

Le Sueur County Financial Statement

For The Year Ended December 31, 2023

Official Publication

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LE SUEUR COUNTY

FINANCIAL STATEMENT

For The Year Ended December 31st, 2023

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 31st, 2023, 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 2023

Office	Name	From	Term	To
Commissioners				
1 st District (Vice Chairman)	Dave Gliszinski	January 2013	January 2025	
2 nd District	Danny O'Keefe	January 2019	January 2027	
3 rd District (Chairman)	John King	January 2013	January 2025	
4 th District	Davie Preisler	January 2023	January 2027	
5 th District	Steve Rohlfling	January 2011	January 2027	
Officers Elected				
Attorney	Brent Christian	January 2003	January 2027	
County Recorder	Sharon Budin	April 2010	January 2027	
Registrar of Titles	Sharon Budin	April 2010	January 2027	
Sheriff	Brett Mason	April 2017	January 2027	
Assessor				
Auditor-Treasurer	Shayne Bender	January 2014	December 2025	
Court Administrator	Danielle (Blaschko) Ongie	March 2021	Indefinite	
Highway Engineer	Shannon Meyer	October 2022	Indefinite	
Veterans Service Officer	Dave Tieg	October 2017	May 2025	
Deputy Motor Vehicle Registrar	Mark Roemhildt	April 2020	April 2024	
Indefinite	Danielle (Blaschko) Ongie	March 2021		
Human Services Director	Jamie Hayes	October 2021	Indefinite	
Public Health Director	Megan Kirby	April 2021	Indefinite	
Planning & Zoning Admin.	Aaron Stubbs	June 2021	Indefinite	
County Administrator	Joe Martin	May 2021	Indefinite	
Surveyor	Rory Jensen	January 2003	Indefinite	

Le Sueur County
Statement of Net Position
December 31, 2023

	Primary Government		Total	Component Unit Housing and Redevelopment Authority
	Governmental Activities	Business-Type Activities		
Assets				
Cash and investments	\$ 38,843,972	\$ -	\$ 38,843,972	\$ 89,349
Taxes receivable	273,188	-	273,188	-
Special assessments receivable	2,872,621	580,508	3,453,129	-
Accounts receivable (net)	561,622	25,309	586,931	4,898
Notes receivable	545,558	-	545,558	-
Interest receivable	102,961	-	102,961	-
Due from other governments	8,612,702	-	8,612,702	-
Internal balances	228,914	(228,914)	-	-
Materials and supplies	663,026	-	663,026	-
Restricted cash and investments	2,535,122	-	2,535,122	-
Capital assets:				
Construction in progress	2,967,948	-	2,967,948	-
Land	6,531,287	-	6,531,287	-
Other capital assets, net of depreciation	175,427,136	4,779,153	180,206,289	-
Total assets	240,163,057	5,159,056	245,322,113	94,247
Deferred Outflows of Resources				
Pension related amounts	7,751,934	-	7,751,934	-
Liabilities				
Accounts payable	1,895,275	6,008	1,901,283	117
Accrued liabilities	1,353,250	2,088	1,355,338	-
Due to other governments	598,570	-	598,570	-
Unearned revenues	99,898	-	99,898	-
Noncurrent liabilities:				
Due within one year	4,223,990	56,000	4,279,990	-
Due in more than one year	43,337,027	404,809	43,741,836	-
Net pension liability	12,174,166	-	12,174,166	-
Total liabilities	63,682,176	468,905	64,151,081	117
Deferred Inflows of Resources				
Unearned revenues	180,939	-	180,939	-
Pension related amounts	8,398,487	-	8,398,487	-
Total deferred inflows of resources	8,579,426	-	8,579,426	-
Net Position				
Net investment in capital assets	145,693,032	4,318,344	150,011,376	-
Restricted for:				
Recorder equipment	319,832	-	319,832	-
Public safety	986,238	-	986,238	-
Landfill abatement and risk mitigation	1,670,354	-	1,670,354	-
Highways and streets	4,779,872	-	4,779,872	-
Future septic loans	522,367	-	522,367	-
Culture and recreation	140,051	-	140,051	-
Reclamation/conservation	367,697	-	367,697	-
Ditch projects	4,270,414	-	4,270,414	-
Debt service	4,786,953	-	4,786,953	-
Housing assistance payments	-	-	-	33,043
Economic development	-	-	-	45,187
Opioid remediation	174,828	-	174,828	-
Unrestricted	11,941,751	371,807	12,313,558	15,900
Total net position	\$ 175,653,389	\$ 4,690,151	\$ 180,343,540	\$ 94,130

Le Sueur County
Statement of Activities
Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Unit HRA
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental activities:								
General government	\$ 10,493,442	\$ 932,152	\$ 301,421	\$ -	\$ (9,259,869)	\$ -	\$ (9,259,869)	\$ -
Public safety	3,218,502	594,529	432,971	-	(2,191,002)	-	(2,191,002)	-
Highways and streets	16,772,137	1,275,366	5,124,100	5,799,306	(4,573,366)	-	(4,573,366)	-
Sanitation	612,410	47,733	239,373	-	(325,304)	-	(325,304)	-
Health and human services	13,979,470	1,630,335	6,151,183	-	(6,197,952)	-	(6,197,952)	-
Culture, recreation, and education	629,749	82,710	-	-	(547,039)	-	(547,039)	-
Conservation and development	1,742,997	187,621	1,320,209	-	(235,167)	-	(235,167)	-
Interest and fiscal charges	1,191,854	-	-	-	(1,191,854)	-	(1,191,854)	-
Total governmental activities	48,640,561	4,750,445	13,669,257	5,799,306	(24,521,553)	-	(24,521,553)	-
Business-type activities:								
West Jefferson Subordinate Service District	502,848	108,537	-	3,239	-	(391,072)	(391,072)	-
Total primary government	\$ 49,143,409	\$ 4,858,982	\$ 13,569,257	\$ 5,802,545	(24,521,553)	(391,072)	(24,912,625)	-
Component Unit								
Housing and Redevelopment Authority (HRA)	\$ 552,864	\$ 6,721	\$ 567,058	\$ -	-	-	-	20,915
General Revenues								
Taxes:								
Property taxes, levied for general purposes					22,220,876	-	22,220,876	-
Property taxes, levied for debt service					3,904,508	-	3,904,508	-
Other taxes					2,243,795	-	2,243,795	-
Payments in lieu of taxes					168,138	-	168,138	-
Intergovernmental revenues not restricted to specific programs					3,475,159	-	3,475,159	-
Investment income					1,173,481	13,621	1,187,102	22
Miscellaneous					175,162	2,115	177,277	-
Total general revenues					33,361,119	15,736	33,376,855	22
Change in net position								
					8,839,566	(375,336)	8,464,230	20,937
Net Position, Beginning					166,813,823	5,065,487	171,879,310	73,193
Net Position, Ending					\$ 175,653,389	\$ 4,690,151	\$ 180,343,540	\$ 94,130

Le Sueur County Department of Human Services Vendor Payments over \$5,000 1-1-23 to 12-31-23

Advanced Billing Services LLC	9,049.76	Lutheran Soc Serv Guardianship	62,790.00
Aging Services for Communities Services	12,180.00	Alee Lutheran Social Services	119,539.65
Alternative Resolutions Inc	96,318.50	Main Street Family Services	9,342.06
Amazon Capital Services	17,320.59	Manpower Inc	29,581.43
AMV Care Van	10,280.75	Mayo Clinic Social Services	16,669.22
AT & T	25,187.34	MCIT	30,818.00
Beer Oil & Tire	28,707.34	Metro Sales	13,353.79
BP	6,622.33	Miller Homes	12,461.00
Brown Co Eval Center	7,887.70	Mn Dept of Human Service	1,002,915.83
Carriage House	46,054.13	Mn DHS - SOS	453,973.10
Christian, Keogh & Moran	5,847.52	MRCI	8,609.49
City of Le Sueur	77,100.22	MVAC	182,608.00
Counseling Services of So MN	6,381.62	MVED	10,000.00
Dennis Funeral Home	6,105.00	Nexus Inc	185,856.40
Dietzman, Paul	13,885.00	Office Depot	8,346.56
Elan Financial Services	74,366.00	Painted Horse Ranch	9,281.25
Ethical Solutions	13,306.37	Palma, Sandra	19,365.20
Greater Minnesota Trauma Ctr	14,380.00	REM Heartland Inc	6,449.30
Haefner Properties	14,160.00	Ronald McDonald House	5,400.00
Information Systems Corp	9,000.00	Sand Creek Group LTD	7,062.50
Inspire Services	37,614.00	Schoenbauer Funeral Home	9,025.00
IT Savvy	16,662.18	Scott Co Juv Alt Facility	16,750.00
Kato Ind Shuttle Services LLC	11,364.97	Scott Co Treasurer	50,700.00
Kingsway Estates	18,630.00	Straight River Taxi	14,636.00
Kolden Funeral Home	8,417.31	Wal-Mart Comm BRC	6,318.22
Sueur Co Sheriff's Dept	7,453.81	Le Welckle, Bruce	16,871.60
Lighthouse Transportation	13,993.50	West Central Reg Juv Ctr	45,042.00
	14,601.60	Wings Guardianship Services	8,422.00
		WS Transportation	29,926.52
			3,014,991.66
		Grants in Aid	543,002.34
		Payments less than \$5000	603,079.42
		Total:	4,161,073.42

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 \$180,544,126 at the close of 2023. The largest portion of Le Sueur County's net position (83%) 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.

