	1,700
		15.0106.030	2019 R	15.0328.000	233	0	087		.00	600	0
		15.0106.030	2019 R	15.0329.000	233	0	085		.00	1,500	1,000
		15.0106.030	2019 R	15.0330.000	233	0	088		.00	700	0
		15.0106.030	2019 R	15.0387.000	233	0	091		.00	2,200	0
000026326	HARMONY CABLE TELEVISION PO BOX 308 HARMONY MN 55939		2019 R	15.0510.010	233	0	099	C	.00	6,900	600
000006072	HARMONY CITY HALL PO BOX 488 HARMONY MN 55939		2019 R	15.0249.000	957	0	099		.00	1,800	0
000005807	HARMONY CITY PARK PO BOX 488 HARMONY MN 55939		2019 R	15.0062.000	958	0	099		.00	47,800	0
000005718	HARMONY ENTERPRISES INC 704 MAIN AVE N HARMONY MN 55939		2019 R	15.0013.010	234	0	099	C	.00	85,600	806,000
000044136	HARMONY EQUIPMENT RENTAL LLC 704 MAIN ST N HARMONY MN 55939		2019 R	15.0096.070	234	0	099	C	.00	26,300	147,800
000049003	HARMONY GARDENS & FLORAL,LLC 17555 305TH AVE HARMONY MN 55939		2019 R	15.0010.050	233	0	099	C	.00	42,600	60,100
000005688	HARMONY GOLF CLUB INC PO BOX 475 HARMONY MN 55939	15.0002.000	2019 R	15.0002.000	247	0	098	H	.00	90,000	0
		15.0002.000	2019 R	15.0012.020	233	0	080	C	.00	0	81,600
			2019 R	15.0024.020	247	0	099	H	.00	30,000	0
			2019 R	15.0024.020	233	0	081		.00	0	23,400
			2019 R	15.0024.020	247	0	099	H	.00	15,000	0
000039418	HARMONY GUEST HOUSE INC 460 2ND AVE SE HARMONY MN 55939		2019 R	15.0423.000	201	0	099	H	.00	11,900	20,200
000034141	HARMONY HOSPITAL ASSOC INC		2019 R	15.0466.010	233	0	099	C	.00	12,100	145,100



Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****												
	815 MAIN AVE S					931	0	098		.00	36,400	506,300
	HARMONY MN 55939		2019	R	15.0466.020	931	0	099		.00	24,300	385,600
000027392	HARMONY LIMITED PARTNERSHIP		2019	R	15.0032.000	205	0	099	H	.00	1,500	0
	311 NORTH CEDAR ST		2019	R	15.0351.000	229	0	097		.00	15,000	266,300
	OWATONNA MN 55060					205	0	098		.00	8,100	23,200
000006082	STATE LINE METHODIST CHURCH		2019	R	15.0258.000	916	0	099		.00	15,900	76,000
	PO BOX 536											
	HARMONY MN 55939											
000005900	HARMONY STATE BANK		2019	R	15.0004.010	206	0	099	H	.00	1,500	0
	3 MAIN AVE N		2019	R	15.0122.000	233	0	099	C	.00	16,300	658,600
	PO BOX 429											
	HARMONY MN 55939											
000006047	HARMONY TELEPHONE CO		2019	R	15.0229.000	233	0	099	C	.00	14,300	227,900
	PO BOX 308	15.0510.000	2019	R	15.0510.000	233	0	080	C	.00	18,000	32,900
	HARMONY MN 55939	15.0510.000	2019	R	15.0511.000	233	0	081		.00	13,700	0
000005887	HARMONY TOWNSHIP		2019	R	15.0096.030	958	0	099	C	.00	16,600	17,700
	30260 140TH ST		2019	R	15.0096.060	956	0	098		.00	18,200	0
	HARMONY MN 55939		2019	R	15.0110.000	957	0	099		.00	21,000	41,500
000005720	HARMONY VETERINARY CLINIC PA		2019	R	15.0518.000	233	0	099	C	.00	41,400	394,300
	855 WICKETT DRIVE NW											
	HARMONY MN 55939											
000005502	MIRIAM A HARSTAD	15.0096.090	2019	R	15.0096.040	101	1	007		2.12	10,000	3,000
	308 1ST ST NW	15.0096.090	2019	R	15.0096.090	202	1	000	H	.33	10,600	143,400
	HARMONY MN 55939											
000008232	KEITH & KEETA HAUGEN		2019	R	15.0290.000	201	1	000	H	.00	14,900	87,700
	245 1ST AVE SE											
	PO BOX 302											
	HARMONY MN 55939											
000045105	OLAF B HAUGEN & CORINNE M VICK		2019	R	15.0360.000	201	1	000	H	.00	11,000	58,400
	140 2ND ST NE											
	HARMONY MN 55939											
000039807	HAUGERUD ENTERPRISES LLC	15.0569.000	2019	R	15.0569.000	233	0	080	C	.00	27,600	105,300
	105 INDUSTRIAL BLVD NE	15.0569.000	2019	R	15.0569.010	233	0	081		.00	15,100	0
	PO BOX 25											
	HARMONY MN 55939											
000037179	HOWARD & ANGELA HAUGERUD		2019	R	15.0276.000	201	1	000	H	.00	11,700	40,000
	PO BOX 34											
	HARMONY MN 55939											
000028607	JAMES S & KAY A HAUGERUD		2019	R	15.0243.000	201	1	000	H	.00	18,600	115,000

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
	135 CENTER ST PO BOX 513 HARMONY MN 55939										
000006025	MARK S & MARY HAUGERUD 215 5TH AVE SE HARMONY MN 55939		2019 R	15.0215.000	201	1	000	H	.00	18,400	26,500
000044158	SUSAN L HAUGLAND 415 1ST AVE SE HARMONY MN 55939-7722		2019 R	15.0400.000	201	1	000	H	.00	13,500	67,800
000039604	JOHN S HAUSER 70 3RD AVE SW HARMONY MN 55939		2019 R	15.0445.000	201	1	000	H	.00	16,400	59,900
000005477	RODNEY L & DONNA MAE HEBRINK RR 3 BOX 43 HARMONY MN 55939		2019 R	15.0545.000	201	1	000	H	4.37	45,500	65,700
000038545	CURTIS E & RENEE L HEGG TRUST 31683 COUNTY 44 HARMONY MN 55939	14.0097.000 14.0097.000 14.0097.000 14.0097.000 14.0097.000	2019 R 2019 R 2019 R 2019 R 2019 R	15.0006.000 15.0006.040 15.0008.000 15.0008.070 15.0466.040	101 101 101 101 101	1 1 1 1 1	008 011 009 012 007		16.73 1.03 16.71 .34 3.50	110,400 7,100 104,900 2,200 20,300	0 0 0 0 0
000048463	MATTHEW J HEIDENWIRTH & SHERI C HEIDENWIRTH 210 MAIN AVE S HARMONY MN 55939		2019 R	15.0295.000	201	1	000	H	.00	15,900	122,000
000049687	WILLIAM A HEINS 111 NORTH GARDEN ST LAKE CITY MN 55041		2019 R	15.0054.010	201	0	000	H	.00	12,900	36,700
000047082	JAMES HELLEM POB 84 HARMONY MN 55939	15.0004.000 15.0004.000 15.0004.000	2019 R 2019 R 2019 R	15.0004.000 15.0034.020 15.0034.030	201 201 201	0 0 0	097 098 099	H	.00 .00 .00	20,000 1,300 4,100	38,300 500 0
000039914	JAMES S HELLEM PO BOX 216 HARMONY MN 55939		2019 R 2019 R 2019 R	15.0034.000 15.0070.020 15.0332.000	201 206 201	1 0 0	000 099 099	H H H	.00 .00 .00	24,400 7,900 400	125,500 36,400 21,200
000048895	PAUL S HEMENWAY & JESSICA J HEMENWAY 245 1ST AVE SW HARMONY MN 55939		2019 R	15.0193.000	201	1	000	H	.00	11,400	75,300
000006110	WAYNE P & LEANNE E HERMAN 240 CENTER ST E		2019 R	15.0286.000	201	1	000	H	.00	18,400	114,700

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
HARMONY MN 55939											
000005929	HERMAN HERMANSON JR & GEORGIA L HERMANSON 150 4TH ST NE HARMONY MN 55939		2019 R	15.0150.000	201	1	000	H	.00	19,900	65,500
000031268	RICHARD A HERMANSON 1680 OLD STAGE RD DECORAH IA 52101		2019 R	15.0070.000	201	0	099	H	.00	8,400	10,400
000047304	EMERY J HERSHBERGER & MARY E HERSHBERGER 600 4TH ST NE HARMONY MN 55939		2019 R	15.0013.000	206	0	099	H	1.00	6,000	0
000049409	HENRY HERSHBERGER 25 5TH ST NE HARMONY MN 55939		2019 R	15.0160.030	201	0	099	H	.00	12,200	74,100
000039912	JACOB L HERSHBERGER 556 MAIN AVE N HARMONY MN 55939		2019 R	15.0014.010	201	1	000	H	.00	19,300	151,500
			2019 R	15.0017.020	233	0	099	C	1.78	8,000	0
			2019 R	15.0018.000	101	0	099		10.43	68,800	0
000027211	REUBEN J HERSHBERGER 560 MAIN AVE N HARMONY MN 55939		2019 R	15.0014.000	201	1	000	H	.00	19,300	40,000
000040554	HERSHLAND PROPERTIES LLC 560 MAIN AVE N PO BOX 452 HARMONY MN 55939		2019 R	15.0013.020	233	0	099	C	.00	69,800	22,200
			2019 R	15.0013.030	233	0	099	C	.00	25,900	59,100
			2019 R	15.0014.020	233	0	099	C	.00	38,700	237,700
000049628	RON HEWUSE 306 E CEDAR HOUSTON MN 55943		2019 R	15.0080.020	206	0	099		.00	8,400	0
000027328	IRENE HILDESTAD 25 4TH ST SW PO BOX 181 HARMONY MN 55939		2019 R	15.0182.010	201	1	000	H	.00	7,200	33,300
000045837	JULIANN G HILKE REVOC TRUST 1142 ASTON CIRCLE BURNSVILLE MN 55337-6752		2019 R	15.0043.020	201	1	000	H	.00	18,800	76,500
			2019 R	15.0526.000	201	0	099	H	.00	18,700	159,000
000026285	TODD D & KAY E HIMLIE 225 THIRD ST SW RR 1 BOX 907 HARMONY MN 55939		2019 R	15.0008.030	201	1	000	H	.00	24,800	123,000
000005828	STEVEN L & SHERYL M HINES		2019 R	15.0061.020	233	0	099	C	.00	8,800	27,100

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	135 W CENTER ST PO BOX 477 HARMONY MN 55939		2019	R 15.0075.000	201	1	000	H	.00	15,200	136,400
000048522	BRENT HJELMELAND & MARIE HJELMELAND PO BOX 372 HARMONY MN 55939		2019	R 15.0042.020	201	0	099	H	.00	12,800	38,200
000046721	CLAYTON L HJELMELAND & LEANN C HJELMELAND 215 1ST AVE SE HARMONY MN 55939		2019	R 15.0042.030	201	1	000	H	.00	24,900	112,300
000034387	ROGER W HODGE 642 HALL AVE ST PAUL MN 55107-2875		2019	R 15.0052.000	233	0	099	C	.00	4,100	14,600
000048902	BRANDON G HOFF & GREGORY A HOFF & LUANN M HOFF 160 4TH AVE SE HARMONY MN 55939		2019	R 15.0223.000	201	1	000	H	.00	14,400	54,800
000048130	MATTHEW HOFF & DANETTE HOFF 355 1ST AVE SE HARMONY MN 55939		2019	R 15.0396.010	201	1	000	H	.00	13,500	100,700
000044205	SHAUN D & REBECCA L HOFF 335 1ST AVE SE HARMONY MN 55939		2019	R 15.0396.000	201	1	000	H	.00	13,500	45,700
000039419	PHILIP K HOINESS 320 2ND AVE SE HARMONY MN 55939		2019	R 15.0412.000	201	1	000	H	.00	15,900	44,800
000005955	DAVID H & PAMELA HOPPE 25 2ND AVE NW PO BOX 85 HARMONY MN 55939		2019	R 15.0167.000	201	1	000	H	.00	15,900	86,000
000042799	RICHARD W HOUTKOOPER & BETTE A LEMPIA 260 THIRD AVE SW HARMONY MN 55939		2019	R 15.0454.000	201	1	000	H	.00	16,500	87,500
000033751	GARY HOVEY 125 HWY 52 EAST HARMONY MN 55939		2019	R 15.0486.000	233	0	099	C	.00	36,900	82,800
000044053	SPENCER W HOVEY		2019	R 15.0463.000	201	1	000	H	.00	15,400	69,800

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****							
	625 1ST AVE SW HARMONY MN 55939											
000029786	HRZ A PARTNERSHIP 1626 OAK ST PO BOX 2107 LACROSSE WI 54602	15.0165.010 15.0165.010 15.0165.010 15.0165.010	2019	R	15.0009.020 15.0009.050 15.0165.000 15.0165.010	233	0	082 083 081 080		.00 .00 .00 .00	12,800 14,400 2,800 14,100	281,700 0 10,700 86,000
000045809	JANICE K HUFF 3067 STATE LINE RD CRESCO IA 52136		2019	R	15.0117.000	201	1	000	H	.00	7,200	21,700
000044938	DULCIE HUFFMAN 410 1ST AVE SW HARMONY MN 55939		2019	R	15.0182.000	201	1	000		.00	10,800	88,800
000048419	JASON HUFFMAN & CARRIE HUFFMAN 255 1ST AVE NE HARMONY MN 55939		2019	R	15.0029.000	206	0	099	C	.00	1,300	4,300
000047932	BERNARD A HURLEY 25 3RD AVE NW HARMONY MN 55939		2019	R	15.0175.020	201	1	000	H	.00	13,500	100,300
000045103	JEROME ILLG 40 THIRD AVE SW HARMONY MN 55939		2019	R	15.0440.000	201	1	000	H	.00	18,400	84,000
000006947	IND SCHOOL DIST 2198 PO BOX 50 PRESTON MN 55965		2019	R	15.0007.010 15.0024.010 15.0063.000	901	0	099 099 099		7.69 4.85 .00	34,700 21,900 106,200	0 0 3,625,800
000035366	MARJORIE A IVERS TRUST 635 1ST AVE SW HARMONY MN 55939		2019	R	15.0462.000	201	1	000	H	.00	21,100	90,200
000025137	MURRELL J JACOBSON 435 4TH AVE NE HARMONY MN 55939	15.0567.000	2019	R	15.0567.000	201	1	000	H	.00	16,700	128,200
000037444	BRETT JARLAND & PETER MCKERNAN & RANDY BARNES 410 MAIN AVE N PO BOX 548 HARMONY MN 55939		2019	R	15.0021.010	220	0	099	H	.00	16,300	4,500
000037140	BRETT W JARLAND 45 4TH ST NE HARMONY MN 55939		2019	R	15.0012.050	201	1	000	H	.00	23,100	250,900
000044422	BRETT W & TERI JARLAND		2019	R	15.0012.070	206	0	099	H	.55	17,600	0

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
	415 4TH AVE NE HARMONY MN 55939										
000038692	LEAETTA JOY JARLAND 55 1ST AVE NW PO BOX 402 HARMONY MN 55939		2019 R	15.0118.000	201	1	000	H	.00	15,900	97,700
000005572	THOMAS W & ESTHERANN JARLAND 255 3RD AVE SE HARMONY MN 55939-7710		2019 R	15.0304.000	201	1	000	H	.00	14,900	71,500
000049557	JAN JAUERT & JANE BREESER		2019 R	15.0080.000	201	1	000	H	.00	12,800	65,500
000035626	CLIFFORD R JOHANNESSEN & RUTH ANN JOHANNESSEN 349 5TH AVE SE HARMONY MN 55939		2019 R	15.0523.000	201	1	000	H	.00	16,700	185,200
000006094	GORDON G JOHANNSEN & NACIA A JOHANNSEN 340B 5TH AVE SE HARMONY MN 55939		2019 R	15.0535.000	201	1	000	H	.00	13,300	110,400
000025558	JAMES P & CAROL A JOHNS 350 1ST AVE S HARMONY MN 55939		2019 R	15.0392.000	201	1	000	H	.00	15,400	100,000
000027785	BRIAN & SHELLE K JOHNSON 225 CENTER ST RR 2 BOX B1 HARMONY MN 55939		2019 R	15.0281.000	201	1	000	H	.00	9,900	84,400
000046456	CHAD JOHNSON 606 KENILWORTH AVE S LANESBORO MN 55949		2019 R 2019 R	15.0016.000 15.0297.000	201 201	0 0	099 099	H	.00 .00	21,700 11,700	35,700 59,100
000025509	CHRIS & KANDACE JOHNSON 440 N MAIN PO BOX 451 HARMONY MN 55939	15.0159.000 15.0159.000	2019 R 2019 R	15.0159.000 15.0161.000	201 201	1 1	000 001	H	.00 .00	11,100 12,200	99,800 20,700
000049483	DEBRA K JOHNSON & GENE I JOHNSON 555 1ST AVE SE HARMONY MN 55939		2019 R	15.0047.000	201	1	000	H	.00	13,500	38,000
000041109	FRANCIS & BETTY JOHNSON 7718 GROVELAND RD MOUNDS VIEW MN 55112		2019 R	15.0242.010	201	0	099		.00	11,700	57,500

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000048612	JANET K JOHNSON 140 4TH AVE SE HARMONY MN 55939		2019 R	15.0223.010	201	1	000	H	.00	12,600	47,400
000033657	MARION JOHNSON 635 1ST AVE SE HARMONY MN 55939		2019 R	15.0049.020	201	1	000	H	.00	12,600	68,300
000005998	MARY ANN JOHNSON 320 1ST AVE SW HARMONY MN 55939		2019 R	15.0198.000	201	1	000	H	.00	12,600	94,200
000006132	RICHARD V & BARBARA JOHNSON 260 2ND AVE SE HARMONY MN 55939		2019 R	15.0305.000	201	1	000	H	.00	16,200	73,800
000005736	ROBERT K & JOYCELYN JOHNSON 230 2ND ST NE HARMONY MN 55939	15.0357.010 15.0357.010	2019 R 2019 R	15.0022.000 15.0357.010	201 201	1 1	001 000	 H	.00 .00	1,000 7,200	0 45,000
000036689	RODNEY J & AUBREY L JOHNSON 725 MAIN AVE S HARMONY MN 55939		2019 R	15.0467.000	201	1	000	H	.00	16,400	120,000
000003653	ROGER W JOHNSON & MARSHA L JOHNSON 445 1ST AVE SE HARMONY MN 55939		2019 R	15.0400.010	201	1	000	H	.00	13,500	83,900
000030343	ROWLAND JOHNSON 360 4TH ST NE RR 3 BOX 17 HARMONY MN 55939	15.0153.000 15.0153.000	2019 R 2019 R	15.0019.000 15.0153.000	201 201	1 1	001 000	 H	.00 .00	3,800 31,100	0 98,500
000029408	STEVEN M & JOAN L JOHNSON 440 2ND ST S E HARMONY MN 55939	15.0222.000 15.0222.000	2019 R 2019 R	15.0221.000 15.0222.000	201 201	1 1	001 000	 H	.00 .00	2,700 17,100	0 73,300
000036838	CAROLYN M KELLY 35 5TH ST NE HARMONY MN 55939		2019 R	15.0160.040	201	1	000	H	.00	14,200	63,000
000044865	DEVRY KERNS & TINA KERNS 101 FIRST ST S CANTON MN 55922		2019 R	15.0260.000	201	2	000	H	.00	13,500	38,800
000042301	KIEHNE FAMILY FARMS LLC 13666 US 52 HARMONY MN 55939	16.0262.000	2019 R	15.0012.000	104	0	103		16.75	110,600	0
000035499	DAVID N & DIANE KIEHNE		2019 R	15.0018.030	201	1	000	H	.00	41,300	133,500

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	220 5TH ST NE PO BOX 244 HARMONY MN 55939										
000038122	KENNETH G KIEHNE 410 5TH ST NE HARMONY MN 55939		2019 R	15.0566.000	201	1	000	H	.00	30,000	140,300
000042573	KENNETH G KIEHNE & SHARON J KIEHNE 410 5TH ST NE HARMONY MN 55939		2019 R	15.0012.100	206	0	099	H	.43	2,800	0
000041987	TODD KIEHNE & EMILY HUERKAMP 225 NIAGARA CT NW HARMONY MN 55939		2019 R	15.0500.000	201	1	000	H	.00	15,700	71,700
000034996	DAVID E & LEANNE M KINGSLEY 460 2ND AVE SE HARMONY MN 55939		2019 R	15.0417.000	201	1	000	H	.00	13,500	128,700
			2019 R	15.0425.000	201	0	099	H	.00	7,900	32,100
000049351	DOMINGO KINGSLEY 535 1ST AVE SE HARMONY MN 55939		2019 R	15.0048.000	201	1	000	H	.00	13,500	101,300
000047146	KERRY KINGSLEY & JANE KINGSLEY 455 3RD AVE NW HARMONY MN 55939		2019 R	15.0009.080	201	1	000	H	2.99	40,000	281,400
000029479	THOMAS J & MAXINE M KINGSLEY 545 MAIN AVE S HARMONY MN 55939		2019 R	15.0456.000	201	1	000	H	.00	16,400	91,700
000040785	BARBARA J KNABEL REV LIV TRUST 710 MAIN AVE S HARMONY MN 55939		2019 R	15.0154.000	201	0	099	H	.00	21,100	105,000
000040630	DAVID E & BARBARA KNABEL 710 MAIN AVE S HARMONY MN 55939		2019 R	15.0155.000	201	0	099	H	.00	5,400	0
000046278	DAVID E KNABEL & BARBARA KNABEL ETAL 710 MAIN AVE S HARMONY MN 55939		2019 R	15.0003.020	201	0	099	H	3.00	38,000	139,600
			2019 R	15.0049.010	206	0	098		.07	600	0
000005771	RODNEY J KOLIHA & LYNDA L KOLIHA 235 6TH ST SE HARMONY MN 55939		2019 R	15.0056.000	233	0	099	C	.00	6,900	61,500
		15.0587.000	2019 R	15.0585.000	201	1	001		.00	20,900	0
		15.0587.000	2019 R	15.0586.000	201	1	002		.00	22,500	0
		15.0587.000	2019 R	15.0587.000	201	1	000	H	.00	21,200	254,900



Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000034952	JEREMY J KRUEGEL 350 MAIN AVE N STE 1 HARMONY MN 55939 USA		2019 R	15.0010.030	233	0	099	C	.00	40,800	177,600
			2019 R	15.0020.010	233	0	099	C	.00	23,100	70,700
000047648	CURTIS LAFLEUR & BRENDA LAFLEUR 15 3RD ST SE HARMONY MN 55939		2019 R	15.0398.000	201	1	000	H	.00	18,600	39,400
000037387	HEATHER M LANGE 245 2ND AVE HARMONY MN 55939		2019 R	15.0435.000	201	0	099	H	.00	13,900	32,800
000030283	MANFORD LANGE & CAROL LANGE PO BOX 424 HARMONY MN 55939		2019 R	15.0291.000	201	1	000	H	.00	14,900	50,900
000044530	WILLIAM H & SUSAN A LARK 545 1ST AVE SW HARMONY MN 55939	15.0206.000 15.0206.000	2019 R	15.0206.000	201	1	000	H	.00	13,400	85,100
			2019 R	15.0464.000	201	1	001		.00	400	0
000045730	DAVID A LARSON & SHELLEY L LARSON 525 1ST AVE SW HARMONY MN 55939		2019 R	15.0205.010	201	1	000	H	.00	16,000	80,300
000043053	PAMELA M LEDEBUHR 710 1ST AVE SW HARMONY MN 55939		2019 R	15.0465.010	201	1	000	H	.00	16,900	64,900
000049454	DUANE J LEDIN & CAROLYN E LEDIN 115 CENTER ST E HARMONY MN 55939		2019 R	15.0244.000	201	1	000	H	.00	15,400	64,600
000048070	ERIC C LEE & JENNIFFER A GRIFFIN 460 1ST AVE SE HARMONY MN 55939		2019 R	15.0406.000	201	1	000	H	.00	15,900	90,500
000049531	RYAN D LEE 145 5TH ST SW HARMONY MN 55939		2019 R	15.0008.010	201	0	099		.00	800	0
			2019 R	15.0471.000	201	0	099	H	.00	15,100	91,500
000048981	LENZ FAMILY FARM CORPORATION 31096 COUNTY 44 HARMONY MN 55939		2019 R	15.0073.000	201	0	099	H	.00	17,400	66,200
000041832	MARK D & SUSAN M LENZ		2019 R	15.0405.000	201	1	000	H	.00	13,500	66,600

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	455 2ND AVE SE HARMONY MN 55939										
000048181	RUTH I LIEW 210 CENTER ST W HARMONY MN 55939		2019 R	15.0168.000	201	0	099		.00	10,500	72,000
000040217	LINDSTROM FUNERAL HOMES INC 512 N ELM PO BOX 408 CRESCO IA 52136		2019 R	15.0204.000	201	0	099	H	.00	7,000	65,900
					233	0	098	C	.00	17,300	90,200
000047076	MATTHEW LINDSTROM 230 2ND AVE SW HARMONY MN 55939		2019 R	15.0068.010	201	1	000	H	.00	7,900	54,300
000029220	STEVEN & CONNIE LINDSTROM 320 6TH ST SE HARMONY MN 55939		2019 R	15.0580.000	201	1	000	H	.00	31,900	212,900
000009145	MARILYN LUDENS 555 1ST AVE SW HARMONY MN 55939		2019 R	15.0458.000	201	1	000	H	.00	15,500	70,000
000047005	JAMES T LUTES PO BOX 102 HARMONY MN 55939		2019 R	15.0160.000	201	3	000		.00	15,300	112,300
			2019 R	15.0180.000	201	0	099	H	.00	15,200	74,500
000049834	LUTESVILLE, INC. PO BOX 102 HARMONY MN 55939		2019 R	15.0103.000	233	0	099	C	.00	7,500	13,100
000046874	COREY S LYON PO BOX 17 CANTON MN 55922		2019 R	15.0356.010	201	0	099	H	.00	17,500	30,900
000038667	MADJIK ENTERPRISES LLP PO BOX 214 HARMONY MN 55939		2019 R	15.0081.000	233	0	099	C	.00	16,300	37,800
			2019 R	15.0119.000	201	0	099	H	.00	15,900	77,100
			2019 R	15.0214.010	206	0	099		.00	600	0
		15.0238.000	2019 R	15.0228.010	233	0	082		.00	11,700	48,100
		15.0238.000	2019 R	15.0238.000	201	0	099	H	.00	700	20,500
					233	0	080	C	.00	9,100	58,700
		15.0238.000	2019 R	15.0238.010	233	0	081		.00	3,700	12,100
			2019 R	15.0252.000	233	0	099	C	.00	12,200	30,700
			2019 R	15.0358.000	201	0	099	H	.00	15,500	72,700
			2019 R	15.0473.000	201	0	099	H	.00	15,900	82,100
000049481	LAURIE MAGNUS 260 1ST AVE SW HARMONY MN 55939		2019 R	15.0067.010	201	0	099	H	.00	15,700	74,100
000027452	BRUCE MANHART		2019 R	15.0141.000	201	1	000	H	.00	15,500	36,900

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	440 2ND AVE NE HARMONY MN 55939										
000047902	ANNA J MAROUSHEK 330 1ST AVE SE HARMONY MN 55939		2019 R	15.0393.000	201	0	099	H	.00	10,800	23,300
000048378	JAY D MASTERS AND ZO E MASTERS 155 4TH AVE SE HARMONY MN 55939	15.0314.010	2019 R	15.0314.000	201	1	001		.00	13,500	18,000
000032158	JAY D MASTERS & ZO ELLEN MASTERS 155 4TH AVE SE HARMONY MN 55939	15.0314.010	2019 R	15.0314.010	201	1	000	H	.00	13,500	76,200
			2019 R	15.0326.000	201	0	099	H	.00	200	54,600
					233	0	098	C	.00	3,100	6,600
			2019 R	15.0327.000	201	0	099	H	.00	400	34,900
					233	0	098	C	.00	5,200	21,400
000044897	KELLY J MASTERS 125 5TH ST SE HARMONY MN 55939		2019 R	15.0044.010	201	0	099	H	.00	16,600	35,800
000037855	RANDY L & TANNY R MAYER 378 7TH AVE SE HARMONY MN 55939		2019 R	15.0559.000	201	1	000	H	.00	16,400	155,500
000044724	BRETT R MCDONALD 360 2ND AVE SE HARMONY MN 55939		2019 R	15.0411.000	201	1	000	H	.00	13,500	48,500
000030522	KEITH W MCINTOSH & ANGELA R MCINTOSH 265 1ST AVE SW HARMONY MN 55939	15.0195.000	2019 R	15.0195.000	201	1	000	H	.00	13,200	114,200
					233	0	099	C	.00	0	15,200
000049753	MARK W MCKAY LIVING TRUST 37699 STATE LINE ROAD MABEL MN 55954		2019 R	15.0472.000	201	1	000	H	.00	15,900	77,500
000043052	ROXANE M MCKAY 435 2ND AVE NE HARMONY MN 55939		2019 R	15.0143.000	201	1	000	H	.00	17,700	104,400
000048942	WILLIAM L MCKERNAN 160 FIRST ST NW HARMONY MN 55939		2019 R	15.0113.010	201	0	099	H	.00	12,600	73,500
000006077	ME CHURCH PO BOX 536 HARMONY MN 55939		2019 R	15.0254.000	915	0	099		.00	30,600	385,600
000030684	KIRSTEN LEE MENSING		2019 R	15.0102.000	233	0	099	C	.00	1,900	0

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	708 PARKWAY AVE S LANESBORO MN 55949										
000048480	AARON D MENSINK 265 2ND AVE NE HARMONY MN 55939		2019 R	15.0040.000	201	1	000	H	.00	15,700	121,700
000030728	JAY L MENSINK & LYNN J MENSINK 430 2ND AVE NE RR 3 BOX 16 HARMONY MN 55939		2019 R	15.0142.000	201	1	000	H	.00	19,600	61,800
000045270	JAY L MENSINK JR 225 3RD AVE SE HARMONY MN 55939		2019 R	15.0302.000	201	1	000	H	.00	14,900	42,800
000043904	MARK W & APRIL A MENSINK 10 2ND AVE SE HARMONY MN 55939		2019 R	15.0282.000	201	1	000	H	.00	13,500	55,200
000009133	RICK J MENSINK & SARAH L MENSINK 140 WICKETT DR NW PO BOX 334 HARMONY MN 55939	15.0490.000 15.0490.000 15.0490.000	2019 R 2019 R 2019 R	15.0488.000 15.0489.000 15.0490.000	201 201 201	1 1 1	002 001 000		.00 .00 .00	4,200 7,100 15,600	27,600 13,400 90,800
000031623	SCOTT J MERKEL 26625 RAVEN RD SPRING VALLEY MN 55975		2019 R	15.0348.000	201	1	000	H	.00	20,300	62,900
000041910	BRIAN T MICHEL 135 5TH ST SE HARMONY MN 55939		2019 R	15.0045.010	201	1	000	H	.00	18,200	64,400
000032035	GEORGE K MICHEL & DEANNA R MICHEL 260 MAIN AVE S HARMONY MN 55939		2019 R	15.0292.000	201	1	000	H	.00	15,800	95,100
000030223	STEVEN MICHEL & JOAN MICHEL 125 4TH AVE SE HARMONY MN 55939		2019 R	15.0313.000	201	1	000	H	.00	18,600	65,200
000049088	MIENERGY COOPERATIVE 31110 COOPERATIVE WAY PO BOX 626 RUSHFORD MN 55971-0626		2019 R	15.0090.010	233	0	099	C	.00	20,900	0
000047423	KENNETH A MIKKELSON &		2019 R	15.0465.000	201	0	099	H	.00	17,300	115,500

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY									
*****												
	GEORGELLEN MIKKELSON 318 CHAD'S CROSSING VERONA WI 53593											
000046066	DANIEL MILLER PO BOX 611 HARMONY MN 55939		2019	R	15.0202.010	201	0	099	H	.00	12,100	56,400
000005441	DENNIS C & CHERYL A MILLER 210 E CENTER ST HARMONY MN 55939		2019	R	15.0288.000	201	1	000	H	.00	13,900	84,200
000046547	DUSTYN E W MILLER & JILL P MILLER 30 3RD AVE SW HARMONY MN 55939		2019	R	15.0438.000	201	0	099		.00	15,300	60,900
000038757	LISA FRANCES MILLER 515 1ST AVE SE HARMONY MN 55939		2019	R	15.0050.000	201	1	000	H	.00	18,600	100,100
000060145	MILES H PETREE & LISA F MILLER 515 1ST AVE SE PO BOX 265 HARMONY MN 55939		2019	R	15.0128.000	201	0	099	H	.00	1,400	33,700
						233	0	098	C	.00	6,900	42,000
000038666	ODEAN C MILLER 610 MAIN AVE S HARMONY MN 55939		2019	R	15.0054.020	201	1	000	H	.00	12,900	35,000
000045584	JEFFRIE L MILNE 705 3RD AVE SE HARMONY MN 55939		2019	R	15.0591.000	201	1	000	H	.00	22,300	215,800
000006608	LOREN S & DRUCILLA A MILNE 535 3RD ST SE HARMONY MN 55939		2019	R	15.0540.000	201	1	000	H	.00	15,400	113,900
000031450	MINNOWA CONSTRUCTION INC 850 WICKETT DR NW PO BOX 188 HARMONY MN 55939	15.0514.000 15.0514.000 15.0514.000 15.0520.000 15.0520.000	2019	R	15.0512.000	233	0	082		.00	11,900	0
			2019	R	15.0513.000	233	0	081		.00	12,900	0
			2019	R	15.0514.000	233	0	080	C	.00	28,500	112,600
			2019	R	15.0520.000	233	0	080	C	.00	44,400	262,400
			2019	R	15.0521.000	233	0	081		.00	28,100	0
000042264	GREGORY C & KATHIE MOCK 235 CENTER ST W HARMONY MN 55939		2019	R	15.0077.000	201	1	000		.00	15,300	155,200
000032322	GLORIA A MOEN 245 5TH AVE SE HARMONY MN 55939		2019	R	15.0216.000	201	1	000	H	.00	9,000	48,300

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
000040042	RANDY MOHS 40 3RD AVE NW HARMONY MN 55939		2019 R	15.0174.000	201	1	000	H	.00	15,900	69,200
000048941	MONSTER BASH, INC 115 5TH AVE SE HARMONY MN 55939		2019 R	15.0113.020	206	0	099		.00	17,400	40,500
000031479	MARY JANE MONTGOMERY 415 3RD AVE SE HARMONY MN 55939		2019 R	15.0414.000	201	1	000	H	.00	18,600	80,500
000026074	MOREM ELECTRIC INC PO BOX 537 HARMONY MN 55939		2019 R	15.0505.000	233	0	099	C	.00	21,000	126,500
000047097	CHRISTOPHER A MOREM 615 1ST AVE SW HARMONY MN 55939		2019 R	15.0461.000	201	0	099	H	.00	15,000	62,400
000039165	CRAIG & JUANITA MOREM 145 3RD ST SE HARMONY MN 55939		2019 R	15.0388.000	201	1	000	H	.00	17,500	106,200
000047077	KYLE S MOREM & TARA J MOREM 215 5TH ST SW HARMONY MN 55939		2019 R	15.0008.020	201	1	000	H	.00	16,200	94,500
000006269	STUART A & MARIAN L MOREM PO BOX 537 HARMONY MN 55939		2019 R	15.0553.000	201	1	000	H	.00	20,200	208,600
000045545	CHARLES H MORGAN TRUST & EMILY L MORGAN TRUST 135 5TH ST SW HARMONY MN 55939		2019 R	15.0470.000	201	1	000	H	.00	15,100	81,900
000027784	KAREN G MORRIS PO BOX 417 HARMONY MN 55939		2019 R	15.0067.000	201	1	000	H	.00	20,000	102,200
000026921	CHARLES & NAOMI JUNE MOSHER 1171 132ND LANE NE BLAINE MN 55434		2019 R	15.0074.000	201	0	099	H	.00	13,600	58,500
000038437	ANN L MRAZ 260 4TH AVE SE HARMONY MN 55939		2019 R	15.0071.000	201	0	099	H	.00	11,900	66,900
			2019 R	15.0072.010	201	1	000	H	.00	17,100	112,000
			2019 R	15.0215.010	201	1	000	H	.00	19,400	153,300
000043617	JOHN F & RHONDA MULLEN		2019 R	15.0160.050	201	1	000	H	.00	17,600	65,300

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	450 MAIN AVE N HARMONY MN 55939										
000038544	SUSAN L & MICHAEL T MUNROE 454 1ST AVE SW HARMONY MN 55939		2019 R	15.0203.000	201	1	000	H	.00	15,900	91,700
000049538	TERRY MURPHY 25 5TH ST SE HARMONY MN 55939		2019 R	15.0046.000	201	1	000	H	.00	13,500	58,900
000049341	AARON NAGEL & HEIDI J NAGEL 425 2ND AVE SE HARMONY MN 55939		2019 R	15.0403.000	201	1	000	H	.00	16,200	93,100
000046282	JACOB J NASH 415 SECOND AVE SW HARMONY MN 55939		2019 R	15.0214.000	201	1	000	H	.00	15,800	115,300
000045982	LAURIE L NELDNER 425 1ST AVE SW HARMONY MN 55939		2019 R	15.0183.000	201	1	000	H	.00	16,300	45,800
000029420	L MARLENE NELSON 60 4TH ST NE HARMONY MN 55939	15.0148.000	2019 R	15.0148.000	201	1	000	H	.00	21,800	7,800
000043636	SUSAN M NELSON 550 MAIN AVE S HARMONY MN 55939		2019 R	15.0054.030	201	1	000	H	.00	13,800	56,100
000038621	TOBY & DIANA NELSON 35 1ST ST SE HARMONY MN 55939		2019 R	15.0256.010	201	1	000	H	.00	13,500	104,600
000047510	NEW GENERATIONS OF HARMONY LLC 50 INDUSTRIAL BLVD NE HARMONY MN 55939		2019 R	15.0579.000	233	0	080		.00	49,600	300,900
					201	0	099		.00	800	88,700
000040671	GERALDINE NIELSEN 90 3RD AVE SW HARMONY MN 55939		2019 R	15.0447.000	201	1	000	H	.00	15,300	76,400
000005926	MANFERD D NORDSVING 20 2ND AVE NW HARMONY MN 55939		2019 R	15.0121.000	201	1	000	H	.00	13,500	45,700
000032073	MARILYN NORTON 210 2ND AVE SW RR 1 BOX 882		2019 R	15.0069.000	201	1	000	H	.00	15,000	44,000

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
HARMONY MN 55939											
000005809	NORWEGIAN LUTHERAN CHURCH PO BOX 655 HARMONY MN 55939		2019	R 15.0064.000	915	0	099		.00	55,500	739,600
000038500	KENNETH E & NANCY O'CONNOR 315 3RD ST SW HARMONY MN 55939		2019	R 15.0008.050	201	1	000	H	.00	17,300	109,100
000049092	KISA O'CONNOR 160 4TH ST NE HARMONY MN 55939		2019	R 15.0151.000	201	1	000	H	.00	25,900	76,300
000044179	OAK MEADOW MEATS,LLC 50 9TH ST NE HARMONY MN 55939		2019	R 15.0571.000	233	0	099		.00	40,200	218,900
000036537	ROGER W & DONNA L OELLRICH 150 2ND AVE SW HARMONY MN 55939		2019	R 15.0070.010	201	1	000	H	.00	8,200	97,600
000047908	BRIT OFSTEDAL & MEGAN OFSTEDAL 115 2ND AVE SE HARMONY MN 55939		2019	R 15.0265.000	206	0	099	H	.00	14,400	104,900
000009328	DOUGLAS G OFSTEDAL CYNTHIA L OFSTEDAL 255 FIFTH STREET SE HARMONY MN 55939	15.0043.000	2019	R 15.0043.000	201	1	000	H	.00	52,500	284,300
					253	0	099		.00	1,700	19,300
			2019	R 15.0581.000	206	0	099		.00	21,000	0
			2019	R 15.0582.000	206	0	099	H	.00	800	0
		15.0043.000	2019	R 15.0582.010	201	1	001		.00	21,900	0
000026989	CHARLES A & RUBY C OIAN 1929 GILMORE AVE WINONA MN 55987		2019	R 15.0076.000	206	0	099	H	.00	3,200	0
			2019	R 15.0076.010	206	0	099	H	.00	6,300	61,600
000049432	ASHLEY M OLSON 430 MAIN AVE S HARMONY MN 55939		2019	R 15.0401.010	201	1	000	H	.00	13,500	43,900
000044864	CHRISTINE OLSON 235 4TH AVE SE HARMONY MN 55939-7713		2019	R 15.0309.010	201	1	000	H	.00	15,400	73,800
000034253	ERIK R & RENEE M OLSON P.O. BOX 283 HARMONY MN 55939		2019	R 15.0444.000	201	1	000	H	.00	15,700	93,300
000049671	JANEEN L OLSON 160 2ND AVE NE		2019	R 15.0361.000	201	1	000	H	.00	20,300	63,200



Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
HARMONY MN 55939											
000047857	MARCUS L OLSON 135 3RD AVE SE HARMONY MN 55939		2019 R	15.0272.000	201	1	000	H	.00	13,500	69,600
000045665	LEVI & JULIA OLSTAD 240 4TH AVE HARMONY MN 55939		2019 R	15.0220.000	201	1	000	H	.00	15,800	81,100
000005810	LUWAYNE R & SUSAN M OMMEN 310 2ND ST SE PO BOX 411 HARMONY MN 55939		2019 R	15.0315.000	201	1	000	H	.00	19,000	153,300
000047853	KEITH ONSTAD 35 3RD AVE SE HARMONY MN 55939		2019 R	15.0279.000	201	1	000	H	.00	15,900	113,700
000049453	AMBER V OSMONSON 140 4TH ST NE HARMONY MN 55939		2019 R	15.0149.000	201	1	000	H	.00	25,900	55,200
000035368	BRYAN L OSTBY AND LISA J OSTBY 105 WESTSIDE LANE FOUNTAIN MN 55935		2019 R	15.0333.000	233	0	099	C	.00	9,900	61,300
000046099	TIMOTHY OSTROM & MARY BETH OSTROM 135 1ST AVE SW HARMONY MN 55939		2019 R	15.0187.000	201	1	000	H	.00	16,700	60,900
000049437	PENGUIN ENTERPRISES LLC 3008 WELLNER DRIVE NE ROCHESTER MN 55906		2019 R	15.0538.000	201	0	099	H	.00	17,000	105,100
000043102	DEAN M PETERS ETAL		2019 R	15.0020.000	233	0	099	C	.00	11,500	24,000
			2019 R	15.0081.010	201	1	000	H	.00	12,400	66,800
000036532	JAMES R PETERS & TINA L PETERS 530 3RD ST SE HARMONY MN 55939		2019 R	15.0009.100	201	0	099		2.00	8,000	286,600
000048763	JAMES R PETERS ETAL 530 3RD ST SE HARMONY MN 55939		2019 R	15.0009.090	206	0	099		3.26	13,000	0
000038033	MICHAEL L PETERS PO BOX 53	15.0035.000	2019 R	15.0035.000	206	0	099	H	.00	20,300	25,200
			2019 R	15.0353.000	206	0	099		.00	2,000	0

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
HARMONY MN 55939											
000044908	ROBERT D & JUDITH A PETERS 425 5TH ST NE HARMONY MN 55939		2019 R	15.0565.000	201	1	000	H	.00	36,700	227,800
000038144	DEBORAH PETERSON 406 MAIN AVE N HARMONY MN 55939		2019 R	15.0160.010	201	1	000	H	.00	17,300	92,600
000049414	MARY ANN PETIT 40 5TH STREET NE HARMONY MN 55939		2019 R	15.0017.010	201	1	000	H	.00	16,300	63,000
000048823	ERIN PETRO & CHRISTOPHER PETRO 55 2ND AVE SE HARMONY MN 55939		2019 R	15.0242.000	201	1	000	H	.00	15,100	67,000
000006067	OLLIE M PIEHN TRUST 40 1ST AVE SE PO BOX 354 HARMONY MN 55939		2019 R	15.0245.010	201	0	099		.00	12,600	91,000
000046731	KORTNI PIERCE 140 4TH ST NW HARMONY MN 55939		2019 R	15.0210.000	201	1	000	H	.00	15,900	65,000
000040480	DALE E & LINDA K POLESKY 315 2ND AVE SW HARMONY MN 55939		2019 R	15.0212.000	201	1	000	H	.00	17,000	91,100
000042428	LANE M POWELL AND JESSICA M POWELL 280 SECOND ST SE HARMONY MN 55939		2019 R	15.0270.000	201	1	000	H	.00	17,500	151,400
000006142	RUDOLPH C PREY 315 2ND ST SE RR 2 BOX 22 HARMONY MN 55939		2019 R	15.0312.000	201	0	099	H	.00	14,900	22,000
000049689	EMMA M RAHM PO BOX 592 HARMONY MN 55939		2019 R	15.0211.000	201	5	000	H	.00	11,300	68,400
000047890	JAMES J RANDA & JANELL J RANDA 315 1ST AVE SE HARMONY MN 55939		2019 R	15.0395.000	201 233	1 0	000 099	H	.00 .00	21,800 700	105,300 20,900
000041122	JENNY RASMUSSEN		2019 R	15.0357.000	201	1	000	H	.00	10,800	66,500

Name-ID	Name	Multi Property #	Year R	Parcel #	Clssf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	210 2ND AVE NE HARMONY MN 55939										
000049296	REDFIELD RENTALS, LLC 112 TEAK STREET GILLETTE WY 82718		2019 R	15.0348.010	201	0	099	H	.00	15,400	81,600
000037853	JAMES J REICKS & RENEE L REICKS 110 2ND AVE SE HARMONY MN 55939	15.0274.000	2019 R	15.0274.000	202	1	000	H	.00	13,500	60,600
000048706	VIRGIL E REICKS 315 MAIN AVE S PO BOX 21 HARMONY MN 55939	15.0196.020	2019 R	15.0196.020	202	1	000	H	.00	11,400	54,700
000038901	PETER M & DONNA M REIN 440 2ND AVE SE HARMONY MN 55939		2019 R	15.0419.000	201	1	000	H	.00	13,500	112,900
000005953	JON & CAROL RHODES 55 2ND AVE NW PO BOX 581 HARMONY MN 55939		2019 R	15.0166.000	201	1	000	H	.00	15,900	84,700
000045829	JEROD G RINDELS & KRISTI L BREN 805 3RD AVE SE HARMONY MN 55939		2019 R	15.0595.000	201	1	000	H	.00	21,900	162,200
000043269	LEROY RINDELS 160 MAIN AVE S HARMONY MN 55939		2019 R	15.0261.000	201	1	000	H	.00	13,500	55,300
000047587	AARON RINGER 330 2ND AVE SE HARMONY MN 55939		2019 R	15.0412.010	201	1	000	H	.00	9,000	52,000
000047628	CARRIE E RINGER 373 7TH AVE SE HARMONY MN 55939	15.0550.000 15.0550.000	2019 R 2019 R	15.0550.000 15.0551.000	201 201	1 1	000 001	H	.00 .00	18,300 16,300	232,900 0
000049355	RENEE RISTAU 220 WEST CENTER STREET HARMONY MN 55939		2019 R	15.0168.010	201	1	000	H	.00	7,500	80,800
000047269	RJC BUILDING & REMODELING LLC 725 MAIN AVE S HARMONY MN 55939	15.0059.000	2019 R	15.0059.000	233	0	080	C	.00	14,700	42,300
000045628	CINDY L ROLFS		2019 R	15.0322.000	201	1	000	H	.00	23,400	53,200

Name-ID	Name	Multi Property #	Year R	Parcel #	Clssf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	10 3RD AVE SE HARMONY MN 55939										
000046691	LON R ROLLER & MELODY J ROLLER 435 2ND AVE SE HARMONY MN 55939	15.0404.000	2019 R	15.0404.000	201	1	000	H	.00	21,600	91,500
000049768	CHRISTINE K ROOT 120 CENTER STREET EAST HARMONY MN 55939		2019 R	15.0241.000	201	1	000	H	.00	15,900	116,100
000046332	TERI J ROOT 165 NIAGARA CT NW HARMONY MN 55939		2019 R	15.0502.000	201	1	000	H	.00	16,600	95,600
000045280	SHARON A ROWE 315 1ST AVE SW HARMONY MN 55939		2019 R	15.0201.000	201	0	099	H	.00	18,200	55,500
000030926	MICHAEL RUMSEY 25 4TH ST NW HARMONY MN 55939		2019 R	15.0081.040	233	0	099	C	.00	16,500	15,200
000043092	MICHAEL B RUMSEY & REBECCA H MOORE-RUMSEY PO BOX 282 HARMONY MN 55939		2019 R 2019 R	15.0089.000 15.0111.000	201 201	0 1	099 000	H H	.00 .00	26,200 17,800	40,100 78,300
000006254	DAVID E & JOANN RUNKEL 410 1ST AVE SE HARMONY MN 55939		2019 R	15.0408.000	201	1	000	H	.00	10,800	60,600
000002744	RUSH FOODS INC 400 S MILL ST PO BOX 369 RUSHFORD MN 55971	15.0061.030 15.0061.030 15.0061.030	2019 R 2019 R 2019 R	15.0061.000 15.0061.010 15.0061.030	233 233 233	0 0 0	082 081 080	  C	.00 .00 .00	6,900 1,000 19,600	0 0 202,100
000045826	CHRISTOPHER C RUSSELL 420 2ND AVE SE HARMONY MN 55939		2019 R	15.0420.000	201	0	099	H	.00	13,500	40,800
000048086	DANIEL T RUSSELL 110 2ND AVE SW HARMONY MN 55939		2019 R	15.0071.010	201	1	000	H	.00	4,300	55,100
000036365	STEVEN W RUSSELL PO BOX 9251 ROCHESTER MN 55903		2019 R	15.0081.020	233	0	099	C	.00	16,200	4,600
000005619	JOHN D & JACQUELINE A RYAN		2019 R	15.0112.000	201	1	000	H	.00	14,600	101,000

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	145 1ST AVE NW PO BOX 573 HARMONY MN 55939		2019	R 15.0113.000	233	0	099	C	.00	12,700	19,100
000006300	JOHN J & MARY ANN RYAN 210 3RD AVE SW HARMONY MN 55939		2019	R 15.0450.000	201	1	000	H	.00	15,300	87,500
000027861	RONALD & ELAINE RYAN 235 1ST AVE SE HARMONY MN 55939	15.0289.010 15.0289.010	2019	R 15.0289.010	201	1	000	H	.00	12,400	78,700
			2019	R 15.0289.020	201	1	001		.00	2,500	6,700
000048470	SHERI RYDEN & MARY LOU RYDEN 225 1ST AVE SW HARMONY MN 55939		2019	R 15.0192.000	201	0	099	H	.00	16,300	47,600
000042357	S & A PETROLEUM LLC 100 SHERIDAN ST W PO BOX 342 LANESBORO MN 55949		2019	R 15.0096.080	233	0	099	C	.00	14,300	77,600
			2019	R 15.0485.000	233	0	099	C	.00	4,500	4,000
000045000	STEPHEN W & JANE M SAGEN 362 7TH AVE SE HARMONY MN 55939	15.0555.000	2019	R 15.0555.000	201	1	000	H	.00	25,100	183,100
000046742	STEPHEN W SAGEN & JANE M SAGEN 362 7TH AVE SE HARMONY MN 55939	15.0555.000	2019	R 15.0554.000	201	1	001		.00	12,600	7,200
000005488	FRANZ L & DIANA M SATTLER 13426 US 52 HARMONY MN 55939		2019	R 15.0244.010	201	0	099	C	.00	10,800	70,400
000033666	ROBERT P SAUER & LEANNE K SAUER 340 3RD AVE SE HARMONY MN 55939		2019	R 15.0042.040	201	1	000		.00	25,000	104,400
000005892	RALPH O SCHANSBERG & EILEEN K SCHANSBERG 120 W CENTER ST PO BOX 74 HARMONY MN 55939		2019	R 15.0115.000	201	1	000	H	.00	7,500	69,700
000041100	KYLE & WANDA SCHEEVEL 425 1ST AVE SE HARMONY MN 55939		2019	R 15.0399.000	201	1	000	H	.00	13,500	115,600
000029478	MARK M & DONNA J SCHEEVEL		2019	R 15.0034.010	233	0	099		.00	42,800	158,100

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY									
*****												
	366 7TH AVE SE HARMONY MN 55939		2019	R	15.0556.000	201	1	000	H	.00	16,400	211,500
000049094	GREGORY SCHIEBER & JENICA SCHIEBER PO BOX 657 HARMONY MN 55939		2019	R	15.0232.000	233	0	099	C	.00	6,900	102,600
000040784	ROBERT W SCHMIDT 260 3RD AVE SE HARMONY MN 55939		2019	R	15.0311.000	201	1	000	H	.00	12,600	57,200
000033163	STEVEN J SCHROEDER & KARI J SCHROEDER 620 6TH ST SE HARMONY MN 55939		2019	R	15.0001.030	201	1	000	H	.00	48,600	170,400
000030541	MICHELE K SCHWALBE 260 2ND AVE NE HARMONY MN 55939		2019	R	15.0039.000	201	1	000	H	.00	15,400	137,800
000047009	ANDREA L SCHWARTZ 50 4TH ST NE HARMONY MN 55939		2019	R	15.0146.010	201	1	000	H	.00	10,500	17,900
000045140	DEBBIE L SCRABECK 205 5TH ST NE APT 1 HARMONY MN 55939		2019	R	15.0141.010	255 205	1 0	000 099	H H	.00 .00	5,200 15,500	40,900 107,300
000031770	DEVIN A SCRABECK & TERISA L SCRABECK 450 5TH ST NE HARMONY MN 55939		2019	R	15.0566.010	201	1	000		.00	19,000	132,900
000045141	DWIGHT L SCRABECK 135 5TH ST SW HARMONY MN 55939		2019	R	15.0597.000	206	0	099	H	.00	25,200	0
000033343	JANET M SCRABECK 345 3RD AVE SE HARMONY MN 55939		2019	R	15.0410.000	201	1	000	H	.00	13,500	59,400
000038847	RICHARD & BETTY SCRABECK 530 MAIN AVE N HARMONY MN 55939		2019	R	15.0015.000	201	1	000	H	.00	18,400	76,100
000047775	DALLAS M SERFOSS AND SUSAN A DALE 235 CENTER ST E HARMONY MN 55939		2019	R	15.0280.000	201	1	000	H	.00	12,200	95,700

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
000048233	SETTING SUN PROPERTIES,LLC 410 3RD AVE SE HARMONY MN 55939		2019 R	15.0042.050	206	0	099	H	.00	5,400	0
000046095	MARY ANN SEVERSON REV TRUST 2026 CHERYL COURT WINONA MN 55987		2019 R	15.0088.010	233	0	099	C	.00	12,200	16,900
			2019 R	15.0106.060	233	0	099	C	.00	1,200	0
000039085	P MICHAEL & SHELLY R SEXTON 55 3RD AVE NW HARMONY MN 55939	15.0175.000 15.0175.000	2019 R	15.0096.100	201	1	001		.64	3,700	24,500
			2019 R	15.0175.000	201	1	000	H	.00	13,500	67,400
000047604	LYNELL SHANKS 230 CENTER ST E HARMONY MN 55939		2019 R	15.0285.000	201	1	000	H	.00	9,900	66,700
000047291	MICHEAL A SHAW 118 SILVER ST PO BOX 292 WYKOFF MN 55990		2019 R	15.0097.000	233	0	099		.00	2,900	1,900
000006355	GERALD K & SHIRLEY M SHUCK 725 6TH ST SE HARMONY MN 55939		2019 R	15.0560.000	201	1	000	H	.00	18,600	207,300
000032786	CHARLES G & SUSAN M SIKKINK 245 6TH ST SE HARMONY MN 55939		2019 R	15.0588.000	201	1	000	H	.00	27,100	164,200
000009122	LOUISE J SIKKINK 160 NIAGARA CT NW HARMONY MN 55939		2019 R	15.0493.000	201	1	000	H	.00	15,000	102,700
000009239	PAUL B SIKKINK & JUDITH ANN SIKKINK 11436 225TH AVE HARMONY MN 55939		2019 R	15.0589.000	206	0	099	H	.00	18,000	255,900
000039151	STEPHANIE P SILVERS 220 NIAGARA CT HARMONY MN 55939	15.0495.000 15.0495.000	2019 R	15.0495.000	201	1	000	H	.00	14,500	78,400
			2019 R	15.0496.000	201	1	001		.00	6,300	0
000049136	ALEXANDER SKAALEN AND KENDALL SKAALEN 235 5TH AVE SE HARMONY MN 55939		2019 R	15.0218.000	201	1	000	H	.00	10,800	94,900
000025696	CHRISTOPHER J SKAALEN & DEBRA A DOWE SKAALEN 415 3RD ST SE PO BOX 365		2019 R	15.0001.010	201	1	000	H	.00	23,500	143,300

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
HARMONY MN 55939											
000049433	JAMES C SKAALEN 555 MAIN AVE S HARMONY MN 55939		2019 R	15.0460.000	201	1	000	H	.00	15,500	35,100
000031516	SKAM PARTNERSHIP		2019 R	15.0415.000	206	0	099	H	.00	6,800	0
			2019 R	15.0416.000	206	0	099	H	.00	6,800	600
000043425	SKYLINE MATERIALS,LTD 900 MONTGOMERY ST DECORAH IA 52101-1833	15.0507.000 15.0507.000	2019 R	15.0506.000	233	0	081		.00	14,700	0
			2019 R	15.0507.000	233	0	080	C	.00	22,800	74,500
000026513	ERIC N & LORI E SLINDEE 115 3RD ST SE HARMONY MN 55939		2019 R	15.0336.000	233	0	099	C	.00	7,700	82,800
			2019 R	15.0394.000	201	1	000	H	.00	18,600	95,200
000030296	DENNIS L SOLBERG PO BOX 273 HARMONY MN 55939		2019 R	15.0009.030	233	0	099	C	.00	19,800	174,000
					101	0	098		9.00	59,400	0
			2019 R	15.0091.000	233	0	099	C	.00	26,400	58,800
			2019 R	15.0095.000	233	0	099	C	.00	13,000	30,000
000034368	PENNY & DANIEL SOLBERG RR 4 BOX 1C PRESTON MN 55965		2019 R	15.0466.090	206	0	099	H	.00	2,000	0
000041097	BRIAN J SOMA 155 1ST AVE SW HARMONY MN 55939		2019 R	15.0190.000	201	1	000	H	.00	15,900	79,700
000005765	JEFFREY & BARBARA SOMA 410 3RD AVE SE PO BOX 605 HARMONY MN 55939		2019 R	15.0042.000	201	1	000	H	.00	56,300	322,100
000043929	SPRINGSTONE LLC 2401 BROADWAY AVE SUITE 4 SLAYTON MN 56172		2019 R	15.0179.000	229	0	098		.00	20,000	482,400
000041412	RYAN J SRSEN 540 4TH ST NE HARMONY MN 55939		2019 R	15.0012.010	201	1	000	H	1.10	32,100	104,300
000047033	WILLIAM L STAHNKE 150 5TH ST NE HARMONY MN 55939		2019 R	15.0018.020	201	1	000	H	.29	13,900	38,300
000007605	STATE OF MINNESOTA 500 LAFAYETTE RD TAX SPECIALIST, BOX 45		2019 R	15.0189.000	960	0	099	H	.00	16,200	33,300
			2019 R	15.0346.000	900	0	099		.00	12,500	0



Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year	R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY												
*****												
	ST PAUL MN 55155											
000031780	STATE OF MINNESOTA		2019	R	15.0013.040	900	0	099		3.30	9,900	0
	DEPT OF TRANSPORTATION		2019	R	15.0081.050	900	0	099		1.00	3,000	0
	395 JOHN IRELAND BLVD		2019	R	15.0511.010	900	0	099		6.00	18,000	0
	ST PAUL MN 55155											
000032897	STATE OF MINNESOTA DNR		2019	R	15.0009.040	981	0	099		2.37	9,500	0
	TAX SPECIALIST,BOX 4		2019	R	15.0483.010	981	0	099		2.00	8,000	0
	500 LAFAYETTE RD											
	ST PAUL MN 55155-4045											
000042368	CHARLES J STAUB JR &		2019	R	15.0347.000	201	1	000		.00	12,600	26,800
	PAMELA J SMITH		2019	R	15.0352.000	206	0	099		.00	1,200	0
	PO BOX 22											
	HARMONY MN 55939											
000043171	BENJAMIN & ALISSA STELPFLUG		2019	R	15.0324.000	201	1	000	H	.00	23,400	100,300
	320 CENTER ST E											
	HARMONY MN 55939											
000048544	TODD J STENSETH		2019	R	15.0426.000	201	1	000	H	.00	16,400	66,000
	135 2ND AVE SW											
	HARMONY MN 55939											
000035160	WAYNE & MARIAN STENSGARD		2019	R	15.0541.000	201	1	000	H	.00	15,400	105,700
	545 3RD ST SE											
	HARMONY MN 55939											
000031244	JOSEPH T STEVENS &		2019	R	15.0045.000	206	0	099	H	.00	27,000	1,500
	LANTHA R STEVENS		2019	R	15.0583.000	206	0	099	H	.00	18,900	0
	210 6TH ST SE	15.0584.000	2019	R	15.0584.000	202	1	000	H	.00	41,300	230,700
	HARMONY MN 55939											
000038930	EDWIN F STORK		2019	R	15.0308.000	201	1	000	H	.00	15,900	73,900
	215 2ND ST SE											
	HARMONY MN 55939											
000048073	JANE E STORLIE		2019	R	15.0184.000	201	1	000	H	.00	16,300	96,800
	445 1ST AVE S											
	HARMONY MN 55939											
000021758	STRONG ENTERPRISES BLAINE LLC		2019	R	15.0010.000	201	1	000	H	.00	15,000	156,500
	525 MAIN AVE N					233	0	099	C	.00	42,300	279,500
	HARMONY MN 55939											
000049027	SANDRA STROZYK		2019	R	15.0503.000	201	1	000	H	.00	15,700	99,600
	135 NIAGRA CT NW											
	HARMONY MN 55939											
000045931	SUNSET TRAIL,INC		2019	R	15.0055.000	233	0	099	C	.00	3,000	68,000

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY											
*****											
	25 CENTER ST W		2019	R 15.0592.000	206	0	099	H	.00	22,400	0
	HARMONY MN 55939		2019	R 15.0594.000	206	0	099	H	.00	21,900	0
			2019	R 15.0596.000	206	0	099	H	.00	20,800	0
000049043	EDDIE A SWARTZENTRUBER		2019	R 15.0246.010	201	0	099	H	.00	8,100	26,100
	55 1ST ST SE										
	HARMONY MN 55939										
000049031	CHRIS SYVERSON &	15.0338.000	2019	R 15.0230.000	201	0	099		.00	1,800	0
	CLARA SYVERSON	15.0338.000	2019	R 15.0338.000	201	0	098	H	.00	9,000	43,300
	15706 341ST AVE										
	HARMONY MN 55939										
000047976	CORY TAMMEL		2019	R 15.0469.000	201	1	000	H	.00	15,900	85,200
	440 2ND AVE SW										
	HARMONY MN 55939										
000029876	KENT & DONNA TAMMEL		2019	R 15.0008.060	201	1	000	H	.00	17,300	125,000
	325 3RD ST SW										
	HARMONY MN 55939										
000036441	LOIS G TAMMEL REVOCABLE TRUST		2019	R 15.0079.030	201	1	000	H	.00	15,600	110,500
	JUAN J & LOIS TAMMEL TRUSTEES										
	25 3RD AVE SW										
	HARMONY MN 55939										
000047622	MARILYN A TAMMEL REVOC TRUST	15.0001.020	2019	R 15.0001.020	202	1	000	H	.00	20,100	107,300
	425 3RD ST SE										
	HARMONY MN 55939										
000006244	JAMES E & SONDR R TAUBERT		2019	R 15.0400.040	201	1	000	H	.00	13,500	103,600
	PO BOX 538										
	HARMONY MN 55939										
000046195	CHARLES O THOEN TRUST		2019	R 15.0237.000	233	0	099	C	.00	6,300	15,000
	PO BOX 124		2019	R 15.0497.000	201	1	000	H	.00	29,500	112,400
	AMES IA 50010										
000048131	RICHARD A THOEN AND		2019	R 15.0491.000	201	1	000	H	.00	15,000	113,600
	LISA K THOEN										
	100 WICKETT DR NW										
	HARMONY MN 55939										
000048722	PATRICIA A THOMPSON		2019	R 15.0400.020	201	0	099	H	.00	13,500	21,400
	27712 COUNTY 11										
	FOUNTAIN MN 55935										
000035129	ROBERT D TIEFFENBACHER		2019	R 15.0200.000	201	1	000	H	.00	9,700	51,200
	350 1ST AVE SW										
	HARMONY MN 55939										
000042292	ANDREW & AMY TIMMERMAN		2019	R 15.0042.010	201	1	000	H	.00	15,500	80,900

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
	315 3RD ST SE HARMONY MN 55939										
000005583	JAMES F & LAVONNE C TODD 359 7TH AVE SE HARMONY MN 55939	15.0547.000	2019 R	15.0547.000	202	1	000	H	.00	28,200	221,400
000005799	STANLEY J TODD HARMONY MN 55939		2019 R	15.0058.000	958	0	099		.00	200	0
000041087	PAUL G TOLLEFSRUD AND SANDY J TOLLEFSRUD 15 3RD AVE SW HARMONY MN 55939		2019 R	15.0079.020	201	1	000	H	.00	17,000	135,400
000046540	LARRY H TONDING & CONSTANCE E TONDING 355 MAIN AVE S HARMONY MN 55939		2019 R	15.0196.030	201	1	000	H	.00	14,700	116,800
000005922	BRADLEY & BARBARA TORGERSON 445 2ND AVE NE PO BOX 428 HARMONY MN 55939		2019 R	15.0144.000	201	1	000	H	.00	17,700	86,800
000035159	KRISTEN G TORGERSON 55 INDUSTRIAL BLVD NE HARMONY MN 55939		2019 R	15.0010.010	201	0	099	H	.00	28,900	100,300
000005899	LARRY D & MARGE A TORGERSON 140 W CENTER ST PO BOX 323 HARMONY MN 55939		2019 R	15.0121.010	201	1	000	H	.00	13,500	96,200
000041004	ROGER J TORGERSON & KRISTEN G TORGERSON 55 INDUSTRIAL BLVD NE HARMONY MN 55939		2019 R	15.0009.070	201	1	000	H	3.00	48,000	224,500
			2019 R	15.0568.000	233	0	099	C	.00	39,700	215,800
000028287	TORGERSON'S PAINT & FLOOR COV 70 N MAIN AVE PO BOX 428 HARMONY MN 55939	15.0229.010 15.0229.010	2019 R	15.0228.000	233	0	081		.00	2,100	0
			2019 R	15.0229.010	233	0	080	C	.00	6,900	17,000
000003438	MARGARET TORKELSON PO BOX 294 HARMONY MN 55939		2019 R	15.0072.000	201	1	000	H	.00	9,600	60,100
000006090	FRANK D & VICKY M TRIBON 110 1ST ST SE PO BOX 305		2019 R	15.0266.000	201	1	000	H	.00	15,100	81,400

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY											
*****											
	HARMONY MN 55939										
000046093	ADAM TRIPP & AMANDA FREERKSEN 135 5TH ST NE HARMONY MN 55939		2019 R	15.0160.020	201	0	099	H	.00	10,800	55,400
000033632	JON SCOTT TROUTEN & LORRIE TROUTEN 525 4TH ST NE HARMONY MN 55939-8825		2019 R	15.0012.040	201	1	000	H	.00	23,500	141,900
000047829	ROBERT D TROUTEN 335 2ND AVE SW HARMONY MN 55939		2019 R	15.0213.000	201	1	000	H	.00	16,400	70,500
			2019 R	15.0310.010	201	0	099	H	.00	14,900	32,300
			2019 R	15.0480.000	201	0	099	C	.00	12,000	8,900
000049644	RICHARD A TURNER & LORI A TURNER 7172 384TH ST NORTH BRANCH MN 55056		2019 R	15.0593.000	206	0	099	H	.00	22,400	0
000047194	SHANNON D TWAIT & SARA J TWAIT 28851 COUNTY 30 HARMONY MN 55939	15.0400.030	2019 R	15.0400.030	201	0	099	H	.00	13,500	49,500
000036349	MELISSA VANDERPLAS 35 1ST AVE SE HARMONY MN 55939		2019 R	15.0247.000	201	1	000	H	.00	15,900	29,200
000031250	JOSEPH VETTER & RUTH A VETTER 130 SECOND AVE SE HARMONY MN 55939		2019 R	15.0275.000	201	1	000	H	.00	15,200	96,400
000005728	RONALD T & NANCY J VIKRE 255 5TH AVE SE HARMONY MN 55939		2019 R	15.0216.010	201	1	000	H	.00	9,900	56,400
000046727	VITAPARTNERSHIP,LLC % UMBELINA CREMER,CHIEF MGR 155 6TH ST SE HARMONY MN 55939		2019 R	15.0544.000	233	0	099	C	1.15	79,200	367,300
000041173	BRIT A VREEMAN 215 3RD AVE SE HARMONY MN 55939		2019 R	15.0301.000	201	1	000	H	.00	14,900	58,500
000006191	IVAN R & TAMI VREEMAN 110 4TH ST NE HARMONY MN 55939	15.0147.000	2019 R	15.0147.000	201	1	000	H	.00	27,100	106,000
					233	0	099	C	.00	1,700	18,000
		15.0147.000	2019 R	15.0160.060	201	1	001		.00	7,100	33,900

Name-ID	Name	Multi Property #	Year R	Parcel #	Clssf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP		0500	HARMONY CITY		*****						
		15.0147.000	2019	R 15.0163.010	201	1	002		.00	2,300	0
000046687	DARIN VRIEZE 450 2ND AVE SE HARMONY MN 55939		2019	R 15.0418.000	201	0	099		.00	13,500	56,000
000041217	KEALON R & JENNIFER L VRIEZE 45 3RD AVE NW HARMONY MN 55939		2019	R 15.0175.010	201	1	000	H	.00	13,500	83,700
000042400	HARRY M & MICHELLE WAHL 30427 140TH ST HARMONY MN 55939		2019	R 15.0015.020	233	0	099	C	.00	25,000	23,900
000040616	GAVIN WANGEN 275 1ST AVE NE HARMONY MN 55939		2019	R 15.0029.010	201	1	000	H	.00	24,600	37,400
000042465	KAYLA R WANGEN 40 2ND AVE NW PO BOX 353 HARMONY MN 55939		2019	R 15.0120.000	201	1	000	H	.00	9,000	82,100
000047214	KRISTA L WANGEN 235 2ND AVE NE HARMONY MN 55939		2019	R 15.0358.010	201	1	000	H	.00	9,800	57,400
000033316	GARY W WARD & JACKIE A WARD 12043 351ST AVE CANTON MN 55922		2019	R 15.0457.020	201	1	000	H	.00	17,300	53,300
000033493	ANTHONY L WEBBER 360 MAIN AVE S PO BOX 262 HARMONY MN 55939		2019	R 15.0397.010	201	1	000	H	.00	13,500	53,100
000034272	JEFFREY L & LORI J WEISS 140 1ST AVE SE PO BOX 172 HARMONY MN 55939		2019	R 15.0268.000	201	1	000	H	.00	11,700	51,300
000040025	MARK WELCH 15545 OLD TERRITORIAL RD CHATFIELD MN 55923		2019	R 15.0422.000	201	0	099	H	.00	11,900	41,700
000048366	MARK WELCH AND NICOLE WELCH 5582 PINE ST TOWER MN 55790		2019	R 15.0428.000	201	0	099	H	.00	11,900	22,100
000045687	MARK R WELCH &		2019	R 15.0049.030	201	0	099	H	.00	15,100	22,000

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
NICOLE L WELCH 15545 OLD TERRITORIAL RD N CHATFIELD MN 55923											
000031087	BLAINE R WHALEN & KATHERINE WHALEN PO BOX 73 HARMONY MN 55939		2019 R	15.0108.000	233	0	099	C	.00	13,900	49,400
			2019 R	15.0108.020	233	0	099	C	.00	2,700	2,600
000046359	COREY WHALEN & ALLISON WHALEN 115 2ND AVE NW HARMONY MN 55939	15.0099.000 15.0099.000	2019 R	15.0099.000	201	1	000	H	.00	15,900	79,600
			2019 R	15.0100.000	201	1	001		.00	7,500	10,100
000040122	COREY J WHALEN PO BOX 192 HARMONY MN 55939		2019 R	15.0146.000	201	0	099		.00	20,000	58,000
000041250	JASON L WHITEHILL & PAMELA S GREGERSON 25 3RD ST SW HARMONY MN 55939		2019 R	15.0196.010	201	1	000	H	.00	16,500	94,500
000046861	WIECHMAN PIG COMPANY, INC PO BOX 628 FREMONT NE 68026		2019 R	15.0009.010	233	0	099	C	.00	32,200	17,300
000043332	WILDCAT PROPERTIES,LLC PO BOX 57 HARMONY MN 55939		2019 R	15.0137.000	233	0	099	C	.00	12,200	79,900
			2019 R	15.0158.000	201	0	099	H	.00	7,500	35,300
000006030	MARVIN L & JUNE A WILT 365 7TH AVE SE HARMONY MN 55939		2019 R	15.0548.000	201	1	000	H	.00	22,100	158,400
000048367	CULLY D WITTE 155 2ND AVE SW HARMONY MN 55939		2019 R	15.0429.000	201	1	000	H	.00	11,900	65,300
000043696	BRIAN K & MINDY L WOLFGRAM 410 MAIN AVE S HARMONY MN 55939		2019 R	15.0401.000	201	1	000	H	.00	13,500	85,700
000040593	MICHELLE YEAGER 2120 43RD ST NW ROCHESTER MN 55901		2019 R	15.0366.000	201	1	000	H	.00	17,100	36,600
000047159	ANDREW YODER 285 NIAGARA CT HARMONY MN 55939		2019 R	15.0498.000	201	1	000	H	.00	21,800	79,700
000044516	BRIAN M & DANIELLE M YORK		2019 R	15.0312.010	201	1	000	H	.00	14,900	74,100

Name/Parcel Cross Ref Modeler

Name-ID	Name	Multi Property #	Year R	Parcel #	Clsf	H	Chc	H/C	Acres	Land	Building
TOWNSHIP 0500 HARMONY CITY *****											
	220 3RD AVE SE HARMONY MN 55939										
000006126	FREDERICK YOUNG 105 5TH AVE SE HARMONY MN 55939		2019 R	15.0221.010	201	1	000	H	.00	23,400	217,900
000038145	THOMAS E & JENNIFER R YOUNG 210 1ST AVE SE HARMONY MN 55939		2019 R	15.0300.000	201	1	000	H	.00	15,100	90,200
000042447	MARIE LOUISE ZOMBORY 740 3RD AVE SE HARMONY MN 55939	15.0601.000 15.0601.000	2019 R 2019 R	15.0601.000 15.0602.000	201 201	1 1	000 001	H	.00 .00	23,800 21,900	144,000 0
000029450	CALVIN A & DARLENE D ZUTZ 715 1ST AVE SW RR 1 BOX 942 HARMONY MN 55939		2019 R	15.0006.010	201	1	000	H	.00	17,300	107,000
000014787	MICHAEL C ZUTZ 720 1ST AVE SW HARMONY MN 55939		2019 R	15.0466.000	201	1	000	H	.00	16,900	81,400
000046455	3 RIVERS PROPERTIES,LLC 3819 CREEKSIDE LN HOLMAN WI 54636		2019 R	15.0010.020	205	0	099		.00	95,800	2,148,200

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761 PARCELS PRINTED

# Management Letter

## City of Harmony

Harmony, Minnesota

For the Year Ended  
December 31, 2017



People  
+ Process<sup>®</sup>  
Going  
Beyond the  
Numbers



Management, Honorable Mayor and City Council  
City of Harmony, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Harmony, Minnesota, Minnesota (the City), for the year ended December 31, 2017 and have issued our report thereon dated March 19, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 30, 2017. In our report, our opinion was qualified because the City has not adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for the Public Employee Retirement Association nor the pension amounts related to the Harmony Firefighters' Relief Association, in the governmental activities, business-type activities, and each major proprietary fund and, accordingly, has not shown activity related to this standard. Professional standards also require that we communicate to you the following information related to our audit.

**Our Responsibility under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of financial statements does not relieve you or your management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

**Significant Audit Findings**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described on the following pages as item 2017-001 that we consider to be a significant deficiency.

**2017-001                    Segregation of Duties**

*Condition:*                    During our audit we reviewed internal control procedures over payroll, disbursements, cash receipts, utility billing and investments and found the City to have limited segregation of duties in these areas as noted below.

*Criteria:*                    There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

*Effect:*                    The existence of this limited segregation of duties increases the risk of fraud and misstatement.

**Internal Control Over Payroll**

*Cause:*                    The Administrator controls and maintains the control over the ACH, sets up employee records, posts activity to the general ledger, prepares payroll tax returns, and maintains the payroll records as well as reconciling the bank statements.

*Recommendation:*        While we recognize the number of staff is not large enough to eliminate this deficiency it is important that the Council is aware of this condition and monitor all financial information. We recommend that in addition to approving payroll disbursements and wage rates, the Council review amounts earned and accrued for compensated absences on an annual basis to compensate for control deficiencies with respect to payroll accruals. Also bank reconciliations should be reviewed by clerk with emphasis on reviewing approved ACH payments and confirm proper payment amount.

*Management Response:*

The Council will continue to review the ACH payments along with compensated absences reports and the Deputy Clerk will compare approved payments to the bank reconciliation upon review. It is important that these procedures are document that these procedures are completed.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.

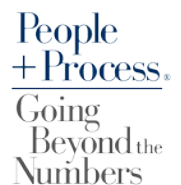
**Internal Control Over Cash Disbursements**

*Cause:*                    The Deputy Clerk has control over the check stock, sets up and maintains vendors, prepares checks and enters transactions into the accounting system.

*Recommendation:*        While we recognize staff is not large enough to eliminate this deficiency, we recommend that an individual separate from the Administrator review cancelled checks received with bank statement and investigate items such as: voided checks, inconsistencies in check sequence, possible alterations, and unusual payees. It is important that the Council is aware of this condition and monitor all financial information. The Deputy Clerk should enter disbursements and mail disbursements. The Administrator will sign checks.

*Management Response:*

The Administrator will review the cancelled checks that are received with the bank statements and look for any inconsistencies in check numbers along with mail disbursements.



**Internal Control Over Cash Receipts**

*Cause:* The Deputy Clerk sets up and maintains customers, generates billing statements, maintains receipts journal, posts to the general ledger, prepares deposits and delivers to the bank.

*Recommendation:* We recommend that an individual separate from the Administrator, such as the Deputy Clerk, review bank reconciliations for accuracy and timeliness of preparation. The City could also look at a point of sale software to assist with documenting receipts. It is important that the Council is aware of this condition and monitor all financial information.

*Management Response:*

The Council has already taken measures to attempt to comply even though the City is relatively small and the number of clerical/bookkeeping staff they can employ is limited. The Council has addressed this circumstance by active participation in the City's affairs. This includes review of deposits, regular review of financial statements, regular review of bank reconciliations and budget comparisons.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.

**Internal Control Over Utility Billing**

*Cause:* The Deputy Clerk approves new accounts, sets up customers and rates in the billing systems, generates statements, enters readings, prepares the deposit and makes adjustments to accounts.

*Recommendation:* We recommend that an individual, separate from the Administrator such as the Deputy Clerk, review bank reconciliations for accuracy and timeliness of preparation. The utility billing adjustment reports should be reviewed and documented any adjustments made to the utility billing system. It is important that the Council is aware of this condition and monitor all financial information.

*Management Response:*

The City Administrator will review the utility adjustment report and the Deputy Clerk with review the bank reconciliation.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* or Minnesota statutes.

## **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the year ended December 31, 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

- Management's estimate of capital asset basis is based on estimated historical cost of the capital assets and depreciation is based on the estimated useful lives of capital assets.
- Management's estimate of allowance for doubtful accounts is based on past collection and write-off experience.
- Allocations of gross wages and payroll benefits are derived from each employee's estimated time to be spent servicing the respective functions of the City. These allocations are also used in allocating accrued compensated absences payable.
- Management's estimate of compensated absences and the differentiation between long term and current is based on past usage and experience.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

## **Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management in performing our audit.

## **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed no journal entries that we consider to be material audit adjustments.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated March 19, 2018.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

We applied certain limited procedures to the required supplementary information (RSI) (Management’s Discussion and Analysis) which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

## Financial Position and Results of Operations

Our principal observations and recommendations are summarized on the following pages. These recommendations resulted from our observations made in connection with our audit of the City's financial statements for the year ended December 31, 2017.

### General Fund

All general governmental functions of the City which are not accounted for in separate funds are included in the General fund.

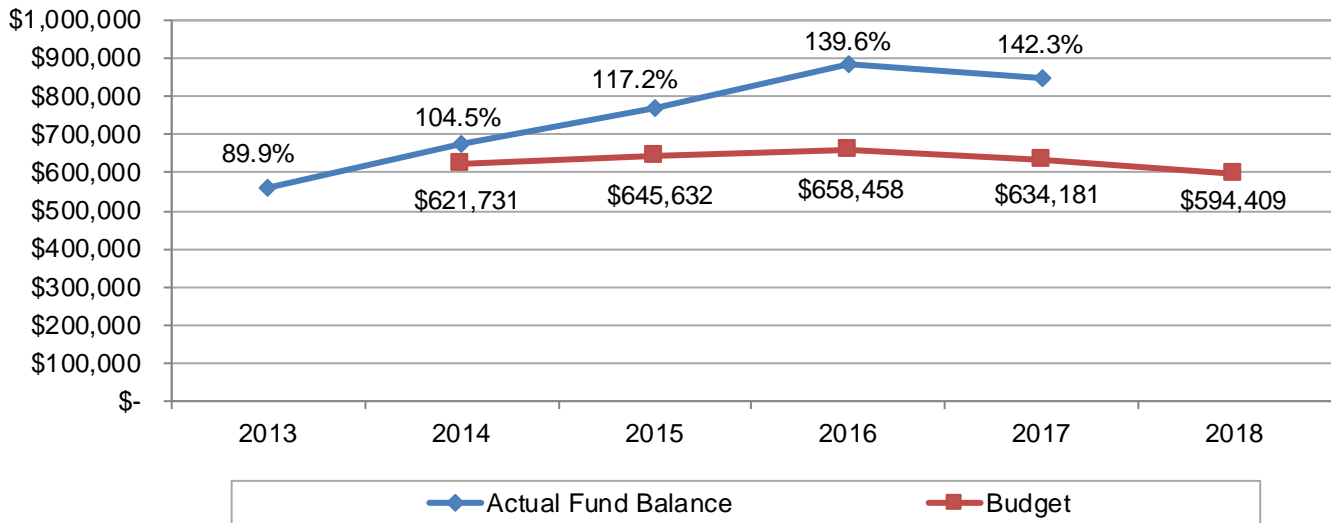
Minnesota municipalities must maintain substantial amounts of fund balance in order to meet their liquidity and working capital needs as an operating entity. That is because a substantial portion of your revenue sources (taxes and intergovernmental revenues) are received in the last two months of each six-month cycle.

As you can see from the following information, it is necessary to maintain fund balance in order to keep pace with the operating budget. *This information is also presented in graphic form below.*

Year	Fund Balance December 31	Budget Year	General Fund Budget	Percent of Fund Balance to Budget
2013	\$ 559,195	2014	\$ 621,731	89.9 %
2014	674,844	2015	645,632	104.5
2015	771,600	2016	658,458	117.2
2016	885,454	2017	634,181	139.6
2017	846,090	2018	594,409	142.3

The following is an analysis of the General fund's fund balance for the past five years compared to the following year's budget:

### Total Fund Balance/Budget Comparison



We have compiled a peer group average derived from information we have requested from the Office of the State Auditor and then compiled data for Cities of the 4th class which have populations below 2,500. In 2015 and 2016, the average General fund balance as a percentage of expenditures was 104 and 111, percent, respectively. Based on comparison to the peer groups, the City's General fund balance is above average as the City policy is to commit 50 percent of the future year General fund Tax Levy and LGA amounts. We have compiled peer group average fund balance information from approximately 120 4th class cities (population 2,500-10,000). The peer group average is derived from information available on the website of the Office of the State auditor.

The unassigned fund balance decreased by \$26,805 in 2017. The total fund balance of \$846,090 represents 142.3 percent of the 2018 budgeted expenditures. Many other organizations, including the Office of the State Auditor (the OSA) and League of Minnesota Cities (LMC) recommend that a fund balance reserve be anywhere from 35 to 50 percent of planned expenditures. We concur with those recommendations.

Although there is no legislation regulating fund balance, it is a good policy to assign intended use of fund balance. This helps address citizen concerns as to the use of fund balance and tax levels. The City should consider documenting assignments for intended use of fund balance at and above the fifty percent level. This documentation could be accomplished by an annual resolution to identify intended use of available fund balance. We recommend a minimum fund balance for working capital be approximately 40 percent to 50 percent of planned disbursements. So at the current level, the fund balance is well above what is generally recommended as a minimum.

The purposes and benefits of a fund balance are as follows:

- Expenditures are incurred somewhat evenly throughout the year. However, property tax and state aid revenues are not received until the second half of the year. An adequate fund balance will provide the cash flow required to finance the governmental fund expenditures.
- The City is vulnerable to legislative actions at the State and Federal level. The State continually adjusts the local government aid and property tax credit formulas. We also have seen the State mandate levy limits for cities over 2,500 in population. An adequate fund balance will provide a temporary buffer against those aid adjustments or levy limits.
- Expenditures not anticipated at the time the annual budget was adopted may need immediate Council action. These would include capital outlay, replacement, lawsuits and other items. An adequate fund balance will provide the financing needed for such expenditures.
- A strong fund balance will assist the City in maintaining, improving or obtaining its bond rating. The result will be better interest rates in future bond sales.

The 2017 General fund operations are summarized as follows:

	Budgeted Amount		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues	\$ 590,764	\$ 590,764	\$ 616,768	\$ 26,004
Expenditures	543,181	543,181	636,337	(93,156)
Excess (Deficiency) of Revenues over (under) expenditures	47,583	47,583	(19,569)	(67,152)
Other Financing Sources (Uses)				
Sale of capital assets	5,000	5,000	15,205	10,205
Transfers in	43,500	43,500	66,000	22,500
Transfers out	(91,000)	(91,000)	(101,000)	(10,000)
Total Other Financing Sources (Uses)	(42,500)	(42,500)	(19,795)	22,705
Net Change in Fund Balances	\$ 5,083	\$ 5,083	(39,364)	\$ (44,447)
Fund Balances, January 1			885,454	
Fund Balances, December 31			\$ 846,090	

Actual revenues exceeded budget by \$26,004. The major sources over budget were as follows:

- State aid by \$12,759 mainly attributable to 2017 Small Cities Street Aid for street repairs and maintenance.
- Miscellaneous revenue by \$9,123 due to an insurance rebate and a MnDOT ROW acquisition for a project.

Actual expenditures were over budget by \$93,156. The significant items over budget were as follows:

- Total street and highway current expenditures fell under budget by \$33,584 due to less repairs and maintenance as anticipated and less snow removal costs due to a milder winter.
- Capital outlay for government buildings and streets and highways by \$73,306 and \$96,795 due to the purchase of various vehicles and equipment.

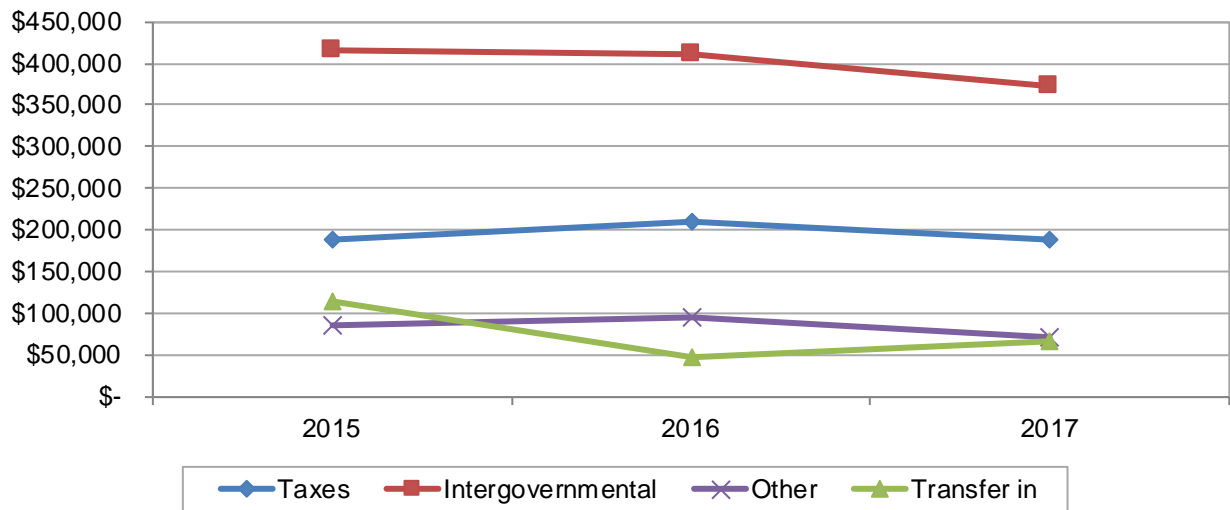
There was an additional transfer in of \$61,000 from the Capital Projects fund for current year capital expenditures.



A comparison of General fund revenues for the last three years is represented below:

Source	2015	2016	2017	Percent	Per Capita
Taxes	\$ 189,080	\$ 209,571	\$ 188,367	27.0 %	\$ 183
Special Assessments	2,982	1,560	1,390	0.2	1
Licenses and Permits	7,752	7,546	7,341	1.1	7
Intergovernmental	415,874	410,372	372,389	53.3	364
Charges For Services	883	1,060	1,718	0.2	2
Fines and Forfeits	1,432	1,227	960	0.1	1
Investment Earnings (Loss)	1,580	2,516	3,223	0.5	3
Miscellaneous	71,568	67,962	41,380	5.9	40
Sale of assets	-	14,500	15,205	2.2	15
Transfers in	115,000	47,000	66,000	9.5	64
<b>Total Revenues</b>	<b>\$ 806,151</b>	<b>\$ 763,314</b>	<b>\$ 697,973</b>	<b>100.0 %</b>	<b>\$ 680</b>

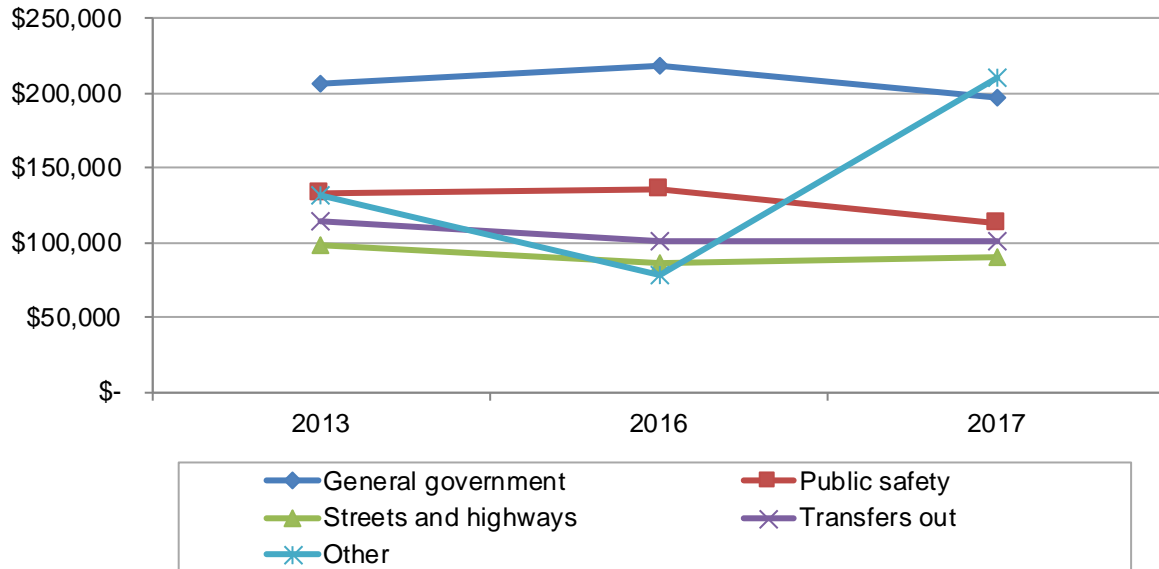
### General Fund Revenues by Source



A comparison of General fund expenditures and transfers for the last three years is presented below:

Program	2015	2016	2017	Percent	Per Capita	Peer Group Per Capita
<b>Current</b>						
General Government	\$ 206,536	\$ 218,323	\$ 197,671	26.8 %	\$ 193	205
Public Safety	132,625	136,010	112,882	15.3	110	210
Streets and Highways	98,595	86,193	90,202	12.2	88	165
Culture and Recreation	10,252	9,968	14,299	1.9	14	75
Economic Development	6,870	6,203	4,356	0.6	4	12
Miscellaneous	8,186	13,403	7,115	1.0	7	23
<b>Total Current</b>	<b>463,064</b>	<b>470,100</b>	<b>426,525</b>	<b>57.8</b>	<b>416</b>	<b>690</b>
Capital Outlay	131,540	78,360	209,812	28.5	204	93
Transfers Out	114,791	101,000	101,000	13.7	98	-
<b>Total Expenditures and Transfers</b>	<b>\$ 709,395</b>	<b>\$ 649,460</b>	<b>\$ 737,337</b>	<b>100.0 %</b>	<b>\$ 718</b>	<b>\$ 783</b>

### General Fund Expenditures by Program



## Special Revenue Funds

Special revenue funds have revenue from specific sources to be used for specific purpose. Listed below are the special revenue funds of the City along with the fund balances for 2017 and 2016 and the net change:

Fund	Fund Balances December 31		Increase (Decrease)
	2017	2016	
Major			
Fire	\$ (41,096)	\$ (55,399)	\$ 14,303
Ambulance	144,890	173,748	(28,858)
Revolving Loan	323,753	314,487	9,266
Economic Development Authority	125,177	99,048	26,129
Nonmajor			
Park	64,332	52,869	11,463
Library	(1,136)	(1,795)	659
Small Cities Grant	191,165	148,817	42,348
Arts	3,736	1,490	2,246
Total	<u>\$ 810,821</u>	<u>\$ 733,265</u>	<u>\$ 77,556</u>

## Debt Service Funds

Debt Service funds are a type of governmental fund to account for the accumulation of resources for the payment of interest and principal on debt (other than enterprise fund debt).

Debt Service funds may have one or a combination of the following revenue sources pledged to retire debt as follows:

- Property taxes - Primarily for general City benefit projects such as parks and municipal buildings. Property taxes may also be used to fund special assessment bonds which are not fully assessed.
- Tax increments - Pledged exclusively for tax increment/economic development districts.
- Capitalized interest portion of bond proceeds - After the sale of bonds, the project may not produce revenue (tax increments or special assessments) for a period of one to two years. Bonds are issued with this timing difference considered in the form of capitalized interest.
- Special assessments - Charges to benefited properties for various improvements.

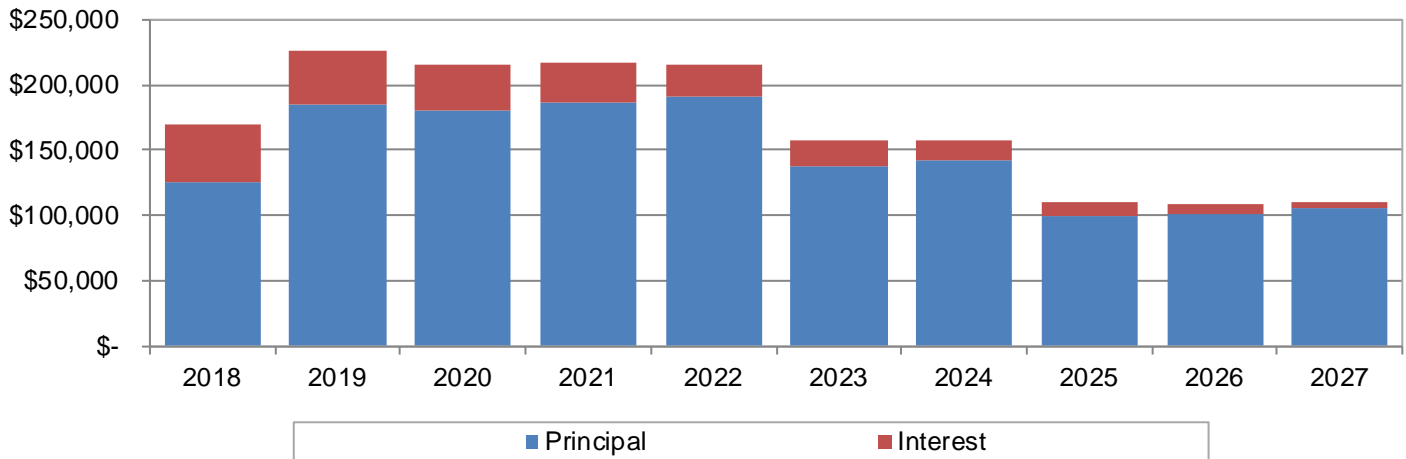
In addition to the above pledged assets, other funding sources may be received by Debt Service funds as follows:

- Residual project proceeds from the related capital project fund
- Investment earnings
- State or Federal grants
- Transfers from other funds

The following is a summary of Debt Service fund assets and outstanding debt as of December 31, 2017:

Debt Description	Total Cash and Temporary Investments	Total Assets	Outstanding Debt	Maturity Date
G.O. Special Assessment Bonds				
G.O. Improvement Bonds of 2010	\$ 50,013	\$ 66,340	\$ 16,000	2018
G.O. Improvement Bonds of 2014	157,995	277,144	273,000	2022
G.O. Improvement Notes of 2017A	99,311	297,491	935,000	2028
G.O. Tax Abatement Bonds				
G.O. Tax Abatement Refunding Bonds of 2013A	6,110	7,426	150,000	2024
G.O. Tax Abatement of 2013B	22,673	23,757	187,000	2024
 Total All Debt Service Funds	 <u>\$ 336,102</u>	 <u>\$ 672,158</u>	 <u>\$ 1,561,000</u>	
 Future Interest on Debt			 <u>\$ 235,165</u>	

The annual debt service requirements for the next 10 years for the debt detailed above are as follows:



### Capital Projects Funds

Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The table below compares 2017 fund balances with 2016:

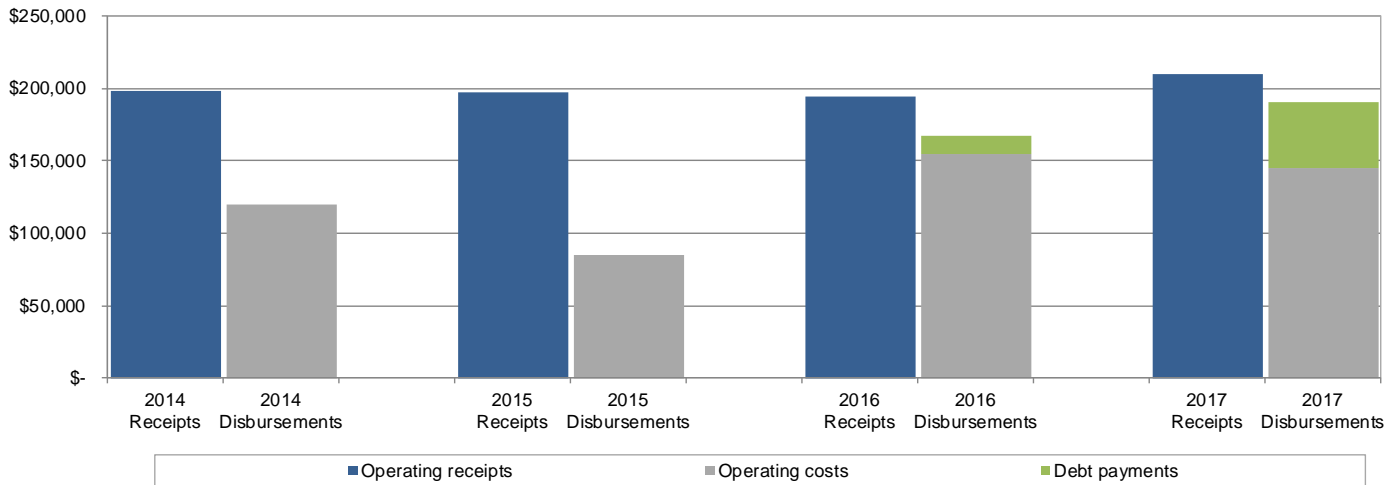
Fund	Fund Balances December 31		Increase (Decrease)
	2017	2016	
Major			
Capital Projects	\$ 691,323	\$ 646,553	\$ 44,770
2017 Street and Utility Project	61,230	(11,069)	72,299
Nonmajor			
TIF District #5	(2,676)	(16,768)	14,092
TIF District #6	(63,546)	(71,166)	7,620
 Total	 <u>\$ 686,331</u>	 <u>\$ 547,550</u>	 <u>\$ 138,781</u>

## Enterprise Funds

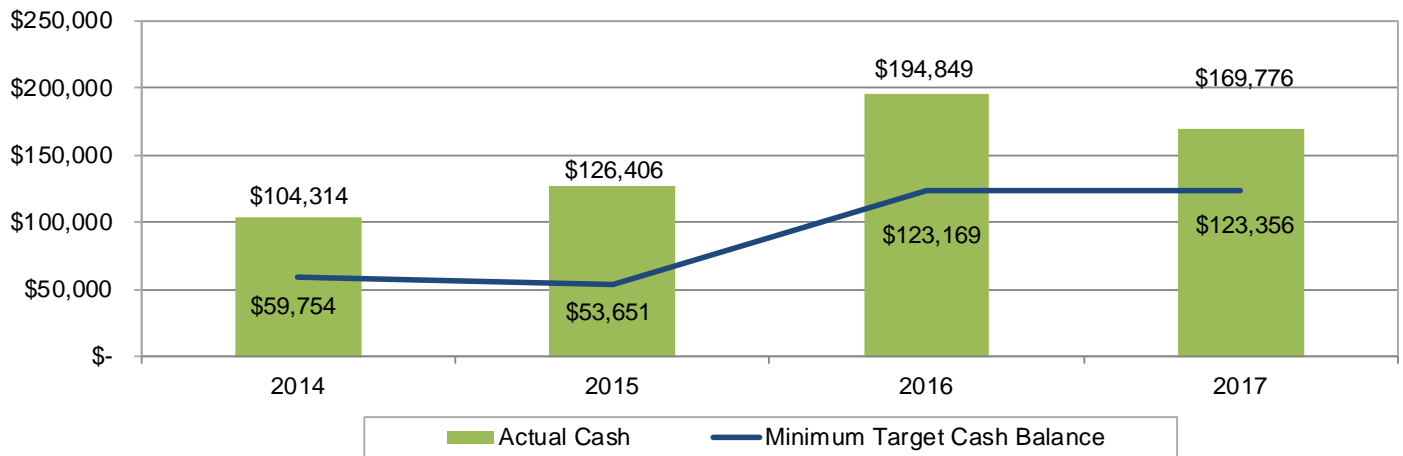
Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

A comparison of Enterprise fund operations and cash balances for the past four years is as follows:

### Water Utility Fund Operations



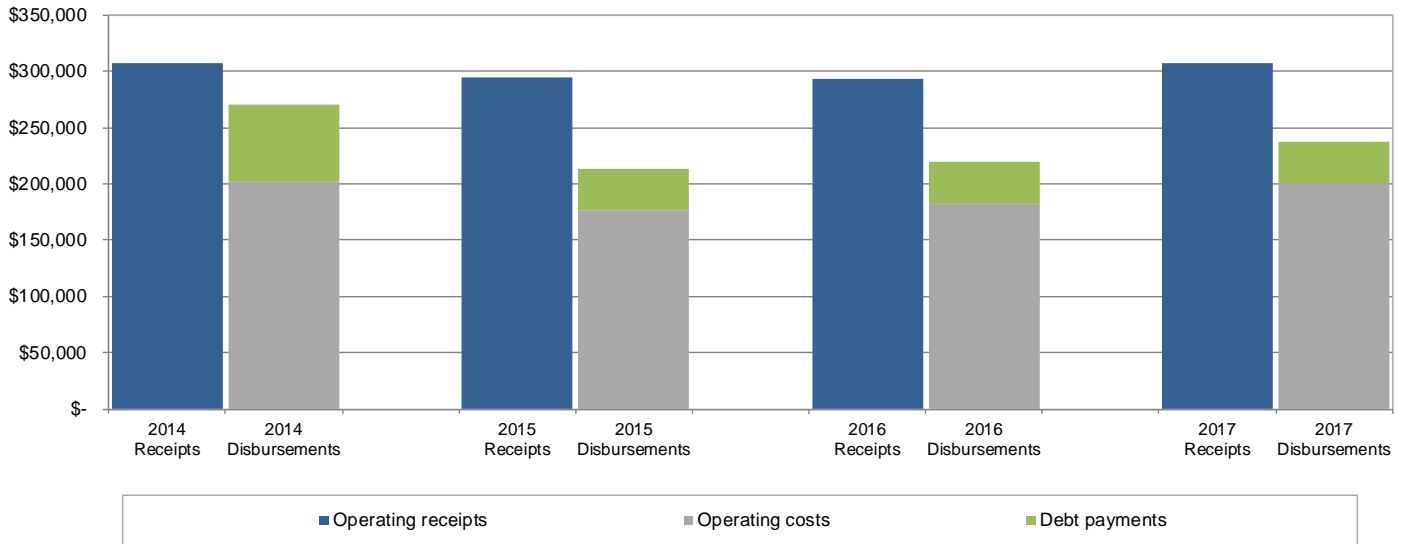
### Water Utility Fund Cash Balances



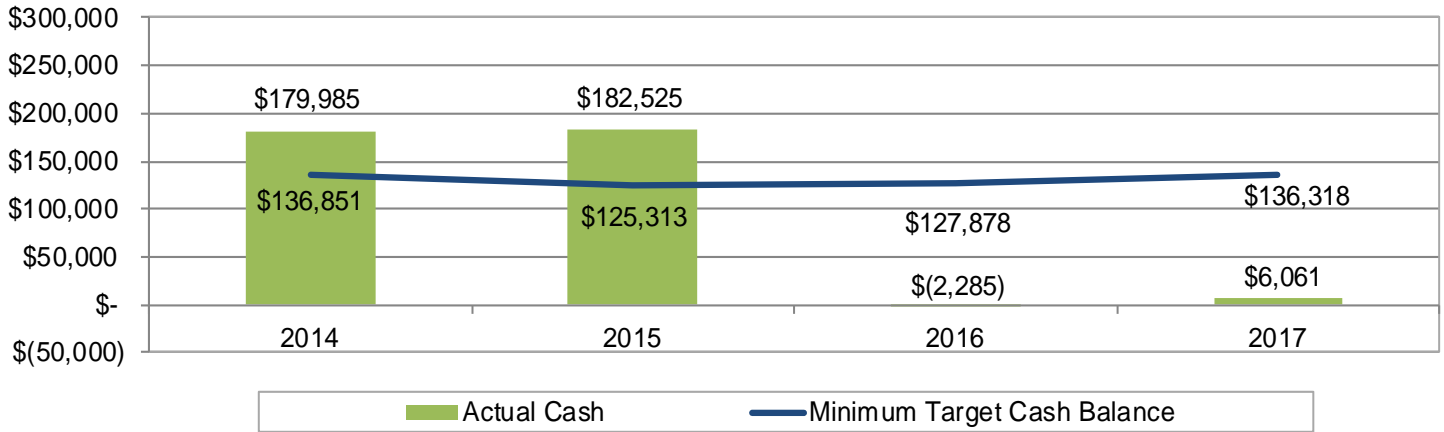
Minimum target cash balance is based on 50 percent of operating expenses plus one year of debt service payments.

Bonds Payable	<u>\$ -</u>	<u>\$ 210,760</u>	<u>\$ 822,256</u>	<u>\$ 883,000</u>
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### Sewer Utility Fund Operations



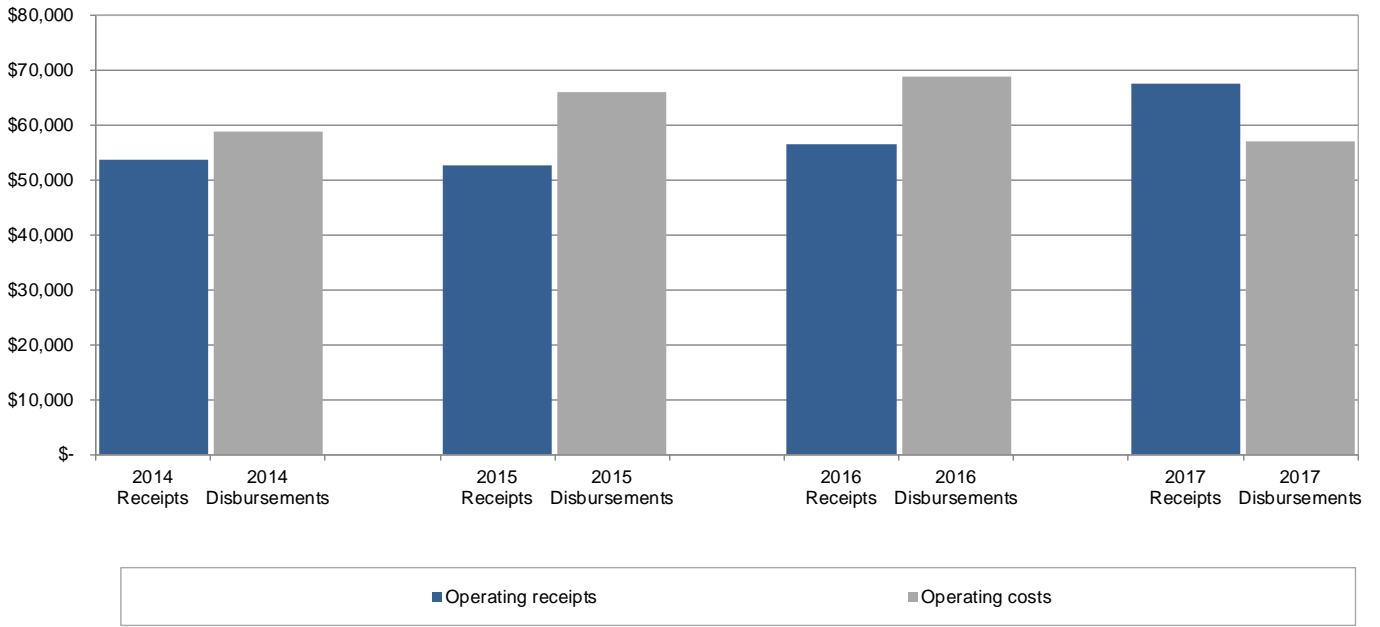
### Sewer Utility Fund Cash Balances



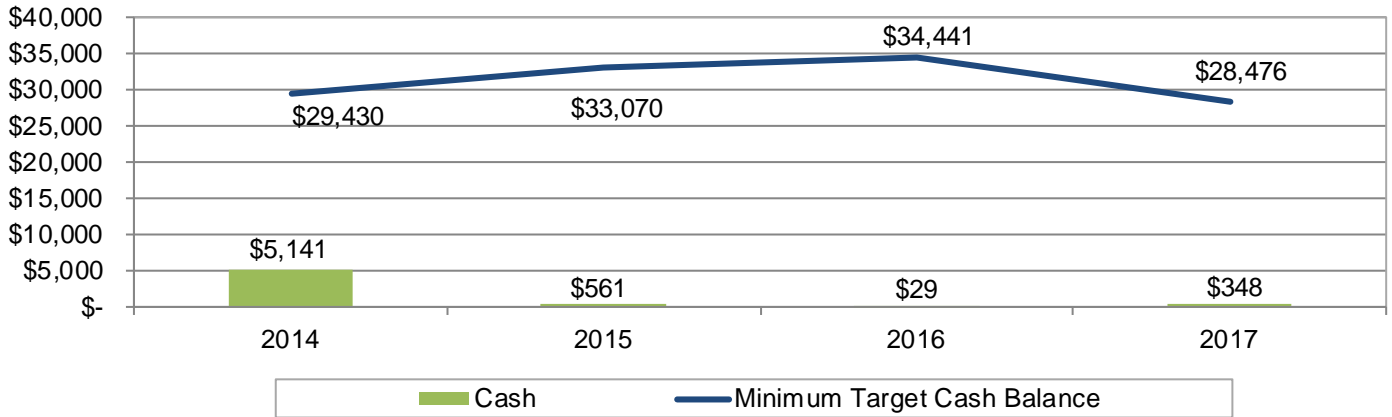
Minimum target cash balance is based on 50 percent of operating expenses plus one year of debt service payments.

	2014	2015	2016	2017
Bonds Payable	\$ 313,000	\$ 280,000	\$ 246,000	\$ 212,000
Advance From Other Funds	\$ -	\$ -	\$ 155,000	\$ 105,000

## Refuse and Recycling Fund Operations



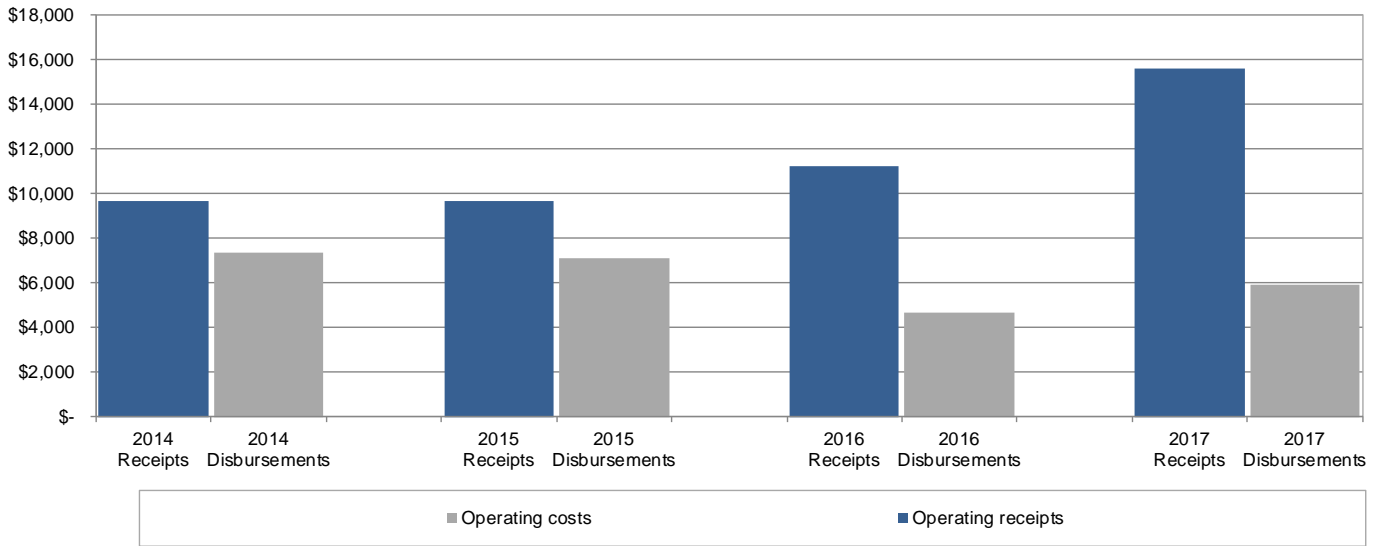
## Refuse and Recycling Cash Balances



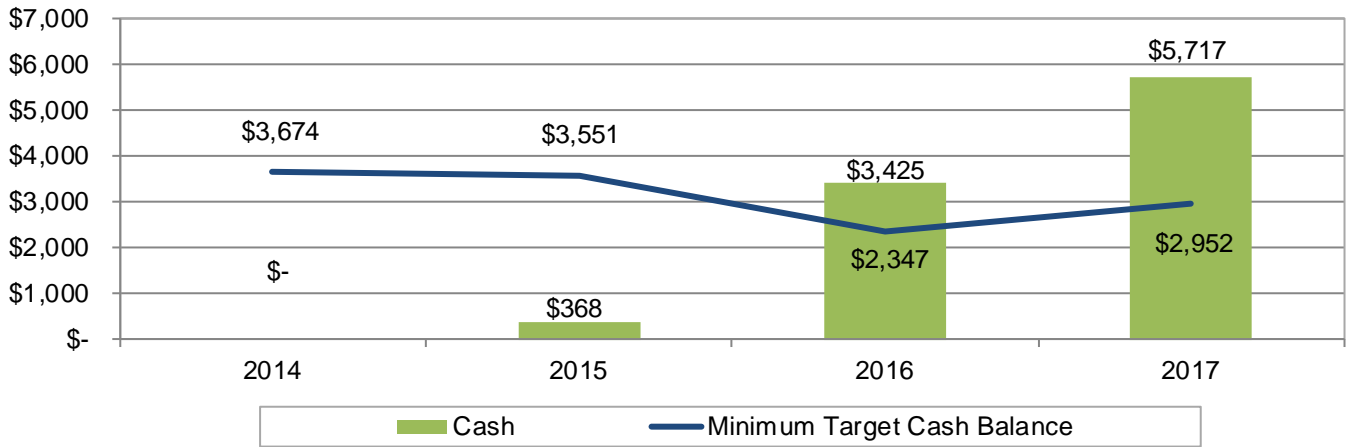
Minimum target cash balance is based on 50 percent of operating expenses.

	2014	2015	2016	2017
Advance From Other Funds	\$ -	\$ -	\$ 12,750	\$ 8,500

## Storm Water Fund Operations



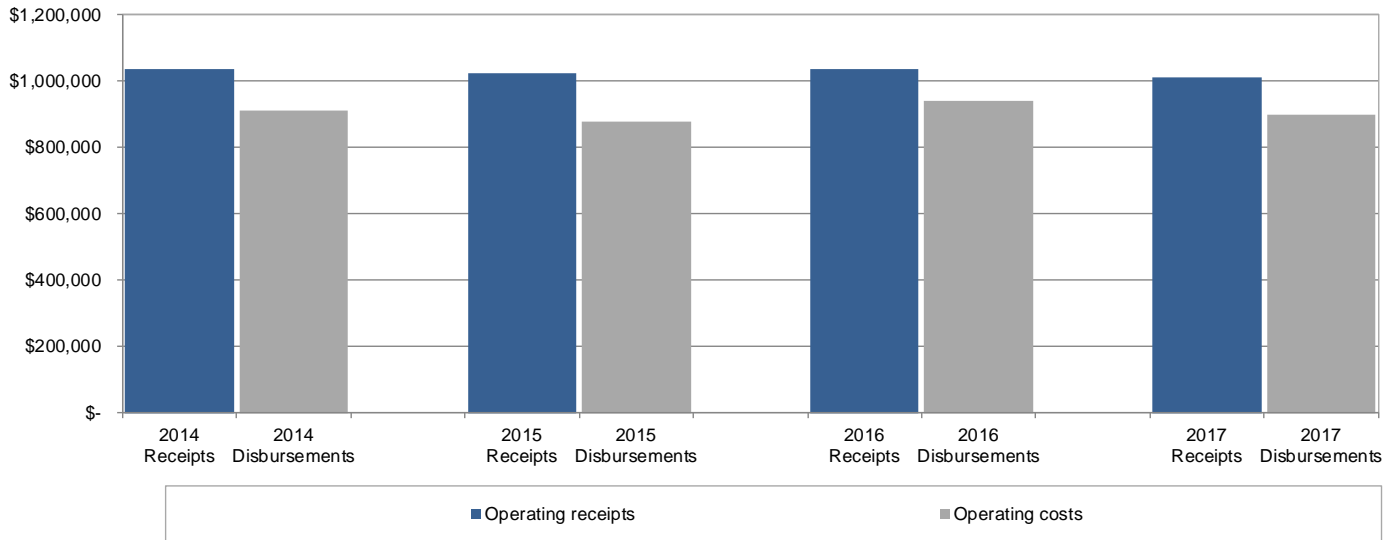
## Storm Water Fund Cash Balances



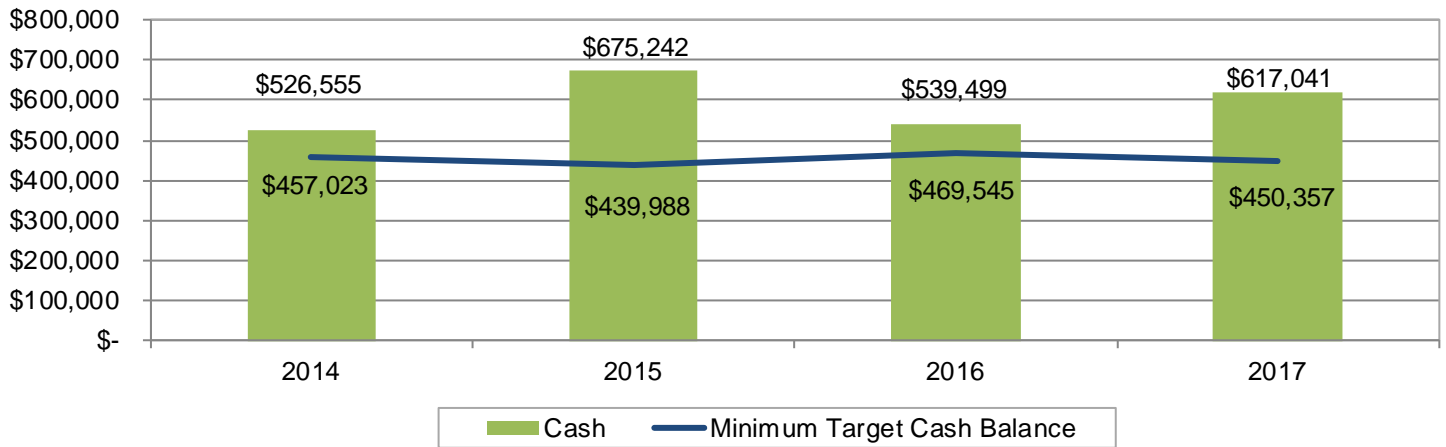
Minimum target cash balance is based on 50 percent of operating expenses.



## Electric Fund Operations



## Electric Fund Cash Balances



Minimum target cash balance is based on 50 percent of operating expenses.

## Ratio Analysis

The following captures a few ratios from the City's financial statements that give some additional information for trend and peer group analysis. The peer group average is derived from information we have requested from the Office of the State Auditor. Peer group averages were used for Cities of the 4<sup>th</sup> class (subdivision under 2,500). The majority of these ratios facilitate the use of economic resources focus and accrual basis of accounting at the government-wide level. A combination of liquidity (ability to pay its most immediate obligations), solvency (ability to pay its long-term obligations), funding (comparison of financial amounts and economic indicators to measure changes in financial capacity over time) and common-size (comparison of financial data with other cities regardless of size) ratios are shown below.

Ratio	Calculation	Source	Year			
			2014	2015	2016	2017
Debt to assets	Total liabilities/total assets	Government-wide	16%	17%	19%	22%
			37%	41%	40%	N/A
Debt service coverage	Net cash provided by operations/ enterprise fund debt payments	Enterprise funds	447%	1003%	490%	369%
			98%	100%	93%	N/A
Debt per capita	Bonded debt/population	Government-wide	\$ 468	\$ 440	\$ 364	\$ 1,192
			\$ 3,433	\$ 3,307	\$ 2,997	N/A
Taxes per capita	Tax revenues/population	Government-wide	\$ 555	\$ 556	\$ 567	\$ 608
			\$ 464	\$ 469	\$ 483	N/A
Current expenditures per capita	Governmental fund expenditures/ population	Governmental funds	\$ 1,113	\$ 998	\$ 1,025	\$ 946
			\$ 819	\$ 810	\$ 833	N/A
Capital expenditures per capita	Governmental fund capital outlay/population	Government-wide	\$ 507	\$ 122	\$ 278	\$ 1,174
			\$ 342	\$ 385	\$ 443	N/A
Capital assets % left to depreciate - Governmental	Net capital assets/ gross capital assets	Government-wide	44%	42%	41%	39%
			56%	55%	55%	N/A
Capital assets % left to depreciate - Business-type	Net capital assets/ gross capital assets	Government-wide	56%	48%	61%	62%
			60%	59%	58%	N/A

**Represents City of Harmony**

**Represents Peer Group Ratio**

### **Debt-to-Assets Leverage Ratio (Solvency Ratio)**

The debt-to-assets leverage ratio is a comparison of a City's total liabilities to its total assets or the percentage of total assets that are provided by creditors. It indicates the degree to which the City's assets are financed through borrowings and other long-term obligations (i.e. a ratio of 50 percent would indicate half of the assets are financed with outstanding debt).

### **Debt Service Coverage Ratio (Solvency Ratio)**

The debt coverage ratio is a comparison of cash generated by operations to total debt service payments (principal and interest) of enterprise funds. This ratio indicates if there are sufficient cash flows from operations to meet debt service obligations. Except in cases where other nonoperating revenues (i.e. taxes, assessments, transfers from other funds, etc.) are used to fund debt service payments, an acceptable ratio would be above 1.

### **Bonded Debt per Capita (Funding Ratio)**

This dollar amount is arrived at by dividing the total bonded debt by the population of the city and represents the amount of bonded debt obligation for each citizen of the city at the end of the year. The higher the amount, the more resources are needed in the future to retire these obligations through taxes, assessments or user fees.

### **Taxes per Capita (Funding Ratio)**

This dollar amount is arrived at by dividing the total tax revenues by the population of the city and represents the amount of taxes for each citizen of the city for the year. The higher this amount is, the more reliant the city is on taxes to fund its operations.

### **Current Expenditures per Capita (Funding Ratio)**

This dollar amount is arrived at by dividing the total current governmental expenditures by the population of the City and represents the amount of governmental expenditure for each citizen of the City during the year. Since this is generally based on ongoing expenditures, we would expect consistent annual per capita results.

### **Capital Expenditures per Capita (Funding Ratio)**

This dollar amount is arrived at by dividing the total governmental capital outlay expenditures by the population of the City and represents the amount of capital expenditure for each citizen of the City during the year. Since projects are not always recurring, the per capita amount will fluctuate from year to year.

### **Capital Assets Percentage (Common-size Ratio)**

This percentage represents the percent of governmental or business-type capital assets that are left to be depreciated. The lower this percentage, the older the city's capital assets are and may need major repairs or replacements in the near future. A higher percentage may indicate newer assets being constructed or purchased and may coincide with higher debt ratios or bonded debt per capita.

## Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: <sup>(1)</sup>

### **GASB Statement No. 75** - *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pension*

#### **Summary**

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

#### **Effective Date**

This Statement is effective for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

#### **How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information, as follows:

- More robust disclosures of assumptions will allow for better informed assessments of the reasonableness of OPEB measurements.
- Explanations of how and why the OPEB liability changed from year to year will improve transparency.

## Future Accounting Standard Changes (Continued)

- The summary OPEB liability information, including ratios, will offer an indication of the extent to which the total OPEB liability is covered by resources held by the OPEB plan, if any.
- For employers that provide benefits through OPEB plans that are administered through trusts that meet the specified criteria, the contribution schedules will provide measures to evaluate decisions related to contributions.

The consistency, comparability, and transparency of the information reported by employers and governmental nonemployer contributing entities about OPEB transactions will be improved by requiring:

- The use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources, rather than utilizing only the long-term expected rate of return regardless of whether the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and is expected to be invested using a strategy to achieve that return.
- A single method of attributing the actuarial present value of projected benefit payments to periods of employee service, rather than allowing a choice among six methods with additional variations.
- Immediate recognition in OPEB expense, rather than a choice of recognition periods, of the effects of changes of benefit terms.
- Recognition of OPEB expense that incorporates deferred outflows of resources and deferred inflows of resources related to OPEB over a defined, closed period, rather than a choice between an open or closed period.

## **GASB Statement No. 83 - *Certain Asset Retirement Obligations***

### **Summary**

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. The best estimate should include probability weighting of all potential outcomes, when such information is available or can be obtained at reasonable cost. If probability weighting is not feasible at reasonable cost, the most likely amount should be used. This Statement requires that a deferred outflow of resources associated with an ARO be measured at the amount of the corresponding liability upon initial measurement.

This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. In addition, it requires a government to evaluate all relevant factors at least annually to determine whether the effects of one or more of the factors are expected to significantly change the estimated asset retirement outlays. A government should remeasure an ARO only when the result of the evaluation indicates there is a significant change in the estimated outlays. The deferred outflows of resources should be reduced and recognized as outflows of resources (for example, as an expense) in a systematic and rational manner over the estimated useful life of the tangible capital asset.

## **Future Accounting Standard Changes (Continued)**

A government may have a minority share (less than 50 percent) of ownership interest in a jointly owned tangible capital asset in which a nongovernmental entity is the majority owner and reports its ARO in accordance with the guidance of another recognized accounting standards setter. Additionally, a government may have a minority share of ownership interest in a jointly owned tangible capital asset in which no joint owner has a majority ownership, and a nongovernmental joint owner that has operational responsibility for the jointly owned tangible capital asset reports the associated ARO in accordance with the guidance of another recognized accounting standards setter. In both situations, the government's minority share of an ARO should be reported using the measurement produced by the nongovernmental majority owner or the nongovernmental minority owner that has operational responsibility, without adjustment to conform to the liability measurement and recognition requirements of this Statement.

In some cases, governments are legally required to provide funding or other financial assurance for their performance of asset retirement activities. This Statement requires disclosure of how those funding and assurance requirements are being met by a government, as well as the amount of any assets restricted for payment of the government's AROs, if not separately displayed in the financial statements.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs.

### **Effective Date**

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

### **How the Changes in This Statement Will Improve Financial Reporting**

This Statement will enhance comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs.

## **GASB Statement No. 84 - *Fiduciary Activities***

### **Summary**

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

## **Future Accounting Standard Changes (Continued)**

A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

### **Effective Date**

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

### **How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship.

## **GASB Statement No. 85 - Omnibus 2017**

### **Summary**

The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation
- Reporting amounts previously reported as goodwill and "negative" goodwill
- Classifying real estate held by insurance entities
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB
- Classifying employer-paid member contributions for OPEB
- Simplifying certain aspects of the alternative measurement method for OPEB
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

### **Effective Date**

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

### **How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will enhance consistency in the application of accounting and financial reporting requirements. Consistent reporting will improve the usefulness of information for users of state and local government financial statements.

## **Future Accounting Standard Changes (Continued)**

### **GASB Statement No. 86 - *Certain Debt Extinguishment Issues***

#### **Summary**

The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

#### **Effective Date**

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

#### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will increase consistency in accounting and financial reporting for debt extinguishments by establishing uniform guidance for derecognizing debt that is defeased in substance, regardless of how cash and other monetary assets placed in an irrevocable trust for the purpose of extinguishing that debt were acquired. The requirements of this Statement also will enhance consistency in financial reporting of prepaid insurance related to debt that has been extinguished. In addition, this Statement will enhance the decision-usefulness of information in notes to financial statements regarding debt that has been defeased in substance.

### **GASB Statement No. 87 - *Leases***

#### **Summary**

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

#### **Effective Date and Transition**

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated). However, lessors should not restate the assets underlying their existing sales-type or direct financing leases. Any residual assets for those leases become the carrying values of the underlying assets.



## Future Accounting Standard Changes (Continued)

### How the Changes in This Statement Will Improve Accounting and Financial Reporting

This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

<sup>(1)</sup> *Note.* From GASB Pronouncements Summaries. Copyright 2017 by the Financial Accounting Foundation, 401 Merritt 7, Norwalk, CT 06856, USA, and is reproduced with permission.

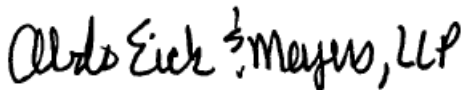
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### Restriction on Use

This communication is intended solely for the information and use of the members of the Council, management and the Minnesota Office of the State Auditor, and is not intended to be and should not be used by anyone other than those specified parties.

The comments and recommendation in this report are purely constructive in nature, and should be read in this context. Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service, and for the courtesy and cooperation extended to us by your staff.



ABDO, EICK & MEYERS, LLP  
Mankato, Minnesota  
March 19, 2018

# Annual Financial Report

**City of Harmony**  
Harmony, Minnesota

For the Year Ended  
December 31, 2017

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City of Harmony, Minnesota  
Annual Financial Report  
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INTRODUCTORY SECTION

CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017



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City of Harmony, Minnesota  
Elected and Appointed Officials  
For the Year Ended December 31, 2017

**ELECTED**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Steve Donney	Mayor	12/31/18
Lynn Mensink	Council	12/31/20
Steve Sagen	Council	12/31/18
Kyle Morem	Council	12/31/18
Debbie Swenson	Council	12/31/20

**APPOINTED**

Jerome Illg	Administrator
Eileen Schansberg	Deputy Clerk

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FINANCIAL SECTION  
CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Harmony, Minnesota, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Harmony, Minnesota, Minnesota (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-Type Activities	Qualified
General Fund	Unmodified
Fire Fund	Unmodified
Ambulance Fund	Unmodified
Revolving Loan Fund	Unmodified
Economic Development Fund	Unmodified
Capital Projects Fund	Unmodified
2017 Street and Utility Project Fund	Unmodified
Debt Service Funds	Unmodified
Aggregate remaining fund information	Unmodified
Water Utility Fund	Qualified
Sewer Utility Fund	Qualified
Refuse and Recycling Fund	Qualified
Electric Utility Fund	Qualified
Storm Water Utility Fund	Qualified
Aggregate Remaining Fund Information	Unmodified

### Basis for Qualified Opinions

The City has not adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for the Public Employee Retirement Association nor the pension amounts related to the Harmony Firefighters' Relief Association, in the governmental activities, business-type activities, and each major proprietary fund and, accordingly, has not shown activity related to this standard. Accounting principles generally accepted in the United States of America require that pension balances be shown, which would report deferred outflows of resources, deferred inflows of resources and liabilities or assets, while changing the net position in the applicable statements.

### Qualified Opinions

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinions", the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major proprietary fund of the City as of December 31, 2017, and the results of its operations for the year ended in conformity with accounting principles generally accepted in the United States of America.

### Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major governmental fund and the aggregate remaining governmental fund information of the City as of December 31, 2017, and the budgetary comparisons for the General, Fire, Ambulance, Revolving Loan and Economic Development Authority funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### ***Report on Summarized Comparative Information***

We have previously audited the City's 2016 financial statements, and we expressed unmodified opinions on the respective financial statements of each major governmental fund and the aggregate remaining fund information and qualified opinions on the respective financial statements of the governmental activities, the business-type activities and each major enterprise fund in our report dated March 17, 2017. In our opinion, the summarized comparative information presented herein for the respective proprietary fund financial statements and the Fire, Ambulance, Revolving Loan and Economic Development Fund statements as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

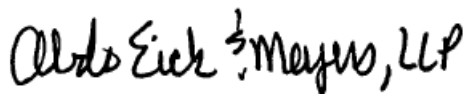
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



ABDO, EICK & MEYERS, LLP  
Mankato, Minnesota  
March 19, 2018



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## Management's Discussion and Analysis

As management of the City of Harmony, Minnesota, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2017.

### Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$10,745,217 (net position). Of this amount \$3,101,453 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close in the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2,681,440, an increase of \$278,802 in comparison with the prior year. Approximately 16.7 percent of the total amount, \$448,165, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is not available for new spending because it is either 1) nonspendable (\$33,544) 2) restricted \$579,871), 3) committed (\$889,627), or 4) assigned (\$730,233).
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$561,733, or 88.3 percent of total General fund expenditures.
- The City's total debt increased by \$822,744, or 44.9 percent during the current fiscal year. This was attributable to the issuance of the 2017A General Obligation Improvement & Utility Revenue Note for \$1,035,000. Debt retirements during the year totaled \$212,256.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

**Figure 1**  
**Required Components of the**  
**City's Annual Financial Report**

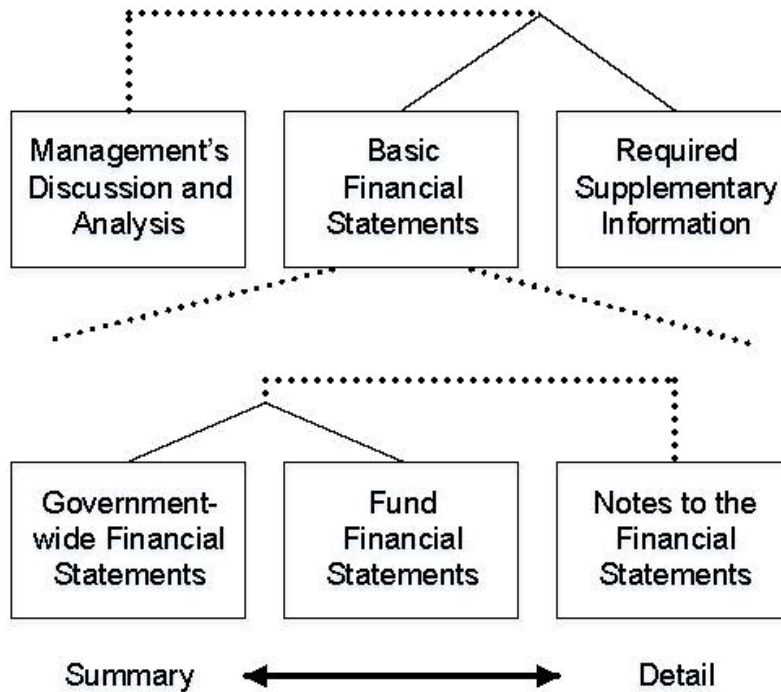


Figure 2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

**Figure 2**  
**Major Features of the Government-wide and Fund Financial Statements**

	<b>Fund Financial Statements</b>		
	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
Scope	Entire City government (except fiduciary funds) and the City’s component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Revenues, Expenses and Changes in Fund Net Position</li> <li>• Statement of Cash Flows</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid.	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, streets and highway, culture and recreation, economic development and miscellaneous. The business-type activities of the City include water utility, sewer utility, refuse and recycling, electric and storm water.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority (EDA) for which the City is financially accountable. The EDA, although legally separate, functions for all practical purposes as a department of the City, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found starting on page 31 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 18 individual governmental funds, five of which are Debt Service funds which are considered one fund for reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, the Fire fund, the Ambulance fund, the Revolving Loan fund, the Economic Development Authority fund, the Capital Projects fund, the 2017 Street and Utility Project fund and the Debt Service funds all of which are considered to be major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General fund, the Revolving Loan fund, the Fire fund, the Ambulance fund and the Economic Development Authority fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found starting on page 36 of this report.

**Proprietary funds.** The City maintains five types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water utility, sewer utility, refuse and recycling operations, electric utility and storm water utility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found starting on page 48 of this report.

**Fiduciary funds.** The fiduciary fund financial statements can be found starting on page 54 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 57 of this report.

**Other information.** The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to financial statements. Combining and individual fund financial statements and schedules can be found starting on page 82 of this report.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$10,745,217 at the close of the most recent fiscal year.

A large portion of the City's net position (66.5 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### City of Harmony, Minnesota's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2017	2016	Increase (Decrease)	2017	2016	Increase (Decrease)
Current and Other Assets	\$ 3,256,709	\$ 2,872,335	\$ 384,374	\$ 1,073,450	\$ 1,018,317	\$ 55,133
Capital Assets	3,909,970	3,189,922	720,048	5,492,533	5,023,964	468,569
Total Assets	<u>7,166,679</u>	<u>6,062,257</u>	<u>1,104,422</u>	<u>6,565,983</u>	<u>6,042,281</u>	<u>523,702</u>
Long-term Liabilities Outstanding	1,614,693	822,883	791,810	1,118,887	1,101,009	17,878
Other Liabilities	137,566	204,476	(66,910)	116,299	123,501	(7,202)
Total Liabilities	<u>1,752,259</u>	<u>1,027,359</u>	<u>724,900</u>	<u>1,235,186</u>	<u>1,224,510</u>	<u>10,676</u>
Net Investment in Capital Assets	2,747,200	2,817,922	(70,722)	4,397,533	3,955,708	441,825
Restricted	499,031	148,481	350,550	-	-	-
Unrestricted	<u>2,168,189</u>	<u>2,068,495</u>	<u>99,694</u>	<u>933,264</u>	<u>862,063</u>	<u>71,201</u>
Total Net Position	<u>\$ 5,414,420</u>	<u>\$ 5,034,898</u>	<u>\$ 379,522</u>	<u>\$ 5,330,797</u>	<u>\$ 4,817,771</u>	<u>\$ 513,026</u>

An additional portion of the City's net assets (4.6 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (28.9 percent) may be used to meet the City's ongoing obligations to citizens and creditors.

The City's net position increased by \$892,548 during the current fiscal year. The majority of this increase is attributable to capital grants and contributions for the governmental and business-type activities related to programs and activities including, but not limited to, the Small Cities Development Program, FEMA grants and developer contributed infrastructure.

**Governmental activities.** Governmental activities increased the City's net position by \$379,522. Key elements of this increase are as follows:

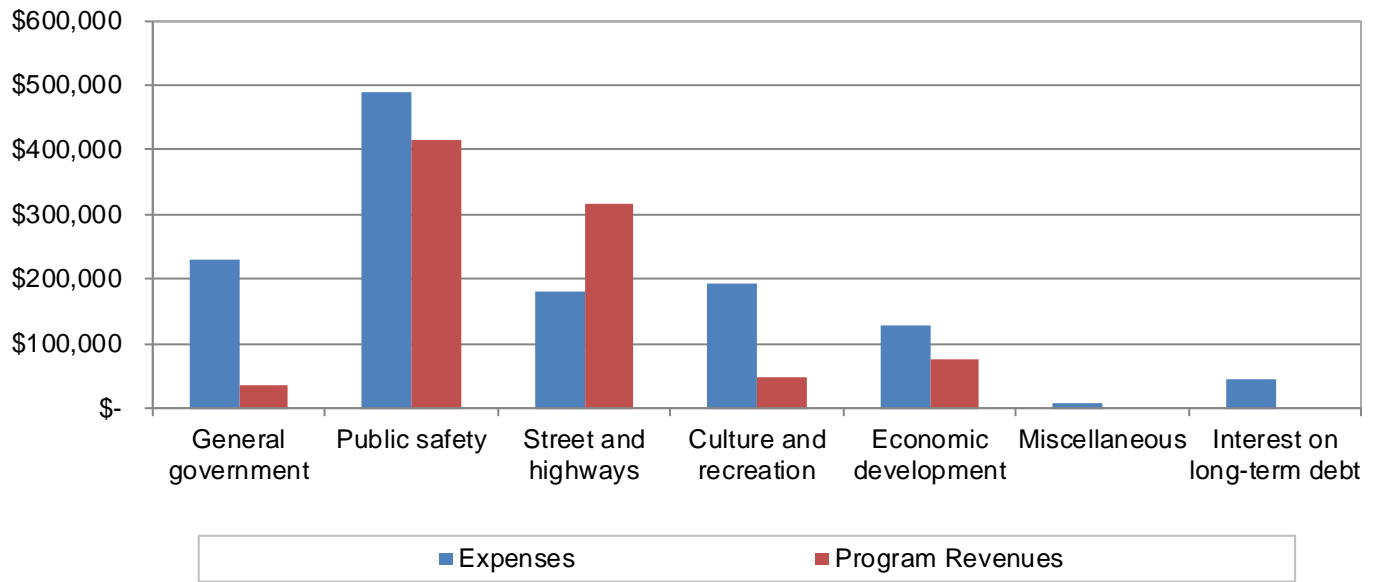
### City of Harmony, Minnesota's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2017	2016	Increase (Decrease)	2017	2016	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 316,736	\$ 383,886	\$ (67,150)	\$ 1,603,361	\$ 1,579,910	\$ 23,451
Operating grants and contributions	144,514	205,871	(61,357)	12,948	11,839	1,109
Capital grants and contributions	431,341	180,815	250,526	142,608	30,529	112,079
General revenues						
Property taxes/tax increments	619,586	575,652	43,934	-	-	-
Other taxes	4,419	4,410	9	-	-	-
Grants and contributions not restricted to specific programs	343,427	343,045	382	-	-	-
Unrestricted						
investment earnings	7,689	6,136	1,553	3,404	1,480	1,924
Gain on sale of fixed assets	86,858	10,800	76,058	-	-	-
Total Revenues	1,954,570	1,710,615	243,955	1,762,321	1,623,758	138,563
Expenses						
General government	230,809	250,803	(19,994)	-	-	-
Public safety	488,109	539,079	(50,970)	-	-	-
Streets and highways	180,337	168,511	11,826	-	-	-
Culture and recreation	192,654	186,825	5,829	-	-	-
Economic development	129,045	134,195	(5,150)	-	-	-
Miscellaneous	7,115	13,403	(6,288)	-	-	-
Interest on long-term debt	46,290	29,121	17,169	-	-	-
Water utility	-	-	-	199,261	169,083	30,178
Sewer utility	-	-	-	307,946	282,712	25,234
Electric utility	-	-	-	957,157	957,303	(146)
Refuse and recycling	-	-	-	57,220	68,773	(11,553)
Storm water	-	-	-	28,400	26,547	1,853
Total Expenses	1,274,359	1,321,937	(47,578)	1,549,984	1,504,418	45,566
Increase (Decrease) in Net						
Assets before Transfers	680,211	388,678	291,533	212,337	119,340	92,997
Transfers of Capital Assets	(370,439)	-	(370,439)	370,439	-	370,439
Transfers	69,750	82,250	(12,500)	(69,750)	(82,250)	12,500
Change in Net Position	379,522	470,928	(91,406)	513,026	37,090	475,936
Net Position - January 1	5,034,898	4,563,970	470,928	4,817,771	4,780,681	37,090
Net Position - December 31	\$ 5,414,420	\$ 5,034,898	\$ 379,522	\$ 5,330,797	\$ 4,817,771	\$ 513,026

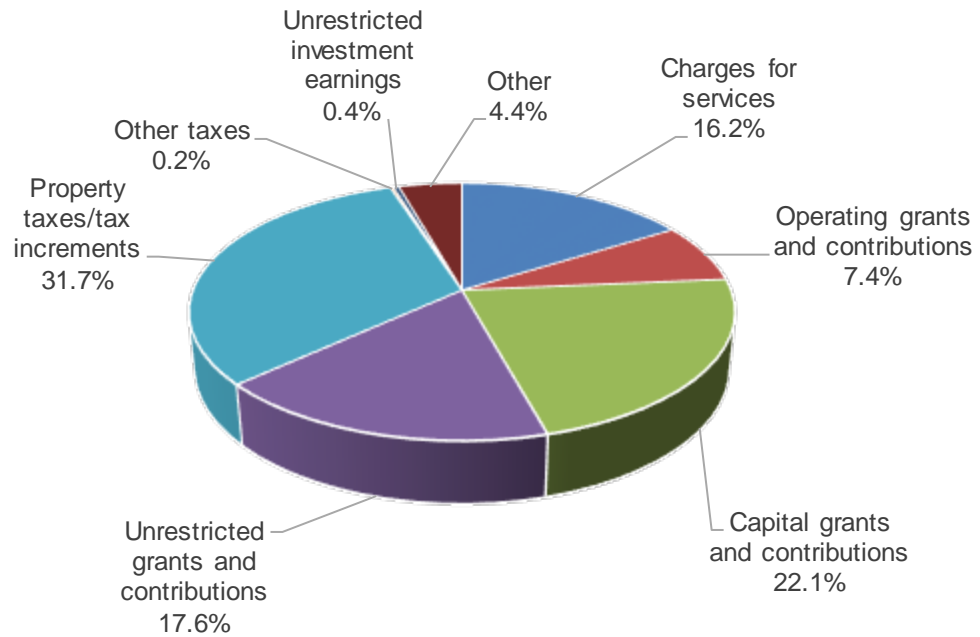
Property tax levies increased 4.0 percent during the year.

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

### Expenses and Program Revenues - Governmental Activities



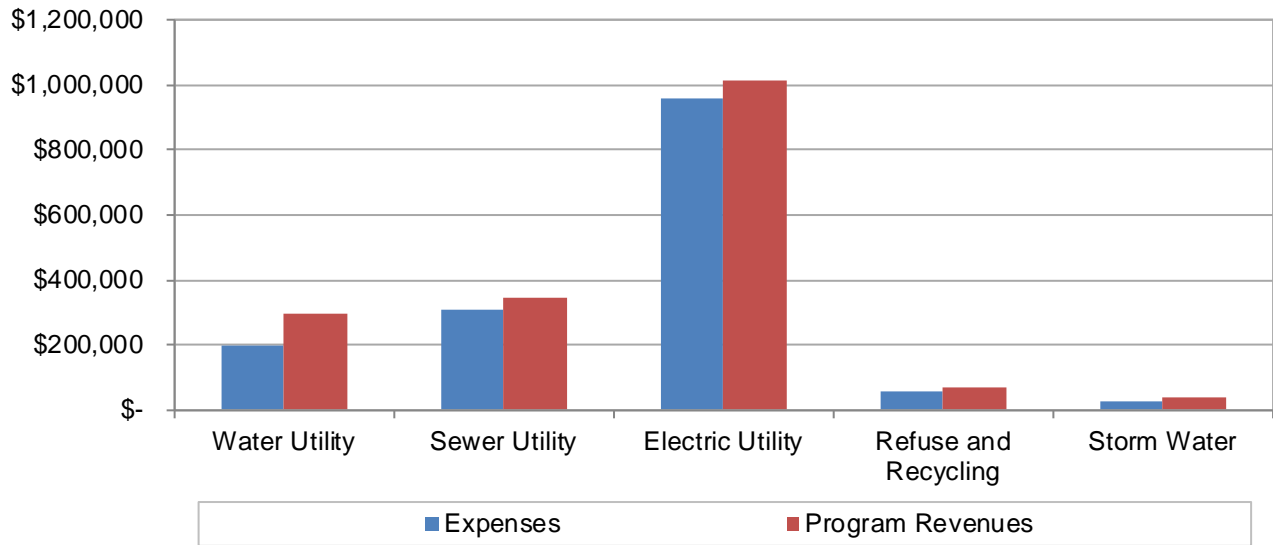
### Revenues by Source - Governmental Activities



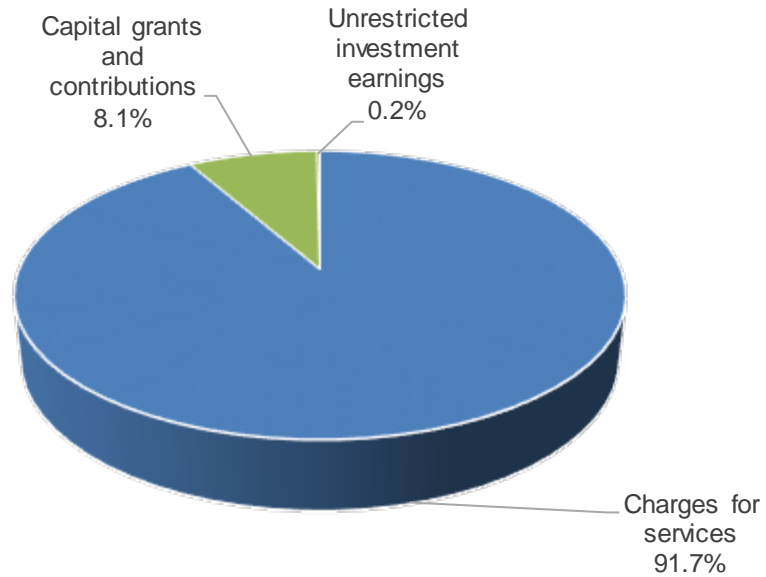


**Business-type activities.** Business-type activities increased the City's net position by \$513,026.

### Expenses and Program Revenues - Business-type Activities



### Revenues by Source - Business-type Activities



## Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

- As of the close in the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2,681,440, an increase of \$278,802 in comparison with the prior year. Approximately 16.7 percent of the total amount, \$448,165, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is not available for new spending because it is either 1) nonspendable (\$33,544) 2) restricted (\$579,871), 3) committed (\$889,627), or 4) assigned (\$730,233).

The General fund is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund was \$846,090, \$561,733 of which was unassigned. As a measure of the General fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 133.0 percent of fund expenditures.

The fund balance of the City's General fund decreased by \$39,364 during the current fiscal year. The key factor in this decrease was mainly related to capital outlay for government buildings and streets and highways due to the purchase of various vehicles and equipment.

*The Fire fund* has a total deficit fund balance of \$41,096, of which \$4,807 is nonspendable and the remainder unassigned. The net increase in fund balance during the current year in this fund was \$14,303. This was mainly attributable to \$35,000 of contributions and donations as well as other revenues in excess of expenditures. These contributions will be used for future equipment needs. Capital purchases during the year totaled \$67,829 which were funded by FEMA revenue and transfers from other funds.

*The Ambulance fund* has a total fund balance of \$144,890 of which \$3,398 is nonspendable and the remainder assigned for ambulance services. The net decrease in fund balance during the current year in this fund was \$28,858. This was due to a \$37,500 transfer out for building funding and future capital outlay expenditures.

*The Revolving Loan fund* has a total fund balance of \$323,753 of which \$198,304 is committed for loans and the remainder assigned for economic development. The net increase in fund balance during the current year in this fund was \$9,266 due to loan repayments.

*The Economic Development Authority fund* has a total fund balance of \$125,177 of which \$27 is nonspendable and the remainder assigned for economic development. The net increase in fund balance during the current year in this fund was \$26,129 due to less than anticipated expenditures.

*The Debt Service fund* has a total fund balance of \$338,198. The net increase in fund balance during the current year was \$101,829 mainly due to prepaid special assessments related to the 2017 street and utility project.

*The Capital Projects fund* has a total fund balance of \$691,323, all of which is committed for future capital outlay. The net increase in fund balance during the current year in this fund was \$44,770 due to transfers in from various other governmental funds for future capital outlay.

*The 2017 Street and Utility Project fund* has a total fund balance of \$61,230, all of which is restricted. The net increase in fund balance during the current year in this fund was \$72,299 due to note proceeds exceeding project costs that will be used for future projects.

**Proprietary funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$933,264. The total growth in net position for the funds was \$513,026. Other factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

## General Fund Budgetary Highlights

The City's General fund budget was not amended during the year. Revenues exceeded expectations by \$26,004 while expenditures were over budget by \$93,156 in 2017. The General fund budgeted for an increase in reserves by \$5,083.

## Capital Asset and Debt Administration

**Capital assets.** The City's investment in capital assets for its governmental and business type activities as of December 31, 2017, amounts to \$9,402,503 (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, park facilities, roads, highways and bridges. The total increase in the City's investment in capital assets for the current fiscal year was 14.5 percent (a 22.6 percent increase for governmental activities and a 9.3 percent increase for business-type activities).

Major capital asset event during the current fiscal year included the following:

- The purchase of an ambulance at a total of \$192,554.
- The purchase of street lights for Main Avenue amounted to \$35,749.
- The purchase of fire protection gear totaling \$47,784.
- Street, water and sewer improvements on the 2017 street and utility project amounted to \$474,782, \$256,084 and \$114,354, respectively.
- The purchase of a tractor with loader costing \$85,000.
- Water main looping project at the fire hall and wastewater treatment plant totaled \$77,832.

Additional information on the City's capital assets can be found in Note 3C starting on pages 68 of this report.

### City of Harmony, Minnesota's Capital Assets (net of depreciation)

	Governmental Activities			Business-type Activities		
	2017	2016	Increase (Decrease)	2017	2016	Increase (Decrease)
Land	\$ 331,567	\$ 331,567	\$ -	\$ 36,415	\$ 36,415	\$ -
Construction in Progress	557,641	11,069	546,572	-	-	-
Buildings and Improvements	565,656	597,490	(31,834)	1,235,081	1,319,376	(84,295)
Systems and Infrastructure	1,238,068	1,281,683	(43,615)	2,945,745	2,364,680	581,065
Equipment and Machinery	503,828	397,941	105,887	1,275,292	1,303,493	(28,201)
Vehicles	713,210	570,172	143,038	-	-	-
<b>Total</b>	<b>\$ 3,909,970</b>	<b>\$ 3,189,922</b>	<b>\$ 720,048</b>	<b>\$ 5,492,533</b>	<b>\$ 5,023,964</b>	<b>\$ 468,569</b>

**Long-term debt.** At the end of the current fiscal year, the City had total bonded debt outstanding of \$2,656,000, all of which consist of G.O. Improvement bonds, G.O. Tax Abatement bonds and G.O. Revenue bonds. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

## City of Harmony, Minnesota's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2017	2016	Increase (Decrease)	2017	2016	Increase (Decrease)
G.O. Improvement Bonds	\$ 1,224,000	\$ 372,000	\$ 852,000	\$ -	\$ -	\$ -
G.O. Tax Abatement Bonds	337,000	393,000	(56,000)	-	-	-
G.O. Revenue Bonds	-	-	-	1,095,000	1,068,256	26,744
<b>Total</b>	<b><u>\$ 1,561,000</u></b>	<b><u>\$ 765,000</u></b>	<b><u>\$ 796,000</u></b>	<b><u>\$ 1,095,000</u></b>	<b><u>\$ 1,068,256</u></b>	<b><u>\$ 26,744</u></b>

The City's total debt increased by \$822,744, or 44.9 percent during the current fiscal year. This was attributable to the issuance of the 2017A General Obligation Improvement & Utility Revenue Note for \$1,035,000. Debt retirements during the year totaled \$212,256.

Minnesota statutes limit the amount of net general obligation debt a City may issue to 3 percent of the market value of taxable property within the City. The current debt limitation for the City is \$1,579,153. The City currently has no general obligation debt subject to this limit.

Additional information on the City's long-term debt can be found in Note 3F starting on page 73 of this report.

### Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Fillmore County is currently 3.5 percent, which is an decrease from a rate of 4.4 percent a year ago. This compares unfavorably to the State's average unemployment rate of 3.3 percent but favorable to the national average rate of 3.9 percent.
- Property valuations within the City remain strong.
- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the City's budget for the 2018 fiscal year.

Property tax levies will increase by approximately 10.5 percent which will be offset by an increase in taxable property valuations. The increase is due to repayment of debt issued for the 2017 street and utility project.

The City of Harmony has a housing incentive program that pledges future taxes from newly build home(s) to the owner. Several homes have been constructed utilizing the program over the past few years.

The City of Harmony utilized the housing incentive program concept to fund a 10 residential lot development for the construction of homes over the next 10 years.

The City of Harmony modified utility rates in 2017 and will continue to review rates annually.

The City of Harmony will be updating its future capital improvement plan which will assist in planning for financing future street and utility projects and other needs.

### Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administrator/Clerk/Treasurer, City of Harmony, Minnesota, P.O. Box 488, Harmony, MN 55939.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017

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City of Harmony, Minnesota  
Statement of Net Position  
December 31, 2017

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and temporary investments	\$ 2,389,917	\$ 798,943	\$ 3,188,860
Receivables			
Interest	3,935	-	3,935
Delinquent taxes	15,149	-	15,149
Accounts	65,799	148,357	214,156
Loans	378,747	-	378,747
Special assessments	439,124	1,472	440,596
Intergovernmental	8,668	-	8,668
Internal balances	(75,093)	75,093	-
Inventories	-	35,254	35,254
Prepaid items	30,463	14,331	44,794
Capital assets			
Nondepreciable land and construction in progress	889,208	36,415	925,623
Depreciable assets (net of accumulated depreciation)	3,020,762	5,456,118	8,476,880
Total Assets	<u>7,166,679</u>	<u>6,565,983</u>	<u>13,732,662</u>
<b>Liabilities and Net Position</b>			
<b>Liabilities</b>			
Accounts payable	56,973	89,405	146,378
Deposits payable	-	14,439	14,439
Due to other governments	56,399	5,628	62,027
Accrued interest payable	16,570	4,334	20,904
Accrued salaries payable	7,624	2,493	10,117
Noncurrent liabilities			
Due within one year	149,945	86,241	236,186
Due in more than one year	1,464,748	1,032,646	2,497,394
Total Liabilities	<u>1,752,259</u>	<u>1,235,186</u>	<u>2,987,445</u>
<b>Net Position</b>			
Net investment in capital assets	2,747,200	4,397,533	7,144,733
Restricted			
Economic development	180,443	-	180,443
Debt service	318,588	-	318,588
Unrestricted	<u>2,168,189</u>	<u>933,264</u>	<u>3,101,453</u>
Total Net Position	<u>\$ 5,414,420</u>	<u>\$ 5,330,797</u>	<u>\$ 10,745,217</u>

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



City of Harmony, Minnesota  
Statement of Activities  
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 230,809	\$ 35,350	\$ -	\$ -
Public safety	488,109	253,550	43,853	117,273
Streets and highways	180,337	1,763	-	314,068
Culture and recreation	192,654	6,403	43,390	-
Economic development	129,045	19,670	57,271	-
Miscellaneous	7,115	-	-	-
Interest and other costs	46,290	-	-	-
<b>Total Governmental Activities</b>	<b>1,274,359</b>	<b>316,736</b>	<b>144,514</b>	<b>431,341</b>
<b>Business-type Activities</b>				
Water utility	199,261	211,242	-	84,541
Sewer utility	307,946	307,938	-	37,464
Electric utility	957,157	999,864	12,948	-
Refuse and recycling	57,220	67,996	-	-
Storm water	28,400	16,321	-	20,603
<b>Total Business-type Activities</b>	<b>1,549,984</b>	<b>1,603,361</b>	<b>12,948</b>	<b>142,608</b>
<b>Total</b>	<b>\$ 2,824,343</b>	<b>\$ 1,920,097</b>	<b>\$ 157,462</b>	<b>\$ 573,949</b>

General Revenues

- Property taxes, levied for general purposes
- Property taxes, levied for specific purposes
- Property taxes, levied for debt service
- Tax increments
- Franchise taxes
- Grants and contributions not restricted to specific programs
- Unrestricted investment earnings
- Gain on sale of capital assets
- Transfer of capital assets
- Transfers
- Total General Revenues and Transfers

Change in Net Position

Net Position, January 1

Net Position, December 31

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

Net (Expense) Revenue and  
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (195,459)		\$ (195,459)
(73,433)		(73,433)
135,494		135,494
(142,861)		(142,861)
(52,104)		(52,104)
(7,115)		(7,115)
(46,290)		(46,290)
<u>(381,768)</u>		<u>(381,768)</u>
	\$ 96,522	96,522
	37,456	37,456
	55,655	55,655
	10,776	10,776
	<u>8,524</u>	<u>8,524</u>
	<u>208,933</u>	<u>208,933</u>
<u>(381,768)</u>	<u>208,933</u>	<u>(172,835)</u>
182,196	-	182,196
276,450	-	276,450
137,020	-	137,020
23,920	-	23,920
4,419	-	4,419
343,427	-	343,427
7,689	3,404	11,093
86,858	-	86,858
(370,439)	370,439	-
69,750	(69,750)	-
<u>761,290</u>	<u>304,093</u>	<u>1,065,383</u>
379,522	513,026	892,548
<u>5,034,898</u>	<u>4,817,771</u>	<u>9,852,669</u>
<u>\$ 5,414,420</u>	<u>\$ 5,330,797</u>	<u>\$ 10,745,217</u>

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

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FUND FINANCIAL STATEMENTS

CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017

City of Harmony, Minnesota  
Balance Sheet  
Governmental Funds  
December 31, 2017

	<b>101</b>	<b>222</b>	<b>223</b>	<b>201</b>
	General	Fire	Ambulance	Revolving Loan
<b>Assets</b>				
Cash and temporary investments	\$ 902,341	\$ 25,407	\$ 88,904	\$ 68,093
Receivables				
Interest	3,935	-	-	-
Delinquent taxes	12,268	-	-	-
Accounts	5,689	4,545	55,565	-
Loans	-	-	-	198,304
Special assessments	284	-	-	-
Intergovernmental	5,422	1,150	-	-
Advances to other funds	3,081	-	-	57,356
Prepaid items	19,459	4,807	3,398	-
	<u>\$ 952,479</u>	<u>\$ 35,909</u>	<u>\$ 147,867</u>	<u>\$ 323,753</u>
<b>Liabilities</b>				
Accounts payable	\$ 32,594	\$ 1,910	\$ 1,434	\$ -
Advances from other funds	-	75,093	-	-
Accrued salaries payable	4,844	2	1,543	-
Due to other governments	56,399	-	-	-
Total Liabilities	<u>93,837</u>	<u>77,005</u>	<u>2,977</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	12,268	-	-	-
Unavailable revenue - special assessments	284	-	-	-
Total Deferred Inflows of Resources	<u>12,552</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Prepaid items	19,459	4,807	3,398	-
Advances to other funds	3,081	-	-	-
<b>Restricted</b>				
Economic development	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
<b>Committed</b>				
Capital outlay	-	-	-	-
Loans	-	-	-	198,304
<b>Assigned</b>				
Working capital	261,817	-	-	-
Economic development	-	-	-	125,449
Park and recreation	-	-	-	-
Public safety	-	-	141,492	-
Unassigned	561,733	(45,903)	-	-
Total Fund Balances	<u>846,090</u>	<u>(41,096)</u>	<u>144,890</u>	<u>323,753</u>
	<u>\$ 952,479</u>	<u>\$ 35,909</u>	<u>\$ 147,867</u>	<u>\$ 323,753</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
	<u>\$ 952,479</u>	<u>\$ 35,909</u>	<u>\$ 147,867</u>	<u>\$ 323,753</u>

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

<b>620</b>	<b>300's</b>	<b>401</b>	<b>423</b>	<b>Other</b>	
EDA	Debt Service	Capital Projects	2017 Street and Utility Project	Governmental Funds	Totals
\$ 119,704	\$ 336,102	\$ 691,323	\$ 76,684	\$ 81,359	\$ 2,389,917
-	-	-	-	-	3,935
-	2,881	-	-	-	15,149
-	-	-	-	-	65,799
-	-	-	-	180,443	378,747
107,761	331,079	-	-	-	439,124
-	2,096	-	-	-	8,668
6,204	-	-	-	-	66,641
27	-	-	-	2,772	30,463
<u>\$ 233,696</u>	<u>\$ 672,158</u>	<u>\$ 691,323</u>	<u>\$ 76,684</u>	<u>\$ 264,574</u>	<u>\$ 3,398,443</u>
\$ 562	\$ -	\$ -	\$ 15,454	\$ 5,019	\$ 56,973
-	-	-	-	66,641	141,734
196	-	-	-	1,039	7,624
-	-	-	-	-	56,399
<u>758</u>	<u>-</u>	<u>-</u>	<u>15,454</u>	<u>72,699</u>	<u>262,730</u>
-	2,881	-	-	-	15,149
107,761	331,079	-	-	-	439,124
<u>107,761</u>	<u>333,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>454,273</u>
27	-	-	-	2,772	30,463
-	-	-	-	-	3,081
-	-	-	-	180,443	180,443
-	-	-	61,230	-	61,230
-	338,198	-	-	-	338,198
-	-	691,323	-	-	691,323
-	-	-	-	-	198,304
-	-	-	-	-	261,817
125,150	-	-	-	10,722	261,321
-	-	-	-	65,603	65,603
-	-	-	-	-	141,492
-	-	-	-	(67,665)	448,165
<u>125,177</u>	<u>338,198</u>	<u>691,323</u>	<u>61,230</u>	<u>191,875</u>	<u>2,681,440</u>
<u>\$ 233,696</u>	<u>\$ 672,158</u>	<u>\$ 691,323</u>	<u>\$ 76,684</u>	<u>\$ 264,574</u>	<u>\$ 3,398,443</u>

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

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City of Harmony, Minnesota  
 Reconciliation of the Balance Sheet  
 to the Statement of Net Position  
 Governmental Funds  
 December 31, 2017

Amounts reported for governmental activities in the statement  
 of net position are different because

Total Fund Balances - Governmental Funds	\$ 2,681,440
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.	3,909,970
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences	(53,693)
Bonds and notes payable	(1,561,000)
Long-term assets are not available to pay current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	
Delinquent property taxes receivable	15,149
Special assessments receivable	439,124
Governmental funds do not report a liability for accrued interest until due and payable.	<u>(16,570)</u>
Total Net Position - Governmental Activities	<u><u>\$ 5,414,420</u></u>

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



City of Harmony, Minnesota  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

	101	222	223	201
	General	Fire	Ambulance	Revolving Loan
<b>Revenues</b>				
Taxes	\$ 188,367	\$ 29,550	\$ -	\$ -
Special assessments	1,390	-	-	-
Licenses and permits	7,341	-	-	-
Intergovernmental	372,389	69,859	29,171	-
Charges for services	1,718	53,363	179,278	-
Fines and forfeits	960	-	-	-
Investment earnings	3,223	201	86	132
Miscellaneous	41,380	37,432	28,189	9,264
Total Revenues	<u>616,768</u>	<u>190,405</u>	<u>236,724</u>	<u>9,396</u>
<b>Expenditures</b>				
Current				
General government	95,022	-	-	-
Government buildings	102,649	-	-	-
Public safety	112,882	61,313	201,987	-
Streets and highways	90,202	-	-	-
Culture and recreation	14,299	-	-	-
Economic development	4,356	-	-	130
Miscellaneous	7,115	-	-	-
Capital outlay				
General government	73,306	-	-	-
Public safety	32,211	67,289	143,595	-
Streets and highways	104,295	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other costs	-	-	-	-
Total Expenditures	<u>636,337</u>	<u>128,602</u>	<u>345,582</u>	<u>130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(19,569)</u>	<u>61,803</u>	<u>(108,858)</u>	<u>9,266</u>
<b>Other Financing Sources (Uses)</b>				
Note proceeds	-	-	-	-
Sale of capital assets	15,205	-	-	-
Transfers in	66,000	12,500	117,500	-
Transfers out	(101,000)	(60,000)	(37,500)	-
Total Other Financing Sources (Uses)	<u>(19,795)</u>	<u>(47,500)</u>	<u>80,000</u>	<u>-</u>
Net Change in Fund Balances	(39,364)	14,303	(28,858)	9,266
Fund Balances, January 1	<u>885,454</u>	<u>(55,399)</u>	<u>173,748</u>	<u>314,487</u>
Fund Balances, December 31	<u>\$ 846,090</u>	<u>\$ (41,096)</u>	<u>\$ 144,890</u>	<u>\$ 323,753</u>

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

<b>620</b>	<b>300's</b>	<b>401</b>	<b>423</b>	<b>Other</b>	
<b>EDA</b>	<b>Debt</b>	<b>Capital</b>	<b>2017 Street and</b>	<b>Governmental</b>	<b>Totals</b>
	<b>Service</b>	<b>Projects</b>	<b>Utility Project</b>	<b>Funds</b>	
\$ 97,500	\$ 137,020	\$ -	\$ -	\$ 173,320	\$ 625,757
2,125	123,985	-	-	-	127,500
-	-	-	-	-	7,341
-	-	-	-	86,271	557,690
-	-	-	-	2,852	237,211
-	-	-	-	293	1,253
283	798	2,770	-	196	7,689
4,000	-	-	-	2,467	122,732
<u>103,908</u>	<u>261,803</u>	<u>2,770</u>	<u>-</u>	<u>265,399</u>	<u>1,687,173</u>
-	-	-	-	-	95,022
-	-	-	-	-	102,649
-	-	-	-	-	376,182
-	-	-	-	-	90,202
-	-	-	-	157,378	171,677
102,779	-	-	-	21,528	128,793
-	-	-	-	-	7,115
-	-	-	-	-	73,306
-	-	-	-	-	243,095
-	-	-	847,361	-	951,656
-	-	-	-	11,420	11,420
-	139,000	-	-	-	139,000
-	20,974	-	15,340	1,895	38,209
<u>102,779</u>	<u>159,974</u>	<u>-</u>	<u>862,701</u>	<u>192,221</u>	<u>2,428,326</u>
<u>1,129</u>	<u>101,829</u>	<u>2,770</u>	<u>(862,701)</u>	<u>73,178</u>	<u>(741,153)</u>
-	-	-	935,000	-	935,000
-	-	-	-	-	15,205
25,000	-	225,500	-	11,250	457,750
-	-	(183,500)	-	(6,000)	(388,000)
<u>25,000</u>	<u>-</u>	<u>42,000</u>	<u>935,000</u>	<u>5,250</u>	<u>1,019,955</u>
26,129	101,829	44,770	72,299	78,428	278,802
99,048	236,369	646,553	(11,069)	113,447	2,402,638
<u>\$ 125,177</u>	<u>\$ 338,198</u>	<u>\$ 691,323</u>	<u>\$ 61,230</u>	<u>\$ 191,875</u>	<u>\$ 2,681,440</u>

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

City of Harmony, Minnesota  
 Reconciliation of the Statement of  
 Revenues, Expenditures and Changes in Fund Balances  
 to the Statement of Activities  
 Governmental Funds  
 For the Year Ended December 31, 2017

Amounts reported for governmental activities in the statement of activities are different because

Net Change in Fund Balances - Governmental Funds	\$ 278,802
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	1,363,833
Depreciation expense	(260,643)
Contribution of capital assets to enterprise funds	(370,439)
<p>The net effect of various miscellaneous transactions involving capital assets.</p>	
Gain on disposal of capital assets	71,653
Book value of trade-in of capital assets	(84,356)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
Notes issued	(935,000)
Principal repayments	139,000
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>	
	(8,081)
<p>Delinquent property taxes receivable will be collected this year, but is not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.</p>	
	3,240
<p>Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.</p>	
Special assessments	177,324
<p>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.</p>	
Compensated absences	4,189
Change in Net Position - Governmental Activities	\$ 379,522

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

City of Harmony, Minnesota  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual  
For the Year Ended December 31, 2017

	General			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 185,787	\$ 185,787	\$ 188,367	\$ 2,580
Special assessments	-	-	1,390	1,390
Licenses and permits	7,200	7,200	7,341	141
Intergovernmental	358,427	358,427	372,389	13,962
Charges for services	600	600	1,718	1,118
Fines and forfeits	750	750	960	210
Investment earnings	1,500	1,500	3,223	1,723
Miscellaneous	36,500	36,500	41,380	4,880
Total Revenues	<u>590,764</u>	<u>590,764</u>	<u>616,768</u>	<u>26,004</u>
Expenditures				
Current				
General government	239,797	239,797	197,671	42,126
Public safety	120,794	120,794	112,882	7,912
Streets and highways	123,786	123,786	90,202	33,584
Culture and recreation	6,305	6,305	14,299	(7,994)
Economic development	8,000	8,000	4,356	3,644
Miscellaneous	8,499	8,499	7,115	1,384
Capital outlay				
General government	1,000	1,000	73,306	(72,306)
Public safety	27,500	27,500	32,211	(4,711)
Streets and highways	7,500	7,500	104,295	(96,795)
Total Expenditures	<u>543,181</u>	<u>543,181</u>	<u>636,337</u>	<u>(93,156)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>47,583</u>	<u>47,583</u>	<u>(19,569)</u>	<u>(67,152)</u>
Other Financing Sources (Uses)				
Sale of capital assets	5,000	5,000	15,205	10,205
Transfers in	43,500	43,500	66,000	22,500
Transfers out	(91,000)	(91,000)	(101,000)	(10,000)
Total Other Financing Sources (Uses)	<u>(42,500)</u>	<u>(42,500)</u>	<u>(19,795)</u>	<u>22,705</u>
Net Change in Fund Balances	5,083	5,083	(39,364)	(44,447)
Fund Balances, January 1	<u>885,454</u>	<u>885,454</u>	<u>885,454</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 890,537</u>	<u>\$ 890,537</u>	<u>\$ 846,090</u>	<u>\$ (44,447)</u>

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

City of Harmony, Minnesota  
 Fire Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017				2016
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Property taxes	\$ 29,550	\$ 29,550	\$ 29,550	\$ -	\$ 29,550
Intergovernmental	-	-	69,859	69,859	100,824
Charges for services	47,500	47,500	53,363	5,863	52,424
Investment earnings	-	-	201	201	107
Miscellaneous					
Contributions and donations	-	-	35,000	35,000	35,839
Other	17,300	17,300	2,432	(14,868)	4,700
Total Revenues	<u>94,350</u>	<u>94,350</u>	<u>190,405</u>	<u>96,055</u>	<u>223,444</u>
Expenditures					
Current					
Public safety					
Personal services	26,611	26,611	27,824	(1,213)	34,204
Supplies	10,800	10,800	4,285	6,515	7,517
Other services	21,254	21,254	17,184	4,070	23,811
Other charges	9,550	9,550	12,020	(2,470)	6,408
Capital outlay					
Public safety					
Fire	-	-	67,289	(67,289)	177,945
Total Expenditures	<u>68,215</u>	<u>68,215</u>	<u>128,602</u>	<u>(60,387)</u>	<u>249,885</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,135</u>	<u>26,135</u>	<u>61,803</u>	<u>35,668</u>	<u>(26,441)</u>
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	-	7,501
Transfers in	12,500	12,500	12,500	-	87,000
Transfers out	(35,000)	(35,000)	(60,000)	(25,000)	(40,000)
Total Other Financing Sources (Uses)	<u>(22,500)</u>	<u>(22,500)</u>	<u>(47,500)</u>	<u>(25,000)</u>	<u>54,501</u>
Net Change in Fund Balances	3,635	3,635	14,303	10,668	28,060
Fund Balances, January 1	<u>(55,399)</u>	<u>(55,399)</u>	<u>(55,399)</u>	<u>-</u>	<u>(83,459)</u>
Fund Balances, December 31	<u><u>\$ (51,764)</u></u>	<u><u>\$ (51,764)</u></u>	<u><u>\$ (41,096)</u></u>	<u><u>\$ 10,668</u></u>	<u><u>\$ (55,399)</u></u>

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

City of Harmony, Minnesota  
Ambulance Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017				2016
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Intergovernmental	\$ 20,071	\$ 20,071	\$ 29,171	\$ 9,100	\$ 28,071
Charges for services	182,500	182,500	179,278	(3,222)	215,134
Investment earnings	500	500	86	(414)	506
Miscellaneous					
Contributions and donations	-	-	25,887	25,887	-
Other	10,000	10,000	2,302	(7,698)	2,719
Total Revenues	<u>213,071</u>	<u>213,071</u>	<u>236,724</u>	<u>23,653</u>	<u>246,430</u>
Expenditures					
Current					
Public safety					
Personal services	115,575	115,575	118,660	(3,085)	128,489
Supplies	13,950	13,950	7,679	6,271	9,644
Other services	21,019	21,019	16,708	4,311	21,090
Other charges	39,740	39,740	58,940	(19,200)	63,437
Capital outlay					
Public safety	100,000	100,000	143,595	(43,595)	1,400
Total Expenditures	<u>290,284</u>	<u>290,284</u>	<u>345,582</u>	<u>(55,298)</u>	<u>224,060</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(77,213)</u>	<u>(77,213)</u>	<u>(108,858)</u>	<u>(31,645)</u>	<u>22,370</u>
Other Financing Sources (Uses)					
Transfers in	100,000	100,000	117,500	17,500	-
Transfers out	(37,500)	(37,500)	(37,500)	-	(37,500)
Total Financing Sources (Uses)	<u>62,500</u>	<u>62,500</u>	<u>80,000</u>	<u>17,500</u>	<u>(37,500)</u>
Net Change in Fund Balances	(14,713)	(14,713)	(28,858)	(14,145)	(15,130)
Fund Balances, January 1	<u>173,748</u>	<u>173,748</u>	<u>173,748</u>	<u>-</u>	<u>188,878</u>
Fund Balances, December 31	<u>\$ 159,035</u>	<u>\$ 159,035</u>	<u>\$ 144,890</u>	<u>\$ (14,145)</u>	<u>\$ 173,748</u>

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

City of Harmony, Minnesota  
 Revolving Loan Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017				2016
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Investment earnings	\$ -	\$ -	\$ 132	\$ 132	\$ 266
Miscellaneous					
Loan interest	35,000	35,000	8,964	(26,036)	10,115
Other	250	250	300	50	751
Total Revenues	<u>35,250</u>	<u>35,250</u>	<u>9,396</u>	<u>(25,854)</u>	<u>11,132</u>
Expenditures					
Current					
Economic development					
Other services	1,500	1,500	120	1,380	2,103
Other charges	-	-	10	(10)	25
Loans made	25,000	25,000	-	25,000	-
Total Expenditures	<u>26,500</u>	<u>26,500</u>	<u>130</u>	<u>26,370</u>	<u>2,128</u>
Net Change in Fund Balances	8,750	8,750	9,266	516	9,004
Fund Balances, January 1	<u>314,487</u>	<u>314,487</u>	<u>314,487</u>	-	<u>305,483</u>
Fund Balances, December 31	<u>\$ 323,237</u>	<u>\$ 323,237</u>	<u>\$ 323,753</u>	<u>\$ 516</u>	<u>\$ 314,487</u>

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

City of Harmony, Minnesota  
Economic Development Authority Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017				2016
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Property taxes	\$ 97,500	\$ 97,500	\$ 97,500	\$ -	\$ 97,500
Special assessments	1,000	1,000	2,125	1,125	118
Investment earnings	-	-	283	283	201
Miscellaneous					
Rents	-	-	-	-	500
Other	-	-	4,000	4,000	1,000
Total Revenues	<u>98,500</u>	<u>98,500</u>	<u>103,908</u>	<u>5,408</u>	<u>99,319</u>
Expenditures					
Current					
Economic development					
Personal services	16,658	16,658	16,923	(265)	16,749
Supplies	-	-	776	(776)	2
Other services	37,900	37,900	31,630	6,270	30,248
Other charges	64,560	64,560	53,450	11,110	57,677
Capital outlay					
Economic development	-	-	-	-	23,524
Total Expenditures	<u>119,118</u>	<u>119,118</u>	<u>102,779</u>	<u>16,339</u>	<u>128,200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,618)</u>	<u>(20,618)</u>	<u>1,129</u>	<u>21,747</u>	<u>(28,881)</u>
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	-	6,000
Transfers in	15,000	15,000	25,000	10,000	25,000
Transfers out	-	-	-	-	(25,000)
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>25,000</u>	<u>10,000</u>	<u>6,000</u>
Net Change in Fund Balances	(5,618)	(5,618)	26,129	31,747	(22,881)
Fund Balances, January 1	<u>99,048</u>	<u>99,048</u>	<u>99,048</u>	<u>-</u>	<u>121,929</u>
Fund Balances, December 31	<u>\$ 93,430</u>	<u>\$ 93,430</u>	<u>\$ 125,177</u>	<u>\$ 31,747</u>	<u>\$ 99,048</u>

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



City of Harmony, Minnesota  
 Statements of Net Position  
 Proprietary Funds  
 December 31, 2017 and 2016

	Business-type Activities - Business-type Activities - Enterprise Funds			
	601		602	
	Water Utility		Sewer Utility	
	2017	2016	2017	2016
<b>Assets</b>				
<b>Current Assets</b>				
Cash and temporary investments	\$ 169,776	\$ 194,849	\$ 6,061	\$ (2,285)
Receivables				
Accounts	27,144	25,788	29,129	28,010
Special assessments	-	-	1,472	2,209
Advance to other funds - current	-	-	-	-
Inventories	17,791	14,955	-	-
Prepaid items	3,482	3,533	4,595	4,191
<b>Total Current Assets</b>	<u>218,193</u>	<u>239,125</u>	<u>41,257</u>	<u>32,125</u>
<b>Noncurrent Assets</b>				
Advance to other funds - noncurrent	-	-	-	-
<b>Capital assets, at cost</b>				
Land	17,015	17,015	14,400	14,400
Buildings and improvements	-	-	2,351,348	2,351,348
Systems and infrastructure	1,376,627	926,984	870,413	707,139
Equipment and machinery	1,340,439	1,335,627	90,666	90,666
Vehicles	-	-	-	-
Less accumulated depreciation	(386,190)	(332,478)	(1,424,274)	(1,314,784)
<b>Total Capital Assets</b> (Net of Accumulated Depreciation)	<u>2,347,891</u>	<u>1,947,148</u>	<u>1,902,553</u>	<u>1,848,769</u>
<b>Total Noncurrent Assets</b>	<u>2,347,891</u>	<u>1,947,148</u>	<u>1,902,553</u>	<u>1,848,769</u>
<b>Total Assets</b>	<u>2,566,084</u>	<u>2,186,273</u>	<u>1,943,810</u>	<u>1,880,894</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	1,673	1,540	7,556	10,631
Deposits payable	-	-	-	-
Due to other governments	180	160	-	-
Advances from other funds - current	-	-	52,500	55,000
Accrued salaries payable	684	862	1,288	1,193
Accrued interest payable	3,627	1,450	707	820
Bonds payable - current	40,000	39,256	34,000	34,000
Compensated absences payable - current	2,226	4,613	6,451	7,107
<b>Total Current Liabilities</b>	<u>48,390</u>	<u>47,881</u>	<u>102,502</u>	<u>108,751</u>
<b>Noncurrent Liabilities</b>				
Compensated absences payable - noncurrent	2,211	5,387	5,892	6,138
Advances from other funds - noncurrent	-	-	52,500	100,000
Bonds payable - noncurrent	843,000	783,000	178,000	212,000
<b>Total Noncurrent Liabilities</b>	<u>845,211</u>	<u>788,387</u>	<u>236,392</u>	<u>318,138</u>
<b>Total Liabilities</b>	<u>893,601</u>	<u>836,268</u>	<u>338,894</u>	<u>426,889</u>
<b>Net Position</b>				
Net investment in capital assets	1,464,891	1,124,892	1,690,553	1,602,769
Unrestricted	207,592	225,113	(85,637)	(148,764)
<b>Total Net Position</b>	<u>\$ 1,672,483</u>	<u>\$ 1,350,005</u>	<u>\$ 1,604,916</u>	<u>\$ 1,454,005</u>

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

Business-type Activities -  
Business-type Activities - Enterprise Funds

603		604		605		Totals	
Refuse and Recycling		Electric Utility		Storm Water Utility			
2017	2016	2017	2016	2017	2016	2017	2016
\$ 348	\$ 29	\$ 617,041	\$ 539,499	\$ 5,717	\$ 3,425	\$ 798,943	\$ 735,517
6,739	6,204	83,396	83,188	1,949	1,242	148,357	144,432
-	-	-	-	-	-	1,472	2,209
-	-	62,693	65,193	-	-	62,693	65,193
-	-	17,463	25,495	-	-	35,254	40,450
64	118	5,705	5,941	485	891	14,331	14,674
<u>7,151</u>	<u>6,351</u>	<u>786,298</u>	<u>719,316</u>	<u>8,151</u>	<u>5,558</u>	<u>1,061,050</u>	<u>1,002,475</u>
-	-	125,900	183,592	-	-	125,900	183,592
-	-	5,000	5,000	-	-	36,415	36,415
-	-	187,008	187,008	-	-	2,538,356	2,538,356
-	-	1,685,349	1,632,754	784,703	764,100	4,717,092	4,030,977
4,952	-	35,209	33,825	45,922	40,971	1,517,188	1,501,089
-	-	28,700	28,700	-	-	28,700	28,700
(495)	-	(1,172,264)	(1,124,851)	(361,995)	(339,460)	(3,345,218)	(3,111,573)
<u>4,457</u>	<u>-</u>	<u>769,002</u>	<u>762,436</u>	<u>468,630</u>	<u>465,611</u>	<u>5,492,533</u>	<u>5,023,964</u>
<u>4,457</u>	<u>-</u>	<u>894,902</u>	<u>946,028</u>	<u>468,630</u>	<u>465,611</u>	<u>5,618,433</u>	<u>5,207,556</u>
<u>11,608</u>	<u>6,351</u>	<u>1,681,200</u>	<u>1,665,344</u>	<u>476,781</u>	<u>471,169</u>	<u>6,679,483</u>	<u>6,210,031</u>
413	-	79,763	88,984	-	-	89,405	101,155
-	-	14,439	12,115	-	-	14,439	12,115
293	272	5,155	4,912	-	-	5,628	5,344
4,250	4,250	-	-	-	-	56,750	59,250
217	242	300	306	4	14	2,493	2,617
-	-	-	-	-	-	4,334	2,270
-	-	-	-	-	-	74,000	73,256
<u>1,299</u>	<u>1,589</u>	<u>2,118</u>	<u>2,773</u>	<u>147</u>	<u>311</u>	<u>12,241</u>	<u>16,393</u>
<u>6,472</u>	<u>6,353</u>	<u>101,775</u>	<u>109,090</u>	<u>151</u>	<u>325</u>	<u>259,290</u>	<u>272,400</u>
1,195	1,594	2,272	2,895	76	346	11,646	16,360
4,250	8,500	-	-	-	-	56,750	108,500
-	-	-	-	-	-	1,021,000	995,000
<u>5,445</u>	<u>10,094</u>	<u>2,272</u>	<u>2,895</u>	<u>76</u>	<u>346</u>	<u>1,089,396</u>	<u>1,119,860</u>
<u>11,917</u>	<u>16,447</u>	<u>104,047</u>	<u>111,985</u>	<u>227</u>	<u>671</u>	<u>1,348,686</u>	<u>1,392,260</u>
4,457	-	769,002	762,436	468,630	465,611	4,397,533	3,955,708
(4,766)	(10,096)	808,151	790,923	7,924	4,887	933,264	862,063
<u>\$ (309)</u>	<u>\$ (10,096)</u>	<u>\$ 1,577,153</u>	<u>\$ 1,553,359</u>	<u>\$ 476,554</u>	<u>\$ 470,498</u>	<u>\$ 5,330,797</u>	<u>\$ 4,817,771</u>

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

City of Harmony, Minnesota  
 Statements of Revenues, Expenses and Changes in Fund Net Position  
 Proprietary Funds  
 For the Years Ended December 31, 2017 and 2016

	Business-type Activities - Business-type Activities - Enterprise Funds			
	601		602	
	Water Utility		Sewer Utility	
	2017	2016	2017	2016
Operating Revenues				
Charges for services	\$ 209,692	\$ 194,343	\$ 307,938	\$ 293,272
Operating Expenses				
Personal services	49,722	50,873	75,572	68,547
Supplies	7,626	6,406	18,672	24,005
Other services and charges	11,468	7,027	25,350	26,855
Insurance	4,398	4,698	5,279	5,923
Utilities	15,755	14,694	53,522	45,033
Purchased power	-	-	-	-
Repairs and maintenance	48,117	45,418	17,714	11,200
Depreciation	53,712	37,214	109,490	98,462
Total Operating Expenses	<u>190,798</u>	<u>166,330</u>	<u>305,599</u>	<u>280,025</u>
Operating Income (Loss)	<u>18,894</u>	<u>28,013</u>	<u>2,339</u>	<u>13,247</u>
Nonoperating Revenues (Expenses)				
Special assessments	-	-	-	-
Other income	1,550	-	-	-
Investment earnings (loss)	871	(531)	101	(134)
Interest and other expense	(8,463)	(2,753)	(2,347)	(2,687)
Total Nonoperating Revenues (Expenses)	<u>(6,042)</u>	<u>(3,284)</u>	<u>(2,246)</u>	<u>(2,821)</u>
Income (Loss) Before Contributions	12,852	24,729	93	10,426
Capital Contributions	84,541	30,382	37,464	147
Capital Contributions From Governmental Funds	256,085	-	114,354	-
Transfers Out	(31,000)	(31,000)	(1,000)	(1,000)
Change in Net Position	322,478	24,111	150,911	9,573
Net Position, January 1	<u>1,350,005</u>	<u>1,325,894</u>	<u>1,454,005</u>	<u>1,444,432</u>
Net Position, December 31	<u>\$ 1,672,483</u>	<u>\$ 1,350,005</u>	<u>\$ 1,604,916</u>	<u>\$ 1,454,005</u>

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

Business-type Activities -  
Business-type Activities - Enterprise Funds

<b>603</b>		<b>604</b>		<b>605</b>		<b>Totals</b>	
Refuse and Recycling		Electric Utility		Storm Water Utility			
2017	2016	2017	2016	2017	2016	2017	2016
\$ 67,996	\$ 58,165	\$ 999,807	\$ 1,022,498	\$ 16,321	\$ 11,632	\$ 1,601,754	\$ 1,579,910
13,009	15,390	26,811	26,753	4,575	1,903	169,689	163,466
734	469	9,722	2,229	124	124	36,878	33,233
42,789	44,693	14,644	13,005	-	-	94,251	91,580
-	-	8,248	9,259	1,046	1,253	18,971	21,133
-	-	18,016	17,973	-	-	87,293	77,700
-	-	796,930	812,167	-	-	796,930	812,167
193	8,221	35,373	28,250	120	1,433	101,517	94,522
495	-	47,413	47,667	22,535	21,834	233,645	205,177
<u>57,220</u>	<u>68,773</u>	<u>957,157</u>	<u>957,303</u>	<u>28,400</u>	<u>26,547</u>	<u>1,539,174</u>	<u>1,498,978</u>
10,776	(10,608)	42,650	65,195	(12,079)	(14,915)	62,580	80,932
-	-	57	-	-	-	57	-
-	-	12,948	11,839	-	-	14,498	11,839
11	(18)	2,389	2,157	32	6	3,404	1,480
-	-	-	-	-	-	(10,810)	(5,440)
<u>11</u>	<u>(18)</u>	<u>15,394</u>	<u>13,996</u>	<u>32</u>	<u>6</u>	<u>7,149</u>	<u>7,879</u>
10,787	(10,626)	58,044	79,191	(12,047)	(14,909)	69,729	88,811
-	-	-	-	20,603	-	142,608	30,529
-	-	-	-	-	-	370,439	-
(1,000)	(1,000)	(34,250)	(46,750)	(2,500)	(2,500)	(69,750)	(82,250)
9,787	(11,626)	23,794	32,441	6,056	(17,409)	513,026	37,090
<u>(10,096)</u>	<u>1,530</u>	<u>1,553,359</u>	<u>1,520,918</u>	<u>470,498</u>	<u>487,907</u>	<u>4,817,771</u>	<u>4,780,681</u>
<u>\$ (309)</u>	<u>\$ (10,096)</u>	<u>\$ 1,577,153</u>	<u>\$ 1,553,359</u>	<u>\$ 476,554</u>	<u>\$ 470,498</u>	<u>\$ 5,330,797</u>	<u>\$ 4,817,771</u>

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

City of Harmony, Minnesota  
Statements of Cash Flows  
Proprietary Funds  
For the Years Ended December 31, 2017 and 2016

	Business-type Activities - Business-type Activities - Enterprise Funds			
	601		602	
	Water Utility		Sewer Utility	
	2017	2016	2017	2016
Cash Flows From Operating Activities				
Receipts from customers	\$ 208,336	\$ 194,400	\$ 306,819	\$ 293,887
Payments to suppliers and vendors	(89,996)	(104,935)	(124,016)	(114,517)
Payments to and on behalf of employees	(55,463)	(50,319)	(76,379)	(68,318)
Other receipts	1,550	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>64,427</u>	<u>39,146</u>	<u>106,424</u>	<u>111,052</u>
Cash Flows From Noncapital Financing Activities				
Principal received (paid) on advances from (to) other funds	-	-	(50,000)	155,000
Transfers to other funds	(31,000)	(31,000)	(1,000)	(1,000)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(31,000)</u>	<u>(31,000)</u>	<u>(51,000)</u>	<u>154,000</u>
Cash Flows From Capital and Related Financing Activities				
Special assessments received	-	-	737	883
Acquisition of capital assets	(113,829)	(643,935)	(11,456)	(413,811)
Principal paid on bonds and notes payable	(39,256)	(11,100)	(34,000)	(34,000)
Interest and fees paid on bonds and notes payable	(6,286)	(1,440)	(2,460)	(2,800)
Intergovernmental contributions for capital assets	-	39,240	-	-
Proceeds from bonds and notes issued	100,000	622,596	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(59,371)</u>	<u>5,361</u>	<u>(47,179)</u>	<u>(449,728)</u>
Cash Flows From Investing Activities				
Interest received (paid) on cash and temporary investments	871	(531)	101	(134)
Net Increase (Decrease) in Cash and Temporary Investments	(25,073)	12,976	8,346	(184,810)
Cash and Temporary Investments, January 1	194,849	181,873	(2,285)	182,525
Cash and Temporary Investments, December 31	<u>\$ 169,776</u>	<u>\$ 194,849</u>	<u>\$ 6,061</u>	<u>\$ (2,285)</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 18,894	\$ 28,013	\$ 2,339	\$ 13,247
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Other income related to operations	1,550	-	-	-
Depreciation	53,712	37,214	109,490	98,462
(Increase) decrease in assets				
Accounts receivable	(1,356)	57	(1,119)	615
Special assessments	-	-	-	-
Inventories	(2,836)	1,103	-	-
Prepaid items	51	87	(404)	478
Increase (decrease) in liabilities				
Accounts payable	133	(27,873)	(3,075)	(1,979)
Due to other governments	20	(9)	-	-
Deposits payable	-	-	-	-
Accrued salaries payable	(178)	218	95	314
Accrued interest payable	-	-	-	-
Compensated absences payable	(5,563)	336	(902)	(85)
Net Cash Provided (Used) by Operating Activities	<u>\$ 64,427</u>	<u>\$ 39,146</u>	<u>\$ 106,424</u>	<u>\$ 111,052</u>
Schedule of Noncash Investing, Capital and Financing Activities				
Capital contributions				
Infrastructure contributed from governmental funds	\$ 256,085	\$ -	\$ 114,354	\$ -
Capital assets acquired on account	\$ -	\$ -	\$ -	\$ -
Capital assets contributed by developers	<u>\$ 84,541</u>	<u>\$ -</u>	<u>\$ 37,464</u>	<u>\$ -</u>

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

Business-type Activities -  
Business-type Activities - Enterprise Funds

603		604		605		Totals	
Refuse and Recycling		Electric Utility		Storm Water Utility			
2017	2016	2017	2016	2017	2016	2017	2016
\$ 67,461	\$ 56,618	\$ 999,599	\$ 1,024,467	\$ 15,614	\$ 11,256	\$ 1,597,829	\$ 1,580,628
(43,228)	(53,650)	(872,619)	(911,895)	(884)	(2,811)	(1,130,743)	(1,187,808)
(13,723)	(15,232)	(28,095)	(27,195)	(5,019)	(1,882)	(178,679)	(162,946)
-	-	12,948	11,839	-	-	14,498	11,839
10,510	(12,264)	111,833	97,216	9,711	6,563	302,905	241,713
(4,250)	12,750	60,192	(139,577)	-	(1,012)	5,942	27,161
(1,000)	(1,000)	(34,250)	(46,750)	(2,500)	(2,500)	(69,750)	(82,250)
(5,250)	11,750	25,942	(186,327)	(2,500)	(3,512)	(63,808)	(55,089)
-	-	57	-	-	-	794	883
(4,952)	-	(62,679)	(48,789)	(4,951)	-	(197,867)	(1,106,535)
-	-	-	-	-	-	(73,256)	(45,100)
-	-	-	-	-	-	(8,746)	(4,240)
-	-	-	-	-	-	-	39,240
-	-	-	-	-	-	100,000	622,596
(4,952)	-	(62,622)	(48,789)	(4,951)	-	(179,075)	(493,156)
11	(18)	2,389	2,157	32	6	3,404	1,480
319	(532)	77,542	(135,743)	2,292	3,057	63,426	(305,052)
29	561	539,499	675,242	3,425	368	735,517	1,040,569
\$ 348	\$ 29	\$ 617,041	\$ 539,499	\$ 5,717	\$ 3,425	\$ 798,943	\$ 735,517
\$ 10,776	\$ (10,608)	\$ 42,650	\$ 65,195	\$ (12,079)	\$ (14,915)	\$ 62,580	\$ 80,932
-	-	12,948	11,839	-	-	14,498	11,839
495	-	47,413	47,667	22,535	21,834	233,645	205,177
(535)	(1,547)	(208)	(4,223)	(707)	(376)	(3,925)	(5,474)
-	-	-	6,192	-	-	-	6,192
-	-	8,032	462	-	-	5,196	1,565
54	(76)	236	824	406	(1)	343	1,312
413	(250)	(521)	(29,871)	-	-	(3,050)	(59,973)
21	59	243	228	-	-	284	278
-	-	2,324	(655)	-	-	2,324	(655)
(25)	97	(6)	49	(10)	10	(124)	688
(689)	61	(1,278)	(491)	(434)	11	(8,866)	(168)
\$ 10,510	\$ (12,264)	\$ 111,833	\$ 97,216	\$ 9,711	\$ 6,563	\$ 302,905	\$ 241,713
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,439	\$ -
\$ -	\$ -	\$ -	\$ 8,700	\$ -	\$ -	\$ -	\$ 8,700
\$ -	\$ -	\$ -	\$ -	\$ 20,603	\$ -	\$ 142,608	\$ -

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

City of Harmony, Minnesota  
Statement of Fiduciary Net Position  
Trust Fund  
December 31, 2017

Assets	
Cash and cash equivalents	<u>\$ 10,439</u>
Net Position	
Unrestricted	<u>\$ 10,439</u>

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

City of Harmony, Minnesota  
Statement of Changes in Fiduciary Net Position  
Trust Fund  
For the Year Ended December 31, 2017

Additions	
Investment income	\$ 124
Net Position, January 1	<u>10,315</u>
Net Position, December 31	<u><u>\$ 10,439</u></u>

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



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## Note 1: Summary of Significant Accounting Policies

### A. Reporting Entity

The City of Harmony, Minnesota (the City) operates under "Optional Plan A" as defined in the State of Minnesota statutes. The City is governed by an elected Mayor and a four-member Council. The Council exercises legislative authority and determines all matters of policy. The Council appoints personnel responsible for the proper administration of all affairs relating to the City. The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. Blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are combined with data of the primary government.

*Blended Component Unit.* The Harmony Economic Development Authority (EDA) was established under Minnesota statutes, 469.090 through 469.108 for the purpose of promoting economic development within the City. The EDA has a December 31 year-end and is reported as a special revenue fund. Separate financial statements are not issued for the EDA. The EDA is considered blended because the City has significant influence on the EDA activities and its sole purpose is to encourage future development within the City.

### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## Note 1: Summary of Significant Accounting Policies (Continued)

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major governmental funds:

The *General fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Fire fund* accounts for the activities for the fire service.

The *Ambulance fund* accounts for the activities for the ambulance service.

The *Revolving Loan fund* accounts for giving loans to businesses in the community and promoting economic development within the City.

The *Economic Development Authority fund* accounts for economic development and growth within the City.

The *Capital Projects fund* accounts for the acquisition of capital equipment for governmental activities of the City.

The *2017 Street and Utility Project fund* accounts for the costs related to the various street projects (2<sup>nd</sup> Street NE, Center Street W, 2<sup>nd</sup> Avenue SW, 4<sup>th</sup> Street SW, 5<sup>th</sup> Street SW) within the City.

The *Debt Service fund* accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

The City reports the following major proprietary funds:

The *Water Utility fund* accounts for costs associated with the City's water system and ensure that user charges are sufficient to pay for those costs.

The *Sewer Utility fund* accounts for the costs associated with the City's sewer system and ensure that user charges are sufficient to pay for those costs.

The *Refuse and Recycling fund* accounts for the costs associated with the City's refuse and recycling collection and ensure that user charges are sufficient to pay for those costs.

The *Electric Utility fund* accounts for the costs associated with the City's electric system and ensure that user charges are sufficient to pay for those costs.

The *Storm Water fund* accounts for the costs associated with the City's storm water system and ensure that user charges are sufficient to pay for those costs.

Additionally, the City reports the following fund types:

The *Sanderson Memorial Trust fund* accounts for a non-expendable trust fund for assets held by the government in a trustee capacity or as an agent on behalf of others.

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, storm water, electric, and refuse and recycling functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## Note 1: Summary of Significant Accounting Policies (Continued)

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

### D. Assets, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

#### *Deposits and Investments*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the Statements of Cash Flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

## **Note 1: Summary of Significant Accounting Policies (Continued)**

### ***Property Taxes***

The Council annually adopts a tax levy and certifies it to the County in December for collection the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, June and November each year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year end in the fund financial statements.

### ***Accounts Receivable***

Accounts receivable include amounts billed for services provided before year end. Unbilled utility enterprise fund receivables are also included for services provided in 2017. The City annually certifies delinquent utility accounts to the County for collection. All trade receivables are shown net of an allowance for uncollectible accounts. The allowance for uncollectible accounts at December 31, 2017 was \$3,500 in the Fire fund and \$400 for Ambulance receivables. All receivables aged greater than two years are deemed uncollectible.

### ***Special Assessments***

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables upon certification to the County. Special assessments are recognized as revenue when they are annually certified to the County or received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the governmental fund financial statements.

### ***Interfund Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

### ***Inventories and Prepaid Items***

All inventories are stated at the lower of cost or market on the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

## **Note 1: Summary of Significant Accounting Policies (Continued)**

### ***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial estimated useful life in excess of one year. The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include items dating back to June 30, 1980. The City was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the City values these capital assets at the acquisition value of the item at the date of its donation. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

For financial statement purposes only, a capitalization threshold is \$1,000 and is established for each capital asset category.

Property, plant and equipment are depreciated using the straight line method over the following estimated useful lives:

### ***Compensated Absences***

It is the government's policy to permit employees to accumulate a limited amount of earned but unused paid time off. Select employees also have earned but unused sick leave earned prior to the implementation of a paid time off policy. All personal time off up to a maximum limit is accrued when incurred in the government-wide and proprietary fund financial statements. Employees with 20 years or more of service with the City receive 10 percent of the accumulated sick leave upon termination. A liability for these amounts has been accrued in the government-wide and proprietary fund financial statements. The total amount of compensated absences accrued for 2017 was \$77,580. The General fund is typically used to liquidate governmental compensated absences payable.

## **Note 1: Summary of Significant Accounting Policies (Continued)**

### ***Postemployment Benefits Other Than Pensions***

In August 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for the City's fiscal year 2009. Statement No. 45 requires accrual-based measurement, recognition and disclosure of other postemployment benefits (OPEB) expense, such as retiree medical and dental costs, over the employees' years of service, along with the related liability, net of any plan assets. During the year 2017 the City estimated its OPEB liability using an estimator and determined that the calculated liability was \$0. At this point, the City anticipates it will not incur material future explicit or implicit OPEB costs for its employees and therefore, no liability will be recorded.

### ***Deferred Inflows of Resources***

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### ***Long-term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



## **Note 1: Summary of Significant Accounting Policies (Continued)**

### ***Fund Balance***

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

*Nonspendable* - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

*Restricted* - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

*Committed* - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council (the Council), which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Council modifies or rescinds the commitment by resolution.

*Assigned* - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Council itself or by an official to which the governing body delegates the authority. The Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator/Clerk.

*Unassigned* - The residual classification for the General fund and also negative residual amounts in other funds.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to assign 50 percent of budgeted operating expenditures for cash-flow timing needs.

### ***Net Position***

Net position represents the difference between assets and liabilities. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "Net investment in capital assets".

### ***Comparative Data/Reclassifications***

Comparative total data for the prior year have been presented only for individual enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 2: Stewardship, Compliance and Accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General, Fire, Ambulance, Revolving Loan and Economic Development Authority funds. The City does not use encumbrance accounting.

In July of each year, all departments of the City submit requests for appropriations to the Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the Council for review. The Council holds public hearings and a final budget is prepared and adopted in early December.

The appropriated budget is prepared by fund, function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Administrator. The legal level of budgetary control is the department level. Budgeted amounts are as originally adopted, or as amended by the Council. No budget amendments were made during the year.

**B. Excess Expenditures Over Appropriations**

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
General	\$ 543,181	\$ 636,337	\$ 93,156
Special Revenue			
Fire	68,215	128,602	60,387
Ambulance	290,284	345,582	55,298

The above funds' actual expenditures in excess of budget were offset by an excess of actual revenues, transfers above budget and available fund balance.

**C. Deficit Fund Equity**

The following funds had fund equity deficits at December 31, 2017:

Fund	Amount
Major	
Fire	\$ 41,096
Refuse and Recycling Enterprise	309
Special Revenue	
Library	1,136
Capital Projects	
TIF District #5	2,676
TIF District #6	63,546

The above deficits will be eliminated through future tax collections, transfers from other funds and charges for services.

### Note 3: Detailed Notes on All Funds

#### A. Deposits and Investments

##### *Deposits*

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rate "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the government entity.

At year end, the City's carrying amount of deposits was \$2,918,801 and the bank balance was \$2,922,746. Of the bank balance, \$500,000 was covered by federal depository insurance. The remaining balance of \$2,422,746 was collateralized with securities held by the pledging financial institution's trust department in the City's name and a letter of credit.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**Investments**

As of December 31, 2017, the City had the following investments that are insured or registered, or securities held by the City or its agent in the City's name.

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Fair Value and Carrying Amount
<b>Pooled Investments at Amortized Costs</b>			
Minnesota Municipal Money Market (4M) fund	N/A	less than 6 months	<u>\$ 280,333</u>

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

N/A indicates not applicable or available.

(2) Interest rate risk is disclosed using the segmented time distribution method.

The investments of the City are subject to the following risks:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota Statutes limit the City's investments.
- *Custodial Credit Risk.* The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.
- *Concentration of Credit Risk.* The concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.
- *Interest Rate Risk.* The interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The City has not adopted a formal investment policy outlining objectives and procedures for investing idle funds or that addresses interest rate and credit risk.

**Cash on Hand**

Cash in the possession of the City, consisting of petty cash and change funds, totals \$165.

**Cash and Investments Summary**

A reconciliation of cash and investments as shown on the statement of net position for the City follows:

Deposits	\$ 2,918,801
Investments	280,333
Cash on hand	<u>165</u>
<b>Total cash and temporary investments</b>	<u><b>\$ 3,199,299</b></u>
Cash and temporary investments	\$ 3,188,860
Fiduciary fund cash	<u>10,439</u>
<b>Total</b>	<u><b>\$ 3,199,299</b></u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**B. Notes Receivable**

The City has made various economic development loans to businesses through its revolving loan program. These loans are receivable by the City over three to ten year periods with varying interest rates at 3 percent to 7 percent per annum. These loans are secured by equipment and other assets. The remaining balance at December 31, 2017 is \$198,304.

The Economic Development Authority has also made commercial rehabilitation loans to businesses. The City will collect on these loans only if there is an ownership change of the improved property. Consequently, the loans are reduced annually and eventually forgiven if ownership is retained over the five year period per the loan agreements. There were no receivable balances in this fund at December 31, 2017.

Under a Small Cities Development Program Grant through the Minnesota Department of Trade and Economic Development, loans are made to eligible homeowners to assist with residential and commercial improvements. The City will collect these loans only if there is an ownership change of the improved property. Consequently, the loans are reduced annually and eventually forgiven if ownership is retained over the ten year period per the loan program. The balance on all loans receivable at December 31, 2017 is \$180,443. A portion of the commercial notes are paid back to the City which totals \$486. These loans are secured by equipment and other assets.

**C. Capital Assets**

Capital asset activity for the City for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets not being Depreciated				
Land	\$ 331,567	\$ -	\$ -	\$ 331,567
Construction in progress	11,069	917,010	(370,438)	557,641
Total Capital Assets being Depreciated	<u>342,636</u>	<u>917,010</u>	<u>(370,438)</u>	<u>889,208</u>
Capital Assets being Depreciated				
Buildings and improvements	1,183,625	-	-	1,183,625
Systems and infrastructure	3,367,958	47,643	-	3,415,601
Equipment and machinery	761,895	222,455	(55,825)	928,525
Vehicles	1,298,629	248,366	(221,193)	1,325,802
Total Capital Assets being Depreciated	<u>6,612,107</u>	<u>518,464</u>	<u>(277,018)</u>	<u>6,853,553</u>
Less Accumulated Depreciation for				
Buildings and improvements	(586,135)	(31,834)	-	(617,969)
Systems and infrastructure	(2,086,275)	(91,258)	-	(2,177,533)
Equipment and machinery	(363,954)	(73,647)	12,904	(424,697)
Vehicles	(728,457)	(63,904)	179,769	(612,592)
Total Accumulated Depreciation	<u>(3,764,821)</u>	<u>(260,643)</u>	<u>192,673</u>	<u>(3,832,791)</u>
Total Capital Assets being Depreciated, Net	<u>2,847,286</u>	<u>257,821</u>	<u>(84,345)</u>	<u>3,020,762</u>
Governmental Activities Capital Assets, Net	<u>\$ 3,189,922</u>	<u>\$ 1,174,831</u>	<u>\$ (454,783)</u>	<u>\$ 3,909,970</u>

The decrease in construction in progress is greater than the increase in capital assets due to assets contributed to proprietary funds.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities</b>				
Capital Assets not being Depreciated				
Land	\$ 36,415	\$ -	\$ -	\$ 36,415
Capital Assets being Depreciated				
Buildings and improvements	2,538,356	-	-	2,538,356
Systems and infrastructure	4,030,977	686,115	-	4,717,092
Equipment and machinery	1,501,089	16,099	-	1,517,188
Vehicles	28,700	-	-	28,700
Total Capital Assets being Depreciated	<u>8,099,122</u>	<u>702,214</u>	<u>-</u>	<u>8,801,336</u>
Less Accumulated Depreciation For				
Buildings and improvements	(1,218,980)	(84,295)	-	(1,303,275)
Systems and infrastructure	(1,666,297)	(105,050)	-	(1,771,347)
Equipment and machinery	(197,596)	(44,300)	-	(241,896)
Vehicles	(28,700)	-	-	(28,700)
Total Accumulated Depreciation	<u>(3,111,573)</u>	<u>(233,645)</u>	<u>-</u>	<u>(3,345,218)</u>
Total Capital Assets being Depreciated, Net	<u>4,987,549</u>	<u>468,569</u>	<u>-</u>	<u>5,456,118</u>
Business-type Activities Capital Assets, Net	<u>\$ 5,023,964</u>	<u>\$ 468,569</u>	<u>\$ -</u>	<u>\$ 5,492,533</u>

Depreciation expense was charged to functions/programs of the City as follows:

<b>Governmental Activities</b>		
General government		\$ 36,634
Public safety		112,119
Streets and highways		90,135
Culture and recreation		21,556
Economic development		199
Total Depreciation Expense - Governmental Activities		<u>\$ 260,643</u>

<b>Business-type Activities</b>		
Water utility		\$ 53,712
Sewer utility		109,490
Refuse and recycling		495
Electric utility		47,413
Storm water utility		22,535
Total Depreciation Expense - Business-type Activities		<u>\$ 233,645</u>

**Construction Commitment**

The City has an active construction project as of December 31, 2017. At year end the City's commitments are as follows:

Project	Spent-to-Date	Remaining Commitment
2017 Street and Utility Project	<u>\$ 729,324</u>	<u>\$ 14,884</u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**D. Interfund Receivables, Payables and Transfers**

The composition of interfund balances at December 31, 2017 is as follows:

**Advances to/from Other Funds**

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental TIF District #5	\$ 3,081
Revolving Loan	Nonmajor governmental TIF District #6	57,356
Electric Utility	Fire	75,093
	Sewer Utility	105,000
	Refuse and Recycling	8,500
EDA	Nonmajor governmental TIF District #6	6,204
		<u>6,204</u>
Totals		<u>\$ 255,234</u>

The General fund advanced \$3,081 to the TIF District #5 in order to fund the cash deficit from the preliminary costs of the tax increment project. The advance will be paid back from future tax increment received with semi-annual payments at an interest rate of 5.0 percent.

The Revolving Loan fund and EDA fund advanced \$57,356 and \$6,204 to the TIF District #6 in order to fund the initial developer loan for tax increment project costs related to this district. These funds should be repaid through the term of the district by future tax increment revenue. If the future increment does not generate enough dollars to pay back the advance the developer shall pay back any shortfall of the advance. This loan shall be paid back at a fixed interest rate of 3 percent.

The Electric Utility fund advanced the Fire fund \$75,093 to assist in the purchase of a fire truck. This advance shall be paid back with semi-annual payments. There is no interest rate on this advance.

The Electric Utility fund advanced the Sewer Utility and Refuse and Recycling funds \$105,000 and \$8,500, respectively, to assist with cash flows. These advances shall be paid back within five years as cash becomes available. There is no interest rate on either advance.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**Interfund Transfers**

In the year ended December 31, 2017, the City made the following transfers:

Fund	Transfers In						Total
	General	Fire	Ambulance	EDA	Capital Projects	Nonmajor Governmental	
<b>Transfers Out</b>							
<b>Governmental</b>							
General	\$ -	\$ -	\$ -	\$ 10,000	\$ 91,000	\$ -	\$ 101,000
Fire	-	-	-	-	60,000	-	60,000
Ambulance	-	12,500	-	-	25,000	-	37,500
Capital Projects	61,000	-	117,500	-	-	5,000	183,500
Nonmajor Governmental	-	-	-	-	6,000	-	6,000
<b>Business-type</b>							
Water Utility	1,000	-	-	-	30,000	-	31,000
Sewer Utility	1,000	-	-	-	-	-	1,000
Refuse and Recycling	1,000	-	-	-	-	-	1,000
Electric Utility	2,000	-	-	15,000	11,000	6,250	34,250
Storm Water Utility	-	-	-	-	2,500	-	2,500
<b>Total</b>	<b>\$ 66,000</b>	<b>\$ 12,500</b>	<b>\$ 117,500</b>	<b>\$ 25,000</b>	<b>\$ 225,500</b>	<b>\$ 11,250</b>	<b>\$ 457,750</b>

During the year, transfers are used to 1) move General fund resources to provide an annual savings for future capital spending to the capital projects fund, 2) move special revenue resources in the ambulance fund to provide an annual savings for future capital spending to the fire fund, 3) move resources from the Electric Utility fund to the Economic Development Authority to cover operating expenditures, and 4) move funds from the various utility funds to the General fund related to PILOT. Further, during the year ended December 31, 2017, the government made the following one-time transfers:

- Operating transfers from the Capital Projects fund to the General fund of \$61,000 to fund the purchase of a squad car, pick up, transfer and utility vehicle.
- An operating transfer from the Water Utility fund to the Capital Projects fund of \$30,000 for future water tower costs.
- An operating transfer from the Capital Projects fund to the Ambulance fund of \$117,500 to cash flow the purchase of an ambulance.



City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**E. Leases**

***Operating Leases***

The City entered into an operating lease to lease a portion of the City's facilities to Independent School District No. 2198. The lease commenced July 1, 2016 and terminated on June 30, 2017. The lease was not renewed.

The City entered into an operating lease to lease the use of a copy machine for the public library. The lease commenced on December 1, 2014 and terminates on November 30, 2019. The annual rent is \$1,082 per year payable in 12 equal installments due monthly. The future minimum rental payments are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2018	\$ 1,082
2019	992
Total	<u><u>\$ 2,074</u></u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

**F. Long-term Debt**

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund special assessments related bonds.

G.O. Improvement Bonds

The following bonds were issued to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. Some issues, however, are partly financed by ad valorem tax levies. All special assessment debt is backed by the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Improvement Bonds of 2010	\$ 203,600	3.25 %	09/01/10	03/01/18	\$ 16,000
G.O. Improvement Bonds of 2014	370,000	2.25	08/01/14	02/01/22	273,000
G.O. Improvement Notes of 2017	935,000	3.05	09/01/17	02/01/28	<u>935,000</u>
Total General Obligation Improvement Bonds					<u><u>\$ 1,224,000</u></u>

Annual requirement to maturity for long-term liabilities is as follows:

Year Ending December 31,	<b>G.O. Improvement Bonds</b> Governmental Activities		
	Principal	Interest	Total
2018	\$ 68,000	\$ 31,959	\$ 99,959
2019	125,000	31,800	156,800
2020	139,000	28,206	167,206
2021	144,000	24,331	168,331
2022	147,000	20,344	167,344
2023 - 2027	494,000	54,869	548,869
2028	<u>107,000</u>	<u>1,631</u>	<u>108,631</u>
Total	<u><u>\$ 1,224,000</u></u>	<u><u>\$ 193,139</u></u>	<u><u>\$ 1,417,139</u></u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

G.O. Tax Abatement Bonds

The following bonds were issued to refund the USDA promissory note for community center improvements and to finance the sale of the Assisted Living Facility. They will be retired from tax abatement revenues and ad valorem tax levies.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Tax Abatement Bonds, 2013A	\$ 313,000	2.20 %	01/14/13	10/01/24	\$ 150,000
G.O. Tax Abatement Bonds, 2013B	250,000	4.50	08/29/13	02/01/24	<u>187,000</u>
Total General Obligation Tax Abatement Bonds					<u><u>\$ 337,000</u></u>

The expected annual debt service requirements to maturity for general obligation revenues bonds are as follows:

Year Ending December 31,	<b>G.O. Tax Abatement Bonds</b> Governmental Activities		
	Principal	Interest	Total
2018	\$ 58,000	\$ 11,198	\$ 69,198
2019	60,000	9,370	69,370
2020	41,000	7,453	48,453
2021	43,000	5,931	48,931
2022	44,000	4,341	48,341
2022 - 2024	<u>91,000</u>	<u>3,734</u>	<u>94,734</u>
Total	<u><u>\$ 337,000</u></u>	<u><u>\$ 42,026</u></u>	<u><u>\$ 379,026</u></u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

G.O. Revenue Bonds

The following bonds were issued to financial capital improvements in the enterprise funds. They will be retired from net revenues of the enterprise funds.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2004 Public Facilities Authority Bonds	\$ 625,465	1.00 %	05/13/04	08/20/23	\$ 212,000
2015 Public Facilities Authority Bonds	857,100	1.00	11/10/15	08/20/35	783,000
G.O. Improvement Notes of 2017	100,000	3.05	09/01/17	02/01/28	<u>100,000</u>
Total G.O. Revenue Bonds					<u>\$ 1,095,000</u>

Annual revenues from charges for service, principal and interest payments, and percentage of revenue required to cover principal and interest payments are as follows:

	<u>Water Utility</u>	<u>Sewer Utility</u>
Revenues	\$ 209,692	\$ 307,938
Principal and Interest	45,542	36,460
Percentage of Revenues	21.7%	11.8%

The expected annual debt service requirements to maturity for general obligation revenue bonds are as follows:

Year Ending December 31,	<b>G.O. Revenue Bonds</b>		
	Business-type Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 74,000	\$ 12,746	\$ 86,746
2019	84,000	12,138	96,138
2020	85,000	11,119	96,119
2021	86,000	10,085	96,085
2022	87,000	9,025	96,025
2023 - 2027	303,000	30,892	333,892
2028 - 2032	235,000	13,988	248,988
2033 - 2035	141,000	2,840	143,840
Total	<u>\$ 1,095,000</u>	<u>\$ 102,833</u>	<u>\$ 1,197,833</u>

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 3: Detailed Notes on All Funds (Continued)**

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2017, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds Payable					
G.O. improvement bonds	\$ 372,000	\$ 935,000	\$ (83,000)	\$ 1,224,000	\$ 68,000
G.O. tax abatement bonds	393,000	-	(56,000)	337,000	58,000
Total Bonds Payable	<u>765,000</u>	<u>935,000</u>	<u>(139,000)</u>	<u>1,561,000</u>	<u>126,000</u>
Compensated Absences Payable	<u>57,883</u>	<u>25,036</u>	<u>(29,226)</u>	<u>53,693</u>	<u>23,945</u>
Governmental Activities Long-term Liabilities	<u>\$ 822,883</u>	<u>\$ 960,036</u>	<u>\$ (168,226)</u>	<u>\$ 1,614,693</u>	<u>\$ 149,945</u>
<b>Business-type Activities</b>					
Bonds Payable					
G.O. revenue bonds	\$ 1,068,256	\$ 100,000	\$ (73,256)	\$ 1,095,000	\$ 74,000
Compensated Absences Payable	<u>32,753</u>	<u>14,211</u>	<u>(23,077)</u>	<u>23,887</u>	<u>12,241</u>
Business-type Activities Long-term Liabilities	<u>\$ 1,101,009</u>	<u>\$ 114,211</u>	<u>\$ (96,333)</u>	<u>\$ 1,118,887</u>	<u>\$ 86,241</u>

**Note 4: Defined Benefit Pension Plan - Statewide**

**A. Plan Description**

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota statutes, chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Fund (GERF)

All full-time and certain part-time employees of the City, are covered by the General Employees Retirement Fund (GERF). GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

## **Note 4: Defined Benefit Pension Plan - Statewide (Continued)**

### **B. Benefits Provided**

PERA provides retirement, disability and death benefits. Benefit provisions are established by Minnesota statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90 percent funded for two consecutive years are given 2.5 percent increases. Members in plans that have not exceeded 90 percent funded, or have fallen below 80 percent, are given 1 percent increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

#### GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first ten years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first ten years and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

### **C. Contributions**

Minnesota statutes chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

#### GERF Contributions

Basic Plan members and Coordinated Plan members were required to contribute 9.10 percent and 6.50 percent, respectively, of their annual covered salary in calendar year 2017. The City was required to contribute 11.78 percent of pay for Basic Plan members and 7.50 percent for Coordinated Plan members in calendar year 2017. The City's contributions to the GERF for the years ending December 31, 2017, 2016 and 2015 were \$24,658, \$23,670 and \$23,192, respectively. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statute.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 5: Defined Contribution Plan**

There are 14 ambulance service personnel of the City covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota statutes, chapter 353d.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. The City contributes \$60 per month for each employee who is on call during the month. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2 percent of employer contributions and twenty-five hundredths of 1 percent (.0025) of the assets in each member's account annually.

The City's contributions to the PEDCP for the years ended December 31, 2017, 2016 and 2015 were \$9,780, \$10,260 and \$9,660 respectively. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statute.

**Note 6: Defined Benefit Pension Plan - Fire Relief Association**

**A. Plan Description**

All members of the Harmony Fire Department (the Department) are covered by a defined benefit plan administered by the Harmony Firefighters' Relief Association (the Association). The plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

The Association maintains a separate Special fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Firefighter's Relief Association Financing Guidelines Act of 1971 (chapter 261 as amended by chapter 509 of Minnesota statutes 1980). Funds are also derived from investment income.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Harmony Firefighters' Relief Association, PO Box 67, Harmony, MN 55939.

City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 6: Defined Benefit Pension Plan - Fire Relief Association (Continued)**

**B. Funding Policy**

The financial requirements of the Special fund are determined in accordance with section 69.772 of the Minnesota statutes, which requires the payment of pension benefits in a lump sum or optionally in annual installments. The benefits are payable after age 50, 10-20 years of service, and 10-20 years of Association membership or upon death. The City's annual pension cost for the current year and related information for the plan is as follows:

Annual Pension Cost	\$	23,703
Contributions Made		
City (voluntary)		7,500
State aid		16,203
Actuarial Valuation Date		12/31/17
Actuarial Cost Method		Entry age normal
Amortization Method		Level dollar closed
Remaining Amortization Period		
Normal cost		20 years
Prior service cost		10 years
Asset Valuation Method		Market
Actuarial Assumptions		
Investment rate of return		5%
Projected salary increases		N/A
Inflation rate		N/A
Cost of living adjustments		None

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	%	Net Pension Obligation
12/31/17	\$ 23,703	100.0	%	\$ -
12/31/16	24,827	100.0		-
12/31/15	58,903	100.0		-



City of Harmony, Minnesota  
Notes to the Financial Statements  
December 31, 2017

**Note 6: Defined Benefit Pension Plan - Fire Relief Association (Continued)**

Required Supplementary Information

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Assets in Excess of (Unfunded) Accrued Liability	Funded Rate	Pension Benefit Per Year of Service
12/31/17	*	*	*	*	\$ 850
12/31/16	\$ 403,556	\$ 343,671	\$ 59,885	117.43 %	775
12/31/15	362,090	321,453	40,637	112.64	775

\* Information not available at time of audit

**Note 7: Other Information**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

**B. Related Party Transactions**

The City uses services from a company owned by an immediate relative of a City Council member. Total payments made to the business during 2017 were \$93,400.

**C. Legal Debt Margin**

The City's statutory debt limit is three percent of estimated taxable market value of real and personal property located in the City. The taxable market value was \$52,638,418 at December 31, 2017 for a limit of \$1,579,153. The City currently has no general obligation debt subject to this limit. Debt financed partially or entirely by special assessments or by operations of enterprise funds is excluded from this computation by statute.

**D. Concentrations**

The City receives a significant amount of its annual General fund revenues from the State of Minnesota from the Local Government Aid (LGA) program. The amount received in 2017 was \$342,450 for LGA. This accounted for 55.5 percent of General fund revenues.

**E. Tax Increment Districts**

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instance of noncompliance which would have a material effect on the financial statements.

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017

City of Harmony, Minnesota  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2017

	Special Revenue			
	251	211	202	261
	Park Fund	Library Fund	Small Cities Grant	Arts Fund
<b>Assets</b>				
Cash and temporary investments	\$ 62,102	\$ 3,832	\$ 11,127	\$ 3,879
Loans	-	-	180,443	-
Prepaid items	2,465	307	-	-
<b>Total Assets</b>	<b><u>\$ 64,567</u></b>	<b><u>\$ 4,139</u></b>	<b><u>\$ 191,570</u></b>	<b><u>\$ 3,879</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 179	\$ 4,292	\$ 405	\$ 143
Accrued salaries payable	56	983	-	-
Advances from other funds	-	-	-	-
<b>Total Liabilities</b>	<b><u>235</u></b>	<b><u>5,275</u></b>	<b><u>405</u></b>	<b><u>143</u></b>
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Prepaid items	2,465	307	-	-
<b>Restricted</b>				
Economic development	-	-	180,443	-
<b>Assigned</b>				
Economic development	-	-	10,722	-
Culture and recreation	61,867	-	-	3,736
Unassigned	-	(1,443)	-	-
<b>Total Fund Balances</b>	<b><u>64,332</u></b>	<b><u>(1,136)</u></b>	<b><u>191,165</u></b>	<b><u>3,736</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 64,567</u></b>	<b><u>\$ 4,139</u></b>	<b><u>\$ 191,570</u></b>	<b><u>\$ 3,879</u></b>

Capital Projects

<b>418</b> TIF District #5	<b>420</b> TIF District #6	Total Nonmajor Funds
\$ 405	\$ 14	\$ 81,359
-	-	180,443
-	-	2,772
<u>\$ 405</u>	<u>\$ 14</u>	<u>\$ 264,574</u>
\$ -	\$ -	\$ 5,019
-	-	1,039
3,081	63,560	66,641
<u>3,081</u>	<u>63,560</u>	<u>72,699</u>
-	-	2,772
-	-	180,443
-	-	10,722
-	-	65,603
(2,676)	(63,546)	(67,665)
<u>(2,676)</u>	<u>(63,546)</u>	<u>191,875</u>
<u>\$ 405</u>	<u>\$ 14</u>	<u>\$ 264,574</u>

City of Harmony, Minnesota  
 Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the Year Ended December 31, 2017

	Special Revenue			
	251	211	202	261
	Park Fund	Library Fund	Small Cities Grant	Arts Fund
Revenues				
Taxes				
Property taxes	\$ 59,700	\$ 83,700	\$ -	\$ 6,000
Tax increments	-	-	-	-
Intergovernmental	-	29,000	57,271	-
Charges for services	1,738	1,114	-	-
Fines and forfeits	-	293	-	-
Investment earnings (loss)	224	(78)	18	8
Miscellaneous				
Contributions and donations	1,260	890	-	-
Other	77	240	-	-
Total Revenues	<u>62,999</u>	<u>115,159</u>	<u>57,289</u>	<u>6,008</u>
Expenditures				
Current				
Culture and recreation	39,116	114,500	-	3,762
Economic development	-	-	21,191	-
Capital outlay				
Streets and highways	-	-	-	-
Culture and recreation	11,420	-	-	-
Debt service				
Interest and other costs	-	-	-	-
Total Expenditures	<u>50,536</u>	<u>114,500</u>	<u>21,191</u>	<u>3,762</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,463</u>	<u>659</u>	<u>36,098</u>	<u>2,246</u>
Other Financing Sources (Uses)				
Transfers in	5,000	-	6,250	-
Transfers out	(6,000)	-	-	-
Total Other Financing Sources (Uses)	<u>(1,000)</u>	<u>-</u>	<u>6,250</u>	<u>-</u>
Net Change in Fund Balances	11,463	659	42,348	2,246
Fund Balances, January 1	<u>52,869</u>	<u>(1,795)</u>	<u>148,817</u>	<u>1,490</u>
Fund Balances, December 31	<u>\$ 64,332</u>	<u>\$ (1,136)</u>	<u>\$ 191,165</u>	<u>\$ 3,736</u>

Capital Projects

<u>418</u> TIF District #5	<u>420</u> TIF District #6	Total Nonmajor Funds
\$ -	\$ -	\$ 149,400
14,616	9,304	23,920
-	-	86,271
-	-	2,852
-	-	293
14	10	196
-	-	2,150
-	-	317
<u>14,630</u>	<u>9,314</u>	<u>265,399</u>
-	-	157,378
84	253	21,528
-	-	-
-	-	11,420
454	1,441	1,895
<u>538</u>	<u>1,694</u>	<u>192,221</u>
<u>14,092</u>	<u>7,620</u>	<u>73,178</u>
-	-	11,250
-	-	(6,000)
-	-	5,250
14,092	7,620	78,428
<u>(16,768)</u>	<u>(71,166)</u>	<u>113,447</u>
<u>\$ (2,676)</u>	<u>\$ (63,546)</u>	<u>\$ 191,875</u>

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City of Harmony, Minnesota  
 General Fund  
 Comparative Balance Sheets  
 December 31, 2017 and 2016

	2017	2016
<b>Assets</b>		
Cash and temporary investments	\$ 902,341	\$ 868,229
Receivables		
Interest	3,935	3,263
Special assessments	284	1,248
Delinquent taxes	12,268	9,114
Accounts	5,689	4,410
Intergovernmental	5,422	51,787
Advance to other funds	3,081	16,893
Prepaid items	19,459	15,973
	\$ 952,479	\$ 970,917
<b>Liabilities</b>		
Accounts payable	\$ 32,594	\$ 12,948
Accrued salaries payable	4,844	5,781
Due to other governments	56,399	56,372
Total Liabilities	93,837	75,101
<b>Deferred Inflows of Resources</b>		
Unavailable revenue - property taxes	12,268	9,114
Unavailable revenue - special assessment	284	1,248
Total Deferred Inflows of Resources	12,552	10,362
<b>Fund Balances</b>		
Nonspendable		
Prepaid items	19,459	15,973
Advance to other funds	3,081	16,893
Restricted		
Streets	-	4,125
Assigned	261,817	259,925
Unassigned	561,733	588,538
Total Fund Balances	846,090	885,454
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		
	\$ 952,479	\$ 970,917



City of Harmony, Minnesota  
General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Continued on the Following Pages)  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017			Variance with Final Budget	2016
	Budgeted Amounts		Actual Amounts		Actual
	Original	Final			Amounts
Revenues					
Taxes					
Property taxes	\$ 177,287	\$ 177,287	\$ 179,667	\$ 2,380	\$ 200,195
Franchise taxes	3,500	3,500	4,419	919	4,410
Lodging	5,000	5,000	4,281	(719)	4,966
Total Taxes	<u>185,787</u>	<u>185,787</u>	<u>188,367</u>	<u>2,580</u>	<u>209,571</u>
Special assessments	-	-	1,390	1,390	1,560
Licenses and permits					
Business	4,450	4,450	4,350	(100)	4,450
Nonbusiness	2,750	2,750	2,991	241	3,096
Total Licenses and Permits	<u>7,200</u>	<u>7,200</u>	<u>7,341</u>	<u>141</u>	<u>7,546</u>
Intergovernmental					
Federal					
USDA grant	-	-	-	-	50,000
State					
Local government aid	342,450	342,450	342,450	-	342,069
Property tax credits and aids	113	113	113	-	112
Fire aid	15,000	15,000	16,203	1,203	17,327
Other State aids	864	864	13,623	12,759	864
Total State	<u>358,427</u>	<u>358,427</u>	<u>372,389</u>	<u>13,962</u>	<u>360,372</u>
Total Intergovernmental	<u>358,427</u>	<u>358,427</u>	<u>372,389</u>	<u>13,962</u>	<u>410,372</u>
Charges for services					
General government	100	100	36	(64)	40
Public safety	-	-	55	55	175
Streets and highways	500	500	1,627	1,127	845
Total Charges For Services	<u>600</u>	<u>600</u>	<u>1,718</u>	<u>1,118</u>	<u>1,060</u>
Fines and forfeits	750	750	960	210	1,227
Investment earnings	1,500	1,500	3,223	1,723	2,516
Miscellaneous					
Contributions and donations	4,000	4,000	13,500	9,500	7,200
Refunds and reimbursements	7,500	7,500	6,618	(882)	27,702
Rents	22,500	22,500	9,341	(13,159)	21,169
Other	2,500	2,500	11,921	9,421	11,891
Total Miscellaneous	<u>36,500</u>	<u>36,500</u>	<u>41,380</u>	<u>4,880</u>	<u>67,962</u>
Total Revenues	<u>590,764</u>	<u>590,764</u>	<u>616,768</u>	<u>26,004</u>	<u>701,814</u>

City of Harmony, Minnesota  
General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Continued)  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017			Variance with Final Budget	2016
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Budget			
Expenditures					
Current					
General Government					
Mayor and Council					
Personal services	\$ 7,655	\$ 7,655	\$ 7,724	\$ (69)	\$ 7,379
Materials and supplies	350	350	91	259	2,270
Other services and charges	2,075	2,075	1,242	833	77
Total Mayor and Council	<u>10,080</u>	<u>10,080</u>	<u>9,057</u>	<u>1,023</u>	<u>9,726</u>
Finance and administration					
Personal services	61,800	61,800	62,181	(381)	60,401
Materials and supplies	6,650	6,650	4,847	1,803	8,897
Printing and publication	2,774	2,774	2,440	334	2,815
Training	1,000	1,000	35	965	73
Repairs and maintenance	1,500	1,500	1,206	294	2,591
Professional fees	7,500	7,500	7,282	218	7,190
Miscellaneous	2,280	2,280	1,101	1,179	1,119
Total Finance and Administration	<u>83,504</u>	<u>83,504</u>	<u>79,092</u>	<u>4,412</u>	<u>83,086</u>
Elections	-	-	-	-	1,783
Professional services					
Legal	8,000	8,000	6,873	1,127	5,769
Total General Government	<u>101,584</u>	<u>101,584</u>	<u>95,022</u>	<u>6,562</u>	<u>100,364</u>
Government Buildings					
Visitor center					
Personal services	11,398	11,398	7,842	3,556	8,818
Materials and supplies	3,100	3,100	1,712	1,388	2,198
Insurance	1,453	1,453	1,360	93	1,268
Repairs and maintenance	3,750	3,750	3,263	487	3,173
Utilities	7,450	7,450	5,381	2,069	5,811
Total Visitor Center	<u>27,151</u>	<u>27,151</u>	<u>19,558</u>	<u>7,593</u>	<u>21,268</u>
Community center					
Personal services	43,411	43,411	31,513	11,898	33,161
Materials and supplies	6,250	6,250	5,814	436	5,058
Insurance	14,951	14,951	13,538	1,413	13,683
Repairs and maintenance	10,750	10,750	4,381	6,369	16,016
Utilities	35,600	35,600	27,845	7,755	28,765
Miscellaneous	100	100	-	100	8
Total Community Center	<u>111,062</u>	<u>111,062</u>	<u>83,091</u>	<u>27,971</u>	<u>96,691</u>
Total Government Buildings	<u>138,213</u>	<u>138,213</u>	<u>102,649</u>	<u>35,564</u>	<u>117,959</u>

City of Harmony, Minnesota  
General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Continued)  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017			Variance with Final Budget	2016
	Budgeted Amounts		Actual Amounts		Actual
	Original	Final			Amounts
Expenditures (Continued)					
Current (continued)					
Public safety					
Police					
Contracted services	\$ 83,500	\$ 83,500	\$ 74,919	\$ 8,581	\$ 90,777
Vehicle expense	3,500	3,500	3,982	(482)	3,874
Materials and supplies	600	600	-	600	-
Insurance	492	492	435	57	455
Repairs and maintenance	1,000	1,000	1,613	(613)	9,334
Miscellaneous	775	775	1,347	(572)	598
Total Police	<u>89,867</u>	<u>89,867</u>	<u>82,296</u>	<u>7,571</u>	<u>105,038</u>
Fire					
Firemen's relief	<u>22,500</u>	<u>22,500</u>	<u>23,703</u>	<u>(1,203)</u>	<u>24,827</u>
Civil defense					
Personal services	646	646	646	-	646
Supplies	100	100	-	100	-
Repairs and maintenance	1,000	1,000	-	1,000	-
Other charges	<u>1,927</u>	<u>1,927</u>	<u>1,918</u>	<u>9</u>	<u>1,943</u>
Total Civil Defense	<u>3,673</u>	<u>3,673</u>	<u>2,564</u>	<u>1,109</u>	<u>2,589</u>
Animal and pest control					
Personal services	4,204	4,204	3,731	473	2,943
Materials and supplies	350	350	393	(43)	408
Other services	<u>200</u>	<u>200</u>	<u>195</u>	<u>5</u>	<u>205</u>
Total Animal and Pest Control	<u>4,754</u>	<u>4,754</u>	<u>4,319</u>	<u>435</u>	<u>3,556</u>
Total Public Safety	<u>120,794</u>	<u>120,794</u>	<u>112,882</u>	<u>7,912</u>	<u>136,010</u>
Streets and Highways					
Personal services	21,752	21,752	23,745	(1,993)	16,243
Vehicle expenses	3,500	3,500	1,558	1,942	1,660
Materials and supplies	12,000	12,000	9,492	2,508	10,256
Insurance	1,930	1,930	822	1,108	1,485
Repairs and maintenance	21,650	21,650	9,623	12,027	7,465
Snow and ice	37,736	37,736	22,530	15,206	26,362
Building maintenance	<u>25,218</u>	<u>25,218</u>	<u>22,432</u>	<u>2,786</u>	<u>22,722</u>
Total Streets and Highways	<u>123,786</u>	<u>123,786</u>	<u>90,202</u>	<u>33,584</u>	<u>86,193</u>
Culture and recreation					
Community events	<u>6,305</u>	<u>6,305</u>	<u>14,299</u>	<u>(7,994)</u>	<u>9,968</u>
Economic development					
Lodging tax	5,000	5,000	3,685	1,315	4,488
Community development	3,000	3,000	671	2,329	1,715
Total Economic Development	<u>8,000</u>	<u>8,000</u>	<u>4,356</u>	<u>3,644</u>	<u>6,203</u>
Unallocated					
Miscellaneous	5,000	5,000	5,000	-	10,455
Insurance	<u>3,499</u>	<u>3,499</u>	<u>2,115</u>	<u>1,384</u>	<u>2,948</u>
Total Miscellaneous	<u>8,499</u>	<u>8,499</u>	<u>7,115</u>	<u>1,384</u>	<u>13,403</u>
Total Current	<u>507,181</u>	<u>507,181</u>	<u>426,525</u>	<u>80,656</u>	<u>470,100</u>

City of Harmony, Minnesota  
General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Continued)  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for Year Ended December 31, 2016)

	2017			Variance with Final Budget	2016
	Budgeted Amounts		Actual Amounts		Actual
	Original	Final			Amounts
Expenditures (Continued)					
Capital outlay					
Finance and administration	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
Government buildings	-	-	73,306	(73,306)	-
Public safety	27,500	27,500	32,211	(4,711)	68,860
Streets and highways	7,500	7,500	104,295	(96,795)	9,500
Total Capital Outlay	<u>36,000</u>	<u>36,000</u>	<u>209,812</u>	<u>(173,812)</u>	<u>78,360</u>
Total Expenditures	<u>543,181</u>	<u>543,181</u>	<u>636,337</u>	<u>(93,156)</u>	<u>548,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>47,583</u>	<u>47,583</u>	<u>(19,569)</u>	<u>(67,152)</u>	<u>153,354</u>
Other Financing Sources (Uses)					
Sale of capital assets	5,000	5,000	15,205	10,205	14,500
Transfers in	43,500	43,500	66,000	22,500	47,000
Transfers out	<u>(91,000)</u>	<u>(91,000)</u>	<u>(101,000)</u>	<u>(10,000)</u>	<u>(101,000)</u>
Total Other Financing Sources (Uses)	<u>(42,500)</u>	<u>(42,500)</u>	<u>(19,795)</u>	<u>22,705</u>	<u>(39,500)</u>
Net Change in Fund Balances	5,083	5,083	(39,364)	(44,447)	113,854
Fund Balances, January 1	<u>885,454</u>	<u>885,454</u>	<u>885,454</u>	<u>-</u>	<u>771,600</u>
Fund Balances, December 31	<u>\$ 890,537</u>	<u>\$ 890,537</u>	<u>\$ 846,090</u>	<u>\$ (44,447)</u>	<u>\$ 885,454</u>

City of Harmony, Minnesota  
Debt Service Funds  
Combining Balance Sheet  
December 31, 2017

	<b>314</b> 2010 G.O. Improvement Bonds	<b>315</b> 2013A G.O. Tax Abatement Bonds	<b>316</b> 2013B G.O. Tax Abatement Bonds	<b>317</b> 2014A G.O. Improvement Bonds
<b>Assets</b>				
Cash and temporary investments	\$ 50,013	\$ 6,110	\$ 22,673	\$ 157,995
Receivables				
Delinquent taxes	649	838	690	704
Special assessments	15,343	-	-	117,556
Intergovernmental	335	478	394	889
	<u>335</u>	<u>478</u>	<u>394</u>	<u>889</u>
<b>Total Assets</b>	<u><u>\$ 66,340</u></u>	<u><u>\$ 7,426</u></u>	<u><u>\$ 23,757</u></u>	<u><u>\$ 277,144</u></u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	\$ 649	\$ 838	\$ 690	\$ 704
Unavailable revenue - special assessments	15,343	-	-	117,556
<b>Total Deferred Inflows of Resources</b>	<u>15,992</u>	<u>838</u>	<u>690</u>	<u>118,260</u>
<b>Fund Balances</b>				
Restricted for debt service	<u>50,348</u>	<u>6,588</u>	<u>23,067</u>	<u>158,884</u>
	<u>50,348</u>	<u>6,588</u>	<u>23,067</u>	<u>158,884</u>
<b>Total Deferred Inflows     of Resources and Fund Balances</b>	<u><u>\$ 66,340</u></u>	<u><u>\$ 7,426</u></u>	<u><u>\$ 23,757</u></u>	<u><u>\$ 277,144</u></u>

<b>318</b>	
2017A G.O.	
Improvement	
Bonds	Totals
<u>          </u>	<u>          </u>
\$ 99,311	\$ 336,102
-	2,881
198,180	331,079
<u>          </u>	<u>          </u>
-	2,096
<u><u>\$ 297,491</u></u>	<u><u>\$ 672,158</u></u>
\$ -	\$ 2,881
198,180	331,079
<u>          </u>	<u>          </u>
198,180	333,960
<u>          </u>	<u>          </u>
99,311	338,198
<u><u>\$ 297,491</u></u>	<u><u>\$ 672,158</u></u>

City of Harmony, Minnesota  
Debt Service Funds  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2017

	<b>314</b> 2010 G.O. Improvement Bonds	<b>315</b> 2013A G.O. Tax Abatement Bonds	<b>316</b> 2013B G.O. Tax Abatement	<b>317</b> 2014A G.O. Improvement Bonds
Revenues				
Property taxes	\$ 28,562	\$ 40,120	\$ 33,096	\$ 35,242
Special assessments	5,185	-	-	19,532
Investment earnings	163	28	22	542
Total Revenues	<u>33,910</u>	<u>40,148</u>	<u>33,118</u>	<u>55,316</u>
Debt service				
Principal	32,000	34,000	22,000	51,000
Interest and other costs	1,300	4,048	8,910	6,716
Total Expenditures	<u>33,300</u>	<u>38,048</u>	<u>30,910</u>	<u>57,716</u>
Net Change in Fund Balances	610	2,100	2,208	(2,400)
Fund Balances, January 1	<u>49,738</u>	<u>4,488</u>	<u>20,859</u>	<u>161,284</u>
Fund Balances, December 31	<u><u>\$ 50,348</u></u>	<u><u>\$ 6,588</u></u>	<u><u>\$ 23,067</u></u>	<u><u>\$ 158,884</u></u>

**318**  
 2017A G.O.  
 Improvement

<u>Bonds</u>	<u>Totals</u>
\$ -	\$ 137,020
99,268	123,985
43	798
99,311	261,803
-	139,000
-	20,974
-	159,974
99,311	101,829
-	236,369
<u>\$ 99,311</u>	<u>\$ 338,198</u>



City of Harmony, Minnesota  
 Summary Financial Report  
 Revenues and Expenditures For General Operations -  
 Governmental Funds  
 For the Years Ended December 31, 2017 and 2016

	Total 2017	Total 2016	Percent Increase (Decrease)	
Revenues				
Taxes	\$ 625,757	\$ 620,041	0.92	%
Special assessments	127,500	41,616	206.37	
Licenses and permits	7,341	7,546	(2.72)	
Intergovernmental	557,690	689,650	(19.13)	
Charges for services	237,211	271,335	(12.58)	
Fines and forfeits	1,253	1,521	(17.62)	
Investment earnings	7,689	6,136	25.31	
Miscellaneous	122,732	131,276	(6.51)	
	<u>\$ 1,687,173</u>	<u>\$ 1,769,121</u>	(4.63)	%
Total Revenues	<u>\$ 1,687,173</u>	<u>\$ 1,769,121</u>	(4.63)	%
Per Capita	\$ 1,643	\$ 1,729	(5.00)	%
Expenditures				
Current				
General government	\$ 197,671	\$ 218,323	(9.46)	%
Public safety	376,182	430,610	(12.64)	
Streets and highways	90,202	86,193	4.65	
Culture and recreation	171,677	165,630	3.65	
Economic development	128,793	134,155	(4.00)	
Miscellaneous	7,115	13,403	(46.91)	
Capital outlay				
General government	73,306	-	100.00	
Public safety	243,095	248,205	(2.06)	
Streets and highways	951,656	20,569	4,526.65	
Culture and recreation	11,420	15,408	(25.88)	
Economic development	-	23,524	(100.00)	
Debt service				
Principal	139,000	130,000	6.92	
Interest and other charges	38,209	30,453	25.47	
	<u>\$ 2,428,326</u>	<u>\$ 1,516,473</u>	60.13	%
Total Expenditures	<u>\$ 2,428,326</u>	<u>\$ 1,516,473</u>	60.13	%
Per Capita	\$ 2,364	\$ 1,482	59.51	%
Total Long-Term Indebtedness	\$ 1,224,000	\$ 372,000	229.03	%
Per Capita	1,192	364	227.75	
General Fund Balance - December 31	\$ 846,090	\$ 885,454	(4.45)	%
Per Capita	824	866	(4.82)	

The purpose of this report is to provide a summary of financial information concerning the City of Harmony to interested citizens. The complete financial statements may be examined at City Hall, 225 3rd Ave SW, Harmony, Minnesota. Questions about this report should be directed to Jerome Illg, Administrator at (507) 886-8122.

OTHER REQUIRED REPORTS

CITY OF HARMONY  
HARMONY, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2017

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INDEPENDENT AUDITOR'S REPORT ON  
MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council  
City of Harmony, Minnesota, Minnesota

We have audited, in accordance with auditing standard generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Harmony, Minnesota, Minnesota (the City) as of and for the year ended December 31, 2017, and the noted to the financial statements, and have issued our report thereon dated March 19, 2018.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statute §6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Cities*. However, our audit was not directed primarily toward procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

ABDO, EICK & MEYERS, LLP  
Mankato, Minnesota  
March 19, 2018



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council  
City of Harmony, Minnesota, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Harmony, Minnesota, Minnesota (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report there on dated March 19, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2017-001 that we consider to be a significant deficiency.

## Compliance and Other Matters

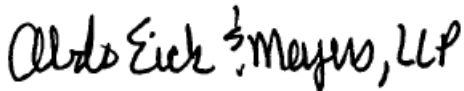
As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* or Minnesota statutes.

## The City's Response to Finding

The City's response to the finding identified in our audit are described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ABDO, EICK & MEYERS, LLP  
Mankato, Minnesota  
March 19, 2018

City of Harmony, Minnesota  
Schedule of Findings and Responses  
For the Year Ended December 31, 2017

<u>Finding</u>	<u>Description</u>
<b>2017-001</b>	<b>Segregation of Duties</b>
<i>Condition:</i>	During our audit we reviewed internal control procedures over payroll, disbursements, cash receipts, utility billing and investments and found the City to have limited segregation of duties in these areas as noted below.
<i>Criteria:</i>	There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.
<i>Effect:</i>	The existence of this limited segregation of duties increases the risk of fraud and misstatement.

**Internal Control Over Payroll**

*Cause:* The Administrator controls and maintains the control over the ACH, sets up employee records, posts activity to the general ledger, prepares payroll tax returns, and maintains the payroll records as well as reconciling the bank statements.

*Recommendation:* While we recognize the number of staff is not large enough to eliminate this deficiency it is important that the Council is aware of this condition and monitor all financial information. We recommend that in addition to approving payroll disbursements and wage rates, the Council review amounts earned and accrued for compensated absences on an annual basis to compensate for control deficiencies with respect to payroll accruals. Also bank reconciliations should be reviewed by clerk with emphasis on reviewing approved ACH payments and confirm proper payment amount.

*Management Response:*

The Council will continue to review the ACH payments along with compensated absences reports and the Deputy Clerk will compare approved payments to the bank reconciliation upon review. It is important that these procedures are document that these procedures are completed.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.

**Internal Control Over Cash Disbursements**

*Cause:* The Deputy Clerk has control over the check stock, sets up and maintains vendors, prepares checks and enters transactions into the accounting system.

*Recommendation:* While we recognize staff is not large enough to eliminate this deficiency, we recommend that an individual separate from the Administrator review cancelled checks received with bank statement and investigate items such as: voided checks, inconsistencies in check sequence, possible alterations, and unusual payees. It is important that the Council is aware of this condition and monitor all financial information. The Deputy Clerk should enter disbursements and mail disbursements. The Administrator will sign checks.

*Management Response:*

The Administrator will review the cancelled checks that are received with the bank statements and look for any inconsistencies in check numbers along with mail disbursements.

City of Harmony, Minnesota  
Schedule of Findings and Responses (Continued)  
For the Year Ended December 31, 2017

<u>Finding</u>	<u>Description</u>
<b>2017-001</b>	<b>Segregation of Duties (Continued)</b>

**Internal Control Over Cash Receipts**

*Cause:* The Deputy Clerk sets up and maintains customers, generates billing statements, maintains receipts journal, posts to the general ledger, prepares deposits and delivers to the bank.

*Recommendation:* We recommend that an individual separate from the Administrator, such as the Deputy Clerk, review bank reconciliations for accuracy and timeliness of preparation. The City could also look at a point of sale software to assist with documenting receipts. It is important that the Council is aware of this condition and monitor all financial information.

*Management Response:*

The Council has already taken measures to attempt to comply even though the City is relatively small and the number of clerical/bookkeeping staff they can employ is limited. The Council has addressed this circumstance by active participation in the City's affairs. This includes review of deposits, regular review of financial statements, regular review of bank reconciliations and budget comparisons.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.

**Internal Control Over Utility Billing**

*Cause:* The Deputy Clerk approves new accounts, sets up customers and rates in the billing systems, generates statements, enters readings, prepares the deposit and makes adjustments to accounts.

*Recommendation:* We recommend that an individual, separate from the Administrator such as the Deputy Clerk, review bank reconciliations for accuracy and timeliness of preparation. The utility billing adjustment reports should be reviewed and documented any adjustments made to the utility billing system. It is important that the Council is aware of this condition and monitor all financial information.

*Management Response:*

The City Administrator will review the utility adjustment report and the Deputy Clerk with review the bank reconciliation.

*Updated Progress From Prior Year:*

No progress has been made in addressing this finding in the current year.