

# 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 Wetzel	January 2013	January 2023	
5 <sup>th</sup> District (Chairman)	Steve Rohlfling	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 Tiegs	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	1,182,683	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	356,380	-	(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	698,200	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	418,659	-	-	(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>\$ 6,200,532</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	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>

#### 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.

#### 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.

