

# Le Sueur County Financial Statement

For The Year Ended Decemeber 31, 2020

## Official Publication

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### LE SUEUR COUNTY FINANCIAL STATEMENT For The Year Ended December 31<sup>st</sup>, 2020

To: The Honorable Board of County Commissioners of Le Sueur County, Minnesota.

The Audited Comprehensive Annual Financial Statement of Le Sueur County for the year ending December 31<sup>st</sup>, 2020, prepared in accordance with generally accepted accounting principals, consistent with that of the preceding year, is presented herewith for your consideration.

This report is prepared in the format prescribed by the State Auditor, pursuant to Minnesota Statutes, Section 384.09, as the form of financial statements to be used by all Counties in Minnesota and published in accordance with Minnesota Statutes Section 375.17.

Detailed analysis of items contained in this report, additional schedules and analysis of the various funds, account groups and disbursements not required to be published are on file and of record in the office of the County Auditor and are available for public inspection.

Respectfully Submitted,

Carol Blaschko  
Le Sueur County Finance Director

### LE SUEUR COUNTY LE CENTER, MINNESOTA

#### ORGANIZATION 2020

Office	Name	From	Term	To
<b>Commissioners</b>				
1 <sup>st</sup> District	Dave Gliszinski	January 2013	January 2021	
2 <sup>nd</sup> District (Vice Chairman)	Danny O'Keefe	January 2019	January 2023	
3 <sup>rd</sup> District	John King	January 2013	January 2021	
4 <sup>th</sup> District	Lance Wetzal	January 2013	January 2023	
5 <sup>th</sup> District (Chairman)	Steve Rohlffing	January 2011	January 2023	
<b>Officers Elected</b>				
Attorney	Brent Christian	January 2003	January 2023	
County Recorder	Sharon Budin	April 2010	January 2023	
Registrar of Titles	Sharon Budin	April 2010	January 2023	
Sheriff	Brett Mason	April 2017	January 2023	
Surveyor	Rory Jensen	January 2003	January 2023	
Auditor - Treasurer	Pam Simonette	June 2013	January 2023	
<b>Assessor</b>				
Court Administrator	Shayne Bender	January 2014	December 2021	
Highway Engineer	Joanne Kopet	May 2000	Indefinite	
Probation Officer	Dave Tieg	October 2017	May 2021	
Veterans Service Officer	Brian Collins	December 2016	Indefinite	
Deputy Motor Vehicle Registrar	Mark Roemhildt	April 2020	April 2024	
Human Services Director	Pam Simonette	June 2013	January 2023	
Public Health Nurse	Susan Rynda	July 1999	Indefinite	
Planning & Zoning Admin.	Cindy Shaughnessy	April, 2004	Indefinite	
County Administrator	Josh Mankowski	December 2017	December 2020	
	Darrell Pettis	September 2009	Indefinite	

#### Le Sueur County

Statement of Net Position  
December 31, 2020

	Primary Government		Component Unit Housing and Redevelopment Authority
	Governmental Activities	Business-Type Activities	
<b>Assets</b>			
Cash and investments	\$ 35,185,956	\$ -	\$ 35,185,956
Taxes receivable	319,148	-	319,148
Special assessments receivable	2,474,243	-	2,474,243
Accounts receivable (net)	530,934	24,125	555,059
Notes receivable	663,158	-	663,158
Interest receivable	173,938	-	173,938
Due from other governments	3,272,805	144,821	3,417,626
Internal balances	56,876	(56,876)	-
Materials and supplies	655,776	-	655,776
Restricted cash and investments	1,412,449	-	1,412,449
Capital assets:			
Construction in progress	26,293,577	-	26,293,577
Land	5,324,149	-	5,324,149
Other capital assets, net of depreciation	127,338,927	5,186,395	132,525,322
<b>Total assets</b>	<b>203,701,936</b>	<b>5,298,465</b>	<b>209,000,401</b>
<b>Deferred Outflows of Resources</b>			
Pension related amounts	2,539,021	-	2,539,021
<b>Liabilities</b>			
Accounts payable	3,915,661	285,289	4,200,950
Accrued liabilities	1,182,663	361	1,183,024
Due to other governments	378,470	-	378,470
Unearned revenues	-	-	6,558
Noncurrent liabilities:			
Due within one year	4,042,801	95,666	4,138,467
Due in more than one year	53,057,473	993,441	54,050,914
<b>Total liabilities</b>	<b>62,577,068</b>	<b>1,374,757</b>	<b>63,951,825</b>
<b>Deferred Inflows of Resources</b>			
Unearned revenues	111,989	-	111,989
Pension related amounts	2,078,706	-	2,078,706
<b>Total deferred inflows of resources</b>	<b>2,190,695</b>	<b>-</b>	<b>2,190,695</b>
<b>Net Position</b>			
Net investment in capital assets	119,485,449	3,814,877	123,300,326
Restricted for:			
Recorder equipment	257,582	-	257,582
Public safety	623,529	-	623,529
Landfill abatement and risk mitigation	1,670,354	-	1,670,354
Highways and streets	3,444,153	-	3,444,153
Future septic loans	589,167	-	589,167
Culture and recreation	140,051	-	140,051
Reclamation/conservation	321,372	-	321,372
Debt service	4,639,890	-	4,639,890
Housing assistance payments	-	-	29,231
Economic development	-	-	45,120
Unrestricted	10,301,647	108,831	10,410,478
<b>Total net position</b>	<b>\$ 141,473,194</b>	<b>\$ 3,923,708</b>	<b>\$ 145,396,902</b>

#### Le Sueur County

Statement of Activities  
Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Changes in Net Position			Component Unit HRA
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals	
<b>Primary Government</b>								
Governmental activities:								
General government	\$ 10,687,567	\$ 1,131,716	\$ 147,426	\$ 34,218	\$ (9,374,207)	\$ -	\$ (9,374,207)	\$ -
Public safety	7,335,258	429,923	355,360	-	(6,549,975)	-	(6,549,975)	-
Highways and streets	8,926,612	87,295	4,541,739	2,834,982	(1,462,596)	-	(1,462,596)	-
Sanitation	696,200	135,992	230,181	-	(332,027)	-	(332,027)	-
Health and human services	11,310,211	1,609,854	5,332,593	-	(4,367,764)	-	(4,367,764)	-
Culture, recreation, and education	607,424	476,270	-	-	(131,154)	-	(131,154)	-
Conservation and development	1,031,416	418,669	206,356	-	(406,391)	-	(406,391)	-
Interest and fiscal charges	1,201,200	-	-	-	(1,201,200)	-	(1,201,200)	-
<b>Total governmental activities</b>	<b>41,797,888</b>	<b>4,289,719</b>	<b>10,813,655</b>	<b>2,869,200</b>	<b>(23,825,314)</b>	<b>-</b>	<b>(23,825,314)</b>	<b>-</b>
Business-type activities:								
West Jefferson Subordinate Service District	210,123	24,125	-	3,331,332	-	3,145,334	3,145,334	-
<b>Total primary government</b>	<b>\$ 42,008,011</b>	<b>\$ 4,313,844</b>	<b>\$ 10,813,655</b>	<b>\$ 6,200,632</b>	<b>(23,825,314)</b>	<b>3,145,334</b>	<b>(20,679,980)</b>	<b>-</b>
<b>Component Unit</b>								
Housing and Redevelopment Authority (HRA)	\$ 566,454	\$ -	\$ 570,728	\$ -	-	-	-	4,274
<b>General Revenues</b>								
Taxes								
Property taxes, levied for general purposes					18,141,927	-	18,141,927	-
Property taxes, levied for debt service					4,735,725	-	4,735,725	-
Other taxes					471,313	-	471,313	-
Payments in lieu of taxes					166,271	-	166,271	-
Intergovernmental revenues not restricted to specific programs					5,870,647	-	5,870,647	-
Investment income					320,588	-	320,588	35
Miscellaneous					141,785	-	141,785	-
<b>Total general revenues</b>					<b>29,848,256</b>	<b>-</b>	<b>29,848,256</b>	<b>35</b>
Change in net position					6,022,942	3,145,334	9,168,276	4,309
<b>Net Position, Beginning (as restated)</b>					<b>135,450,252</b>	<b>778,374</b>	<b>136,228,626</b>	<b>70,042</b>
<b>Net Position, Ending</b>					<b>\$ 141,473,194</b>	<b>\$ 3,923,708</b>	<b>\$ 145,396,902</b>	<b>\$ 74,351</b>

#### Le Sueur County Department of Human Services Vendor Payments over \$5,000 1-1-20 to 12-31-20

Advanced Billing Services LLC	7,947.88	Lutheran Soc Serv Guardianship	45,822.40
Aging Services for Communities	16,592.00	Alee Lutheran Social Services	232,101.55
Services	54,311.50	Manpower Inc	28,366.11
Alternative Resolutions Inc	29,920.26	Mayo Clinic Social Services	6,622.45
AMV Care Van	17,462.66	Metro Sales	10,968.12
Anoka Co Juvenile Detention	21,744.00	Mn Counties Insurance Trust	26,462.97
Anu Family Services Inc	11,052.94	Mn Dept of Human Service	501,027.70
AT & T	17,812.32	Mn DHS - Anoka Metro RTC	20,294.00
Blue Earth Co Human Services	24,750.00	Mn DHS - SOS	83,905.50
Brown Co Eval Center	44,994.24	Mn DHS - CBHH Alexandria	10,668.00
Cardmember Service	10,009.15	MRCI	11,913.16
Carlson Counseling Consulting	7,100.00	MVAC	165,288.23
Chileda Institute Inc	46,062.67	MVED	40,000.00
Christian, Keogh & Moran	68,821.51	Nexus-Kindred Family Healing	28,110.05
Counseling Services of So Mn	7,695.66	Northwood Children's Home	13,190.23
Dennis Funeral Home	10,239.74	Office Depot	6,923.56
Dept of Corrections	71,110.00	Palma, Sandra	12,398.82
Dietzman, Paul	152,418.50	Prairie Lakes Youth Programs	83,166.41
Evolve Adoption & Family Svcs	22,885.54	REM Heartland Inc	6,215.64
Gerard of Minnesota	30,328.91	Scott Co Treasurer	14,250.00
Guardianship Services	8,477.60	SHI	6,150.00
Information Systems Corp	38,573.61	Spitzack, Delmar	6,126.69
Lager, Alisha	5,591.04	Tri-City United	10,652.30
Le Sueur Co DAC	13,946.63	Le Village Ranch	83,230.87
Sueur Co SWCD	7,700.00	Wal-Mart Comm BRC	9,726.74
Leo A Hoffman Center	5,814.00	Washburn Center for Children	5,886.00
		Wayne's Auto Body	8,407.86
		Wings Guardianship Services	12,046.00
		WS Transportation	10,643.40
		Grants in Aid	404,369.54
		Payments less than \$5000	536,811.63
		Personnel Services	
		<b>Total:</b>	<b>3,195,108.29</b>

#### County Expenditures

**Current Expenditures** include all expenditures other than capital outlays and debt services on county boards.

**Capital Outlay Expenditures** include all expenditures for the construction of county facilities or the purchase of buildings of major equipment by the county.

**Debt Service** include all expenditures for the repayment of bonds issued by the county, including the payment of principal interest and other fiscal charges associated with the bonds.

**General Government** activities include expenditures for general county activities such as the County Commissioners, County Administrator, County Attorney, County Auditor-Treasurer, County Assessor, County Recorder, Information Systems, Environmental Services, Veterans Service Office, Court House Operations, and other county general service offices.

**Public Safety** activities include expenditures for corrections activities, the operation of the Sheriff's Office, County Jail and Emergency Services.

**Highway and Streets** activities include expenditures for highway department construction and maintenance programs.

**Sanitation** activities include expenditures for county solid waste collection and disposal programs, including county sponsored recycling programs.

**Human Services** activities include the administration of all federal, state and county human services programs, including child support collection activities, social service programs such as chemical dependency treatment programs, and child protection services.

**Health** activities include expenditures for the county public health department, including inoculation programs, home health aid services, and programs to protect public and private drinking water systems.

**Culture and Recreation** activities include expenditures for county libraries, county parks, recreation programs including the development and maintenance of all county park facilities.

**Conservation of Natural Resources** activities include expenditures relating to soil and water conservation and the county extension office.

**Economic Development** activities include expenditures for economic development program.

#### Government-Wide Financial Analysis

Over time, net position serves as a useful indicator of the county's financial position. Le Sueur County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$145,396,902 at the close of 2020. The largest portion of Le Sueur County's net position (85 percent) reflects its investment in capital assets (e.g., land, buildings, equipment), less any related debt used to acquire those assets that is still outstanding. However, it should be noted that these assets are not available for future spending.



	Special Revenue				Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road and Bridge	Human Services	County Ditch			
<b>Assets</b>							
Cash and investments	\$ 7,626,319	\$ 14,197,091	\$ 6,313,616	\$ -	\$ 5,168,549	\$ 1,880,381	\$ 35,185,956
Receivables:							
Taxes	160,481	34,863	54,425	-	58,326	11,053	319,148
Special assessments	1,876,572	-	-	591,301	-	6,370	2,474,243
Accounts, net	182,381	25,393	321,016	1,911	233	-	530,934
Notes	-	-	-	-	-	663,158	663,158
Interest	173,938	-	-	-	-	-	173,938
Due from other governments	354,466	2,289,148	483,357	125,320	-	20,514	3,272,805
Due from other funds	56,876	-	-	-	-	-	56,876
Materials and supplies	-	655,776	-	-	-	-	655,776
Advances to other funds	2,566,746	-	-	-	-	-	2,566,746
Restricted cash and investments:							
Construction account	-	-	-	-	-	1,412,449	1,412,449
<b>Total assets</b>	<b>\$ 12,997,779</b>	<b>\$ 17,202,271</b>	<b>\$ 7,172,414</b>	<b>\$ 718,532</b>	<b>\$ 5,227,108</b>	<b>\$ 3,993,925</b>	<b>\$ 47,312,029</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 363,393	\$ 2,483,258	\$ 504,949	\$ 474,946	\$ -	\$ 89,115	\$ 3,915,661
Accrued liabilities	371,993	68,230	152,980	-	-	41,475	634,678
Due to other governments	156,107	156,973	-	19,340	-	46,050	378,470
Advances from other funds	-	-	-	2,566,746	-	-	2,566,746
<b>Total liabilities</b>	<b>891,493</b>	<b>2,708,461</b>	<b>657,929</b>	<b>3,061,032</b>	<b>-</b>	<b>176,640</b>	<b>7,495,555</b>
Deferred inflows of resources:							
Unearned revenues	-	-	-	-	-	111,989	111,989
Unavailable revenues	2,255,570	1,936,389	369,650	628,891	39,236	672,870	5,902,406
<b>Total deferred inflows of resources</b>	<b>2,255,570</b>	<b>1,936,389</b>	<b>369,650</b>	<b>628,891</b>	<b>39,236</b>	<b>784,659</b>	<b>6,014,395</b>
Fund balances:							
Nonspendable	2,428,367	655,776	-	-	-	-	3,084,143
Restricted	2,691,516	1,545,974	-	-	5,187,872	3,733,256	13,158,618
Assigned	46,800	10,356,671	6,144,835	-	-	709,638	17,256,944
Unassigned (deficit)	4,684,033	-	-	(2,971,391)	-	(1,410,268)	302,374
<b>Total fund balances (deficit)</b>	<b>9,850,716</b>	<b>12,557,421</b>	<b>6,144,835</b>	<b>(2,971,391)</b>	<b>5,187,872</b>	<b>3,032,626</b>	<b>33,802,079</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 12,997,779</b>	<b>\$ 17,202,271</b>	<b>\$ 7,172,414</b>	<b>\$ 718,532</b>	<b>\$ 5,227,108</b>	<b>\$ 3,993,925</b>	<b>\$ 47,312,029</b>

	Special Revenue				Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road and Bridge	Human Services	County Ditch			
<b>Revenues</b>							
Taxes	\$ 11,627,750	\$ 2,486,962	\$ 3,547,999	\$ -	\$ 4,737,580	\$ 433,388	\$ 22,835,689
Special assessments	176,760	-	-	211,471	-	343,229	730,460
Intergovernmental	6,071,465	10,238,731	4,518,332	162,970	74,937	483,477	21,549,912
Licenses and permits	159,090	-	-	-	-	178,533	337,623
Charges for services	2,829,022	114,553	81,732	4,928	-	28,467	3,058,702
Investment income	309,373	-	-	-	5,388	-	314,759
Miscellaneous	392,199	151,219	327,593	75,930	-	133,490	1,080,431
<b>Total revenues</b>	<b>21,564,659</b>	<b>12,993,465</b>	<b>8,475,656</b>	<b>455,299</b>	<b>4,817,903</b>	<b>1,600,594</b>	<b>49,907,576</b>
<b>Expenditures</b>							
Current:							
General government	9,962,681	-	-	-	-	400,490	10,369,171
Public safety	6,198,735	-	-	-	-	108,225	6,306,960
Highways and streets	-	26,307,810	-	-	-	-	26,307,810
Sanitation	-	-	-	-	-	681,167	681,167
Health and human services	2,590,002	-	8,495,495	-	-	93,308	11,178,805
Culture, recreation, and education	591,999	-	-	-	-	-	591,999
Conservation and development	267,005	-	-	1,944,165	-	334,576	2,545,746
Capital outlay	412,185	463,678	-	-	-	146,953	1,022,816
Debt service:							
Principal	-	475,000	-	-	2,625,000	-	3,100,000
Interest and fiscal charges	-	66,192	-	-	1,291,938	-	1,358,130
<b>Total expenditures</b>	<b>20,022,607</b>	<b>27,312,680</b>	<b>8,495,495</b>	<b>1,944,165</b>	<b>3,916,938</b>	<b>1,770,719</b>	<b>63,462,604</b>
Excess (deficiency) of revenues over expenditures	1,542,052	(14,319,215)	(19,839)	(1,488,866)	900,965	(170,125)	(13,555,028)
<b>Other Financing Sources (Uses)</b>							
Transfers in	212,943	-	-	15,211	-	-	228,154
Transfers out	-	-	-	-	-	(228,154)	(228,154)
<b>Total other financing sources (uses)</b>	<b>212,943</b>	<b>-</b>	<b>-</b>	<b>15,211</b>	<b>-</b>	<b>(228,154)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,754,995</b>	<b>(14,319,215)</b>	<b>(19,839)</b>	<b>(1,473,655)</b>	<b>900,965</b>	<b>(398,279)</b>	<b>(13,555,028)</b>
<b>Fund Balances (Deficit), Beginning (as restated)</b>	<b>8,095,721</b>	<b>26,813,995</b>	<b>6,164,674</b>	<b>(1,497,736)</b>	<b>4,286,907</b>	<b>3,430,905</b>	<b>47,294,466</b>
Change in reserve for materials and supplies	-	62,641	-	-	-	-	62,641
<b>Fund Balances (Deficit), Ending</b>	<b>\$ 9,850,716</b>	<b>\$ 12,557,421</b>	<b>\$ 6,144,835</b>	<b>\$ (2,971,391)</b>	<b>\$ 5,187,872</b>	<b>\$ 3,032,626</b>	<b>\$ 33,802,079</b>

## LE SUEUR COUNTY PAYMENTS BY VENDOR ALL FUNDS EXCLUDING HUMAN SERVICES VENDORS IN FISCAL YEAR ENDED 12 31 2020

Access Networks	1,169,649.15	Hadelberg City	31,654.84	One Little Shirt Shop	6,168.75
Accurate Controls Inc	12,552.56	Herring/Taha	10,000.00	Orca Displays	5,800.14
ADDVantage Creations Inc.	10,000.00	Hessalon Construction LLC	690,067.09	Ottawa Township	70,645.49
ADDVantage Properties LLC	8,250.00	Hillyard-Hutchinson	9,811.53	Owen Masonry LLC	7,500.00
Advanced Correctional Healthcare Inc	39,219.31	His Haven	5,000.00	Palace Bar & Grill LLC	10,000.00
AEGIS Therapies, Inc	17,199.18	Historical Society	50,012.40	Paragon Printing & Mailing Inc	94,624.90
Aerial Affinity LLC	5,300.00	Hix and Hix LLC	8,275.00	Pate Bonding Inc	11,427.00
Ag Partners Coop	203,936.72	Hollyk Bros Logistics	19,352.49	Personal Services	15,229,182.00
Aging Services for Communities	45,000.00	Hollyk/Kathryn M	7,766.65	Pioneer Power	5,000.00
Agosto	28,800.00	Hollyk/Leo	5,208.14	Pla Mor Lanes	10,000.00
Alice HQ, LLC	8,900.00	Holtmeier Construction Inc	6,751.85	Pomps Tire Service Inc	5,660.45
Allied Overhead Door Inc	12,465.01	Homeplate LLC	10,000.00	Powerson Repairs	5,755.00
Altstates Pavement Recycling	6,792.00	Hoppe/Terr DBA Headlines Plus	10,000.00	Prairie Grill & Saloon LLC	10,000.00
Alpha Wireless	82,613.15	Hortembach Autos LLC	10,000.00	Praxairco LLC	10,000.00
Amazon Capital Services	5,940.29	Hruby/Richard	18,832.02	Rahn Industries Inc	10,000.00
American Engineering Testing	9,891.75	I & S Group Inc	180,219.19	Ramsay County	25,561.75
American Post 108	5,000.00	Ind School Dist2143	2,099,749.12	Ranger Chevrolet Buick GMC	56,946.00
American Post 79	5,000.00	Ind School Dist2397	1,849,453.45	Ratwik-Rozak-Maloney PA	18,079.82
ANCOM Technical Center	21,029.16	Ind School Dist 508	1,560,908.32	RDO Equipment Co	62,599.81
Anderson Custom Landscapes Inc	9,850.00	Ind School Dist 716	40,757.09	Ready/Wat Electric	5,480.00
APG Media of Southern Minnesota LLC	30,162.63	Ind School Dist 721	2,953,431.85	Reeder/James	10,000.00
APX Construction Group	7,500.00	Ind School Dist 77	244,242.20	Regents of the University of Minnesota	126,445.38
Asbuilt Construction Inc	14,150.00	Information Systems Co	23,964.24	Region 9 Development Comm	68,510.16
Ashley Schmidt DBA Ruffled Feathers	10,000.00	Itsavvy LLC	197,530.92	Rehmet Excavating LLC	53,409.38
Association of MN Counties	16,900.00	J. R. Bruender Construction Inc	5,499.06	RGT Inc	10,000.00
AT & T Mobility	15,494.82	Jaguar Communications Inc	546,700.00	Rinke-Noonan Law Firm	60,477.81
August/Norman A	9,159.59	James Brothers Ctruction Inc	68,885.00	River Valley Forensic Services PA	11,250.00
Avenu Insights & Analytics LLC	6,296.16	Jiff Belzer New Prague Auto Inc	119,473.00	Roadrunner Repair Inc	6,173.48
Axon Enterprise Inc	8,165.00	Joko's Bar & Grill Inc	10,000.00	Roadside Vegetation Mgt LLC	31,836.60
Baker Tilly US, LLP	72,616.00	Johnson Aggregates	379,081.15	Robert M Segna Construction LLC	17,300.00
Ballman/Bradley James	5,896.45	Jon Schabert Construction	10,000.00	Roemhult Excavating Inc	5,000.00
Ballman/David	15,087.51	JW Construction LLC	10,803.24	RSEden	6,655.08
Barnett Bros Inc	13,281.10	Kasota City	104,521.11	RTVision Inc	6,655.24
Bauer Built	60,815.50	Kasota Partners LLC	10,000.00	Ruhland Farms	6,562.99
Beer Oil & Tire	52,532.48	Kasota Township	221,669.91	Rynda/Francis	6,449.46
Benco-Wells Electric	11,415.82	Keystone Contracting Inc	22,292.45	S. M. Hestges & Son Inc	7,465,721.55
Blahnik, Prchal & Stoll	6,399.49	Kibble Equipment LLC	25,984.29	Safe Assurance Consultants Inc	8,483.01
Blue Cross Blue Shield of MN	6,249.60	Kilkenny City	53,841.60	Sanco Equipment LLC	5,267.80
Blue Earth Co Human Services	15,362.50	Kilkenny Township	142,909.08	Sanoft Pasteur Inc	15,052.08
Boerman Kroos Vogel Group Inc	10,275.00	King/Steven & Wendy	10,275.00	Schilling Supply Co	12,091.23
Bob Barker Co Inc	40,000.00	Kline/Kenneth F	23,242.00	Schwlerer Group Inc	10,000.00
Bolton & Merik Inc	10,480.42	Kokomo Restaurant Inc	10,000.00	Schneider Geospatial LLC	38,055.00
Bond Trust Services Corporation	7,301.55	Kolden-Furnell Home	7,301.55	Schwicker's Tecla America LLC	22,215.80
Borgmeier/Brian	1,256,503.86	Korbel/Richard	8,405.65	Scott County Library System	53,232.92
Borgmeier/Jeffrey	4,458,130.00	KR Monty Bar & Hotel Inc	10,000.00	Scott County Treasurer	9,000.00
Branch Out LLC	6,225.72	Kramer Chiropratic Wellness Center	10,000.00	SeaChange Print Innovations	32,205.76
Brandt/Kimberly DBA Ultimate Retreat	8,275.00	Kris Engineering Inc	89,252.59	SEH Inc	752,908.34
Bruender/Lawrence	10,000.00	Lake Washington Sataray District	395,656.14	Selly Excavating Inc	559,645.81
Brunz Construction Co Inc	8,980.00	Lanesburgh Township	352,716.98	Senecks Bods Corp	6,815.70
Bu's Service LLC	5,577.50	Langhoff Associates Inc	10,000.00	Shanky/Patty	6,652.99
Budin Trust	20,671.43	Law Enforcement Technology Group	48,119.18	Sharon Township	194,645.37
Bureau of Criminal Apprehension	6,945.00	Le Center City	1,267,156.85	SHI International Corp	48,902.00
Burns Construction Inc	8,945.00	Le Center Hardware Hank	8,474.44	Snap-On Tools	5,310.45
Business Media Solutions Inc	45,000.00	Le Center Rehab	5,352.60	South Central MN EMS	5,500.00
C. Boehne Construction LLC	10,000.00	Le Sueur City	3,227,008.84	St Paul Port Authority	175,760.32
Camp Patterson	19,928.50	Le Sueur Co Fair Association	49,822.88	St Peter Well Drilling	67,836.00
Canon River Drug & Violent Offender	10,000.00	Le Sueur Co Recorder	10,318.22	State Industrial Products	9,878.72
Cardio Partners	8,850.00	Le Sueur County Auditor-Treasurer	23,712,075.67	State of Minnesota	290,308.86
Cardmember Services	23,905.00	Le Sueur County Sno Trail	59,876.81	State Treasurer Mn Dept of Finance	104,057.69
Center Stage Dance of Montgomery Inc	61,549.86	Le Sueur County Soil & Water Consernation Dist	414,380.45	Stanzel/Dale	7,271.45
CenterPoint Energy	10,000.00	Le Sueur Economic Develop Auth	84,037.59	Stephenson Custom Case Co	9,470.00
Champ Software Inc	30,118.00	Lea/Richard C	27,040.11	Stryker Sales Corp	152,599.41
Charaska Creek Ranch & Winery LLC	60,415.76	Lexington Township	156,677.43	Suel Printing Company	26,860.09
Charles Fenger	30,118.00	Liberty Tire Services LLC	25,635.00	Sullivan/Daniel	13,129.70
Chesworth Gloves Inc	10,000.00	Little Falls Machine Inc	21,068.61	Summit	105,345.37
Christian - Keogh - Moran & King	5,185.00	LMB Services LLC	11,000.00	Sunderman/Marie	7,400.00
Churchill/Scott W	37,089.82	Loffler Companies Inc	35,329.55	Sunderman/Michael E & Linda L	15,850.00
Civic Plus	8,943.29	Logue/James F & Lucinda	5,768.64	Sycks Construction LLC	60,522.86
Clark Equipment Co.	5,977.40	Lutheran Social Services of MN	30,598.67	Syntax Inc	20,827.48
Clayton Roemhult Son's Concrete, LLC	8,975.00	M-R Sign Co Inc	27,752.77	Technical Resource Management LLC	6,835.25
Cleveland City	501,830.47	M.R. Flooring Inc	10,000.00	The Fine Press	7,036.39
Cleveland Township	163,156.25	M.S. Excavating Inc	38,842.10	The Lakes Fitness LLC	5,600.00
Commissioner of Transportation	7,661.02	Malchow/Sarah E Johnson	6,958.62	The Next Chapter Winery LLC	10,000.00
Compass Minerals America Inc	145,529.01	Mankato Motorsports	12,593.96	The Rusty Flamingo LLC	8,700.00
Cora Schuch/District 391	224,581.94	Marco Technologies LLC	16,347.52	TI-Zack/Concrete Inc	609,038.54
Cortech Engineered Solutions LLC	112,581.74	Mariska Enterprises	18,841.00	Tierney	51,384.11
Cooney/Jerome & Margaret	41,204.65	Master Electric Company Inc	10,305.93		