

Steele County 2021 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.

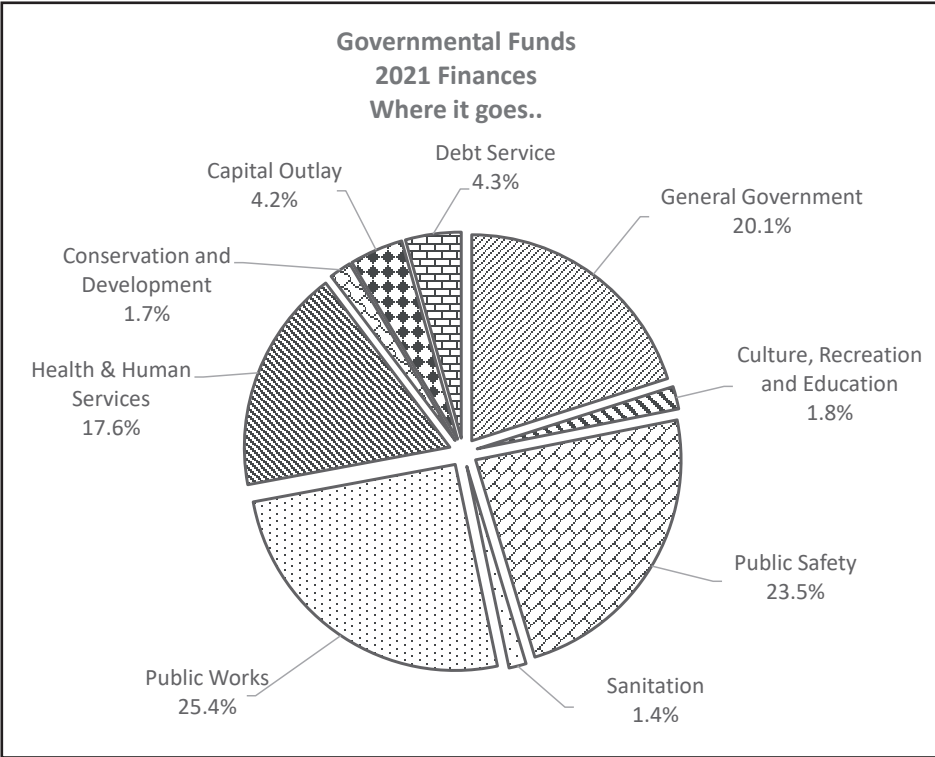
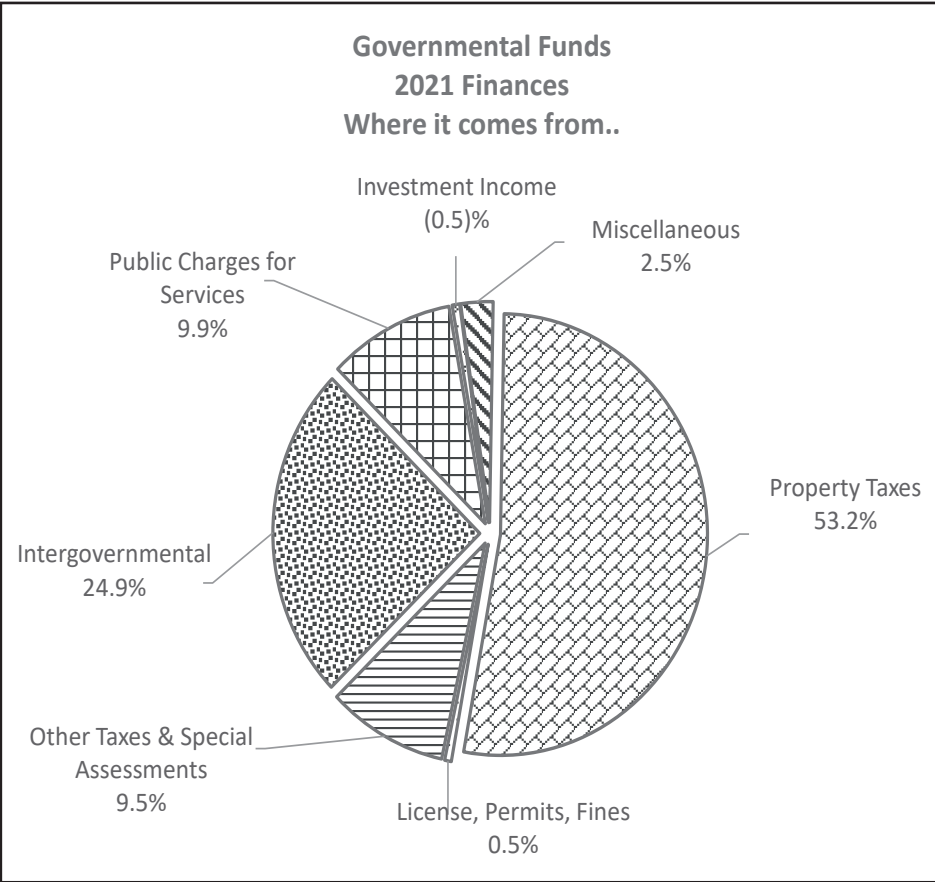
The **Conservation of Natural Resources** activities include expenditures relating to soil and water conservation and the county extension office.

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.

STEELE COUNTY PROFILE			
Key Indicator	2021	2020	Percent Increase (Decrease)
Estimated Population	37,559	37,406	0.41%
Total Assessed Market Value of all Taxable Property	4,631,958,299	4,370,404,546	5.98%
Percent of Property Taxes Collected	99.35	99.20	0.16%
Total Revenues	49,041,717	53,830,804	(8.90)%
Total Current County Expenditures (All Governmental Funds)	46,614,700	54,368,452	(14.26)%
Total Outstanding Net Bonded Debt of the County	9,750,000	11,280,000	(13.56)%
Bond Rating on Most Recent General Obligation Bond Issue			
Standard & Poor's	AA	AA	
Moody's	A2	A2	

2021 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 6, 2025
4th District	Jim Abbe	January 6, 2025
5th District	Greg Krueger	January 6, 2025
Elected County Officers		
Attorney	Dan McIntosh	January 2, 2023
Auditor	Laura Ihrke	January 2, 2023
County Judge - 3rd Judicial District	Karen Duncan	January 4, 2027
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, 2024
Coroner	Dr. Kellyanna Moore	January 2, 2023
County Administrator	Scott Golberg	Indefinite
Court Administrator	Robin Hoesley	Indefinite
Emergency Management	Kristen Sailer	Indefinite
Facilities and Fleet	Jacob Rysavy	Indefinite
Four Seasons/Park and Recreation	Steve Schroht	Indefinite
Highway Engineer	Greg Ilkka	September 25, 2022
Information Technology	David Purscell	Indefinite
Planning and Zoning	Dale Oolman	Indefinite
Community Corrections	Tim Schammel	Indefinite
Public Health	Vacant	Indefinite
Recorder	Rick Kvien	Indefinite
Veterans Services	Rene Gillormini	Indefinite
* Chair for 2021		
** Vice Chair for 2021		



Steele County
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2021

	General	Special Revenue		Debt Service	Capital Projects	Total Governmental Funds
		Road and Bridge	Ditch			
Revenues						
Property Taxes	\$ 21,201,057	\$ 2,531,530	\$ -	\$ 1,693,787	\$ 662,569	\$ 26,088,943
Other Taxes	80,916	4,182,534	-	-	-	4,263,450
Special Assessments	-	-	385,196	-	-	385,196
Intergovernmental	5,140,238	6,844,444	-	162,370	63,413	12,210,465
Licenses and Permits	238,770	9,890	-	-	-	248,660
Fines and Forfeitures	11,781	-	-	-	-	11,781
Public Charges for Services	3,676,326	1,202,149	-	-	-	4,878,475
Investment Income (Inc. unrealized losses)	(297,147)	-	6,121	-	49	(290,977)
Miscellaneous	1,114,798	28,443	52,817	-	49,666	1,245,724
Total Revenues	31,166,739	14,798,990	444,134	1,856,157	775,697	49,041,717
Expenditures						
Current						
General Government	9,376,946	-	-	-	-	9,376,946
Public Safety	10,931,682	-	-	-	-	10,931,682
Public Works	-	11,832,281	-	-	-	11,832,281
Health and Human Services	8,200,449	-	-	-	-	8,200,449
Sanitation	635,035	-	-	-	-	635,035
Culture, Recreation and Education	826,978	-	-	-	-	826,978
Conservation and Development	569,094	-	238,628	-	-	807,722
Capital Outlay	167,459	550,948	-	-	1,243,694	1,962,101
Debt Service						
Principal Retirement	183,165	-	-	1,530,000	20,606	1,733,771
Interest and Fiscal Charges	6,121	-	24	293,488	8,102	307,735
Total Expenditures	30,896,929	12,383,229	238,652	1,823,488	1,272,402	46,614,700
Excess (Deficiency) of Revenues Over Expenditures	269,810	2,415,761	205,482	32,669	(496,705)	2,427,017
Other Financing Sources (Uses)						
Licensing Agreement Issued	115,500	-	-	-	-	115,500
Proceeds From Sale of Capital Assets	-	10,315	-	-	20,867	31,182
Total Other Financing Sources (Uses)	115,500	10,315	-	-	20,867	146,682
Net Change in Fund Balance	385,310	2,426,076	205,482	32,669	(475,838)	2,573,699
Fund Balances (Deficit) - Beginning of Year	27,610,668	15,554,425	(48,224)	1,083,312	573,713	44,773,894
Change in Inventories	-	17,050	-	-	-	17,050
Fund Balances - End of Year	\$ 27,995,978	\$ 17,997,551	\$ 157,258	\$ 1,115,981	\$ 97,875	\$ 47,364,643

Steele County
Balance Sheet - Governmental Funds
As of December 31, 2021

	General	Road & Bridge	Ditch	Debt Service	Capital Projects	Total Governmental Funds
Assets						
Cash and Investments	\$ 27,495,886	\$ 17,615,600	\$ 675,205	\$ 1,113,393	\$ 3,794,933	\$ 50,695,017
Receivables:						
Taxes	270,239	34,748	-	22,716	8,332	336,035
Special Assessments	37,268	-	463,336	-	-	500,604
Accounts	122,696	194	979	-	-	123,869
Loans	228,436	-	-	-	-	228,436
Interest	308,974	-	-	-	-	308,974
Due from Other Governments	641,381	3,804,629	21,599	-	-	4,467,609
Due from Other Funds	-	6,634	-	-	-	6,634
Inventories and Prepaid Items	211,985	185,492	-	-	-	397,477
Advances to Other Funds	449,000	-	-	-	-	449,000
Total Assets	\$ 29,765,865	\$ 21,647,297	\$ 1,161,119	\$ 1,136,109	\$ 3,803,265	\$ 57,513,655
Liabilities, Deferred Inflows Of Resources, and Fund Balances						
Liabilities						
Accounts Payable	\$ 145,096	\$ 175,011	\$ 3,472	\$ -	\$ 21,207	\$ 344,786
Construction Contracts Payable	50,577	-	-	-	117,497	168,074
Accrued Liabilities	575,432	61,485	-	-	-	636,917
Due to Other Governments	47,513	104,076	85,341	-	-	236,930
Due to Other Funds	6,634	-	-	-	-	6,634
Advance from Other Funds	-	-	449,000	-	-	449,000
Unearned Revenues	114,526	-	-	-	3,559,319	3,673,845
Total Liabilities	939,778	340,572	537,813	-	3,698,023	5,516,186
Deferred Inflows of Resources						
Unearned Revenues	146,425	223,984	-	-	-	370,409
Unavailable Revenues	683,684	3,085,190	466,048	20,128	7,367	4,262,417
Total Deferred Inflows of Resources	830,109	3,309,174	466,048	20,128	7,367	4,632,826
Fund Balances						
Nonspendable	835,687	185,492	-	-	-	1,021,179
Restricted	1,363,209	8,439,166	157,258	1,115,981	109,441	11,185,055
Committed	-	294,087	-	-	-	294,087
Assigned	5,517,975	9,078,806	-	-	-	14,596,781
Unassigned (Deficit)	20,279,107	-	-	-	(11,566)	20,267,541
Total Fund Balances	27,995,978	17,997,551	157,258	1,115,981	97,875	47,364,643
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 29,765,865	\$ 21,647,297	\$ 1,161,119	\$ 1,136,109	\$ 3,803,265	\$ 57,513,655

Steele County
Statement of Fiduciary Net Position
As of December 31, 2021

	Private Purpose Trust	Custodial Funds
Assets		
Cash and Investments	\$ 205,528	\$ 2,099,857
Accounts Receivable	-	1,125
Taxes Receivable from Other Governments	-	685,763
Due from Other Governments	-	48,492
Prepaid Items	-	53,646
Total Assets	205,528	2,888,883
Liabilities		
Accounts Payable	-	17,998
Accrued Security Deposits	11,705	-
Accrued Wages	-	62,083
Due to Individuals and Other Governments	-	649,624
Total Liabilities	11,705	729,705
Deferred Inflows of Resources		
Taxes Collected in Advance of Levy	-	85,419
Net Position		
Restricted for Individuals, Organizations, or Other Governments	\$ 193,823	\$ 2,073,759

Steele County		
Statement of Revenues, Expenses, and Changes in Net Position		
Enterprise Fund		
For the Year Ended December 31, 2021		
		<u>Solid Waste</u>
Operating Revenues		
Charges for Services	\$ 1,948,508	
Miscellaneous Revenues	3,717	
Total Operating Revenues	1,952,225	
Operating Expenditures		
Solid Waste Disposal	1,024,854	
Supervision and Labor	345,133	
Benefits	46,526	
Other Services and Charges	106,597	
Depreciation	674,077	
Total Operating Expenses	2,197,187	
Operating Income (Loss)	(244,962)	
Nonoperating Revenues (Expenses)		
Investment Income	12,957	
Gain on Disposal of Capital Assets	21,000	
Total Nonoperating Revenues (Expenses)	33,957	
Change In Net Position	(211,005)	
Net Position - Beginning Of Year	7,870,476	
Net Position - End Of Year	\$ 7,659,471	

Steele County
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Investments	\$ 50,695,017	\$ 5,226,315	\$ 55,921,332
Taxes Receivable	336,035	-	336,035
Special Assessments Receivable	500,604	-	500,604
Accounts Receivable	123,869	73,502	197,371
Loans Receivable	228,436	-	228,436
Interest Receivable	308,974	-	308,974
Due from Other Governments	4,467,609	34	4,467,643
Inventories and Prepaid Items	397,477	2,098	399,575
Restricted Cash and Investments	-	2,629,973	2,629,973
Net Pension Asset	188,002	-	188,002
Capital Assets:			
Construction-in-Progress	2,369,394	-	2,369,394
Land	4,214,350	451,250	4,665,600
Other Capital Assets, net of Depreciation	101,534,529	2,721,624	104,256,153
Investment in Joint Venture	9,543,020	-	9,543,020
Total Assets	174,907,316	11,104,796	186,012,112
Deferred Outflows of Resources			
Other Postemployment Benefit Related Amounts	32,875	533	33,408
Pension Related Items	7,544,724	125,849	7,670,573
Total Deferred Outflows of Resources	7,577,599	126,382	7,703,981
Liabilities			
Accounts Payable	512,860	25,521	538,381
Accrued Liabilities	650,339	14,415	664,754
Due to Other Governments	236,930	21,426	258,356
Unearned Revenues	3,673,845	-	3,673,845
Noncurrent Liabilities:			
Due Within One Year	3,045,596	26,528	3,072,124
Due in More than One Year	16,767,510	3,323,545	20,091,055
Total Liabilities	24,887,080	3,411,435	28,298,515
Deferred Inflows of Resources			
Grants Received in Advance of Meeting Time Requirements	370,409	-	370,409
Other Postemployment Benefit Related Amounts	99,070	1,605	100,675
Pension Related Items	9,739,113	158,667	9,897,780
Total Deferred Inflows of Resources	10,208,592	160,272	10,368,864
Net Position			
Net Investment in Capital Assets	97,833,327	3,172,874	101,006,201
Restricted For:			
General Government	207,198	-	207,198
Recorder Equipment	350,900	-	350,900
Public Safety	401,244	-	401,244
Health	4,100	-	4,100
Highways and Streets	11,493,439	-	11,493,439
Conservation of Natural Resources	1,537,901	-	1,537,901
Debt Service	1,122,945	-	1,122,945
Pension	188,002	-	188,002
Unrestricted	34,250,187	4,486,597	38,736,784
Total Net Position	\$ 147,389,243	\$ 7,659,471	\$ 155,048,714

Major Recipients Of Steele County Expenditures

The following is a list of the recipients of Steele County expenditures totaling \$5,000 or more during 2021.

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
3D Specialties	5,687	Information Systems Corp	19,881	Randall S Miller & Associates	61,397
7 Rivers Recycling LLC	29,921	Innovative Masonry Restoration	27,700	RDO Equipment Co, Inc.	208,074
AAA Striping Service Company, Inc.	146,889	Innovative Office Solutions LLC	51,789	Reggies Brewhouse LLC	10,000
Advanced Correctional Healthcare Inc	109,301	Intercontinental Complete Solution Serv	5,000	Relias Learning LLC	10,902
AFLAC	10,503	Interstate Improvement, Inc.	128,776	R-Home Remodeling LLC	5,000
Alcohol Monitoring System Inc.	15,233	Interstate Power Systems Inc	22,931	RibbonLift LLC	5,000
Alternative Resolutions Inc.	12,426	J R's Advanced Recyclers Inc	40,649	Rice-Steele 911 Center	919,860
Amazon	48,615	James Brothers Construction Inc	464,163	Rinke-Noonan Attorney at Law	5,734
American Legion Post #77	11,721	Jensen/Roberta M	5,000	Riverside Psychological Services LLC	6,000
American Solutions for Business	15,377	JJD Companies LLC	572,595	Rochon Corporation Minnesota	127,476
American Tower Corporation	15,576	Jones Haugh & Smith Inc	52,027	RSBS Management Inc	16,865
Anchor Paper Company	5,331	Just One More Bar	10,000	Salon E-Clips Inc	10,000
APG Media of Southern Minnesota LLC	7,563	Justice Planners LLC	32,871	Sand Creek EAP	7,769
ArchKey Technologies	23,463	Kappy's Collision Center	6,851	Sanofi Pasteur Inc	30,538
Asphalt Surface Technologies Corp.	623,335	Karpel Solutions	15,557	Schroeder/Greg	8,832
Association Of Mn Counties	29,032	Kendell Doors & Hardware LLC	7,597	Schwickert's Tecta America LLC	25,339
Aurora Township	39,643	Kernel Restaurant	10,000	SCR	26,802
Avenu Insights & Analytics LLC	6,224	Kibble Equipment LLC	12,907	Se Mn Emergency Medical Services	5,000
Baker Tilly US, LLP	58,020	Kiesler Police Supply Inc	5,001	Semcac	10,000
Baymont By Wyndham	5,000	KnowBe4 Inc.	23,814	SF Enterprises LLC	5,842
BCA State Of Minnesota	5,495	Kraft Mechanical LLC	32,392	SHI International Corp	80,052
Bella Vita Salon	10,000	Kris Engineering Inc	15,747	Short Elliott Hendrickson Inc	91,884
Bellebrook Boutique LLC	10,000	Kronos Incorporated	51,853	Simon/Andrew	5,000
Better Body Shop	10,000	L & L Street Rods & Sport Trucks	34,198	Simon/Michael E	5,000
Blaede/Rachel	6,474	Lee Holding Group LLC	5,000	Sir Lines-A-Lot LLC	103,336
Block Plumbing & Heating Inc	12,960	Legal Assistance for MN Prisoners	32,500	Smith Tollefson Rahrnick & Cass	28,408
Blooming Prairie Cancer Group	10,000	Liberty Tire Recycling LLC	15,000	Sollid Yoga LLC	10,000
Blooming Prairie Servicemen's Club	10,125	Lilly and Rose Boutique LLC	9,600	South Central Drug Investigation Unit	23,000
Bob Barker Company Inc	8,063	Lincoln PTO	6,226	Southern Minnesota Enterprises Inc	81,984
Bolton & Menk Inc	215,052	Little Theatre of Owatonna	8,216	Southern Minnesota Insurance Agency LL	5,000
Braden, PA/Jonathon Scott	36,187	Loken Excavating & Drainage	15,474	Southern Mn Initiative Foundation	6,000
BRN Lawn & Landscape LLC	8,055	Lowes Companies, Inc.	5,252	Spare Time Entertainment LLC	10,269
Bureau Of Criminal Apprehension	8,185	Lumberjack Landscaping and Tree LLC	9,173	Sportstitch Inc	5,000
Bussler Publishing Inc	5,941	M & M Printing of Owatonna Inc	5,000	SRF Consulting Group Inc	130,621
Cameron Davis Law Office	26,120	Madison National Life Ins Co Inc	8,851	St Paul Port Authority	21,170
Cannon River Watershed Jt Powers Boarc	5,000	Magtech Ammunition	15,033	Steele County Agricultural Society	53,000
Carquest Auto Parts	15,480	Marco Technologies LLC	9,011	Steele County Auditor	35,080
Cedar River Watershed District	18,511	Mark's Repair	5,000	Steele County Free Fair	81,145
CenterPoint Energy Minnesota Gas	21,698	Martin Law Office	26,900	Steele County Highway Dept.	154,048
Central Farm Services	219,810	Marvin Purrier Concrete & Masonry Cons	8,025	Steele County Historical Society	8,147
Central Square Technologies	37,111	Matejcek Implement Co	15,030	Steele County Humane Society	10,000
Cintas	7,010	Matrix Communications Inc	12,355	Steele County Soil & Water Conserv Dist	191,741
City Of Blooming Prairie	881,656	Mayo Clinic	32,165	Steele County Trail Assoc	31,765
City Of Ellendale	494,526	McCarthy Plumbing & Htg Co	5,200	Steele County Transitional Housing	10,000
City Of Medford	1,856,277	MCCC MI 33	23,987	Steele County Treasurer	407,781
City Of Owatonna	16,255,104	Medford Sand & Gravel LLC	5,291	Steele-Waseca Coop Electric	9,091
Clark Equipment Co	46,966	MEI Total Elevator Solutions	9,640	Steinberg/Paul E	44,719
Columbian Center Inc	10,000	Messick Law PLLC	32,419	Stewart Sanitation	23,280
Comfort Inn	5,000	Met-Con Construction Faribault Div	12,980	Stoel Rives LLP	11,390
Community Co-op Oil Assn.	32,813	MetLife Small Business Center	61,681	Straight River Coffee LLC	5,000
Community Pathways of Steele County In	10,000	Metro FiberNet LLC	10,584	StreamWorks LLC	11,300
Compass Minerals America	49,756	Metro Sales Inc	17,052	Street Smart Rental	22,010
Consolidated Communications	23,202	Michelle Lund	9,000	Streichers Inc	17,929
Corelogic Centralized Refunds	8,616	Midstates Equipment Supply	22,060	Strohschein Properties LLC	9,431
Corporate Recognition Inc	6,980	Midwest Contracting LLC	6,371	Summit Food Services LLC	203,676
Counties Providing Technology	50,959	Mike's Repair	22,031	SUN LIFE FINANCIAL	8,780
CPS Technology Solutions	7,438	Mineral Springs Brewery	10,000	Super 8 Motel	5,000
Crane Creek Asphalt	3,584,602	Miners's Outdoor & Rec	18,206	Superior Foods & Catering	16,664
Crisis Resource Center-Steele Co	10,000	Minneapolis Forensic Psychological Serv	5,250	Superior Jetting Inc	6,983
CRK Properties LLC	78,966	Minnesota Counties Computer Coop	11,591	The Boelter Companies Inc	6,086
CrossFit Holdfast	20,000	Minnesota Life	26,537	The Kitchen	10,000
Crosstown Cartage Inc.	10,277	Minnesota Management and Budget	12,018	Thompson's Garage Door Co Inc	6,355
Crysteel Truck Equipment Inc.	139,315	Minnesota Paving & Materials	18,247	Thomson Reuters - West	28,280
Culligan Inc.	5,203	Minnesota Prairie County Alliance	5,463,546	Tonna Agra LLC	5,000
Custom Communications Inc.	21,483	Minnesota Public Facilities Authority	9,843	Torey's Restaurant & Bar	10,000
Dash Medical Gloves	15,383	Minnesota Valley Testing Labs	43,888	Treas Of Aurora Township	125,814
Dean Nelson Carpet & Furniture Cleaning	5,000	Mn Counties Intergovernmental Trust	566,955	Treas Of Berlin Township	178,810
Decklevar Mechanical	7,231	Mn Dept Of Health	5,047	Treas Of Blooming Prairie Township	161,691
Dell Financial Services LLC	111,251	MN Dept of Labor & Industry	7,581	Treas Of Clinton Falls Township	132,388
DigiGLOW, LLC	5,000	Mn Dept Of Transportation	28,635	Treas Of Deerfield Township	128,101
Diverse Construction Services LLC	8,480	Mn Dept Of Veterans Affairs	5,097	Treas Of Havana Township	132,558
Dodge County Public Health	20,192	MN Energy Resources Corp	10,443	Treas Of Lemond Township	130,424
Dog Pound Bar Inc.	10,000	Mn Pollution Control Agency	112,177	Treas Of Medford Township	134,812
Don Juan Cantina & Grill	10,000	MN Sheriffs Assn	10,117	Treas Of Meriden Township	243,203
Donnelly Law Office	10,260	Mn State Retirement System	7,958	Treas Of Merton Township	93,132
Doyle Conner Co	66,853	Mn State Treasurer	5,917,084	Treas Of Owatonna Township	149,642
Eaton Law Office	5,422	Monterey Ballroom	10,000	Treas Of Somerset Township	220,277
Ehlers and Associates	18,125	Moore Md/Kellyanna J	42,436	Treas Of Summit Township	132,116
El Tequila Mexican Restaurant	10,000	Motorola Solutions Inc	45,029	Treas School Dist 2125	16,057
Election Systems & Software Inc	12,731	M-R Sign Company, Inc	8,276	Treas School Dist 2168	569,771
Ellendale Cafe	10,000	MSL Landscaping & Fencing	5,968	Treas School Dist 2172	24,685
Elwood Star Cleaners Inc	5,000	National Taekwondo Institute Ilc	10,000	Treas School Dist 756	944,703
Enterprise Fleet Management	247,988	NEC Financial Services LLC	19,780	Treas School Dist 761	17,298,761
Erickson Engineering Co LLC	42,167	Northern Natural Gas	321,043	Treas School Dist 763	1,273,655
ESRI Inc.	77,000	Northland Securities Inc	1,825,398	Treas School Dist 829	6,090
Fame Awards	5,471	Northwoods Cinema	10,000	Tri-M Graphics	8,904
Famous Dave's BBQ	10,000	Nuss Truck & Equipment	160,020	Trinity Lutheran Church	10,000
Fantastic Sams	10,000	Office of MN IT Services	17,176	Tropical Tanning	10,000
Faribo Plumbing & Heating Inc	8,685	OK Tire Store Inc	9,864	Two Doves Boutique	9,404
Fidlar Technologies Inc	11,738	Olivia's Family Restraurant LLC	10,000	United Farmers Cooperative	24,700
Four Seasons Centre	23,219	Olympic Fire Protection Corp	25,488	Univ Of Mn Regents	210,047
Four Seasons Electric	19,701	OpenGov Inc.	29,181	US Bank	9,783
Fraternal Order Of Eagles 1791	20,000	Overhead Door Co Of Albert Lea, Inc.	5,752	US Prisoner Transport	7,330
FS Industries	5,562	Owatonna Area Business Dev Center	5,000	Valley Asphalt Products Inc	9,951
Galaxy Travel Inc	5,000	Owatonna Arts Center	10,000	Vanguard Appraisals Inc	21,740
Gopher Septic Service Inc	5,539	Owatonna Dental Care LLC	10,000	VanGuilder/Cherie Lynn	5,100
Granicus	8,900	Owatonna Elks Lodge No 1395	10,558	Vegas Nails	10,000
H & H Excavating Inc	13,300	Owatonna Filters	12,946	Verizon	58,551
Hancock Concrete Products Co LLC	12,467	Owatonna Fitness & Fresh Cafe	15,000	VFW Hugo Matejcek Post 3723	10,000
Harlands Tire & Auto Center	5,338	Owatonna Groundsmasters Inc	40,889	Waseca County Auditor-Treasurer	92,488
Haute & Company LLC	10,000	Owatonna Heating & Cooling Inc.	12,331	Waste Management Of Wi-Mn	608,609
Healthy Seniors Of Steele Co	12,340	Owatonna Hospital	7,263	WatchGuard Video	5,825
Helen M Nagel Inc	5,646	Owatonna Motor Company	47,713	Wells Fargo Bank	5,128
Henefield and Iacovino Law Office LLC	7,528	Owatonna Park and Recreation	10,150	Wencl Construction Inc	35,482
Heselton Construction LLC	1,215,848	Owatonna Partners For Economic Dev	5,000	WHKS & Co	8,022
High Point Networks	121,891	Owatonna Police Dept	6,430	Willies Painting LLC	5,000
Hildi Inc	5,228	Owatonna Public Utilities	534,600	Wings Tavern & Grill	20,000
Hillyard-Hutchinson	31,741	Paape Companies Inc	14,832	Winter State Entertainment LLC	5,000
Holy Trinity Catholic Church	6,000	Patton Hoversten & Berg PA	39,264	Wold Architects and Engineers	14,909
Hometown Federal Credit Union	32,943	Pictometry International Corp	30,949	WSB & Associates Inc	81,648
Honest 1 Auto Care - Owatonna	5,000	Pineapple Appeal	5,000	Ziegler,Inc	295,767
Honeywell Inc	41,699	Pro-West & Associates Inc	13,685		
House Chevrolet Buick Cadillac Inc	5,000	Quadient Leasing USA Inc	24,220	Total - Vendors Over \$5,000	73,565,668
Huntington/Kent R	5,756	Quality Inn	5,000	Total - Vendors \$4,999 and Under	914,323
I & S Group Inc	105,556	R & R Specialties Of Wisconsin Inc	8,831	Total Expenditures	74,479,991
ICS Consulting Inc	462,394	Ramy Turf Products	9,208		