

## **A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS**

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

### **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.

**Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

### **COUNTY PROPRIETARY FUND TYPES**

**Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public are primarily funded through user fees and charges for services.

### **COUNTY FIDUCIARY FUNDS**

**Trust and Agency Funds** are used to account for assets held by a county in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

### **MAJOR CATEGORIES OF COUNTY EXPENDITURES**

**Current Expenditures** include all expenditures other than capital outlays and debt service on county bonds.

**Capital Outlay Expenditures** include all expenditures for the construction of county facilities or the purchase of buildings or major equipment (such as an automobile) 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.

The **General Government** activities include expenditures for general county activities such as the county commissioners' salaries and expenses, the county coordinator's office, the county attorney's office, the auditor's office, the county treasurer's office, the county assessor's office, the planning and zoning office, and other county general service offices.

The **Public Safety** activities include expenditures for corrections activities, the operation of the Sheriff's office and the county jail.

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

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

The **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.

The **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.

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

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

The **Economic Development** activities include expenditures for economic development programs.

**The purpose of this Report is to provide a summary of financial information concerning Steele County for interested citizens. Questions about this Report should be directed to Laura Ihrke, Steele County Auditor at 507-444-7410.**

**A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS ON FILE IN THE AUDITOR'S OFFICE.**

**STEELE COUNTY OFFICIALS ORGANIZATION 2009**

<b>Office</b>	<b>Name</b>	<b>Term Expires</b>
<b>County Board of Commissioners</b>		
1st District	Bruce Kubicek	January 3, 2011
2nd District	1 Doug Johnson	January 7, 2013
3rd District	Mark Schultz	January 3, 2011
4th District	James "Corky" Ebeling	January 7, 2013
5th District	2 Tom Shea	January 3, 2011
<b>County Officers</b>		
<b>Elected</b>		
Attorney	Douglas L. Ruth	January 3, 2011
Auditor	Laura Ihrke	January 3, 2011
County Judge	Casey Christian	January 3, 2011
County Judge	Joseph A. Buettel	January 3, 2011
Sheriff	Gary Ringhofer	January 3, 2011
Surveyor	John Hosfield	January 3, 2011
Treasurer	Steven J. Rohlik	January 3, 2011
<b>Appointed</b>		
Assessor	Glen Purdie	January 1, 2013
Coroner	Dr. Kellyanna Moore	January 4, 2011
Recorder	Avis Lewison	Indefinite
Court Administrator	Robert L. Langer	Indefinite
Director of Public Health Nursing	DeeAnn Pettyjohn	Indefinite
County Coordinator	David Severson	Indefinite
Highway Engineer	Anita Benson	Indefinite
Court Services Director	Mike McGuire	Indefinite
Building Maintenance Superintendent	Lynn Holthus	Indefinite
Veterans Service Officer	Rene Gillormini	Indefinite
Social Services Director	Kelly Harder	Indefinite
Environmental Services	Scott Golberg	Indefinite
Emergency Management Director	Mike Johnson	Indefinite
Management Information	John Borger	Indefinite
Cedarview Nursing Home Administrator	Teresa Schneider	Indefinite
Four Seasons/Park and Recreation	Steve Schroht	Indefinite
Planning and Zoning Director	Dale Oolman	Indefinite

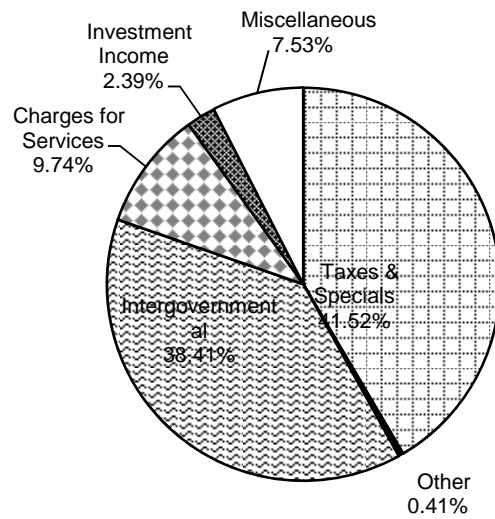
<sup>1</sup> Chair for 2009

<sup>2</sup> Vice Chair for 2009

2009

Taxes & Specials	\$ 17,443,960
Other	170,451
Intergovernmental	16,136,142
Charges for Services	4,093,269
Investment Income	1,003,502
Miscellaneous	3,162,019
	<hr/>
	\$ 42,009,343

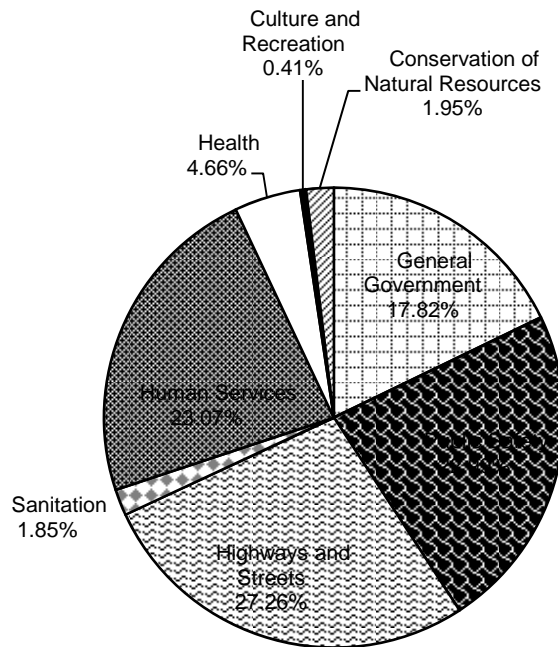
**2009 Finances  
Where it comes from . . .**



2009

General Government	6,379,185
Public Safety	8,230,935
Highways and Streets	9,758,488
Sanitation	662,796
Human Services	8,259,055
Health	1,666,643
Culture and Recreation	146,361
Conservation of Natural Resources	696,321

**2009 Finances  
Where it goes . . .**



**Steele County**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2009**

	General	Road and Bridge	Social Services	Ditch	Debt Service	Capital Projects	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 10,298,761	\$ 2,041,530	\$ 2,507,640	\$ -	\$ 2,372,184	\$ -	\$ 17,220,115
Special Assessments	-	-	-	223,845	-	-	223,845
Licenses and Permits	109,397	-	-	-	-	-	109,397
Intergovernmental	3,592,473	7,013,413	5,103,943	-	426,313	-	16,136,142
Charges for Services	3,387,232	607,737	93,104	-	-	5,196	4,093,269
Fines and Forfeits	61,054	-	-	-	-	-	61,054
Investment Income	610,720	-	-	507	388,439	3,836	1,003,502
Miscellaneous	1,542,317	21,710	1,054,824	-	543,168	-	3,162,019
<b>Total Revenues</b>	<b>19,601,954</b>	<b>9,684,390</b>	<b>8,759,511</b>	<b>224,352</b>	<b>3,730,104</b>	<b>9,032</b>	<b>42,009,343</b>
<b>EXPENDITURES</b>							
<b>CURRENT</b>							
General Government	6,379,185	-	-	-	-	-	6,379,185
Public Safety	8,230,935	-	-	-	-	-	8,230,935
Highways and Streets	-	9,758,488	-	-	-	-	9,758,488
Sanitation	662,796	-	-	-	-	-	662,796
Human Services	-	-	8,259,055	-	-	-	8,259,055
Health	1,666,643	-	-	-	-	-	1,666,643
Culture and Recreation	146,361	-	-	-	-	-	146,361
Conservation of Natural Resources	546,717	-	-	149,604	-	-	696,321
<b>CAPITAL OUTLAY</b>							
General Government	230,932	-	-	-	-	12,150	243,082
Public Safety	78,154	-	-	-	-	46,310	124,464
Highways and Streets	-	142,086	-	-	-	-	142,086
<b>DEBT SERVICE</b>							
Principal	56,404	-	-	-	3,733,960	-	3,790,364
Interest	11,400	-	-	-	1,273,174	-	1,284,574
Cost of Bond Issuance	-	-	-	-	-	59,626	59,626
<b>Total Expenditures</b>	<b>18,009,527</b>	<b>9,900,574</b>	<b>8,259,055</b>	<b>149,604</b>	<b>5,007,134</b>	<b>118,086</b>	<b>41,443,980</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,592,427</b>	<b>(216,184)</b>	<b>500,456</b>	<b>74,748</b>	<b>(1,277,030)</b>	<b>(109,054)</b>	<b>565,363</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	941,549	-	-	-	-	941,549
Transfers Out	-	-	-	-	-	(941,549)	(941,549)
Loans Issued	95,553	-	-	-	-	-	95,553
Proceeds from Sale of Bonds	-	-	-	-	156,787	7,843,213	8,000,000
Premium on Bonds	-	-	-	-	-	83,589	83,589
<b>Total Other Financing Sources (Uses)</b>	<b>95,553</b>	<b>941,549</b>	<b>-</b>	<b>-</b>	<b>156,787</b>	<b>6,985,253</b>	<b>8,179,142</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,687,980</b>	<b>725,365</b>	<b>500,456</b>	<b>74,748</b>	<b>(1,120,243)</b>	<b>6,876,199</b>	<b>8,744,505</b>
Fund Balances (Deficit) - Beginning of Year	10,040,356	3,374,862	3,194,846	(1,027,595)	10,324,373	35,488	25,942,330
<b>DECREASE IN RESERVED FOR INVENTORIES</b>	<b>-</b>	<b>(110,848)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(110,848)</b>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<b>\$ 11,728,336</b>	<b>\$ 3,989,379</b>	<b>\$ 3,695,302</b>	<b>\$ (952,847)</b>	<b>\$ 9,204,130</b>	<b>\$ 6,911,687</b>	<b>\$ 34,575,987</b>

**Steele County  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2009**

	General	Road and Bridge	Social Services	Ditch	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>							
Cash and Pooled Investments	\$ 8,849,567	\$ 4,490,464	\$ 3,750,579	\$ 111,222	\$ 811,949	\$ 6,911,687	\$ 24,925,468
Cash with Escrow Agent	-	-	-	-	8,358,316	-	8,358,316
Petty Cash and Change Funds	7,755	50	-	-	-	-	7,805
Taxes Receivable							
Delinquent	233,981	47,106	59,126	-	54,587	-	394,800
Special Assessments Receivable							
Delinquent	19,826	-	-	2,499	-	-	22,325
Deferred	-	-	-	417,840	-	-	417,840
Accounts Receivable	91,268	55,042	30,138	1,139	-	-	177,587
Accrued Interest Receivable	144,668	-	-	-	33,865	-	178,533
Loans Receivable	613,472	-	-	-	-	-	613,472
Due from Other Funds	257,100	-	-	-	-	-	257,100
Due from Other Governments	364,102	1,560,740	293,024	-	-	-	2,217,866
Inventories	-	99,538	-	-	-	-	99,538
Advances to Other Funds	2,763,000	-	-	-	-	-	2,763,000
Total Assets	<u>\$ 13,344,739</u>	<u>\$ 6,252,940</u>	<u>\$ 4,132,867</u>	<u>\$ 532,700</u>	<u>\$ 9,258,717</u>	<u>\$ 6,911,687</u>	<u>\$ 40,433,650</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 326,761	\$ 261,969	\$ 172,870	\$ 25,002	\$ -	\$ -	\$ 786,602
Salaries Payable	336,003	46,870	86,796	1,054	-	-	470,723
Accrued Payroll Taxes	43,260	6,613	13,668	152	-	-	63,693
Contracts Payable	-	296,835	-	-	-	-	296,835
Due to Other Funds	-	37,100	-	110,000	-	-	147,100
Due to Other Governments	1,332	322	73,689	-	-	-	75,343
Deferred Revenue - Unavailable	827,279	1,591,751	90,542	420,339	54,587	-	2,984,498
Deferred Revenue - Unearned	63,712	22,101	-	-	-	-	85,813
Customer Deposits	18,056	-	-	10,000	-	-	28,056
Advance from Other Funds	-	-	-	919,000	-	-	919,000
Total Liabilities	1,616,403	2,263,561	437,565	1,485,547	54,587	-	5,857,663
<b>FUND BALANCES</b>							
Reserved for							
Inventories	\$ -	\$ 99,538	\$ -	\$ -	\$ -	\$ -	\$ 99,538
Advances to Other Funds	2,763,000	-	-	-	-	-	2,763,000
Loans Receivable	299,608	-	-	-	-	-	299,608
Petty Cash	7,755	50	-	-	-	-	7,805
Cash with Escrow Agent	-	-	-	-	8,358,316	-	8,358,316
Tree Memorial	246	-	-	-	-	-	246
Recorder Technology	255,876	-	-	-	-	-	255,876
Recorder Compliance	228,510	-	-	-	-	-	228,510
Unreserved, Designated							
Debt Service	-	-	-	-	845,814	-	845,814
Future Capital Improvements	3,350,800	-	-	-	-	6,911,687	10,262,487
Cash Flows	4,000,000	-	-	-	-	-	4,000,000
Compensated Absences	822,541	122,238	173,863	-	-	-	1,118,642
Unreserved, Undesignated	-	3,767,553	3,521,439	(952,847)	-	-	6,336,145
Total Fund Balances	<u>11,728,336</u>	<u>3,989,379</u>	<u>3,695,302</u>	<u>(952,847)</u>	<u>9,204,130</u>	<u>6,911,687</u>	<u>34,575,987</u>
Total Liabilities and Fund Balances	<u>\$ 13,344,739</u>	<u>\$ 6,252,940</u>	<u>\$ 4,132,867</u>	<u>\$ 532,700</u>	<u>\$ 9,258,717</u>	<u>\$ 6,911,687</u>	<u>\$ 40,433,650</u>

**Steele County**  
**STATEMENT OF NET ASSETS**  
**December 31, 2009**

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
<b>ASSETS</b>			
Cash and Pooled Investments	\$ 24,925,468	\$ 1,982,573	\$ 26,908,041
Petty Cash and Change Funds	7,805	320	8,125
Cash with Escrow Agent	8,358,316	-	8,358,316
Taxes Receivable			
Delinquent	394,800	-	394,800
Special Assessments Receivable			
Delinquent	22,325	-	22,325
Deferred	417,840	-	417,840
Accounts Receivable - Net	177,587	941,940	1,119,527
Accrued Interest Receivable	178,533	111	178,644
Internal Balances	1,954,000	(1,954,000)	-
Due from Other Governments	2,217,866	42	2,217,908
Prepaid Items	-	79,925	79,925
Loans Receivable	613,472	-	613,472
Inventories	99,538	196,344	295,882
Investment in Joint Venture	626,979	-	626,979
Restricted Assets			
Cash and Pooled Investments	-	5,607,894	5,607,894
Deferred Debt Issue Costs	260,435	100,845	361,280
Cash and Cash Equivalents in Assets Limited as to Use	-	481,686	481,686
Non-Depreciable Capital Assets			
Land	2,485,779	1,100,062	3,585,841
Construction in Progress	740,207	-	740,207
Depreciable Capital Assets			
Building (Net)	16,611,423	7,369,591	23,981,014
Improvements Other than Buildings (Net)	137,816	102,278	240,094
Machinery, Vehicles, Furniture and Equipment (Net)	2,653,629	1,262,718	3,916,347
Landfill (Net)	-	1,944,095	1,944,095
Infrastructure (Net)	34,808,604	-	34,808,604
<b>Total Assets</b>	<b>97,692,422</b>	<b>19,216,424</b>	<b>116,908,846</b>
	Primary Government		
	Governmental Activities	Business- Type Activities	Total
<b>LIABILITIES</b>			
Accounts Payable	\$ 786,602	\$ 458,996	\$ 1,245,598
Salaries Payable	470,723	213,595	684,318
Accrued Payroll Taxes Payable	63,693	2,132	65,825
Contracts Payable	296,835	-	296,835
Due to Other Governments	75,343	-	75,343
Customer Deposits	28,056	-	28,056
Accrued Interest Payable	181,591	34,568	216,159
Accrued Expenses	-	46,324	46,324
Deferred Revenue - Unearned	85,813	-	85,813
Compensated Absences Payable - Due Within One Year	77,957	216,308	294,265
General Obligation Bonds Payable - Due Within One Year	1,535,000	-	1,535,000
Loans Payable - Due Within One Year	57,538	-	57,538
Revenue Bonds Payable - Due Within One Year	-	3,535,000	3,535,000
Development Agreement Payable - Due Within One Year	135,792	-	135,792
Compensated Absences Payable - Due in More than One Year	1,052,691	37,275	1,089,966
Other Postemployment Benefits Payable - Due in More than One Year	345,580	135,239	480,819
General Obligation Bonds Payable - Due in More than One Year	30,147,520	-	30,147,520
Loans Payable - Due in More than One Year	810,697	-	810,697
Estimated Liability for Landfill Closure/Postclosure - Due in More than One Year	-	2,459,596	2,459,596
Revenue Bonds Payable - Due in More than One Year	-	3,732,639	3,732,639
<b>Total Liabilities</b>	<b>36,151,431</b>	<b>10,871,672</b>	<b>47,023,103</b>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	42,199,350	7,238,058	49,437,408
Restricted For:			
General Government	644,936	-	644,936
Debt Service	-	70,000	70,000
Conservation of Natural Resources	299,608	-	299,608
Postclosure	-	413,043	413,043
Unrestricted	18,397,097	623,651	19,020,748
<b>Total Net Assets</b>	<b>\$ 61,540,991</b>	<b>\$ 8,344,752</b>	<b>\$ 69,885,743</b>

**Steele County**  
**OWATONNA, MINNESOTA**  
**AGENCY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**December 31, 2009**

	Private Purpose Trust	Agency
<b>ASSETS</b>		
Cash and Pooled Investments	\$ 127,870	\$ 1,121,626
Due From Other Governments	-	44,573
	127,870	\$ 1,166,199
<b>LIABILITIES</b>		
Accounts Payable	11,086	\$ -
Due to Other Governments	58	1,166,248
	11,144	\$ 1,166,248
<b>NET ASSETS</b>		
Total Net Assets	\$ 116,726	
<b>Assets - Liab</b>	<b>116,726</b>	

**Steele County**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2009**

	Business-Type Activities - Enterprise Funds			Totals
	Cedarview Care Center	Solid Waste	Four Seasons Civic Center	
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 8,799,229	\$ 1,737,553	\$ 348,948	\$ 10,885,730
Miscellaneous	728	9,255	17,699	27,682
Total Operating Revenues	<u>8,799,957</u>	<u>1,746,808</u>	<u>366,647</u>	<u>10,913,412</u>
<b>OPERATING EXPENSES</b>				
Personal Services	-	331,163	241,722	572,885
Employee Benefits and Payroll Taxes	-	54,047	34,922	88,969
Nursing Services	4,341,023	-	-	4,341,023
Other Services and Charges	3,918,724	94,793	232,376	4,245,893
Waste Management	-	1,200,539	-	1,200,539
Depreciation and Amortization	357,948	384,761	137,950	880,659
Total Operating Expenses	<u>8,617,695</u>	<u>2,065,303</u>	<u>646,970</u>	<u>11,329,968</u>
<b>OPERATING INCOME (LOSS)</b>	182,262	(318,495)	(280,323)	(416,556)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment Income	18,526	4,335	368	23,229
Gifts and Contributions	-	-	147,144	147,144
Miscellaneous	10,262	-	-	10,262
Interest Expense	(400,877)	-	(20,967)	(421,844)
Total Nonoperating Revenues (Expenses)	<u>(372,089)</u>	<u>4,335</u>	<u>126,545</u>	<u>(241,209)</u>
<b>CHANGE IN NET ASSETS</b>	(189,827)	(314,160)	(153,778)	(657,765)
Net Assets - Beginning of Year	<u>3,273,451</u>	<u>3,897,358</u>	<u>1,831,708</u>	<u>9,002,517</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 3,083,624</u>	<u>\$ 3,583,198</u>	<u>\$ 1,677,930</u>	<u>\$ 8,344,752</u>

**Steele County**  
**STATEMENT OF NET ASSETS**  
**ENTERPRISE FUNDS**  
**December 31, 2009**

	Business-Type Activities - Enterprise Funds			Totals
	Cedarview Care Center	Solid Waste	Four Seasons Civic Center	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Pooled Investments	\$ 1,387,428	\$ 563,237	\$ 31,908	\$ 1,982,573
Petty Cash and Change Funds	-	250	70	320
Accounts Receivable (Net)	707,305	161,305	73,330	941,940
Accrued Interest Receivable	-	-	111	111
Due from Other Governments	-	42	-	42
Prepaid Items	79,925	-	-	79,925
Inventories	-	196,344	-	196,344
Total Current Assets	<u>2,174,658</u>	<u>921,178</u>	<u>105,419</u>	<u>3,201,255</u>
Restricted Assets				
Cash and Pooled Investments	3,754,652	1,783,242	70,000	5,607,894
<b>NONCURRENT ASSETS</b>				
Deferred Debt Issue Costs	100,845	-	-	100,845
Cash and Cash Equivalents in Assets Limited as to Use	481,686	-	-	481,686
Non-Depreciable Capital Assets				
Land	648,812	451,250	-	1,100,062
Depreciable Capital Assets - Net of Accumulated Depreciation				
Buildings	3,330,295	330,609	3,708,687	7,369,591
Improvements Other than Buildings	60,394	16,688	25,196	102,278
Machinery, Vehicles, Furniture and Equipment	375,812	823,257	63,649	1,262,718
Landfill	-	1,944,095	-	1,944,095
Total Noncurrent Assets	<u>4,997,844</u>	<u>3,565,899</u>	<u>3,797,532</u>	<u>12,361,275</u>
Total Assets	10,927,154	6,270,319	3,972,951	21,170,424
	Business-Type Activities - Enterprise Funds			
	Cedarview Care Center	Solid Waste	Four Seasons Civic Center	Totals
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 258,554	\$ 198,507	\$ 1,935	\$ 458,996
Salaries Payable	198,040	8,654	6,901	213,595
Accrued Payroll Taxes	-	1,178	954	2,132
Accrued Expenses	46,324	-	-	46,324
Compensated Absences Payable - Due Within One Year	216,308	-	-	216,308
Due to Other Funds	-	-	110,000	110,000
Accrued Interest Payable	33,218	-	1,350	34,568
Revenue Bonds Payable - Due Within One Year	3,435,000	-	100,000	3,535,000
Total Current Liabilities	<u>4,187,444</u>	<u>208,339</u>	<u>221,140</u>	<u>4,616,923</u>
<b>NONCURRENT LIABILITIES</b>				
Compensated Absences - Due in More Than One Year	-	14,541	22,734	37,275
Advance from Other Funds	-	-	1,844,000	1,844,000
Estimated Liability for Landfill Closure/ Postclosure	-	2,459,596	-	2,459,596
Other Postemployment Benefits Payable - Due in More Than One Year	123,447	4,645	7,147	135,239
Revenue Bonds Payable - Due in More Than One Year	3,532,639	-	200,000	3,732,639
Total Non-Current Liabilities	<u>3,656,086</u>	<u>2,478,782</u>	<u>2,073,881</u>	<u>8,208,749</u>
Total Liabilities	7,843,530	2,687,121	2,295,021	12,825,672
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	963,627	3,565,899	2,708,532	7,238,058
Restricted for				
Postclosure	-	413,043	-	413,043
Debt Service	-	-	70,000	70,000
Unrestricted	2,119,997	(395,744)	(1,100,602)	623,651
Total Net Assets	<u>\$ 3,083,624</u>	<u>\$ 3,583,198</u>	<u>\$ 1,677,930</u>	<u>\$ 8,344,752</u>

## MAJOR RECEIPIENTS OF STEELE COUNTY EXPENDITURES

The following is a list of the recipients of Steele County expenditures totaling \$5,000 or more during 2009. The list does not include salaries paid to county employees nor does it include individuals who who received federal, state, and county human service aid.

Name	Amount
A'VIANDS LLC	221,414.00
ADVANCED WEIGHTING SYSTEMS INC	12,411.95
AECOM TECHNICAL SERVICES INC	143,024.19
AG POWER ENTERPRISES INC	6,508.40
ALCOHOL MONITORING SYSTEM INC	38,146.20
ALDRICH/MARY ANN	7,803.03
ALLINA HEALTH SYSTEM	27,000.00
ALLTEL	10,766.11
ALTURA COMMUNICATION SOLUTIONS	15,931.17
AMERICAN SOLUTIONS FOR BUSINESS	8,013.34
ANCOM TECHNICAL CENTER	12,928.95
ASSOC OF MINNESOTA COUNTIES	17,133.95
ASSURANT EMPLOYEE BENEFITS	14,480.09
ATCO INTERNATIONAL CORPORATION	9,764.00
AURORA TOWNSHIP	41,267.75
B & W CONTROL SPECIALISTS	33,238.47
BAN-KOE COMPANIES	7,299.83
BARBARA M KRAMER FAMILY LIMITE	20,830.50
BARFNECHT/MARJORIE ANN	13,996.24
BARNA GUZY & STEFFEN INC	27,794.81
BEAR GRAPHICS INC	7,479.38
BLOOMING PRAIRIE PUB SCHOOL	20,751.00
BOARD OF WATER & SOIL RESOURSE	6,797.50
BOB BARKER COMPANY INC	6,367.46
BOLTON & MENK INC	6,379.00
BOORMAN CONSTRUCTION INC	13,370.53
BORCHARDT/DAVID R	45,951.50
BOYER TRUCKS ROGERS	84,991.00
BROSKOFF STRUCTURES INC	10,400.00
BUECKSLER FAMILY FARMS PARTNER	24,700.00
BUSCH SYSTEMS INTERNATIONAL IN	10,368.00
BUSINESSWARE SOLUTIONS CORPORA	28,305.75
CARQUEST AUTO PARTS	6,855.14
CASHWISE FOODS INC	9,918.00
CAVALIER COACHES INC	383,420.01
CEDAR LAKE ELECTRIC INC	7,493.59
CEDAR RIVER WATERSHED DISTRICT	14,464.36
CENTRAL FIBER CORPORATION	13,393.93
CENTRAL VALLEY COOPERATIVE	219,570.00
CHADWICK MASONRY	7,751.12
CHAMP SOFTWARE INC	9,634.87
CITY OF BLOOMING PRAIRIE	710,917.05
CITY OF ELLENDALE	279,467.20
CITY OF MEDFORD	606,667.89

CITY OF OWATONNA	691,256.61
COMMUNITY BANK OWATONNA	70,701.42
COMPAR INC	24,478.45
COMPUTER PROFESSIONALS UNLIMIT	54,152.47
CONTINENTAL RESEARCH CORP	15,008.73
CRANE CREEK ASPHALT	1,541,521.95
CROSSTOWN CARTAGE CO	9,450.00
CUMULUS MEDIA	5,564.25
CUSTOM COMMUNICATIONS INC	18,694.30
CUSTOM REFRIGERATION INC	8,195.50
DAKOTA COUNTY FINANCIAL SVC	17,987.66
DAVE SEVERSON TRUCK CENTER INC	11,677.29
DAVID SPINLER CONSTRUCTION INC	35,217.82
DEKALB GENETICS CORPORATION	75,025.00
DIAMOND DRUGS INC	79,209.91
DODGE COUNTY TREASURER	273,105.46
DON LOKEN DRAINAGE INC	15,747.71
DORSEY & WHITNEY LLP	22,070.00
DUNN-FOSTER/JENNIFER J	10,624.62
EARTH TECH INC	5,505.84
EAST CENTRAL REGIONAL	7,623.00
EATON ELECTRICAL INC	13,731.00
ELECTION SYSTEMS & SOFTWARE IN	11,428.20
EMERGENCY COMMUNICATIONS NETWO	15,000.00
ESRI INC	7,006.00
EVANS PRINTING & PUBLISHING IN	6,032.72
EVERGREEN LAND SERVICES	49,367.72
FAEGRE & BENSON LLP	24,364.71
FAHRNER ASPHALT SEALERS LLC	7,084.15
FARM-RITE EQUIPMENT INC	7,394.21
FERRELLGAS LP	5,310.00
FFF ENTERPRISES	12,510.67
FIDLAR COMPANIES	5,091.61
FIRST ALLIANCE CREDIT UNION	154,000.00
FIRST AMERICAN RE TAX SERVICE	7,933.66
FIRST LUTHERAN CURCH OF HOPE	5,000.00
FLINT HILLS RESOURCES LP	168,081.34
FOTH INFRASTRUCTURE LLC	5,000.00
FOUR SEASONS CENTRE	31,398.45
FRONTIER COMMUNICATIONS	5,159.70
G & K SERVICES- OWATONNA	23,064.41
GLYNN/DONALD & DELORIS	13,500.00
GOLD CROSS AMBULANCE SERVICE	8,428.10
GOVERNMENT MANAGEMENT GROUP	5,100.00
H & L MESABI INC	10,473.75
HANCOCK CONCRETE PRODUCTS CO L	57,110.43
HANSEN EXCAVATION INC	11,380.00
HANSON/THOMAS	6,430.00
HARLANDS TIRE & AUTO CENTER	17,014.30
HESELTON CONSTRUCTION LLC	3,677,996.65
HEWLETT-PACKARD COMPANY	21,704.00
HILDI INC	5,600.00

HILLYARD-HUTCHINSON	22,354.68
HOFFMANN CENTER INC/LEO A	8,798.00
HOMETOWN FEDERAL CREDIT UNION	5,254.42
HONEYWELL INC	28,138.28
HUMANA DENTAL INS CO	24,357.10
HY VEE FOOD OWATONNA	10,613.70
IC&E RAILROAD CORPORATION	12,070.00
INDEPENDENT SCHOOL DIST 761	98,327.26
INFORMATION SYSTEMS CORP	28,663.13
INNOVATIVE OFFICE SOLUTIONS LL	7,176.03
J R'S ADVANCED RECYCLERS INC	21,258.30
J.K. IHLENFELD LIMITED LIAB. L	10,021.65
JAGUAR COMMUNICATIONS	8,491.88
JENSEN/PAUL & NANCY	12,300.00
JOHN DEERE	31,011.30
JOHNSTON FARGO CULVERT INC	25,914.70
JONES HAUGH & SMITH INC	57,215.73
KENNEDY SCALES INC	46,137.94
KEYES/RALPH & AUDREY	5,545.00
KIEFFER COMMUNICATIONS	8,901.09
KOROGI/JANET	5,112.18
KOWZ FM RADIO	5,506.00
KREJCI FORD INC	52,111.56
L & M BOILER SYSTEMS CORPORATION	10,112.50
L R FALK CONSTRUCTION CO	6,507.30
LANGLIE/RON & THERESA	5,795.00
LARSONALLEN	85,582.50
LARSONALLEN LLP	6,330.00
LEO A HOFFMANN CENTER INC	149,677.75
LIBERTY TIRE RECYCLING LLC	5,284.24
LOCAL GOVERNMENT INFORMATION S	301,618.38
LOFFLER COMPANIES INC	8,500.00
MABSSCO	33,930.00
MACHT/DAVID & DAWN	11,250.00
MALO ROOFING INC	6,208.45
MARCO INC	9,571.34
MARK & APRIL HAFSTAD &	7,000.00
MARK AND DONNA IHLENFELD, LLC	10,808.85
MATEJCEK IMPLEMENT CO	6,869.31
MATTHEW BENDER & CO INC	9,071.55
MCCC MI 33	10,023.52
MCF-RED WING	66,510.00
MCGREGOR DC/NICHOLAS J	5,608.13
METRO SALES INC	32,885.56
MIDSTATES EQUIPMENT SUPPLY	16,102.79
MIKE'S REPAIR	9,858.90
MINNESOTA ELEVATOR INC	7,654.09
MINNESOTA LIFE	5,360.38
MISGEN/DANIEL	8,560.00
MN COUNTIES INSURANCE TRUST	951,471.00
MN DEPT OF LABOR & IND	7,096.46
MN DEPT OF PUBLIC SAFETY BCA	33,505.00

MN DEPT OF TRANSPORTATION	10,512.81
MN OFFICE OF ENTERPRISE TECH	30,881.58
MN POLLUTION CONTROL AGENCY	68,218.54
MN STATE LAW LIBRARY	5,454.00
MN STATE RETIREMENT SYSTEM	28,837.84
MN STATE TREASURER	128,467.74
MONSANTO AG PRODUCTS LLC	6,203.00
MOORE MEDICAL LLC	5,357.17
MOORE/KELLYANNA J/MD	18,800.00
MOTZ/AILEEN	5,805.81
MURPHY OIL USA	6,520.00
MVTL LABORATORIES INC	34,519.54
M86 SECURITY	5,643.24
NAGEL INC/HELEN M	49,619.59
NAPA AUTO PARTS	19,922.16
NEWMAN SIGNS INC	11,125.96
NILES-WIESE CONSTRUCTION CO IN	65,580.84
NOBLE MEDICAL INC	5,547.36
NORTH AMERICAN SALT CO	13,672.80
NORTH CENTRAL BUS SALES	56,073.65
NORTHLAND CHEMICAL CORP	6,154.89
O' CONNOR GRAIN INC	6,759.69
OLMSTED COUNTY COMMUNITY SERVICES	9,408.41
OLSON/JACK D & JULIE M	12,800.00
OLYMPIC FIRE PROTECTION CORP	9,711.35
OWATONNA CLINIC-MAYO HEALTH SY	28,136.78
OWATONNA HEATING & COOLING INC	18,631.83
OWATONNA HOSPITAL	9,820.03
OWATONNA LEASED HOUSING ASSOC	25,845.61
OWATONNA PARK & REC	10,940.00
OWATONNA PEOPLES PRESS	19,349.03
OWATONNA POLICE DEPT	10,019.92
OWATONNA PUBLIC UTILITIES	382,863.22
PATTON HOVERSTEN & BERG PA	13,750.00
PICTOMETRY INTERNATIONAL CORP	28,122.28
POSITRON PUBLIC SAFETY SYSTEMS	9,125.00
PSC ALLIANCE INC	16,682.10
PTS OF AMERICA LLC	11,245.29
QWEST	44,821.57
R & K ELECTRIC INC	12,207.41
R & R SPECIALTIES OF WISCONSIN	8,601.18
RADEL/ALLAN R	7,713.76
RAMY TURF PRODUCTS	7,046.49
RDO EQUIPMENT CO INC	84,784.54
REGINA MEDICAL CENTER	5,410.96
RELIANCE TELEPHONE SYSTEMS INC	25,423.05
RICE COUNTY SOLID WASTE DEPT	6,617.49
RIETZ RIETZ & RIETZ LLP	9,827.70
RINKE-NOONAN	7,183.50
ROCON INCORPORATED	12,529.00
ROLLING GREEN FENCING INC	11,700.00
RS EDEN	10,172.40

S & T OFFICE PRODUCTS INC	68,511.39
S. M. HENTGES & SONS, INC	43,531.13
SCHROEDER/GREG	10,539.90
SCHULTZ EXCAVATING	12,164.00
SEH INC	16,309.08
SHERIFF OF DODGE COUNTY	5,809.00
SHERIFFS YOUTH PROGRAMS	11,655.90
SMITH TOLLEFSON & RAHRICK	16,921.45
SOFTWARE HOUSE INTERNATIONAL	57,225.63
SOMA CONSTRUCTION INC	42,093.75
SOUTH CENTRAL DRUG INVESTIGATI	26,000.00
SOUTH CENTRAL UMAN RELATIONS	41,208.95
SOUTHERN MN CONSTRUCTION SMC	115,178.43
SOUTHERN MN CONSTRUCTION INC	7,754.46
SPRINT	9,362.78
STANLEY SECURITY SOLUTIONS INC	10,437.08
STEELE COUNTY AG SOCIETY	11,670.00
STEELE COUNTY CENTRAL SERVICES	39,343.35
STEELE COUNTY COURT ADMINISTRA	33,203.00
STEELE COUNTY FREE FAIR	5,469.60
STEELE COUNTY HUMAN SERVICES	22,718.76
STEELE COUNTY HUMANE SOCIETY	10,000.00
STEELE COUNTY HWY DEPT	111,265.15
STEELE COUNTY IT DEPT	10,605.65
STEELE COUNTY PUBLIC HEALTH	5,440.00
STEELE COUNTY REVENUE	368,684.14
STEELE COUNTY SOIL & WATER CON	139,735.00
STEELE COUNTY TRAIL ASSOC	68,250.00
STEELE COUNTY TREASURER	124,570.74
STEELE COUNTY TREASURER-PCP	64,434.45
STEELE-WASECA CO-OP ELECT	10,215.50
STEWART SANITATION	12,181.62
STOEL RIVES LLP	14,740.00
STONEBROOKE ENGINEERING INC	211,494.29
STREICHERS	6,999.98
STROHSCHIEIN/EDWIN A	5,919.25
SUPERIOR JETTING INC	21,874.62
SWEET TOWING & REPAIR INC	16,035.21
TDS METROCOM - MN	51,487.48
TERPSTRA REVOCABLE TRUST/ALAN	43,400.00
THIELE TRUCKING	17,037.96
TRAFFIC MARKING SERVICE INC	72,441.19
TRANE U.S. INC	13,362.93
TREAS OF AURORA TOWNSHIP	86,282.70
TREAS OF BERLIN TOWNSHIP	104,299.56
TREAS OF BLOOMING PRAIRIE TOWN	117,576.79
TREAS OF CLINTON FALLS TOWNSHI	93,104.69
TREAS OF DEERFIELD TOWNSHIP	108,567.23
TREAS OF HAVANA TOWNSHIP	95,586.30
TREAS OF LEMOND TOWNSHIP	94,749.58
TREAS OF MEDFORD TOWNSHIP	112,590.86
TREAS OF MERIDEN TOWNSHIP	158,563.60

TREAS OF MERTON TOWNSHIP	85,320.01
TREAS OF OWATONNA TOWNSHIP	109,162.87
TREAS OF SOMERSET TOWNSHIP	169,702.69
TREAS OF SUMMIT TOWNSHIP	110,452.19
TREAS SCHOOL DIST 2125	13,931.09
TREAS SCHOOL DIST 2168	96,086.17
TREAS SCHOOL DIST 2172	20,188.01
TREAS SCHOOL DIST 756	918,233.11
TREAS SCHOOL DSIT 761	8,528,732.37
TREAS SCHOOL DIST 763	924,294.99
TRI-COUNTY AGGREGATE INC	42,791.70
TRI-M GRAPHICS	9,909.35
TW VENDING	114,270.85
TWIN CITY OFFICE SUPPLY CO INC	8,330.45
UNICEL	5,152.78
UNIV OF MN REGENTS	125,685.99
VANCE BROTHERS INC	5,957.71
VEIT AND COMPANY INC	776,519.51
VENTURE COMPUTER SYSTEMS	36,702.35
WALLACE BUSTAD CRANE SERVICE	73,816.50
WALMART STORES	6,520.00
WASECA COUNTY AUDITOR	6,773.25
WASTE MANAGEMENT OF SOUTHERN M	10,867.43
WASTE MGMT OF SOUTHERN MN	323,979.31
WELLS FARGO	8,152.37
WEST PAYMENT CENTER	48,143.87
WHITEWATER WIRELESS INC	12,109.92
WIEBLER BUSINESS FORMS INC	5,170.21
WOODFILL/SHIRLEY	8,445.77
WOODLAND HILLS	62,625.20
YAGGY COLBY ASSOCIATES	37,979.44
YOUTH SERVICES INT'L INC	30,464.40
ZEP SALES & SERVICE	7,372.08
ZIEGLER INC	16,611.79
1 BETTER LLC	14,320.08
3D SPECIALTIES	13,278.19
1336 VENDORS LESS THAN \$5000	<u>1,068,164.03</u>
TOTAL	31,275,704.21