

Pipestone County



SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2018

THIS AUDIT WAS RELEASED BY THE OFFICE OF STATE AUDITOR ON SEPTEMBER 27, 2019

The Purpose of this report is to provide a summary of financial information concerning Pipestone County for interested citizens. Questions about this report should be directed to:

Tyler Reisch, County Auditor-Treasurer at (507) 825-1141.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING (507) 825-1140, OR BY WRITING THE

COUNTY AUDITOR-Treasurer

416 S HIAWATHA AVE

Pipestone, MN 56164

*ALSO AVAILABE ONLINE BY VISITING THE AUDITOR'S DEPARTMENT WEBPAGE AT

WWW.PIPESTONE-COUNTY.COM

A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Pipestone County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county, as well as for its component units.

Fund financial statements display separate financial information for the county's governmental and fiduciary funds. Information for governmental funds is presented separately for major funds. Fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provides additional information and disclosure for information in the financial statements.

Governmental activities are general activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds.

Financial reporting entity consists of the primary government (county), organizations for which the county is financially accountable, and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

Primary government is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds or accounts directly under the control of the county board.

Component unit describes a legally separate organization for which the county board is financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

County Governmental Fund Types

The **General Fund** is the general operating fund of the county. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

County Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt services are presumed to benefit prior fiscal periods as well as current and future fiscal periods and includes amounts expended for the payment of principal, interest, and other costs associated with debt.

Capital outlays are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of county capital assets.

Intergovernmental represent resources transferred by the county to other governments.

Classification of County Functions

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following functions classifications:

The **General Government** functions include expenditures for general county activities such as the county commissioners, county administration, county attorney's office, county auditor's office, county treasurer's office, county recorder's office, county assessor's office and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures of the operations of the sheriff's office and ambulance service.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and household hazardous waste programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the county public health department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs, and programs to protect public and private water systems.

Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, museums, and other recreation programs.

Conservation involves activities designed to conserve and develop such natural resources as water and soil, and includes such programs as soil and water conservation, county extension, water planning, and other.

Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

2018 PIPESTONE COUNTY OFFICIALS

COMMISSIONERS

| | | <u>TERM EXPIRES</u> |
|------------|---------------------------------------|---------------------|
| DISTRICT 1 | LUKE JOHNSON | JANUARY 2021 |
| DISTRICT 2 | LES NATH | JANUARY 2023 |
| DISTRICT 3 | BRUCE KOOIMAN | JANUARY 2021 |
| DISTRICT 4 | DAN WILDERMUTH ¹ | JANUARY 2023 |
| DISTRICT 5 | CHRISTOPHER HOLINGSWORTH ² | JANUARY 2021 |

ELECTED

| | | <u>TERM EXPIRES</u> |
|-------------------|-----------------------|---------------------|
| ATTORNEY | DAMAIN SANDY | JANUARY 2023 |
| AUDITOR-TREASURER | TYLER REISCH | JANUARY 2023 |
| CORONER | DR. LARRY CHRISTENSEN | JANUARY 2023 |
| RECORDER | MARY ANN DEGROOT | JANUARY 2023 |
| SHERIFF | KEITH VREEMAN | JANUARY 2023 |

APPOINTED

| | |
|-------------------|---------------|
| ADMINISTRATOR | STEVE EWING |
| ASSESSOR | JOYCE SCHMIDT |
| HIGHWAY ENGINEER | NICK BERGMAN |
| VETERANS SERV OFF | BRIAN DOUTY |

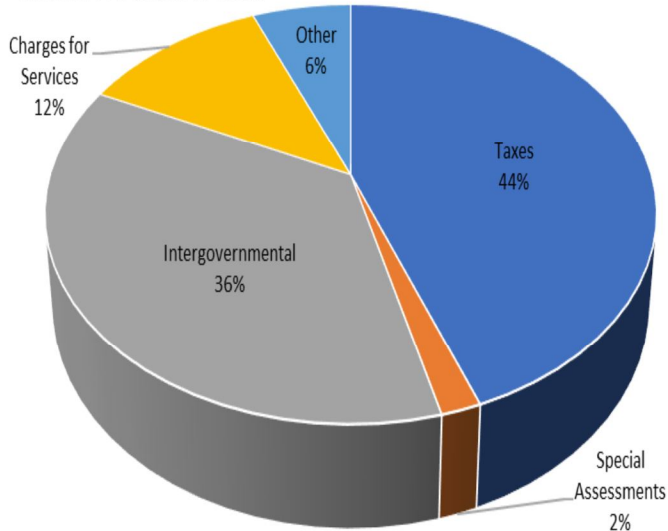
¹Board Chair 2018

²Board Chair 2019

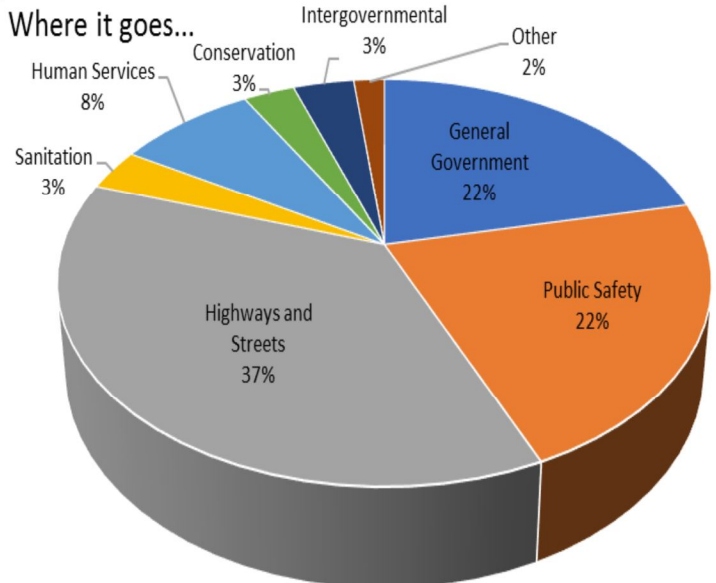
A PROFILE OF PIPESTONE COUNTY

| <u>KEY INDICATOR</u> | <u>2018</u> | <u>2017</u> | <u>PERCENT INCREASE (DECREASE)</u> |
|-------------------------------------|-------------|-------------|------------------------------------|
| ESTIMATED POPULATION | 9,100 | 9,127 | (0.296%) |
| TAX CAPACITY | 18,815,509 | 18,598,738 | 1.166% |
| PERCENT OF PROPERTY TAXES COLLECTED | | 98.03% | 0.418% |
| GOVERNMENTAL REVENUES | | | |
| GENERAL REVENUES | 7,915,725 | 8,025,137 | (1.363%) |
| PROGRAM REVENUES | 8,385,012 | 8,993,682 | (6.768%) |
| GOVERNMENTAL EXPENDITURES | 14,045,678 | 14,512,341 | (3.216%) |
| CAPITAL ASSETS | | | |
| GOVERNMENTAL ACTIVITIES | 54,717,645 | 53,285,920 | 2.687% |
| BUSINESS-TYPE ACTIVITIES | 38,168,280 | 40,033,427 | (4.659%) |
| GOVERNMENT-WIDE NET POSITION | | | |
| GOVERNMENTAL ACTIVITIES | 63,951,841 | 62,181,677 | 2.847% |
| BUSINESS-TYPE ACTIVITIES | 27,590,120 | 26,425,414 | 4.408% |
| OUTSTANDING LONG-TERM DEBT | | | |
| GENERAL OBLIGATION | 795,000 | 985,000 | (19.289%) |
| LOANS PAYABLE | 113,493 | 140,450 | (19.193%) |
| STANDARD & POORS BOND RATING | AA | AA | |

Where it comes from...



Where it goes...



STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2018

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|-----------------------|
| Assets | | | |
| Cash and pooled investments | \$ 9,114,418 | \$ 6,415,920 | \$ 15,530,338 |
| Investments | 1,219,000 | 10,654,431 | 11,873,431 |
| Receivables | | | |
| Delinquent taxes receivable | 100,828 | - | 100,828 |
| Patient and resident, net of estimated uncollectibles of \$1,035,000 | - | 4,986,205 | 4,986,205 |
| Due from joint operating agreement partner | - | 2,256,863 | 2,256,863 |
| Other receivables | 638,338 | 164,649 | 802,987 |
| Inventories | 281,030 | 679,548 | 960,578 |
| Prepaid expenses | 62,949 | 448,522 | 511,471 |
| Due from other governments | 3,935,434 | - | 3,935,434 |
| Assets restricted for indenture agreements | - | 575,788 | 575,788 |
| Investment in joint venture | - | 374,683 | 374,683 |
| Capital Assets, net of accumulated depreciation | | | |
| Land | 1,231,101 | 1,277,445 | 2,508,546 |
| Construction in Progress | - | 73,879 | 73,879 |
| Right-of-way | 1,267,283 | - | 1,267,283 |
| Historical treasures | 35,924 | - | 35,924 |
| Buildings and building improvements | 4,596,463 | 31,594,977 | 36,191,440 |
| Land improvements | 226,968 | 1,170,905 | 1,397,873 |
| Machinery and equipment | 2,657,409 | 4,051,074 | 6,708,483 |
| Infrastructure | 44,702,497 | - | 44,702,497 |
| Other assets | - | 2,500 | 2,500 |
| Total Assets | \$ 70,069,642 | \$ 64,727,389 | \$ 134,797,031 |
| Deferred Outflows of Resources | | | |
| Pension related deferred outflows | \$ 1,958,037 | \$ 2,488,417 | \$ 4,446,454 |
| OPEB related deferred outflows | 34,190 | - | 34,190 |
| Total Deferred outflows of resources | \$ 1,992,227 | \$ 2,488,417 | \$ 4,480,644 |
| Liabilities | | | |
| Accounts payable | \$ 387,677 | \$ 2,056,408 | \$ 2,444,085 |
| Contracts payable | 319,950 | - | 319,950 |
| Accrued liabilities | 271,551 | 1,145,931 | 1,417,482 |
| Internal balances | 19,872 | - | 19,872 |
| Due to other governments | 61,203 | - | 61,203 |
| Noncurrent liabilities | | | |
| Due within one year - bonds, loans compensated absences, premium on bonds | 64,012 | 747,140 | 811,152 |
| Due in more than one year - bonds, loans, compensated absences, premium on bonds | 312,938 | 24,385,276 | 24,698,214 |
| Due in more than one year - net pension liability | 3,300,898 | 8,988,578 | 12,289,476 |
| Due in more than one year - OPEB obligation | 539,234 | - | 539,234 |
| Total Liabilities | \$ 5,277,335 | \$ 37,323,333 | \$ 42,600,668 |
| Deferred Inflows of Resources | | | |
| Pension related deferred inflows | \$ 2,832,693 | \$ 2,302,353 | \$ 5,135,046 |
| Net Position | | | |
| Net investment in capital assets | \$ 54,604,152 | \$ 12,671,314 | \$ 67,275,466 |
| Restricted for specific purposes | 1,331,454 | 575,788 | \$ 1,907,242 |
| Unrestricted | 8,016,235 | 14,343,018 | 22,359,253 |
| Total Net Position | \$ 63,951,841 | \$ 27,590,120 | \$ 91,541,961 |

STATEMENT OF ACTIVITIES

AS OF DECEMBER 31, 2018

| Functions/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | |
|--|----------------------|----------------------|-----------------------------|---|----------------------|-----------------------|
| | Expenses | Charges for | Operating | Governmental | Business-Type | Total |
| | | Services | Grants and Contributions | | | |
| Governmental activities | | | | | | |
| General Government | \$ 3,602,280 | \$ 627,020 | \$ 1,066,923 | \$ (1,908,337) | \$ - | \$ (1,908,337) |
| Public safety | 3,343,580 | 1,138,136 | 212,737 | (1,992,707) | - | (1,992,707) |
| Public works | 4,589,678 | 241,590 | 4,851,644 | 503,556 | - | 503,556 |
| Sanitation | 489,347 | - | - | (489,347) | - | (489,347) |
| Human services | 1,265,794 | - | 113,993 | (1,151,801) | - | (1,151,801) |
| Health | 117,551 | - | - | (117,551) | - | (117,551) |
| Culture, recreation, and education | 127,827 | - | - | (127,827) | - | (127,827) |
| Conservation of natural resources | 472,318 | 2,550 | 130,419 | (339,349) | - | (339,349) |
| Economic development | 8,365 | - | - | (8,365) | - | (8,365) |
| Interest and fiscal charges | 28,938 | - | - | (28,938) | - | (28,938) |
| Total Governmental activities | \$ 14,045,678 | \$ 2,009,296 | \$ 6,375,716 | \$ (5,660,666) | \$ - | \$ (5,660,666) |
| Business-type activities | | | | | | |
| Medical Center | 30,825,445 | 29,965,649 | 281,208 | - | (578,588) | (578,588) |
| Total | \$ 44,871,123 | \$ 31,974,945 | \$ 6,656,924 | \$ (5,660,666) | \$ (578,588) | \$ (6,239,254) |
| General Revenues | | | | | | |
| Property taxes, levied for general purposes | | | | \$ 4,200,762 | \$ - | \$ 4,200,762 |
| Property taxes, levied for human services | | | | 1,198,768 | - | 1,198,768 |
| Property taxes, levied for roads and bridges | | | | 1,308,262 | - | 1,308,262 |
| Other taxes | | | | 471,142 | - | 471,142 |
| Grants and contributions not restricted to specific programs | | | | 97,157 | - | 97,157 |
| Investment income | | | | 94,177 | 104,922 | 199,099 |
| Refunds and reimbursements | | | | 119,361 | - | 119,361 |
| Insurance dividend | | | | 73,282 | - | 73,282 |
| Miscellaneous | | | | 566,367 | 103,849 | 670,216 |
| Minority interest | | | | - | 1,322,360 | 1,322,360 |
| Transfers | | | | (213,553) | 212,163 | (1,390) |
| Total general revenues, transfers, and special item | | | | \$ 7,915,725 | \$ 1,743,294 | \$ 9,659,019 |
| Change in net position | | | | \$ 2,255,059 | \$ 1,164,706 | \$ 3,419,765 |
| Net Position - Beginning | | | | 61,696,782 | 26,425,414 | 88,122,196 |
| Net Position - Ending | | | | \$ 63,951,841 | \$ 27,590,120 | \$ 91,541,961 |

BALANCE SHEET GOVERNMENTAL FUNDS

AS OF DECEMBER 31, 2018

| | <u>General Fund</u> | <u>Special Revenue Roads and Bridges</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|--|--|---|
| Assets | | | | |
| Cash and pooled investments | \$ 5,679,525 | \$ 2,396,074 | \$ 1,038,819 | \$ 9,114,418 |
| Investments | 44,000 | 1,175,000 | - | 1,219,000 |
| Receivables | | | | |
| Taxes - Delinquent | 58,091 | 18,004 | 24,733 | 100,828 |
| Special Assessments - delinquent | 13,031 | - | 599 | 13,630 |
| Special Assessments - noncurrent | 296,838 | - | - | 296,838 |
| Accounts | 111,827 | 8,532 | - | 120,359 |
| Interest | 34,895 | 3,592 | - | 38,487 |
| Loans | - | - | 169,024 | 169,024 |
| Due from other governments | 81,766 | 3,853,668 | - | 3,935,434 |
| Due from other funds | 62,949 | 13,439 | - | 76,388 |
| Inventories | - | 281,030 | - | 281,030 |
| Total Assets | \$ 6,382,922 | \$ 7,749,339 | \$ 1,233,175 | \$ 15,365,436 |
| Liabilities | | | | |
| Accounts payable | \$ 358,503 | \$ 27,902 | \$ 1,272 | \$ 387,677 |
| Contracts payable | 120,502 | 199,448 | - | 319,950 |
| Accrued liabilities | 213,880 | 57,671 | - | 271,551 |
| Due to other governments | 58,505 | 2,698 | - | 61,203 |
| Due to other funds | 12,819 | - | 20,492 | 33,311 |
| Total Liabilities | \$ 764,209 | \$ 287,719 | \$ 21,764 | \$ 1,073,692 |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue | \$ 445,730 | \$ 3,861,645 | \$ 25,332 | \$ 4,332,707 |
| Fund Balances | | | | |
| Nonspendable | \$ 69,472 | \$ 281,030 | \$ 169,024 | 519,526 |
| Restricted | 283,838 | 763,038 | 289,990 | 1,336,866 |
| Assigned | 1,682,438 | 2,555,907 | 727,065 | 4,965,410 |
| Unassigned | 3,137,235 | - | - | 3,137,235 |
| Total Fund Balances | \$ 5,172,983 | \$ 3,599,975 | \$ 1,186,079 | \$ 9,959,037 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 6,382,922 | \$ 7,749,339 | \$ 1,233,175 | \$ 15,365,436 |

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

AS OF DECEMBER 31, 2018

| | General | Special Revenue Road and Bridge | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------------|------------------------------------|-----------------------------------|--------------------------------|
| Revenues | | | | |
| Taxes | \$ 4,179,894 | \$ 1,308,262 | 1,422,798 | \$ 6,910,954 |
| Special assessments | 271,840 | - | 9,947 | 281,787 |
| Intergovernmental | 1,563,437 | 4,081,706 | - | 5,645,143 |
| Licenses and permits | 22,175 | - | - | 22,175 |
| finest, forfeitures and penalties | 9,485 | - | - | 9,485 |
| Public charges for services | 1,684,454 | 138,004 | - | 1,822,458 |
| Investment income | 72,417 | 15,449 | 4,240 | 92,106 |
| Miscellaneous | 323,254 | 526,223 | - | 849,477 |
| Total Revenues | \$ 8,126,956 | \$ 6,069,644 | \$ 1,436,985 | \$ 15,633,585 |
| Expenditures | | | | |
| Current | | | | |
| General government | \$ 3,369,021 | \$ - | \$ - | \$ 3,369,021 |
| Public safety | 3,383,351 | - | - | 3,383,351 |
| Highways and streets | - | 5,716,756 | - | 5,716,756 |
| Sanitation | 523,647 | - | - | 523,647 |
| Human services | - | - | 1,265,794 | 1,265,794 |
| Health | 117,551 | - | - | 117,551 |
| Culture and recreation | 127,827 | - | - | 127,827 |
| Conservation | 459,490 | - | 11,013 | 470,503 |
| Economic development | 8,365 | - | - | 8,365 |
| Intergovernmental | 175,000 | 382,330 | - | 557,330 |
| Debt service | | | | |
| Principal | 26,957 | - | - | 26,957 |
| Interest and fiscal charges | 1,981 | - | - | 1,981 |
| Total Expenditures | \$ 8,193,190 | \$ 6,099,086 | \$ 1,276,807 | \$ 15,569,083 |
| Excess of Revenues Over (Under) Expenditures | \$ (66,234) | \$ (29,442) | \$ 160,178 | \$ 64,502 |
| Other Financing Sources (Uses) | | | | |
| Debt issued | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | (213,553) | (213,553) |
| Net Change in Fund Balance | \$ (66,234) | \$ (29,442) | \$ (53,375) | \$ (149,051) |
| Fund Balance - January 1 | 5,239,217 | 3,537,802 | 1,239,454 | 10,016,473 |
| Increase (decrease) in inventories | - | 91,615 | - | 91,615 |
| Fund Balance - December 31 | \$ 5,172,983 | \$ 3,599,975 | \$ 1,186,079 | \$ 9,959,037 |

Major Recipients of Pipestone County Expenditures

The following list contains all of the recipients of Pipestone County expenditures totaling \$2,000.00 or more during 2018. The list does not include salaries paid to county employees nor does it include individuals who received federal, state, or county human services aid.

| | | | | | |
|--|------------------|--|--------------|---|-------------|
| PIPESTONE COUNTY MEDICAL CENTER..... | \$ 32,448,432.90 | AMERICAN COMMUNICATIONS INC..... | \$ 18,070.88 | BEYOND LUCID TECHNOLOGIES..... | \$ 4,484.64 |
| PIPESTONE/CITY OF..... | 2,348,338.73 | SEACHANGE PRINTING & MARKETING SVS LLC... | 17,784.91 | SANDO WEED & BRUSH CONTROL..... | 4,465.50 |
| ISD NO 2689..... | 2,083,405.44 | SHI INTERNATIONAL CORP..... | 17,546.00 | A&B BUSINESS INC..... | 4,401.51 |
| FIRST BANK AND TRUST..... | 2,041,234.82 | MN POLLUTION CONTROL AGENCY..... | 17,120.51 | QUIST PLUMBING & HEATING INC..... | 4,378.11 |
| DUIINCK INC..... | 1,997,405.28 | MN LIFE..... | 16,873.65 | TRITECH SOFTWARE SYSTEMS..... | 4,260.63 |
| SOUTHWEST HEALTH & HUMAN SERVICES..... | 1,388,330.87 | OLD HICKORY BUILDINGS..... | 16,639.05 | DARL'S LAWN CARE & LANDSCAPING..... | 4,230.00 |
| PRIME HEALTH..... | 799,251.05 | VANGUARD APPRAISALS INC..... | 16,306.50 | VAST BROADBAND..... | 4,223.78 |
| PUBLIC EMPLOYEES RETIREMENT ASSN..... | 726,360.88 | H&L MESABI..... | 16,107.10 | MN SHERIFFS ASSN..... | 4,166.00 |
| A&C EXCAVATING LLC..... | 684,594.40 | R&G CONSTRUCTION CO INC..... | 15,367.77 | M-R SIGN CO INC..... | 4,158.64 |
| ISD NO 581..... | 429,279.63 | TRUENORTH STEEL..... | 15,308.57 | TEXAS REFINERY CORP..... | 4,036.50 |
| EDGERTON/CITY OF..... | 426,989.56 | HATFIELD/CITY OF..... | 14,936.86 | EDGERTON AMBULANCE ASSN..... | 4,000.00 |
| TROY/TOWNSHIP OF..... | 358,333.63 | ERICKSON ENGINEERING CO INC..... | 14,300.00 | JASPER AMBULANCE ASSN..... | 4,000.00 |
| FIRST BANK AND TRUST - VEBA & FLEX..... | 255,053.37 | BUFFALO RIDGE PLUMBING & BACKHOE..... | 14,263.45 | SW MN REGIONAL PUBLIC SAFETY BOARD..... | 4,000.00 |
| ZIEGLER INC..... | 217,640.86 | NORTH CENTRAL INTERNATIONAL INC..... | 14,231.73 | VELDHUIZEN PROPERTIES..... | 3,930.00 |
| MORRIS SEALCOAT & TRUCKING INC..... | 216,335.13 | EMERGENCY AUTOMOTIVE TECHNOLOGIES INC.. | 14,204.08 | PIPESTONE FIRE DEPARTMENT..... | 3,900.00 |
| NORTHLAND TRUST SERVICES INC..... | 210,520.00 | ROYAL TIRE INC..... | 14,033.86 | CULLIGAN WATER CONDITIONING..... | 3,893.41 |
| LINCOLN PIPESTONE RURAL WATER..... | 189,598.70 | LINCOLN COUNTY TREASURER..... | 13,400.14 | A-OX WELDING SUPPLY CO INC..... | 3,864.44 |
| MN COUNTIES INTERGOVERNMENTAL TRUST.... | 183,796.00 | CONTECH ENGINEERED SOLUTIONS LLC..... | 13,399.28 | COUNTRY INN & SUITES..... | 3,828.28 |
| COUNTIES PROVIDING TECHNOLOGY..... | 175,000.00 | NATIONWIDE RETIREMENT SOLUTIONS..... | 13,232.68 | GREEN LIGHTS RECYCLING INC..... | 3,790.34 |
| PIPESTONE COUNTY AUDITOR-TREASURER..... | 167,281.83 | XCEL ENERGY..... | 13,186.76 | SLEGRS/NICOLE L..... | 3,789.25 |
| PIPESTONE SOIL & WATER CONS DIST..... | 165,676.38 | AQUAPOL USA, LLC..... | 13,000.00 | NCPERS GROUP LIFE INS..... | 3,760.00 |
| JASPER/CITY OF..... | 159,104.37 | U.S. POSTAL SERVICE (NEOPOST POSTAGE)..... | 13,000.00 | STOUT & EVINK PLUMBING & HEATING INC..... | 3,752.30 |
| BIOAG ENERGY SERVICES..... | 147,599.32 | MN POLLUTION CONTROL AGENCY..... | 12,665.00 | EVERETT TIRE & AUTO..... | 3,731.07 |
| SWEET/TOWNSHIP OF..... | 130,449.36 | SWENNY'S TOWING..... | 12,602.60 | ACTION SPORTS INC..... | 3,686.51 |
| RUTHTON/CITY OF..... | 129,618.42 | AMERICAN FAMILY LIFE INS CO..... | 12,541.49 | ARROWWOOD RESORT & CONF..... | 3,476.90 |
| BOLTON & MENK INC..... | 121,385.88 | MULLER/DARLENE..... | 12,430.00 | NOBLES COUNTY AUDITOR TREASURER..... | 3,450.24 |
| ISD NO 2902..... | 119,194.45 | ASSN OF MN COUNTIES..... | 12,093.00 | VAN DYKE ROLL-OFF SERVICE LLC..... | 3,445.85 |
| REGENTS OF THE UNIVERSITY OF MINNESOTA... | 118,154.40 | TRANSMEDIC BILLING..... | 11,961.29 | REVIZE LLC..... | 3,390.00 |
| HARD ROCK SCREENING LLC..... | 114,231.96 | WADDELL & REED, INC..... | 11,910.24 | PETERSON/WILLIAM..... | 3,380.00 |
| EDEN/TOWNSHIP OF..... | 113,769.71 | MN DEPT OF AGRICULTURE..... | 11,818.00 | CUNNINGHAM TELEPHONE..... | 3,365.00 |
| AETNA/TOWNSHIP OF..... | 112,343.98 | NUTRIEN AG SOLUTIONS (IOWA)..... | 11,622.79 | JOHNSON/LUKE..... | 3,359.62 |
| VAN DYKE SANITATION INC..... | 108,781.23 | ONE OFFICE SOLUTION..... | 11,596.03 | STRATEGIC CUSTOM SOLUTIONS INC..... | 3,304.80 |
| BHE COMMUNITY SOLAR, LLC..... | 108,736.23 | 3D SECURITY INC..... | 11,251.06 | ZOLL MEDICAL CORPORATION..... | 3,278.43 |
| PIPESTONE COUNTY HIGHWAY DEPARTMENT.... | 96,722.61 | AMERICAN SOLUTIONS FOR BUSINESS..... | 11,225.03 | FURTHER..... | 3,257.25 |
| GRANGE/TOWNSHIP OF..... | 95,761.19 | CENTURY BUSINESS PRODUCTS, INC..... | 11,204.91 | GRAINGER..... | 3,225.90 |
| BURKE/TOWNSHIP OF..... | 90,680.62 | LAW ENFORCEMENT LABOR SERVICES INC..... | 11,041.37 | TOWMASTER..... | 3,061.16 |
| ALTONA/TOWNSHIP OF..... | 90,429.90 | AMDAHL MOTORS INC..... | 10,959.79 | DENNYS AUTO PARTS..... | 3,053.75 |
| ELMER/TOWNSHIP OF..... | 88,836.48 | COMPASS MINERALS..... | 10,631.64 | QUARNSTROM & DOERING PA..... | 3,047.54 |
| ROCK/TOWNSHIP OF..... | 87,213.97 | MARCO TECHNOLOGIES LLC..... | 10,586.29 | PUNT/CHRIS..... | 3,039.03 |
| I STATE TRUCK CENTER..... | 83,856.10 | CARLSON/RANDY J..... | 10,520.00 | INSTITUTE FOR ENVIRONMENTAL ASSESSMENT..... | 3,000.00 |
| FOUNTAIN PRAIRIE/TOWNSHIP OF..... | 81,783.46 | TYLER TECHNOLOGIES INC..... | 10,461.08 | PIPESTONE SR CITIZENS CENTER..... | 3,000.00 |
| GRAY/TOWNSHIP OF..... | 79,026.94 | TUINSTRA/MARGARET..... | 10,410.00 | GLACIAL LAKES ENVIRONMENTAL CONSULTING..... | 2,960.00 |
| DRC INC..... | 78,812.00 | BOUND TREE MEDICAL LLC..... | 10,045.40 | MN DEPT OF TRANSPORTATION..... | 2,952.69 |
| OSBORNE/TOWNSHIP OF..... | 72,804.64 | THOMSON RETURERS..... | 9,729.00 | HOLLINGSWORTH/CHRIS..... | 2,926.10 |
| JER'S ELECTRIC, INC..... | 71,309.40 | LYON COUNTY GIS..... | 9,587.50 | JUSTICE FIRE & SAFETY LLC..... | 2,915.00 |
| TEAM LAB..... | 68,879.25 | GRAHAM TIRE SRF NORTH..... | 9,129.35 | MN ASSOC OF ASSESSING..... | 2,910.00 |
| ALPHA WIRELESS COMMUNICATIONS CO..... | 68,289.65 | PIPESTONE COUNTY AG SOCIETY..... | 9,000.00 | ZUERCHER TECHNOLOGIES LLC..... | 2,900.00 |
| O'NEILL O'NEILL & BARDUSON..... | 56,606.07 | WEX BANK..... | 8,592.60 | SOUTHWEST INITIATIVE FOUNDATION..... | 2,880.00 |
| JOHNSON CONTROLS, INC..... | 56,282.45 | D & M MASONRY..... | 8,550.00 | RAMSEY COUNTY..... | 2,800.00 |
| HERMAN FORD..... | 54,544.40 | CONDUENT BUSINESS SERVICES LLC..... | 8,539.75 | SIOUX VALLEY ENERGY..... | 2,793.71 |
| CHANDLER CO-OP..... | 53,638.43 | AXON ENTERPRISE INC..... | 8,533.43 | MARK'S GENERAL MACHINE INC..... | 2,723.67 |
| MARTINEZ CONCRETE LLC..... | 52,600.00 | REDSTONE TECHNOLOGIES INC..... | 8,354.63 | KJERGAARD SPORTS..... | 2,688.87 |
| CHS..... | 52,198.21 | KOZLOWSKI INS AGENCY & FINANCAL SVC INC.. | 8,181.00 | DOUBLETREE..... | 2,684.26 |
| HIAWATHA SNO BLAZERS..... | 50,239.55 | NOBLES COUNTY SHERIFF..... | 7,626.89 | ISD NO 404..... | 2,682.15 |
| AMAZON MKTPLACE/PMTS..... | 49,826.83 | MOTOR VEHICLE DEPUTY REGISTRAR..... | 7,550.42 | BUFFALO RIDGE CONCRETE INC..... | 2,654.34 |
| ELECTION SYSTEMS & SOFTWARE, INC..... | 48,915.55 | RELIANCE TELEPHONE SYSTEMS INC..... | 7,427.00 | GOVERNMENT FORMS AND SUPPLIES..... | 2,646.46 |
| WOODSTOCK/CITY OF..... | 48,761.09 | SCHUUR CONCRETE..... | 7,387.97 | PIPESTONE BUILDING MATERIALS INC..... | 2,637.88 |
| MN DEPT OF CORRECTIONS..... | 47,158.06 | GROWMARK INC..... | 7,324.60 | CDW GOVERNMENT INC..... | 2,633.61 |
| COUNTIES PROVIDING TECHNOLOGY..... | 42,108.00 | RDO EXCH 80-5800..... | 7,250.00 | KRAYCO WINDOW TREATMENTS..... | 2,632.00 |
| COMPUTER PROFESSIONALS UNLIMITED INC..... | 40,692.70 | TRAFFICALM SYSTEMS..... | 7,195.00 | CARLSON/RONALD..... | 2,590.00 |
| COMMISSIONER OF FINANCE, TREASURY DIV..... | 36,837.63 | MORRIS ELECTRONICS INC..... | 7,115.61 | PLUNKETT'S PEST CONTROL, INC..... | 2,548.19 |
| SMITH & JOHNSON..... | 36,465.59 | ALLISON MEREDITH FAULHABER TRUST..... | 7,060.00 | KUSTOM SIGNALS INC..... | 2,505.00 |
| HOLLAND/CITY OF..... | 36,048.10 | LAUREL KRISTINE GROGGER TRUST..... | 7,060.00 | PIPESTONE PERFORMING ARTS CENTER INC..... | 2,500.00 |
| PIPESTONE COUNTY HISTORICAL SOCIETY..... | 36,000.00 | THYSSENKRUPP ELEVATOR CORPORATION..... | 6,915.90 | RURAL MINNESOTA ENERGY BOARD..... | 2,500.00 |
| SURPLUS WAREHOUSE OF WILLMAR INC..... | 35,970.00 | STREAMWORKS..... | 6,375.00 | USIC LOCATING SERVICES LLC..... | 2,497.00 |
| BUFFALO RIDGE DRUG TASK FORCE..... | 35,505.20 | CAM SYSTEMS..... | 6,273.00 | PRAIRIE LAKES YOUTH PROGRAMS..... | 2,495.00 |
| HEPPNER CONSULTING INC..... | 34,624.00 | HEARTLAND PAPER COMPANY..... | 6,232.09 | AMERIPRIDE SERVICES INC..... | 2,492.17 |
| OFFICE OF MN IT SERVICES..... | 33,051.23 | ONSOLVE LLC..... | 6,200.00 | AREA II MN RIVER BASIN PROJECTS INC..... | 2,483.00 |
| IHLEN/CITY OF..... | 32,971.39 | MIDLAND TIRE LLC..... | 6,076.67 | S&S TRUCK REPAIR INC..... | 2,473.77 |
| VERIZON WIRELESS..... | 29,502.59 | OLANDER/KEVIN..... | 5,987.00 | WILDERMUTH/DAN..... | 2,466.00 |
| EDGERTON ENTERPRISE..... | 28,902.52 | EVANS FARM DRAINAGE & CONSTRUCTION INC.. | 5,917.75 | JIBBEN SURVEYING..... | 2,460.00 |
| MIKE MOTORS OF MINNESOTA INC..... | 28,848.00 | OPG 3 INC..... | 5,759.88 | BOYER TRUCKS..... | 2,430.36 |
| EIDE BAILLY LLP..... | 28,450.00 | STURDEVANT'S AUTO SUPPLY..... | 5,604.48 | HOLIDAY INN..... | 2,424.63 |
| CENTERPOINT ENERGY..... | 28,304.09 | PHYSIO CONTROL INC..... | 5,459.59 | NEWMAN SIGNS INC..... | 2,410.60 |
| HULSTEIN EXCAVATING INC..... | 28,021.53 | PAYPAL *CROWNTech..... | 5,218.00 | SOUTHWEST MN WORKFORCE DEV. BOARD..... | 2,335.00 |
| DOUBLE D GRAVEL, INC..... | 27,475.91 | GRIEBEL FARMS LLP/JAMES B..... | 5,200.00 | NORTH CENTRAL TRUCK EQUIPMENT..... | 2,297.00 |
| SOUTHWEST REGIONAL DEVELOPMENT COMM.. | 27,442.76 | MINNESOTA STATE COLLEGES..... | 5,175.00 | JOHNSON/CHRISTY..... | 2,243.77 |
| TRAFFIC MARKING SERVICE INC..... | 27,131.55 | PETERSON/JERROLD C..... | 5,170.00 | FIDELITY SECURITY LIFE INSURANCE CO..... | 2,242.74 |
| MARTHALER..... | 24,758.75 | UNITED COMMUNITY ACTION PARTNERSHIP..... | 5,168.58 | NATH/LES..... | 2,233.94 |
| COMMISSIONER OF TRANSPORTATION..... | 24,117.34 | HANK'S FOODS..... | 5,140.47 | STREICHERS..... | 2,206.00 |
| TRI-COUNTY RECYCLING CENTER..... | 23,981.40 | SAFEASSURE CONSULTANTS INC..... | 5,117.14 | LIBERTY TIRE SERVICES LLC..... | 2,200.00 |
| TROSKY/CITY OF..... | 23,461.94 | PAULSEN/GERTRUDE..... | 5,070.00 | ULINE *SHIP SUPPLIES..... | 2,195.54 |
| PLUM CREEK LIBRARY SYSTEM..... | 23,243.00 | PENGUIN MANAGEMENT INC..... | 5,016.00 | HEAT TACTICALTEAM..... | 2,195.00 |
| AMAZON.COM..... | 22,393.94 | SUN LIFE FINANCIAL..... | 4,859.40 | BOMGAARS SUPPLY INC..... | 2,183.35 |
| AFSCME COUNCIL 65..... | 22,306.57 | SOUTHWEST GLASS CENTER INC..... | 4,821.50 | CLEAN 'N' CLEAR..... | 2,180.00 |
| LAW ENFORCEMENT TECHNOLOGY GROUP LLC... | 21,571.38 | SIOUX VALLEY ENERGY..... | 4,710.79 | MN COUNTY ATTORNEYS ASSN..... | 2,125.00 |
| TI-ZACK CONCRETE INC..... | 21,220.91 | MAILFINANCE..... | 4,704.00 | GREG'S WELDING INC..... | 2,080.25 |
| RUNCHEY, LOUWAGIE & WELLMAN..... | 21,070.64 | ACE SIGNS..... | 4,658.00 | CHRISTENSEN BROADCASTING..... | 2,080.00 |
| PIPESTONE PUBLISHING CO INC..... | 20,952.08 | PAYPAL *SONAIRSLTD..... | 4,639.96 | MN COUNTIES COMPUTER COOPERATIVE..... | 2,058.40 |
| DELTA DENTAL OF MINNESOTA..... | 20,689.29 | BX CIVIL & CONSTRUCTION INC..... | 4,628.40 | AMERICINN..... | 2,005.76 |
| MIDWEST LIFT WORKS..... | 19,791.00 | TRUE VALUE HARDWARE STORES..... | 4,513.65 | ATLAS TARGET WORKS..... | 2,000.00 |
| JONES/ALAN K..... | 18,120.00 | PIPESTONE AMBULANCE ASSN..... | 4,501.72 | NORTHLAND SECURITIES INC..... | 2,000.00 |