

Steele County 2019 Financial Statement

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.

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.

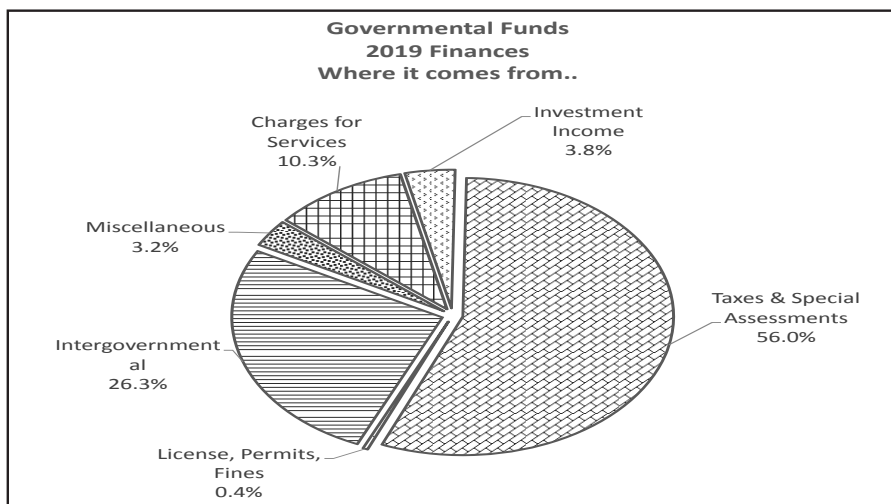
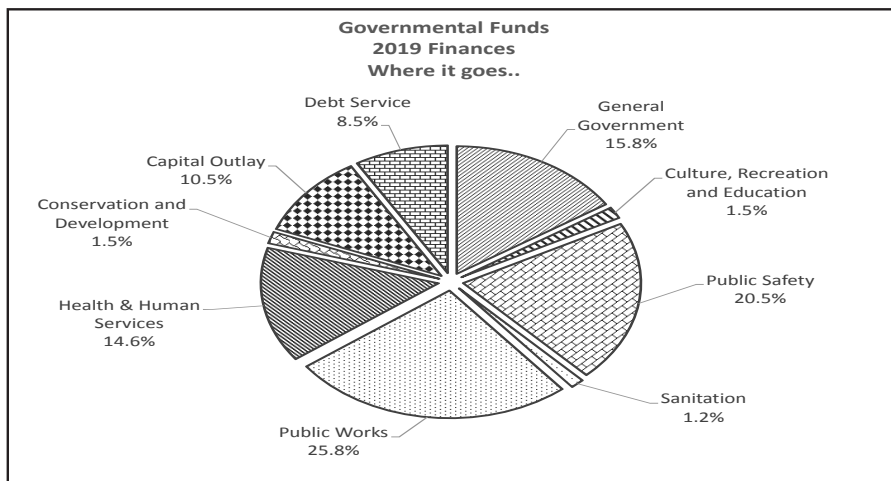
The **Culture and Recreation** activities include expenditures for county libraries, county parks, recreation programs, including the development and maintenance of all county park facilities.

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 OR ON OUR WEBSITE AT WWW.CO.STEELE.MN.US.



2019 Steele County Officials		
Office	Name	Term Expires
County Board of Commissioners		
1st District	James Brady	January 2, 2023
2nd District	John Glynn	January 2, 2023
3rd District	Rick Gnemi	January 4, 2021
4th District	Jim Abbe**	January 4, 2021
5th District	Greg Krueger*	January 4, 2021
Elected County Officers		
Attorney	Dan McIntosh	January 2, 2023
Auditor	Laura Ihrke	January 2, 2023
County Judge - 3rd Judicial District	Karen Duncan	January 4, 2021
County Judge - 3rd Judicial District	Joseph A. Bueltel	January 2, 2023
Sheriff	Lon Thiele	January 2, 2023
Surveyor	Scott Tuchtenhagen	January 2, 2023
Treasurer	Catherine Piepho	January 2, 2023
Appointed County Officers		
Assessor	William Effertz	December 31, 2020
Building & Grounds	Jacob Rysavy	Indefinite
Coroner	Dr. Kellyanna Moore	January 2, 2023
County Administrator	Scott Golberg	Indefinite
Court Administrator	Robin Hoesley	Indefinite
Emergency Management	Mike Johnson	Indefinite
Four Seasons/Park and Recreation	Steve Schroht	Indefinite
Highway Engineer	Greg Ilkka	September 25, 2021
Information Technology	David Purscell	Indefinite
Planning and Zoning	Dale Oolman	Indefinite
Community Corrections	Tim Schammel	Indefinite
Public Health	Amy Caron	Indefinite
Recorder	Rick Kvien	Indefinite
Veterans Services	Rene Gillormini	Indefinite
* Chair for 2019		
** Vice Chair for 2019		

STEELE COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION ENTERPRISE FUND For the Year Ended December 31, 2019	
	Solid Waste
Operating Revenues	
Charges for Services	\$ 1,989,234
Miscellaneous Revenues	9,280
Total Operating Revenues	<u>1,998,514</u>
Operating Expenditures	
Solid Waste Disposal	481,250
Supervision and Labor	342,595
Benefits	49,966
Other Services and Charges	106,644
Depreciation	687,165
Total Operating Expenses	<u>1,667,620</u>
Operating Income	330,894
Nonoperating Revenues (Expenses)	
Investment Income	12,398
Gain on Disposal of Capital Assets	18,900
Total Nonoperating Revenues (Expenses)	<u>31,298</u>
Changes In Net Position	362,192
Net Position - Beginning Of Year	<u>7,139,915</u>
Net Position - End Of Year	<u>\$ 7,502,107</u>

STEELE COUNTY PROFILE			
Key Indicator	2019	2018	Percent Increase (Decrease)
Estimated Population	37,112	36,933	0.48%
Total Assessed Market Value of all Taxable Property	4,128,916,694	3,968,544,161	4.04%
Percent of Property Taxes Collected	99.45	99.46	(0.01)%
Total Revenues	52,068,604	46,811,801	11.23%
Total Current County Expenditures (All Governmental Funds)	52,370,909	41,768,228	25.38%
Total Outstanding Net Bonded Debt of the County	8,385,000	12,295,000	(31.80)%
Bond Rating on Most Recent General Obligation Bond Issue			
Standard & Poor's	AA	AA	
Moody's	A2	A2	

STEELE COUNTY
STATEMENT OF NET POSITION
December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Investments	\$ 40,398,815	\$ 3,704,702	\$ 44,103,517
Taxes Receivable	249,873	-	249,873
Special Assessments Receivable	168,223	-	168,223
Accounts Receivable	223,147	210,893	434,040
Loans Receivable	335,136	-	335,136
Interest Receivable	199,992	-	199,992
Due from Other Governments	3,542,334	98	3,542,432
Internal Balances	638	(638)	-
Inventories and Prepaid Items	208,183	-	208,183
Restricted Cash and Investments	-	2,517,699	2,517,699
Capital Assets			
Construction-in-Progress	5,354,331	-	5,354,331
Land	4,203,375	451,250	4,654,625
Other Capital Assets, net of Depreciation	88,590,115	3,291,025	91,881,140
Investment in Joint Venture	7,436,432	-	7,436,432
Total Assets	150,910,594	10,175,029	161,085,623
Deferred Outflows of Resources			
Other Postemployment Benefit Related Amounts	17,222	280	17,502
Pension Related Items	2,460,305	18,057	2,478,362
Total Deferred Outflows of Resources	2,477,527	18,337	2,495,864
Liabilities			
Accounts Payable	691,235	38,150	729,385
Accrued Liabilities	506,221	10,338	516,559
Deposits	111,118	-	111,118
Due to Other Governments	293,048	22,692	315,740
Unearned Revenues	5,432	-	5,432
Noncurrent Liabilities			
Due Within One Year	2,883,438	17,160	2,900,598
Due in More than One Year	17,309,272	2,561,756	19,871,028
Total Liabilities	21,799,764	2,650,096	24,449,860
Deferred Inflows of Resources			
Grants Received in Advance of Meeting Time Requirements	138,817	-	138,817
Pension Related Items	5,430,192	41,163	5,471,355
Total Deferred Inflows of Resources	5,569,009	41,163	5,610,172
Net Position			
Net Investment in Capital Assets	89,074,167	3,742,275	92,816,442
Restricted For:			
General Government	408,260	-	408,260
Recorder Equipment	250,494	-	250,494
Public Safety	295,017	-	295,017
Health	4,264	-	4,264
Highways and Streets	7,325,134	-	7,325,134
Conservation of Natural Resources	600,322	-	600,322
Debt Service	1,277,059	-	1,277,059
Landfill	-	178,644	178,644
Unrestricted	26,784,631	3,581,188	30,365,819
Total Net Position	\$ 126,019,348	\$ 7,502,107	\$ 133,521,455

STEELE COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2019

							Total
	General	Road & Bridge	Ditch	Community Wellness	Debt Service	Capital Projects	Governmental Funds
Assets							
Cash and Investments	\$ 20,725,981	\$ 17,361,204	\$ 464,032	\$ -	\$ 1,283,630	\$ 563,968	\$ 40,398,815
Receivables							
Taxes	199,974	27,971	-	-	17,591	4,337	249,873
Special Assessments	7,313	-	160,910	-	-	-	168,223
Accounts	219,964	137	3,046	-	-	-	223,147
Loans	335,136	-	-	-	-	-	335,136
Interest	199,992	-	-	-	-	-	199,992
Due from Other Governments	807,649	2,550,903	17,339	-	-	166,443	3,542,334
Due from Other Funds	357	15,203	-	-	-	-	15,560
Inventories and Prepaid Items	50,258	157,925	-	-	-	-	208,183
Advances to Other Funds	1,633,826	-	-	-	-	-	1,633,826
Total Assets	\$ 24,180,450	\$ 20,113,343	\$ 645,327	\$ -	\$ 1,301,221	\$ 734,748	\$ 46,975,089
Liabilities, Deferred Inflows Of Resources, and Fund Balances							
Liabilities							
Accounts Payable	\$ 216,165	\$ 8,749	\$ 57,023	\$ -	\$ 1,150	\$ 3,423	\$ 286,510
Construction Contracts Payable	84,469	216,311	-	-	-	103,945	404,725
Accrued Liabilities	440,369	42,266	-	-	-	-	482,635
Due to Other Governments	162,717	98,775	31,556	-	-	-	293,048
Due to Other Funds	14,922	-	-	-	-	-	14,922
Advance from Other Funds	-	-	533,826	-	-	1,100,000	1,633,826
Deposits	15,918	-	-	-	-	95,200	111,118
Unearned Revenues	5,432	-	-	-	-	-	5,432
Total Liabilities	939,992	366,101	622,405	-	1,150	1,302,568	3,232,216
Deferred Inflows of Resources							
Unearned Revenues	138,817	-	-	-	-	-	138,817
Unavailable Revenues	714,060	2,247,673	178,249	-	13,904	169,367	3,323,253
Total Deferred Inflows of Resources	852,877	2,247,673	178,249	-	13,904	169,367	3,462,070
Fund Balances							
Nonspendable	1,859,303	157,925	-	-	-	-	2,017,228
Restricted	1,399,556	5,099,460	-	-	1,286,167	-	7,785,183
Committed	-	373,334	-	-	-	-	373,334
Assigned	1,195,517	11,868,850	-	-	-	-	13,064,367
Unassigned (Deficit)	17,933,205	-	(155,327)	-	-	(737,187)	17,040,691
Total Fund Balances	22,387,581	17,499,569	(155,327)	-	1,286,167	(737,187)	40,280,803
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,180,450	\$ 20,113,343	\$ 645,327	\$ -	\$ 1,301,221	\$ 734,748	\$ 46,975,089

**STEELE COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
As of December 31, 2019**

Assets	Private Purpose Trust	Agency
Cash and Investments	\$ 221,480	\$ 1,958,395
Accounts Receivable	-	48,566
Accrued Interest Receivable	105	-
Due from Other Governments	-	29,176
Prepaid Items	-	44,995
Total Assets	221,585	2,081,132
Liabilities		
Funds Held in Trust	-	143,269
Accounts Payable	-	3,265
Accrued Wages	5,075	42,143
Due to Other Governments	-	1,892,455
Total Liabilities	5,075	2,081,132
Net Position Held in Trust	\$ 216,510	\$ -

**STEELE COUNTY
STATEMENT OF NET POSITION
ENTERPRISE FUND
As of December 31, 2019**

Assets	Solid Waste
Current Assets	
Cash and Investments	\$ 3,704,702
Accounts Receivable (Net)	210,893
Due from Other Governments	98
Total Current Assets	3,915,693
Noncurrent Assets	
Restricted Cash and Investments	2,517,699
Capital Assets	
Land	451,250
Property and Equipment	10,867,545
Accumulated Depreciation	(7,576,520)
Total Noncurrent Assets	6,259,974
Total Assets	10,175,667
Deferred Outflows of Resources	
OPEB Related Amounts	280
Pension Related Amounts	18,057
Total Deferred Outflows of Resources	18,337
Liabilities	
Current Liabilities	
Accounts Payable	38,150
Accrued Expenses and Deposits	10,338
Due to Other Governments	22,692
Due to Other Funds	638
Current Portion of Vested Compensated Absences	17,160
Total Current Liabilities	88,978
Noncurrent Liabilities	
Vested Compensated Absences	3,515
Net Pension Liability	204,275
OPEB Liability	14,911
Landfill Long-Term Care Costs	2,339,055
Total Noncurrent Liabilities	2,561,756
Total Liabilities	2,650,734
Deferred Inflows of Resources	
Pension Related Amounts	41,163
Net Position	
Net Investment in Capital Assets	3,742,275
Restricted for Landfill	178,644
Unrestricted	3,581,188
Total Net Position	\$ 7,502,107

**STEELE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019**

	Special Revenue					Total Governmental Funds
	General	Road & Bridge	Ditch	Community Wellness	Debt Service	
Revenues						
Property Taxes	\$ 19,670,556	\$ 2,591,648	\$ -	\$ -	\$ 1,539,586	\$ 24,538,355
Other Taxes	57,221	3,804,071	-	-	-	3,861,292
Special Assessments	-	-	755,934	-	-	755,934
Intergovernmental	4,092,868	9,175,673	-	-	142,091	13,700,883
Licenses and Permits	156,446	8,640	-	-	-	165,086
Fines and Forfeitures	24,991	-	-	-	-	24,991
Public Charges for Services	4,121,538	1,246,633	-	-	-	5,368,171
Investment Income (Inc. unrealized gains)	1,959,843	-	4,187	-	-	1,999,526
Miscellaneous	1,342,268	40,502	-	197,353	-	1,654,366
Total Revenues	31,425,731	16,867,167	760,121	197,353	1,681,677	52,068,604
Expenditures						
Current						
General Government	8,290,024	-	-	-	-	8,290,024
Public Safety	10,736,688	-	-	-	-	10,736,688
Public Works	-	13,517,540	-	-	-	13,517,540
Health and Human Services	7,402,411	-	-	261,275	-	7,663,686
Sanitation	646,819	-	-	-	-	646,819
Culture, Recreation and Education	776,313	-	-	-	-	776,313
Conservation and Development	516,648	-	266,196	-	-	782,844
Capital Outlay	420,278	498,591	-	-	-	5,502,641
Debt Service						
Principal Retirement	136,554	-	-	2,500,000	1,410,000	4,046,554
Interest and Fiscal Charges	10,514	-	247	126,052	270,987	407,800
Total Expenditures	28,936,249	14,016,131	266,443	2,887,327	1,680,987	52,370,909
Excess (Deficiency) of Revenues Over Expenditures	2,489,482	2,851,036	493,678	(2,689,974)	690	(302,305)
Other Financing Sources (Uses)						
Capital Lease Issued	138,180	-	-	-	-	138,180
Transfers In	-	5,731	-	69,843	72,551	162,150
Transfers Out	(89,599)	-	-	-	-	(162,150)
Proceeds From Sale of Capital Assets	-	16,213	-	-	-	16,213
Total Other Financing Sources (Uses)	48,581	21,944	-	69,843	72,551	154,393
Special Item						
Transfer to SCHA Joint Venture	(2,110,944)	-	-	-	-	(2,110,944)
Net Change in Fund Balance	427,119	2,872,980	493,678	(2,620,131)	73,241	(2,258,856)
Fund Balances (Deficit) - Beginning of Year	21,960,462	14,646,238	(649,005)	2,620,131	1,212,926	42,559,308
Change in Inventories	-	(19,649)	-	-	-	(19,649)
Fund Balances (Deficit) - End of Year	\$ 22,387,581	\$ 17,499,569	\$ (155,327)	\$ -	\$ 1,286,167	\$ 40,280,803

MAJOR RECIPIENTS OF STEELE COUNTY EXPENDITURES

The following is a list of the recipients of Steele County expenditures totaling \$5,000 or more during 2019.

Please note that this list does not include salaries paid to county employees nor does it include individuals who received federal, state and county human service aid.

Vendor Name	Amount	Vendor Name	Amount	Vendor Name	Amount
30th Place LLC	\$ 62,239	Henfield and Iacovino Law office LLC	10,755	Quality Flow Systems Inc.	22,496
3D Specialties	8,447	Heselton Construction LLC	803,986	Quality Overhead Door Co Inc.	10,291
AAA Stripping Service Company, Inc..	104,946	High Point Networks	5,292	R & R Specialties of Wisconsin Inc.	8,024
Advanced Correctional Healthcare Inc.	106,946	Hillers Flooring America	66,324	RR Brink Locking Systems Inc.	14,766
AFLAC	6,919	Hillyard-Hutchinson	55,942	RCM Specialties Inc.	14,111
Ag Partners	13,351	Honeywell Inc.	39,304	Reinhardt & Sons Painting	92,845
Alcohol Monitoring System Inc.	13,933	Horizon Roofing Inc.	57,422	Relias Learning LLC	5,678
All American Arena Products	17,875	Houck Transit Advertising	5,750	Rinke-Noonan	7,741
Allan R Radel Homes Inc.	11,262	HP Inc.	15,332	River City Electric Co.	13,857
Alltech Engineering Corp	6,280	Hufcor Minnesota Llc	9,490	Riverside Psychological Services LLC	5,200
Alternative Resolutions Inc.	5,209	I & S Group Inc.	117,408	Rodney Anderson Farms LLC	18,500
AMCON	249,680	ICON Constructors LLC	481,336	RT Vision Inc.	5,428
American Solutions for Business	14,742	ICS Consulting Inc.	33,300	RV Repair & Renovation	8,174
American Tower Corporation	7,043	Information Systems Corp	14,503	Schroeder/Greg	10,587
Anchor Paper Company	12,515	Innovative Masonry Restoration	254,761	Schultz Excavating	9,267
Anderson/James Hurd	9,905	Innovative office Solutions LLC	40,197	Schwickert's Tecta America LLC	237,806
APG Media of Southern Minnesota LLC	8,417	Interstate Improvement, Inc.	1,380,925	SCR	13,452
Applied Concepts Inc.	10,445	J & B Equipment Company Inc.	88,590	SE Mn Emergency Medical Services	5,000
Arnold Law & Mediation	8,295	J & K Masonry	70,399	SE MN Water Resources Board	5,000
Asbestrol Inc.	21,520	J R's Advanced Recyclers Inc.	38,163	Semcac	10,000
Association of Minnesota Counties	26,925	Jaguar Communications Inc.	19,094	Servion Commercial Title	7,522
Aurora Township	40,299	Jim & Dude's Plg & Htg Inc.	7,844	SHI International Corp	61,183
Avenu Insights & Analytics LLC	5,867	JJD Companies LLC	212,218	Short Elliott Hendrickson Inc.	40,555
Axon Enterprise Inc.	9,165	JK Routh Contracting LLC	7,560	Skalicky/James & Constance	9,209
Baker Tilly US, LLP	52,000	Jones Haugh & Smith Inc.	63,369	Smith Mill Impl Inc.	6,196
Balzer/Larry	44,490	Karpel Computer Systems Inc.	79,495	Smith Tollefson Rahrck & Cass	31,106
Barna Guzy & Steffen Ltd	7,471	Kecks Repair Inc.	25,184	Smith/Tracy	9,000
Bauer Built Inc.	5,801	Kelley, Wolter & Scott, P.A.	58,922	South Central Drug Investigation Unit	13,000
Bishop Excavating, Inc.	15,475	Kennedy & Graven, Chartered	10,987	Southern Minnesota Woodcraft, Inc.	122,000
Block Plumbing & Heating Inc.	35,679	Kibble Equipment	8,910	Southern Mn Initiative Foundation	6,000
Bob Barker Company Inc.	6,473	Klapperich-Stahl/Megan	9,895	SRF Consulting Group Inc.	169,256
Boelter Premier	27,598	KMH Erectors Inc.	40,601	Stanley Security Solutions Inc.	7,975
Borchardt/David R	11,739	Knockout Renovations LLC	14,870	Steele County Agricultural Society	46,500
Boyer Trucks	12,119	Krause/Roger D	10,360	Steele County Auditor	37,014
Braden, PA/Jonathon Scott	30,557	Kronos Incorporated	45,228	Steele County Food Shelf	11,160
Brady/James	9,117	L & L Street Rods & Sport Trucks	30,572	Steele County Highway Dept	125,202
BRN Lawn & Landscape LLC	8,499	L & M Boiler Systems Inc.	6,183	Steele County Historical Society	8,160
Bureau of Criminal Apprehension	9,180	Lauver/Loren & Rita	10,400	Steele County Humane Society	10,000
Buscho Enterprises Inc.	127,701	Leroy Signs	22,445	Steele County Planning & Zoning	51,255
Carciofini Company Inc.	36,430	Liberty Tire Recycling LLC	10,440	Steele County Soil & Water Conservator	206,156
Caron/Amy	5,337	Loken Excavating & Drainage	9,971	Steele County Trail Association	34,559
Carquest Auto Parts	8,775	Madison National Life Ins Co Inc.	8,816	Steele County Transitional Housing	10,000
Carty/Daniel & Pamela	13,800	Magtech Ammunition	8,449	Steele County Treasurer	439,056
CDW Government Inc.	9,724	Malo Roofing, Inc.	61,612	Steele County Treasurer-PCP	171,705
Cedar River Watershed District	18,495	Marco Technologies LLC	15,895	Steele-Waseca Coop Electric	10,790
Cemstone Products Co Inc.	6,602	Matejcek Implement Co	6,761	Stewart Sanitation	23,505
Central Farm Services	214,197	Mathiowetz Construction	2,502,125	Streamline Communications LLC	27,183
Central Minnesota Fabricating Inc.	54,416	Matrix Communications Inc.	11,173	StreamWorks LLC	10,900
Century Fence	12,225	Mayo Clinic	29,471	Street Smart Rental	15,670
Cintas	13,420	MCCC MI 33	78,930	Streichers Inc.	21,994
City of Blooming Prairie	805,759	Medford Sand & Gravel LLC	39,786	Strodtman/Richard Arthur	7,000
City of Ellendale	409,550	MEI Total Elevator Solutions	8,758	Strohschein Properties LLC	8,147
City of Mankato	63,633	Metal Culverts Inc.	14,199	Summit Food Services LLC	226,444
City of Medford	744,469	Met-Con Construction Faribault Div.	433,203	Sun Life Assurance	7,169
City of Owatonna	345,013	MetLife Small Business Center	45,019	Sunshine Enterprises LLC	17,950
City of Preston	5,000	Metro Sales Inc.	36,864	Swedberg/Timothy Paul	6,100
Clearview Window Cleaning	5,725	M-I LLC	7,059	Systems Furniture	44,852
Commercial Flooring Services	7,656	Midstates Equipment Supply	13,796	The Tenth Division	34,865
Community Co-op Oil Assn	33,788	Midwest LED Sign Co	28,050	Thomson Reuters - West	28,183
Compass Minerals America	80,559	Midwest Monitoring & Surveillance	13,971	Thyssenkrupp Elevator Corporation	41,276
Consolidated Communications	18,327	Mike's Repair	18,279	Towmaster	11,752
Continental Research Corp	13,323	Minnesota Life	20,338	Trane U.S. Inc.	11,969
Corporate Recognition Inc.	8,892	Minnesota Paving & Materials	60,879	Treas of Aurora Township	122,870
Counties Providing Technology	57,819	Minnesota Valley Testing Labs	26,875	Treas of Berlin Township	164,078
Court Administrator	7,768	Mn Counties Intergovernmental Trust	10,660	Treas of Blooming Prairie Township	159,648
CPS Technology Solutions	5,791	Mn County Attorneys Assn.	10,976	Treas of Clinton Falls Township	102,716
Crane Creek Asphalt	2,730,727	MN Dept of Labor & Industry	8,469	Treas of Deerfield Township	121,080
Crisis Resource Center-Steele Co.	10,000	Mn Dept of Transportation	27,056	Treas of Havana Township	130,203
CRK Properties LLC	79,018	Mn Dept of Veterans Affairs	7,388	Treas of Lemond Township	98,560
Crosstown Cartage Inc.	9,819	Mn Pollution Control Agency	112,192	Treas of Medford Township	128,485
Crysteel Truck Equipment Inc.	25,558	MN Sheriffs Assn.	9,949	Treas of Meriden Township	229,280
Cummins Sales and Service	5,414	Mn State Retirement System	104,136	Treas of Merton Township	100,019
Custom Communications Inc.	17,073	Mn State Treasurer	122,111	Treas of Owatonna Township	129,662
D & M Construction & Landscaping	15,144	Mohs Contracting Inc.	28,033	Treas of Somerset Township	210,118
Dell Marketing LP	14,618	Moore Md/Kellyanna J	40,000	Treas of Summit Township	131,749
Department of Corrections	7,275	Morton Buildings Inc..	235,774	Treas School Dist 2125	12,678
Dept of Human Services	5,039	Murphy Companies Inc.	244,168	Treas School Dist 2172	27,864
Digger Enterprises, LLP	23,452	NAPA Auto Parts	5,152	Treas School Dist 756	860,240
Dirt Merchant Inc.	327,327	NEC Financial Services LLC	21,579	Treas School Dist 761	12,978,580
Distad/Dennis A	11,380	Nelson Electric, Inc./Russ	221,036	Treas School Dist 763	1,256,622
DJ Medin Architects Inc.	27,789	Ness/Bruce W	8,820	Tri-M Graphics	11,502
Dobberstein's	8,606	Newman Signs Inc.	11,878	Trugreen Processing Center	5,513
Dodge County Public Health	10,559	Northern Natural Gas	534,064	Twin City Tile & Marble Company	9,636
Dunham Associates Inc.	21,750	Northern Technologies LLC	19,192	Ulland Brothers, Inc.	435,401
Eaton Law office	12,602	Northland Farm Systems	5,461	Ultra Fiberglass Systems	12,748
Election Systems & Software Inc.	13,698	Northstar Mudjacking & More LLC	8,409	University of MN Regents	219,753
Emerging Tactical Solutions	7,148	Nuss Truck & Equipment	335,076	Valley Asphalt Products Inc.	7,954
Erickson Engineering Co LLC	60,181	Oertel Architects	42,649	Vanguard Appraisals Inc.	23,650
Erickson/James	9,000	Office of MN IT Services	18,152	Verizon Wireless	48,013
Erosion Control Inc.	80,912	Olmsted Co Health, Housing & HS	35,200	Viking Automatic Sprinkler Company	82,751
ESRI Inc.	24,993	Olympic Fire Protection Corp.	20,122	Voyager Fleet Systems Inc.	9,137
Express Services Inc.	12,160	OpenGov Inc.	41,455	Waseca County Auditor-Treasurer	18,509
Fabcon Precast, LLC	37,572	Owatonna Area Business Development C	10,000	Waste Management of Wi-Mn	623,746
Farmers and Merchants State Bank	68,500	Owatonna Groundsmasters Inc.	77,489	WatchGuard Video	16,610
FFF Enterprises	26,178	Owatonna Heating & Cooling Inc..	48,664	Waterford Oil Company	14,895
Fidlar Technologies Inc.	10,383	Owatonna Hospital	6,438	Weinberg Supply & Equipment	11,380
Flooring Frenzy & More	7,110	Owatonna Motor Company	118,675	Wells Concrete	11,347
Ford Metro Inc.	29,339	Owatonna Park and Recreation	15,720	Wencl Construction Inc.	375,963
Forterra Pipe & Precast	114,640	Owatonna Partners For Economic Dev	5,000	Wheeler Hardware Co.	15,980
Four Seasons Centre	37,453	Owatonna Public Schools	6,126	WSB & Associates Inc.	64,561
Four Seasons Electric	29,223	Owatonna Public Utilities	449,805	Zep Sales & Service	7,919
Fred Meyer Technology Services	34,246	Owatonna State Bank/United Prairie Bar	14,856	Ziegler, Inc.	111,205
Friedges Drywall Inc.	169,385	Pacific Psychology Services	8,063	Zuercher Technologies LLC	10,065
General Sheet Metal LLC	1,069,806	Palmer-Soderberg Inc.	24,439		
Grubish/Rosemarie	7,193	Parsons Electric LLC	6,464		
H & H Excavating Inc.	35,276	Patton Hoversten & Berg PA	56,202	Total - Vendors Over \$5,000	43,026,365
H & L Mesabi, Inc.	33,460	Pearson Bros. Inc.	704,178	Total - Vendors \$4,999 and Under	842,442
Hancock Concrete Products Co LLC	8,225	Pictometry International Corp	33,421	Total Expenditures	\$ 43,868,807
Hartle/James & JoAnn	25,208	Premier One Blinds	8,000		
Healthy Seniors of Steele Co.	10,000	Ptacek/Eileen	22,149		