LYON COUNTY

SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2016

The purpose of this report is to provide a summary of financial information concerning Lyon County for interested citizens.

Questions about this report should be directed to E.J. Moberg, County Auditor/Treasurer, at (507) 537-6724.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING (507) 537-6724, BY WRITING TO THE AUDITOR/TREASURER, 607 WEST MAIN ST, MARSHALL, MINNESOTA 56258, OR VIA WWW.CO.LYON.MN.US – SEARCH FOR 2016 AUDIT.

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 statements.

Basic Financial Statements

Lyon 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 (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds and aggregate total for non-major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

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

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

Business-type activities are county activities financed in whole or in part by fees charged to external parties for goods or service. These activities are usually reported in enterprise 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.

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.

The **Capital Projects Fund** is used to account for financial resources to be used for capital acquisition, construction, or improvement of capital facilities.

County Proprietary Funds

Enterprise Funds are used to report an activity for which a fee is charged to external users for goods or services.

An **Internal Service Fund** is used to account for health insurance premiums and payments.

County Fiduciary Funds

Investment Trust Funds are used to report governmental external investment pools that are maintained by the county for other entities.

Agency Funds are used to account for assets held by the county as 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 periods and includes amount 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 to 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 function classifications:

The **General Government** function includes expenditures for general county activities such as, the county commissioners, county administration, county attorney's office, county auditor/treasurer's office, county assessor's office, the planning and zoning office, and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets include 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 sanitary sewer programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. Lyon County participates in a joint powers agreement with other counties and formed Southwest Health and Human Services.

Health involves all activities involved in the conservation and improvement of public health. Lyon County participates in a joint powers agreement with other counties and formed Southwest Health and Human Services.

Culture and Recreation involves cultural and recreational

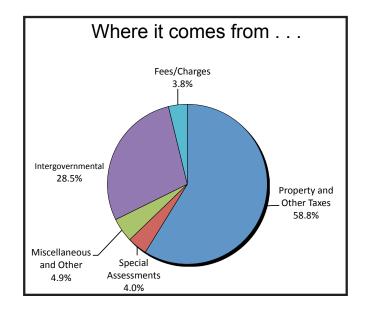
activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, and other recreation programs.

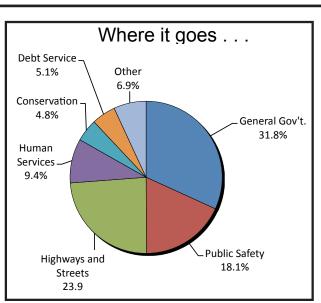
Conservation involves activities designed to conserve and develop such natural resources as water and soil and includes such programs as soil and water conservation, county extension, water planning, and other.

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 business.

	nd 2016 Lyon	
Coui	nty Officials	
		Phone Number
Office		[(507) area code]
Commissioners		
1st District	Charles Sanow	530-4806
2nd District	Stephen Ritter	829-8070
3rd District	Paul Graupmann	532-5182
4th District	Rodney Stensrud	829-5259
5th District	Rick Anderson	829-2608
County Officials		
Administrator	Loren Stomberg	537-6980
Assessor	Sherri Kitchenmaster	537-6731
Attorney	Rick Maes	537-6755
Auditor/Treasurer	E.J. Moberg	537-6724
Environmental Administrator	Roger Schroeder	532-8210
Highway Engineer	Aaron VanMoer	532-8200
Recorder	Michelle DeSmet	537-6722
Sheriff	Mark Mather	537-7666
Veteran Service Officer	Terry Wing	537-6729

A PROFIL	E OF LYON CO	DUNTY					
Key Indicator	or Total 2016 Total 2015						
Estimated Population	25,684	25,776	-0.4%				
Net Tax Capacity	\$ 41,261,824	\$ 42,404,606	-2.7%				
Percent of Property Taxes Collected	99.3%	99.4%	-0.1%				
Total General Revenues	\$ 18,071,387	\$ 15,479,463	16.7%				
Total Program Revenues	\$ 11,160,419	\$ 16,502,904	-32.4%				
Total Expenses							
Governmental Activities	\$ 23,270,390	\$ 24,751,053	-6.0%				
Business-Type Activities	\$ 3,138,144	\$ 4,903,539	-36.0%				
Capital Assets, net							
Governmental Activities	\$100,247,712	\$ 93,340,241	7.4%				
Business-Type Activities	\$ 4,364,302	\$ 5,359,476	-18.6%				
Total Outstanding Net Bonded Debt of County	1						
General Obligation	\$ 14,798,953	\$ 15,577,239	-5.0%				
Special Assessment	\$ 2,765,708	\$ 2,836,917	-2.5%				
Bond Rating on Most Recent General							
Obligation Bond Issue	Standard &	Standard &					
	Poor's AA	Poor's AA					
Total Government-Wide Net Position							
Governmental Activities	\$102,899,902	\$ 99,513,145	3.4%				
Business-Type Activities	\$ 10,459,238	\$ 11,022,723	-5.1%				
Total Number of Full Time Employees	117	114	2.6%				





LYON COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2016 (CONTINUED FROM PREVIOUS PAGE)

Summary of L	Lyon County's S December 3	Statement of N 31, 2016	et Posit	ion		
	G	overnmental Activities	B	usiness-Type Activities		Total
<u>Assets</u>						
Cash and pooled investments Investments Receivables - net Other current assets Restricted assets Capital assets	\$	20,968,371 3,024,897 6,298,235 353,697	\$	3,690,777 712,221 286,208 (57) 4,076,708	\$	24,659,148 3,737,118 6,584,443 353,640 4,076,708
Non-depreciable capital assets		12,365,785		390,432		12,756,217
Depreciable capital assets - net of accumulated depreciation		87,881,927		3,973,870		91,855,797
Total Assets	\$	130,892,912	\$	13,130,159	\$	144,023,071
Deferred Outflows of Resources Deferred pension outflows Liabilities	<u>\$</u>	6,633,420	<u>\$</u>	108,687	\$	6,742,107
Accounts payable and other current liabilities Unearned revenue Accrued interest payable Customer deposits - current Long-term liabilities Due within one year Due in more than one year	\$	1,427,966 28,589 282,958 20,000 1,065,123 17,805,774	\$	73,447 - - - 2,266,877	\$	1,501,413 28,589 282,958 20,000 1,065,123 20,072,651
Net pension liability Other postemployment benefits obligations		11,112,983 1,664,015		332,806 68,886		11,445,789 1,732,901
Total Liabilities	\$	33,407,408	\$	2,742,016	<u>s</u>	36,149,424
Deferred Inflows of Resources						
Deferred pension inflows	<u>\$</u>	1,219,022	\$	37,592	\$	1,256,614
Net Position						
Net investment in capital assets Restricted Unrestricted	\$	87,060,752 8,360,334 7,478,816	\$	4,364,302 4,076,708 2,018,228	\$	91,425,054 12,437,042 9,497,044
Total Net Position	\$	102,899,902	\$	10,459,238	\$	113,359,140

Su		Lyon County's State Year Ended Decem					
		Expenses		Program Revenues	Net		
unctions/Programs							
Primary Government							
Governmental activities General government Public safety Highways and streets Sanitation Human services Health Culture and recreation Conservation of natural resources Economic development Interest Total governmental activities Business-type activities Landfill	\$ \$	4,506,075 6,355,660 5,627,902 679,634 2,822,580 289,097 795,383 1,541,126 46,155 606,778 23,270,390	\$ \$	694,066 1,037,807 5,407,773 694,763 - 116,090 685,004 - - 8,635,503	\$ \$	(3,812,009 (5,317,853 (220,129 15,129 (2,822,580 (289,097 (679,293 (856,122 (46,155 (606,778 (14,634,887	
Total	\$	26,408,534	\$	11,160,419	\$	(15,248,115	
1044	Propert Other g	Revenues y taxes general revenues general revenues			\$ <u>\$</u>	13,924,232 4,147,155 18,071,387 2,823,272	

			A	Summary Ba		Sheet of Government 31, 2010		ental Funds					
					Specia	al Revenue Fund	s						Total
		General		Road and Bridge	_	Human Services		Ditch	Debt Service		Capital Projects	G	overnmental Funds
Assets													
Cash and pooled investments Investments Receivables	\$	9,134,098 2,767,324	\$	6,153,794	\$	32,265	S	1,571,780 257,573	\$ 1,424,752	\$	2,486,051	\$	20,802,740 3,024,897
Taxes Special assessments		69,301 425,918		17,905		25,292		3,172,026	12,795		-		125,293 3,597,944
Accounts Interest		17,665 15,324		10,731		-		- 67	-		49,874 243		78,270 15,634
Due from other funds Due from other governments		101,115 286,894		4,157 1,999,200		-		-	-		-		105,272 2,286,094
Notes receivable Inventories Prepaid items		90.105		260,396 3,139		-		195,000	-		-		195,000 260,396 93,244
Advance to other funds	_	124,000	_		_		_		 	_			124,000
Total Assets	<u>s</u>	13,031,744	\$	8,449,322	\$	57,557	\$	5,196,446	\$ 1,437,547	\$	2,536,168	\$	30,708,784
Liabilities													
Payables Accounts	s	104,160	\$	40,535	\$	-	s	3,736	\$ -	s	56,770	\$	205,201
Salaries Contracts Due to other funds		247,684 - 4.100		50,775 332,382 115		-		101.000			347,119		298,459 679,501 105,215
Due to other governments Customer deposits		36,932		133,307		32,265		20,000	-		47		202,551 20,000
Unearned revenue Advance from other funds		28,589	_	-	_	-		124,000	 	_	-	_	28,589 124,000
Total Liabilities	\$	421,465	s	557,114	\$	32,265	s	248,736	\$ 	s	403,936	\$	1,663,516
Deferred Inflows of Resources Unavailable revenue	\$	550,050	s	1,648,481	\$	25,292	s	3,367,026	\$ 12,795	s		\$	5,603,644
Fund Balances													
Nonspendable Restricted Committed	\$	214,105 1,394,634 878.866	\$	263,535 3,017,596	\$	-	S	1,580,684	\$ 1,424,752	S	2,132,232	\$	477,640 9,549,898 878.866
Assigned Unassigned		1,603,108 7,969,516		2,962,596		-		<u>.</u>	 		-		4,565,704 7,969,516
Total Fund Balances	\$	12,060,229	s	6,243,727	s		s	1,580,684	\$ 1,424,752	s	2,132,232	\$	23,441,624
Total Liabilities, Deferred Inflows of Resources, and													
Fund Balances	\$	13,031,744	S	8,449,322	\$	57,557	\$	5,196,446	\$ 1,437,547	\$	2,536,168	\$	30,708,784

			AS			mental Funds ar Ended Dec			nditur	es				
					Specia	l Revenue Funds								
		General	Road and Bridge			Human Services		Ditch		Debt Service		Capital Projects		Total
Revenues														
Taxes	\$	7,749,635	\$	3,997,894	\$	2,742,335	\$	-	\$	1,525,862	\$	-	\$	16,015,726
Special assessments		439,146		-		-		635,072				-		1,074,218
Licenses and permits		52,720		-		-		-		-		-		52,720
Intergovernmental		2,024,173		5,629,044		80,245		4,130		36,662		-		7,774,254
Charges for services		1,017,316		8,506		´-		´-						1,025,82
Gifts and contributions		4,988		-				-		-				4,988
Investment earnings		66,367		-				954		-		5,284		72,605
Miscellaneous		948,755		258,787		-		1,050				-,		1,208,592
Total Revenues	\$	12,303,100	s	9,894,231	\$	2,822,580	s	641,206	s	1,562,524	\$	5,284	s	27,228,925
Expenditures														
Current														
General government	\$	4,173,697	S		S		S		S		S		S	4,173,69
Public safety	J	5,438,005	,	_	J	_	9	-	ų.	_	J.	_	,	5,438,00
Highways and streets		5,450,005		6,776,421		_		-		_		_		6,776,42
Sanitation		674.860		0,770,421		-		-		-		-		674,86
Culture and recreation		472,161		-		-		-		-		-		
Conservation of natural		4/2,101		-		-		-		-		-		472,16
		107.200						007.001						1 204 50
resources		497,308		-		-		887,201		-		-		1,384,50
Economic development		46,155		-		-		-		-		-		46,15
Intergovernmental		565,222		398,984		2,822,580		69,565		-		-		3,856,35
Capital outlay														
General government		-		-		-		-		-		5,384,214		5,384,214
Culture and recreation		-		-		-		-		-		303,200		303,20
Debt service														
Principal		125,027		-		-		65,000		700,000		-		890,02
Interest		6,989		-		-		71,301		577,289		-		655,57
Administrative (fiscal) fees						-		900		1,300		-		2,20
Total Expenditures	\$	11,999,424	\$	7,175,405	\$	2,822,580	\$	1,093,967	S	1,278,589	\$	5,687,414	S	30,057,379
Excess of Revenues Over (Under) Expenditures	\$	303,676	s	2,718,826	s	-	s	(452,761)	s	283,935	s	(5,682,130)	s	(2,828,454
Other Financing Sources (Uses) Capital leases		48,814												48,81

Major Recipients of Lyon County Expenditures. The following is a list of the recipients of Lyon County expenditures totaling \$5,000 or more during 2016. The list does not include: salaries paid to county employees; distributions of taxes collected on behalf of local governments; and any payments on behalf of Southwest Health and Human Services and the Lyon County Ag Society for which Lyon County is fiscal agent.

Southwest Health and Human Services and the Ly Society, for which Lyon County is fiscal agent.	yon County Ag
VENDOR NAME AT PAYMENT	
A & B BUSINESS INCA&C EXCAVATING, LLC	
A.C.E. SOUTHWEST MINNESOTA	
ACE HOME & HARDWARE	
ACOM SOLUTIONS INC	20.797.50
ADVANCE OPPORTUNITIES	14.402.23
AFFILIATED COMMUNITY MED CENTERS	21,493.63
AFFORDABLE CARE ACT	15,924.00
AMERICAN ENGINEERING TESTING INC	
AMERICAN GARAGE DOOR CO INC	
AMERICAN SOLUTIONS FOR BUSINESS	
AREA II MN RIVER BASIN PROJECTS INC	20,843.90
ASSOCIATION OF MN COUNTIES BALANCING PROFESSIONALS, INC	10,153.00
BALATON PUBLISHING COMPANY	
BARTLEY SALES COMPANY, INC	
BISBEE PLUMBING & HEATING INC	
BLADHOLM CONSTRUCTION INC	
BLR DRUG TASK FORCE	80.932.00
BLUE CROSS BLUE SHIELD OF MINNESOTA	27.827.50
BOLTON & MENK INC	
BORDER STATES ELECTRIC SUPPLY	
BORNEKE CONSTRUCTION, INC	265,518.02
BOYER TRUCKS - ROGERS	113,168.88
BRETH-ZENZEN FIRE PROTECTION, LLC	
BRIAN'S TREE SERVICE	
BURNS & MCDONNELL ENGINEERING CO INC	. 198,780.00
BUYSSE PARTNERSHIP, LLLP/R.C	77,328.80
BUYSSE ROOFING & SHEETMETAL CO INC	
BUYSSE/DALE AND NANCY	
BUYSSE/DEAN & KATHY BUYSSE/DENNIS & GRETCHEN	
CARR PROPERTIES	
CARR/KELLY	
CHARM-TEX, INC.	10 109 94
CIGNA GROUP INSURANCE	12 107 41
CITY OF MARSHALL	5,295.84
CITY OF MINNEOTA	13,033.39
CITY OF SIOUX FALLS	19,439.38
CITY OF TRACY	99,016.78
COLEMAN ELECTRIC INC	19,251.98
COMMISSIONER OF REVENUE	
COMPUTER INFORMATION SYSTEMS	49,382.00
COMPUTER MAN, INC/THE	43,321.49
COMPUTER PROFESSIONALS UNLIMITED INC	64,806.40
CONTEGRITY GROUP, INCCOTTONWOOD CO-OP OIL COMPANY	305,649.37
D & G EXCAVATING, INC	
DACOTAH PAPER CO	
DAVID A. SWENSON CONSTRUCTION	5 371 36
DEUTZ/BRAD	
DEUTZ/JOEL	
DEUTZ/THOMAS	5,007.42
DEWILD GRANT RECKERT AND ASSOC. CO	10,338.53
DS SOLUTIONS, INC	
DUININCK, INC	
DUSTY'S SERVICE AND REPAIR	137,507.08
EAGLE CONSTRUCTION CO., INC	
ELECTION SYSTEMS & SOFTWARE INC	33,099.19
EMERGENCY COMMUNICATIONS	16 500 00
NETWORK LLC	
ESRI, INCFARMERS COOP ASSN-MINNEOTA	124 910 75
FARMERS COOPERATIVE ASSOC-CANBY	
FIDLAR TECHNOLOGIES, INC	
FLEET SERVICES DIVISION	
FLINT HILLS RESOURCES LP	
FLOORS BY BECKERS	191,300.55
FRAN'S COMMUNICATIONS	

FRONTIER PRECISION, INC	31 559 99
G & K SERVICES	
GALLS, LLC	6 960 59
· · · · · · · · · · · · · · · · · · ·	,
GEIS/STEVENGOVERNMENT FORMS AND SUPPLIES	10,172.00
GRAINGER	
GRAZZINI BROTHERS AND COMPANY	
GREAT PLAINS NATURAL GAS CO	64,625.07
GREEN LIGHTS RECYCLING INC	5,755.30
GREENWOOD NURSERY	
GROENEWEG GIRLS, LTD	
GRUENES LAW OFFICE, PLLC	14 687 55
H & L MESABI	
HD SUPPLY WATERWORKS, LTD	
HEARTLAND PAPER COMPANY	1,130.30
HEARTLAND PAPER COMPANY	9,223.93
HEATER RENTAL SERVICES, LLC	
HEFTY SEED COMPANY	
HEGGESETH EXCAVATION, LLC	
HJERPE CONTRACTING, INC	70,495.65
HP INC	10,797.06
HUMANADENTAL INSURANCE COMPANY	50.258.06
INTEREUM, INC	
JAVENS/DAVID	
JESERITZ CONSTRUCTION INC AND	
JESERITZ ELECTRIC	
JOHN DEERE FINANCIAL	
JOHNSON CONTROLS INC	
JOHNSON FEED INC	
JOHNSON/KYLE G & KRISTIE L	8,073.20
JOSEFSON FAMILY TRUST/GLADYS O	5,627.40
JUBILEE CLEANING COMPANY	14,750.10
K & K TILING INC	
KEEPRS INC	
KESTELOOT ENTERPRISES	
KMHL - KKCK RADIO	
KOEHNE TRUST AGMT/ALLEN D	10,510.75
KRIS ENGINEERING INC	
KURTZ FAMILY LIVING TRUST	
L & H COEQUYT PROPERTIES, LLC	9,037.80
L & M EXPRESS INC	32,250.00
LAC QUI PARLE COUNTY SHERIFF'S OFFICE	18,205.74
LAC QUI PARLE ENVIRONMENTAL OFFICE	22.258.45
LALEMAN/GARY	22.792.00
LANOUE/DAN	,
LIBERTY TIRE SERVICES LLC	
LINCOLN COUNTY AUDITOR	
LINCOLN COUNTY ADDITORLINCOLN COUNTY ENVIRONMENTAL OFFICE	
LOCKWOOD MOTORS INC	
LOO CON, INC	
LOUWAGIE/LEONARD	
LOZINSKI/DENNIS	
LOZINSKI/NATHAN	27,366.00
LYON COUNTY	. 102,353.01
LYON COUNTY ACRICULTURAL COCIETY	43,100.00
LYON COUNTY AGRICULTURAL SOCIETY	
LYON COUNTY AGRICULTURAL SOCIETY LYON COUNTY AUDITOR-TREASURER	19,535.50
LYON COUNTY AUDITOR-TREASURER	
LYON COUNTY AUDITOR-TREASURERLYON COUNTY COURT ADMINISTRATOR	7,543.47
LYON COUNTY AUDITOR-TREASURERLYON COUNTY COURT ADMINISTRATORLYON COUNTY ENVIRONMENTAL OFFICE	7,543.47 . 112,209.85
LYON COUNTY AUDITOR-TREASURERLYON COUNTY COURT ADMINISTRATORLYON COUNTY ENVIRONMENTAL OFFICELYON COUNTY HIGHWAY DEPARTMENT	7,543.47 . 112,209.85 51,318.08
LYON COUNTY AUDITOR-TREASURER	7,543.47 . 112,209.85 51,318.08 59,537.00
LYON COUNTY AUDITOR-TREASURER LYON COUNTY COURT ADMINISTRATOR LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY HISTORICAL SOCIETY LYON COUNTY PHEASANTS FOREVER	7,543.47 . 112,209.85 51,318.08 59,537.00 7,419.42
LYON COUNTY AUDITOR-TREASURER	7,543.47 . 112,209.85 51,318.08 59,537.00 7,419.42 9,685.70
LYON COUNTY AUDITOR-TREASURER	7,543.47 . 112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25
LYON COUNTY AUDITOR-TREASURER	7,543.47 . 112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 183,776.88 7,703.20 61,628.33
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 1,566.29 5,904.00
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 1,566.29 5,904.00
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 300,000.00
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY PHEASANTS FOREVER LYON COUNTY SHERIFF. LYON-LINCOLN ELECTRIC COOP INC MA & BRIDGE CONSTRUCTION INC MACQUEEN EQUIPMENT INC MAD DOG INTERIORS, INC MARCO TECHNOLOGIES, LLC. MARSH & MCLENNAN AGENCY - RJF DIVISION MARSHALL AMATUER HOCKEY ASSOC MARSHALL AREA CHAMBER OF COMMERCE. MARSHALL INDEPENDENT	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 300,000.00 43,390.00
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HEASANTS FOREVER. LYON COUNTY SHERIFF. LYON-LINCOLN ELECTRIC COOP INC. M & K BRIDGE CONSTRUCTION INC. MACQUEEN EQUIPMENT INC. MACQUEEN EQUIPMENT INC. MARCO TECHNOLOGIES, LLC. MARSH & MCLENNAN AGENCY - RJF DIVISION MARSHALL AMATUER HOCKEY ASSOC. MARSHALL AREA CHAMBER OF COMMERCE. MARSHALL INDEPENDENT. MARSHALL LYON COUNTY LIBRARY. MARSHALL MUNICIPAL UTILITIES.	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HEASANTS FOREVER. LYON COUNTY SHERIFF. LYON-LINCOLN ELECTRIC COOP INC. M & K BRIDGE CONSTRUCTION INC. MACQUEEN EQUIPMENT INC. MACQUEEN EQUIPMENT INC. MARCO TECHNOLOGIES, LLC. MARSH & MCLENNAN AGENCY - RJF DIVISION MARSHALL AMATUER HOCKEY ASSOC. MARSHALL AREA CHAMBER OF COMMERCE. MARSHALL INDEPENDENT. MARSHALL LYON COUNTY LIBRARY. MARSHALL MUNICIPAL UTILITIES. MCLAUGHLIN AND SCHULZ INC.	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18
LYON COUNTY AUDITOR-TREASURER	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY PHEASANTS FOREVER LYON COUNTY SHERIFF LYON-LINCOLN ELECTRIC COOP INC M& K BRIDGE CONSTRUCTION INC MACQUEEN EQUIPMENT INC	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18 .27,840.00 19,796.50
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY PHEASANTS FOREVER LYON COUNTY SHERIFF LYON-LINCOLN ELECTRIC COOP INC M& K BRIDGE CONSTRUCTION INC MACQUEEN EQUIPMENT INC MACQUEEN EQUIPMENT INC MARCO TECHNOLOGIES, LLC MARSH & MCLENNAN AGENCY - RJF DIVISION MARSHALL AMATUER HOCKEY ASSOC MARSHALL AMATUER HOCKEY ASSOC MARSHALL INDEPENDENT MARSHALL LYON COUNTY LIBRARY MARSHALL HUNICIPAL UTILITIES MCLAUGHLIN AND SCHULZ INC MEDICA MEDICAREBLUE RX MEIER ELECTRIC INC	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18 27,840.00 19,796.50 .060,160.23
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY HIGHWAY DEPARTMENT. LYON COUNTY PHEASANTS FOREVER LYON COUNTY SHERIFF LYON-LINCOLN ELECTRIC COOP INC M& K BRIDGE CONSTRUCTION INC MACQUEEN EQUIPMENT INC	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18 27,840.00 19,796.50 .060,160.23
LYON COUNTY AUDITOR-TREASURER. LYON COUNTY COURT ADMINISTRATOR. LYON COUNTY ENVIRONMENTAL OFFICE LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY HIGHWAY DEPARTMENT LYON COUNTY PHEASANTS FOREVER LYON COUNTY SHERIFF LYON-LINCOLN ELECTRIC COOP INC M& K BRIDGE CONSTRUCTION INC MACQUEEN EQUIPMENT INC MACQUEEN EQUIPMENT INC MARCO TECHNOLOGIES, LLC MARSH & MCLENNAN AGENCY - RJF DIVISION MARSHALL AMATUER HOCKEY ASSOC MARSHALL AMATUER HOCKEY ASSOC MARSHALL INDEPENDENT MARSHALL LYON COUNTY LIBRARY MARSHALL HUNICIPAL UTILITIES MCLAUGHLIN AND SCHULZ INC MEDICA MEDICAREBLUE RX MEIER ELECTRIC INC	7,543.47 .112,209.85 51,318.08 59,537.00 7,419.42 9,685.70 56,078.25 .183,776.88 7,703.20 61,628.33 11,566.29 5,904.00 .300,000.00 43,390.00 9,354.34 .251,125.00 .304,203.79 65,149.18 27,840.00 19,796.50 19,796.50 1060,160.23 14,500.76

MIDSTATES EQUIPMENT & SUPPLY	46 061 30
MIDWEST CONTRACTING LLC INC	359 600 31
MII LIFE - VEBA	040,090.01
VIII LIFE - VEBA	219,400.00
MINNESOTA ELEVATOR INC	7,109.98
MN BUREAU OF CRIM APPREHENSION	5,010.00
MN COUNTIES INTERGOVERNMENTAL TRUST	372.944.23
MN DEPARTMENT OF TRANSPORTATION	17 863 11
MN DEPT OF CORRECTIONS	
WIN DEFT OF CORRECTIONS	307,096.02
MN DEPT OF REVENUE-SALES TAX DIV	
MN DEPT OF REV-MTG & DEED TAX	
MN DEPT OF TREASURY	82,639.00
MN POLLUTION CONTROL AGENCY	104 512 10
MN SHERIFFS' ASSOCIATION	10 002 00
WIN SHERIFFS ASSOCIATION	10,002.00
MN STATE AUDITOR MN VALLEY CO-OP LIGHT & POWER	49,966.50
MN VALLEY CO-OP LIGHT & POWER	104,333.94
MOLIN CONCRETE PRODUCTS CO	26.107.90
MORRIS ELECTRONICS	9 754 04
MORRIS ELECTRONICS MOTOROLA SOLUTIONS, INC	21 505 10
WOTOROLA SOLUTIONS, INC	21,393.10
MSRS/EMPOWER	92,426.40
NORM'S GTC	14,589.19
NORM'S GTC NORTH CENTRAL INTERNATIONAL, INC	30.955.11
NORTHERN BUSINESS PRODUCTS INC	7 705 58
NORTHWEST CABINETS INC	
NORTHWEST CABINETS INC	47,499.15
NORTHWEST DRYWALL INC	
NUYTTEN/RICHARD & LINDA	5,314.40
DLSEN/LEROY & BETH A	6 180 00
ONE OFFICE SOLUTION	15 577 22
DIVEN DA OKUGE GEDVIGE AND	15,577.22
ONKEN BACKHOE SERVICE AND	
ONKEN BACKHOE SERVICE INC	10,966.00
DRSEN/ALLAN & SUSAN	10.897.60
PAAPE ENERGY SERVICES	46 150 00
PATZER'S HARDWARE HANK	+0,100.00
PAIZER S HARDWARE HANK	5,369.90
PHEASANTS FOREVER, INC	
PICTOMETRY INTERNATIONAL CORP	13,785.46
PIPESTONE COUNTY SHERIFF'S OFFICE	38 647 00
PIPESTONE COLINTY SWICD	31 001 00
POWELL FARMS	51,991.00
POWELL FARMSPOWERPLANRDO EQUIPMENT INC	31,471.63
POWERPLANRDO EQUIPMENT INC	28,187.59
PRAIRIE PRIDE	245,147.59
PREFERREDONE ADMINISTRATIVE SERV 1	.554.203.89
	27 199 05
PROACTION SAFETY & SALES	
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF	12,152.39
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC	12,152.39
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	12,152.39 30,830.00 29.172.04
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	12,152.39 30,830.00 29.172.04
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	12,152.39 30,830.00 29,172.04 352.005.41
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	F. 12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	F. 12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	F. 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	F. 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	7. 12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00 11,200.00 13,143.43 51,742.20
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	F. 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 E. 32,811.30
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	F. 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 E. 32,811.30 9,160.11
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC	12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC	12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R. & G CONSTRUCTION INC	12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R. & G CONSTRUCTION INC	12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 11,671.30
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC	- 12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 60,900.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,679.87
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,679.87
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 9,160.11 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC	E. 12,152.39 30,830.00 29,172.04 ,352,005.41 11,200.00 13,143.43 51,742.20 E. 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R. & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	- 12,152.39 30,830.00 29,172.04 352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04 130,993.38
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R. & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04 130,993.38
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	E. 12,152.39 30,830.00 29,172.04 .352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 E. 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 130,933.38 35,930.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,679.87 34,665.97 10,933.24 35,930.00 35,930.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC	- 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04 130,993.38 35,930.00 5,825.00 5825.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A	- 12,152.39 .30,830.00 .29,172.04 .352,005.41 .19,875.00 .11,200.00 .13,143.43 .51,742.20 .32,811.30 .9,160.11 ,8,178.77 .34,000.00 .11,142.39 .19,671.30 .60,900.00 .44,106.56 .6,679.87 .34,665.97 .10,933.24 .7,601.04 .30,993.38 .35,930.00 ,5,825.00 .12,070.00 .23,288.77
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	- 12,152.39 30,830.00 29,172.04 352.005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04 35,930.00 5,825.00 12,070.00 23,288.77 74,276.75
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 - 32,811.30 9,160.11
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 - 32,811.30 9,160.11
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,679.87 34,665.97 10,933.24
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	E. 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 E. 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 41,106.56 66,679.87 34,665.97 10,933.24 7,601.04 35,930.00 23,288.77 74,276.75 53,014.52 53,014.52 53,014.52 53,014.52 53,014.52 53,014.52 53,014.52 53,014.52
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC	E. 12,152.39 30,830.00 29,172.04 ,352,005.41 19,875.00 11,200.00 13,143.43 51,742.20 E. 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 10,933.24 7,601.04 130,993.38 35,930.00 12,070.00 23,288.77 74,276.75 553,014.52 15,363.70 12,287.87 10,967.38
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A	- 12,152.39 .30,830.00 .29,172.04 .352,005.41 .19,875.00 .11,200.00 .13,143.43 .51,742.20 .32,811.30 .9,160.11 ,8,178.77 .34,000.00 .11,142.39 .19,671.30 .60,900.00 .44,106.56 .66,679.87 .10,933.24 .76,601.04 .30,933.38 .35,930.00 .12,070.00 .23,288.77 .74,276.75 .7553,014.52 .15,363.70 .12,287.87 .10,967.38 .11,774.78
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 .30,830.00 .29,172.04 .352,005.41 .19,875.00 .11,200.00 .13,143.43 .51,742.20 .32,811.30 .9,160.11 ,8,178.77 .34,000.00 .11,142.39 .19,671.30 .60,900.00 .44,106.56 .66,679.87 .10,933.24 .7601.04 .30,933.38 .35,930.00 .12,070.00 .23,288.77 .74,276.75 .753,014.52 .15,363.70 .12,878.87 .10,967.38 .10,967.38 .11,774.78
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 - 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6,679.87 34,665.97 10,933.24 7,601.04 7,601.04 7,601.04 7,601.05 7,601.05 7,601.05 12,070.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 6679.87 34,665.97 10,933.24 7,601.04 7,601.04 53,230.00 23,288.77 74,276.75 553,014.52 15,363.70 12,287.87 10,967.38 11,774.78 14,579.17 74,016.44
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 29,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,679.87 34,665.97 10,933.24 7,601.04 7,601.04 7,601.04 7,601.04 74,276.75 74,276.75 12,287.87 11,774.78 11,774.78 14,579.17 14,579.17 74,016.44 60,910.08
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 .352,005.41 .19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 60,900.00 44,106.56 46,106.56 46,106.56 46,106.56 47,601.34 35,930.00 44,106.56 35,930.00 44,106.56 55,930.00 23,288.77 10,933.24 76,013.48 35,930.00 23,288.77 74,276.75 553,014.52 553,014.52 15,363.70 12,287.87 10,967.38 11,774.78 14,579.17 74,016.44 60,910.08 281,288.15
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC. QUARNSTROM & DOERING P.A	- 12,152.39 30,830.00 29,172.04 352.005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 19,671.30 40,605.97 10,933.24 4665.97 10,933.24 7,601.04 36,665.97 10,933.24 7,601.04 30,933.38 35,930.00 5,825.00 12,070.00 23,288.77 74,276.75 53,014.52 15,363.70 12,287.87 17,74,78 14,579.17 74,016.44 60,910.08 81,288.15 74,955.00
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDE QUALITY CLEANING OF MARSHALL, LLC QUARNSTROM & DOERING P.A. R & G CONSTRUCTION INC	- 12,152.39 30,830.00 29,172.04 352.005.41 19,875.00 11,200.00 13,143.43 51,742.20 32,811.30 9,160.11 8,178.77 34,000.00 11,142.39 19,671.30 19,671.30 40,605.97 10,933.24 4665.97 10,933.24 7,601.04 36,665.97 10,933.24 7,601.04 30,933.38 35,930.00 5,825.00 12,070.00 23,288.77 74,276.75 53,014.52 15,363.70 12,287.87 17,74,78 14,579.17 74,016.44 60,910.08 81,288.15 74,955.00

2016	
STONEBERG, GILES & STROUP P.A.	
STREAMWORKS LLCSUMMIT FOOD SERVICE, LLC	7,800.00
SUN LIFE FINANCIAL	13 958 87
SUNRISE SPECIALTY CONTRACTING, INC	28,889.50
SUPERIOR JETTING INC	
SURPLUS SERVICESSUSSNER CONSTRUCTION INC	
SW MN REGIONAL PUBLIC SAFETY BOARD	122,822.14
SW REGIONAL DEVELOPMENT COMMISSION	
SWHHSTASER INTERNATIONAL	
TAVEIRNE/LORRAINE	24,900.00
TAYLOR/GREGORY	16,941.75
TERRA ENGINEERING & CONSTRUCTION COR THEILEN/RICHARD	
THOOFT/RANDALL	12,580.00
THURNBECK STEEL FABRICATION, INC	
THYSSENKRUPP ELEVATOR CORPTITAN MACHINERY	
TOW MASTER	115,391.04
TOWNSHIP OF AMIRET (ACH)	
TOWNSHIP OF CLIFTON (ACH)TOWNSHIP OF COON CREEK (ACH)	18,715.74
TOWNSHIP OF COON CREEK (ACH)	17,058.95
TOWNSHIP OF EIDSVOLD (ACH)	20,005.88
TOWNSHIP OF FAIRVIEW (ACH)	
TOWNSHIP OF GRANDVIEW (ACH) TOWNSHIP OF ISLAND LAKE (ACH)	16 946 66
TOWNSHIP OF LAKE MARSHALL (ACH)	27,136.50
TOWNSHIP OF LUCAS (ACH)	
TOWNSHIP OF LYND (ACH) TOWNSHIP OF LYONS (ACH)	
TOWNSHIP OF MONROE (ACH)	19,236.61
TOWNSHIP OF NORDLAND (ACH)	17,718.48
TOWNSHIP OF ROCK LAKE (ACH) TOWNSHIP OF SHELBURNE (ACH)	
TOWNSHIP OF SODUS (ACH)	18,060.80
TOWNSHIP OF STANLEY (ACH)	18,092.93
TOWNSHIP OF VALLERS (ACH) TOWNSHIP OF WESTERHEIM (ACH)	
TRAFFIC MARKING SERVICE, INC	59.508.97
U OF MN REGENTS	74,132.66
ULINEUNITED COMMUNITY ACTION	14,833.96
PARTNERSHIP INC	14.000.00
UNITED STATES POSTAL SERVICE-HASLER	80,000.00
UNIVERSAL RECYCLING TECHNOLOGIES, LLC	
US BANK NA 1 VANGUARD APPRAISALS, INC	,373,845.16
VAST BROADBAND	10,060.81
VCI ENVIRONMENTAL, INC.	
VEOLIA ES TECHNICAL SOLUTIONS LLCVERIZON WIRELESS	26 143 03
VETTER JOHNSON ARCHITECTS INC	155,390.38
VOSS LIGHTING	5,431.77
WASTE MANAGEMENT OF WI-MNWATCHGUARD VIDEO	
WAYNE'S TRACTOR REPAIR	
WELLS FARGO - 4034	22,972.84
WENDLAND/WILLISWENDORFF/VERA	
WEST CENTRAL COMMUNICATIONS, INC	
WEST PAYMENT CENTER-THOMSON REUTERS	S 33,451.54
WESTERN PRINT GROUPWIDSETH SMITH NOLTING & ASSOC., INC	5,209.40
WOOGE/MIKE	
YELLOW MEDICINE COUNTY	45,756.06
YELLOW MEDICINE COUNTY SHERIFF	
YELLOW MEDICINE ENVIRONMENTAL OFFICE. ZIEGLER, INC	
294 VENDORS OVER \$5,000	,279,919.35
677 VENDORS LESS THAN \$5,000	
24	, ,

Public Notice

(First Date of Pub.: Wed., Oct. 25, 2017)
(Dates of Pub.: Wed., Oct. 25,

(Dates of Pub.: Wed., Oct. 25, Nov. 1, 8, 15, 22, 29, 2017)

NOTICE OF MORTGAGE FORECLOSURE SALE

THE RIGHT TO VERIFICATION OF THE DEBT AND IDENTITY OF THE ORIGINAL CREDITOR WITH-IN THE TIME PROVIDED BY LAW IS NOT AFFECTED BY THIS ACTION

NOTICE IS HEREBY GIVEN:

That default has occurred in the conditions of the following described mortgage:

DATE OF MORTGAGE: June 28, 2010

MORTGAGOR: Daniel E. Ebling and Brooke A. Ebling, husband and wife

MORTGAGEE: Bremer Bank, National Association, a national association organized under the laws of the United States of America

DATE AND PLACE OF RE-CORDING: Recorded June 28, 2010, in the office of the County Recorder, as Document No. 186721, Lyon County, Minnesota.

TRANSACTION AGENT: None
TRANSACTION AGENT'S
MORTGAGE IDENTIFICATION
NUMBER ON MORTGAGE: None

LENDER OR BROKER AND MORTGAGE ORIGINATOR STATED ON MORTGAGE: Bremer Bank, National Association

RESIDENTIAL MORTGAGE SERVICER: Bremer Bank, National Association

MORTGAGED PROPERTY AD-DRESSES: 201 Elm Street, Tracy, Minnesota 56175

TAX PARCEL I.D. NO. 31 136006-0

LEGAL DESCRIPTION OF PROPERTY: Lots Thirteen (13) and Fourteen (14), Block Four (4), W.O. Lichty's Third Addition to the City of Tracy, Lyon County, Minnesota.

COUNTY IN WHICH PROPERTY IS LOCATED: Lyon

ORIGINAL PRINCIPAL AMOUNT OF MORTGAGE: \$38,400.00

AMOUNT DUE AND CLAIMED TO BE DUE AS OF DATE OF NOTICE, INCLUDING TAXES, IF ANY, PAID BY MORTGAGEE: \$40,932.19

INTEREST RATE AND PER DIEM: Current interest rate is 5.25%, with a per diem of \$5.48.

That prior to commencement of this mortgage foreclosure proceeding Mortgagee complied with all notice requirements by statute; That no action or proceeding has been instituted at law or otherwise to recover the debt secured by said mortgage or any part thereof;

PURSUANT to the power of sale contained in said mortgage, the above described property will be sold by the Sheriff of said county as follows:

DATE AND TIME OF SALE: December 7, 2017, at 10:00 am.

PLACE OF SALE: Lyon County Sheriff's Office, 611 West Main Street, Marshall, Minnesota 56258, to pay the debt then secured by said Mortgage, taxes, if any, on said premises, and the costs and disbursements, including attorneys' fees allowed by law subject to redemption within six (6) months from the date of said sale by the mortgagor(s), their personal representatives or assigns.

DATE AND TIME MORTGAGOR MUST VACATE THE PREMISES: Unless said mortgage is reinstated or the property redeemed, or unless the time for redemption is reduced by judicial order, you must vacate the premises by June 7, 2018, at 11:59 p.m.

"THE TIME ALLOWED BY LAW FOR REDEMPTION BY THE MORTGAGOR, THE MORTGAG-OR'S PERSONAL REPRESEN-TATIVES OR ASSIGNS, MAY BE **REDUCED TO FIVE (5) WEEKS IF** A JUDICIAL ORDER IS ENTERED UNDER MINNESOTA STATUTES, SECTION 582.032, DETERMIN-ING, AMONG OTHER THINGS, THAT THE MORTGAGED PREM-ISES ARE IMPROVED WITH A RESIDENTIAL DWELLING OF LESS THAN FIVE UNITS, ARE NOT PROPERTY USED IN AGRI-CULTURAL PRODUCTION, AND ARE ABANDONED."

Dated: October 23, 2017 MESSERLI & KRAMER P.A.

By: /s/ Thomas J. Hainje
Thomas J. Hainje (Lic. #390325)
1400 Fifth Street Towers
100 South Fifth Street
Minneapolis, MN 55402-1217
(612) 672-3600
Attorney in Fact for
Bremer Bank, National Association
11604-2645

IMPORTANT NOTICE

This communication is from a debt collector and is an attempt to collect a debt. Any information obtained will be used for that purpose.

(First Date of Pub.: Wed., Nov. 29, 2017) (Dates of Pub.: Wed., Nov. 29, 2017)

NOTICE OF INTENT TO OPERATE AERATION SYSTEMS

Permits to install and operate aeration systems have been obtained from the Department of Natural Resources for the 2017-2018 season for the following lakes:

Clear Lake, Cottonwood Lake, East Goose Lake, Lady Slipper Lake, Rock Lake, School Grove Lake, West Twin Lake and Lake Yankton.

Installation of the aeration systems will be in December 2017 or January 2018. Date of commencement of the aeration systems will depend on oxygen levels of each lake. Aerators will be used as needed to prevent winterkill on area lakes. Obey all signs and rules.

Any questions call: John Biren or Todd Hammer Lyon County Aerator Inspectors 507-532-8207 or 507-532-8208

> (First Date of Pub.: Wed., Nov. 29, 2017) (Dates of Pub.: Wed., Nov. 29, 2017)

LYON COUNTY BOARD OF COMMISSIONERS Tuesday, October 17, 2017

A Summary of the Proceedings of the Lyon County Board

9:00 a.m. pursuant to notice the Lyon County Commissioners met with the following members present: Commissioners Graupmann, Anderson, Sanow, Crowley and Ritter. Also present: Administrator Stomberg and Attorney Maes.

MSP to approve the agenda.

MSP to approve the consent agenda.

MSP to approve the 2018 liquor license renewal for Cottonwood Country Club.

MSP to approve the 2018 liquor license renewal for Valley Enterprises of Fairview, Inc. Commissioner Ritter abstained from voting due to a conflict of interest

MSP to approve the 2018 liquor license renewal for Fedde's Repair.

MSP to approve the resolution allowing United Community Action Partnership to continue to provide emergency shelter services in Lyon County.

MSP to approve the contract for the Schneider Beacon Ag Land Package with The Schneider Corporation for a cost of year one \$10,100, year two \$5,844 and year three \$5,844 with the funds coming from the recorder's unallocated fund.

MSP to approve and sign the 2018/2019 County Feedlot Program Delegation Work Plan.

MSP to approve the final payment with Duininck, Inc. for SAP 42-603-027 in the City of Minneota for portions of CSAH 3 for a total of \$114,869.86 and allow Board Chair to sign.

MSP to approve the resolution to apply for the CSAH 6 & CSAH 11 Intersection Improvement Grant to include a 10% match of \$26,089 to come from the wheelage tax.

MSP to approve the resolution to act as a sponsor for the City of Ghent's Local Road Improvement Program project.

MSP to award the bid of Northland Securities with an interest rate of

1.4549%.
MSP to approve the hire of Justin Hill as an Environmental Intern with a

MSP to approve the hire of Justin Hill as an Environmental Intern with a starting rate of \$10, not to exceed 100 hours or 6 months.

MSP made to close the liquor license fees public hearing at 10:39 a.m. MSP to approve the proposed liquor license fees effective 2019. Commissioner Ritter abstained from voting due to a conflict of interest.

MSP to adjourn at 11:13 a.m.

A copy of these proceedings are available in the County Administrator Office of Lyon County and also available at www.lyonco.org.

(First Date of Pub.: Wed., Nov. 29, 2017) (Dates of Pub.: Wed., Nov. 29, 2017)

Education	Department of Education Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266			ED-00110-40			
GENERAL INFORMATION: Minneson	ta Statutes, section 123B.10, re	equires that every school b	poard shall publish the sub	ject data of this report.			
District Name: TRACY						District Number:	2904-01
FUND	FY 2017 BEGINNING FUND BALANCES	FY 2017 ACTUAL REVENUES AND TRANSFERS IN	FY 2017 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2017 ACTUAL FUND BALANCES	FY 2018 BUDGET REVENUES AND TRANSFERS IN	FY 2018 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2018 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 113,143	\$ 2,159,916	\$ 2,065,356	\$ 207,703	\$ 2,085,523	\$ 2,047,785	\$ 245,441
General Fund/Other	\$ 2,841,519	\$ 7,609,382	\$ 7,910,890	\$ 2,540,011	\$ 7,044,105	\$ 7,770,063	\$ 1,814,053
Food Service Fund	\$ 157,268	\$ 637,756	\$ 620,013	\$ 175,011	\$ 598,850	\$ 624,330	\$ 149,531
Community Service Fund	\$ 49,891	\$ 304,202	\$ 284,525	\$ 69,568	\$ 216,025	\$ 221,370	\$ 64,223
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	\$ 25,980	\$ 233,700	\$ 221,590	\$ 38,090	\$ 231,575	\$ 219,975	\$ 49,690
Trust Fund	\$ 334,068	\$ 30,871	\$ 39,875	\$ 325,064	\$ 13,995	\$ 20,600	\$ 318,459
Internal Service Fund	\$ -			\$ -		-	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ALL FUNDS	\$ 3,521,869	\$ 10,975,827	\$ 11,142,249	\$ 3,355,447	\$ 10,190,073	\$ 10,904,123	\$ 2,641,397
LONG-TERM DEBT	\$ -		CURRENT STATUTOR	Y OPERATING DEBT P	ER MINNESOTA STATUTES, SECTIO	ON 123B.81	
Outstanding July 1, 2016	\$ 1,660,000		AMOUNT OF GENERA	AL FUND DEFICIT,		\$ -	
Plus: New Issues	\$ -		IF ANY, IN EXCESS OF	2.5% OF EXPENDITUR	RES 06/30/2017		
Less: Redemeed Issues	\$ 190,000		COST PER STUDENT -	AVERAGE DAILY MEI	MBERSHIP (ADM) 06/30/2017		
Outstanding June 30, 2017	\$ 1,470,000						
SHORT-TERM DEBT			TOTAL OPERATING EX	KPENDITURES		\$ 9,140,656.00	
Certificates of Indebtedness	\$ -		FY 2017 TOTAL ADM	SERVED + TUITIONED	OUT ADM + ADJUSTED EXTENDED	742.83	
Other Short-Term Indebtedne	\$ -		FY 2017 OPERATING	COST PER ADM		\$ 12,305.00	

The FY18 Revenue & Expenditure Budgets are based on preliminary numbers approved in June. The Revenues & Expenditures will be revised in the spring of 2018. The district's official website is www.tracy.k12.mn.us. The district's school report card can be found on the Department of Education website at education.state.mn.us