

Steele County 2022 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 primary 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 and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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 Custodial Funds are used to account for and report assets controlled by the county and the assets are for the benefit of individuals, private organizations and/or other governmental units.

MAJOR CATEGORIES OF COUNTY EXPENDITURES

Current Expenditures include current year operating costs such as personnel services, charges for services, and supplies.

Capital Outlay include current year capital related purchases. This includes the acquisition, construction, or improvement of county facilities or the purchase of major equipment.

Debt Service include all current year expenditures for the repayment debt obligations issued by the county

including the payment of principal, interest and other fiscal charges.

MAJOR FUNCTIONS OF COUNTY EXPENDITURES

General Government includes expenditures for general county activities such as the county commissioners, administration, recorders, planning and zoning, finance, facilities & fleet, county attorney, and information technology.

Public Safety activities include expenditures for the county sheriff, detention center, community corrections, and the joint dispatch.

Public Works activities include expenditures for highway department construction and maintenance programs.

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

Health and Human Service activities include expenditures for the county public health department and contracted payments to MNPrarie County Alliance.

Culture and Recreation activities include expenditures for the four seasons center, parks & recreation, and the community center.

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

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 Jon Walstrom, Financial Analyst at 507-444-7428. A full copy of the financial statement is on file in the Steele County Finance Office or on our website at www.steelecountymn.gov.

STEELE COUNTY PROFILE

Key Indicator	2022	2021	Percent Increase (Decrease)
Estimated Population	38,775	37,559	3.24%
Total Assessed Market Value of all Taxable Property	5,415,280,613	4,631,958,299	16.91%
Percent of Property Taxes Collected	99.42	99.35	0.07%
Total Revenues	45,719,872	49,041,717	(6.77)%
Total Current County Expenditures (All Governmental Funds)	50,992,462	46,614,700	9.39%
Total Outstanding Net Bonded Debt of the County	8,185,000	9,750,000	(16.05)%
Bond Rating on Most Recent General Obligation Bond Issue			
Standard & Poor's	AA	AA	
Moody's	A2	A2	

2022 Steele County Officials

Office	Name	Term Expires
County Board of Commissioners		
1st District	James Brady	January 4, 2027
2nd District	John Glynn*	January 4, 2027
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 4, 2027
County Judge - 3rd Judicial District	Karen Duncan	January 4, 2027
County Judge - 3rd Judicial District	Joseph A. Bueltel	January 2, 2029
Sheriff	Lon Thiele	January 4, 2027
Surveyor	Scott Tuchtenhagen	January 4, 2027
Appointed County Officers		
Assessor	Thomas Reineke	December 31, 2024
Auditor	Laura Ihrke	Indefinite
Coroner	Dr. Kellyanna Moore	December 31, 2026
County Administrator	Scott Goldberg	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	May 31, 2025
Information Technology	David Purscell	Indefinite
Planning and Zoning	Dale Oolman	Indefinite
Community Corrections	Tim Schammel	Indefinite
Public Health	Amber Aaseth	Indefinite
Recorder	Rick Kvien	Indefinite
Treasurer/Finance	Catherine Piepho	Indefinite
Veterans Services	Rene Gilormini	October 4, 2025

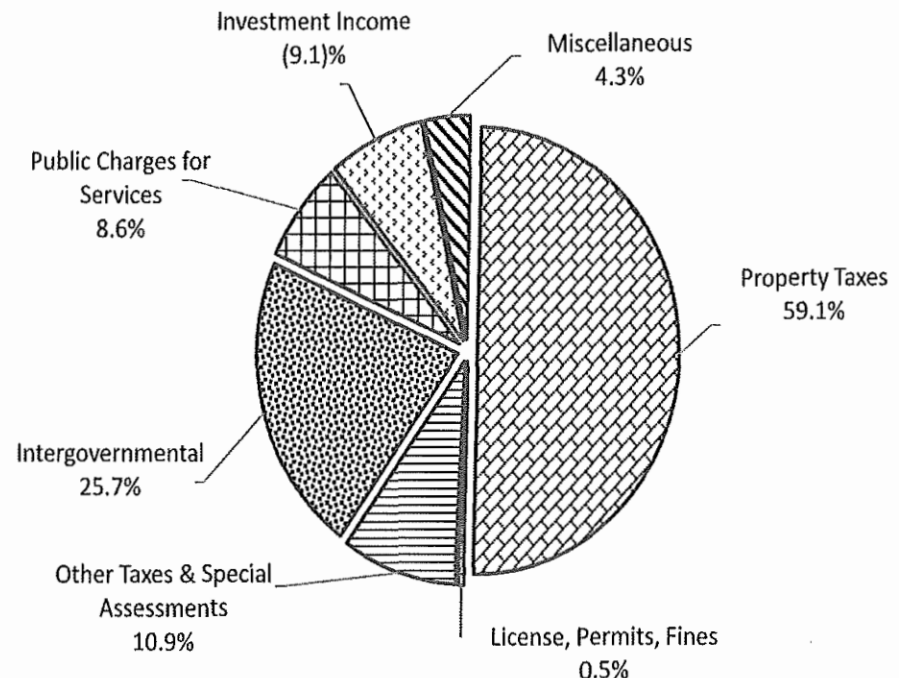
* Chair for 2022

** Vice Chair for 2022

Governmental Funds

2022 Finances

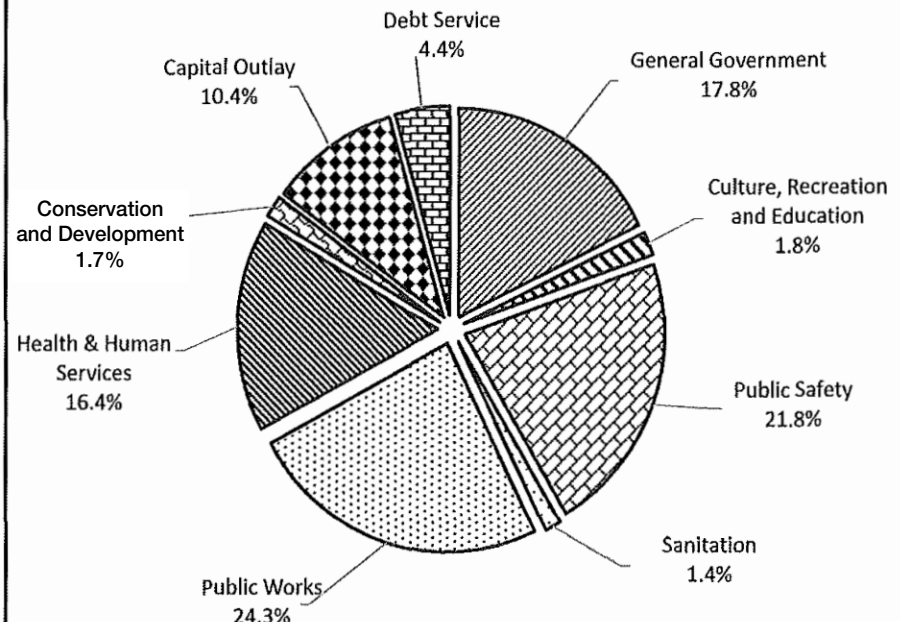
Where it comes from..



Governmental Funds

2022 Finances

Where it goes..



Steele County
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue						Total Governmental Funds
	General	Road and Bridge	Ditch	Oplold Settlement	Debt Service	Capital Projects	
Revenues							
Property Taxes	\$ 21,712,264	\$ 2,524,894	\$ -	\$ -	\$ 1,707,205	\$ 1,092,095	\$ 27,036,458
Other Taxes	63,821	4,618,270	-	-	-	-	4,682,091
Special Assessments	-	-	290,622	-	-	-	290,622
Intergovernmental	4,716,784	6,683,002	-	-	155,724	169,425	11,724,935
Licenses and Permits	194,615	10,820	-	-	-	-	205,435
Fines and Forfeitures	11,433	-	-	-	-	-	11,433
Public Charges for Services	3,373,821	565,883	-	-	-	-	3,939,704
Investment Income (Inc. unrealized losses)	(4,159,848)	11	7,011	-	-	787	(4,152,039)
Miscellaneous	1,745,875	20,672	42,304	172,382	-	-	1,981,233
Total Revenues	27,658,765	14,423,552	339,937	172,382	1,862,929	1,262,307	45,719,872
Expenditures							
Current							
General Government	9,074,061	-	-	-	-	-	9,074,061
Public Safety	11,127,718	-	-	-	-	-	11,127,718
Public Works	-	12,410,507	-	-	-	-	12,410,507
Health and Human Services	8,351,389	-	-	-	-	-	8,351,389
Sanitation	683,921	-	-	-	-	-	683,921
Culture, Recreation and Education	929,166	-	-	-	-	-	929,166
Conservation and Development	572,370	-	279,786	-	-	-	852,156
Capital Outlay	49,214	662,851	-	-	-	4,603,770	5,315,835
Debt Service							
Principal Retirement	199,348	-	-	-	1,565,000	199,769	1,964,117
Interest and Fiscal Charges	5,274	-	-	-	267,488	10,830	283,592
Total Expenditures	30,992,461	13,073,358	279,786	-	1,832,488	4,814,369	50,992,462
Excess (Deficiency) of Revenues Over Expenditures	(3,333,696)	1,350,194	60,151	172,382	30,441	(3,552,062)	(5,272,590)
Other Financing Sources (Uses)							
Proceeds from Leases	31,797	-	-	-	-	339,715	371,512
Transfers In	-	-	-	-	50,404	6,817,237	6,867,641
Transfers Out	(5,817,237)	(1,000,000)	-	-	-	(50,404)	(6,867,641)
Proceeds From Sale of Capital Assets	-	205,176	-	-	-	504,682	709,858
Total Other Financing Sources (Uses)	(5,785,440)	(794,824)	-	-	50,404	7,611,230	1,081,370
Net Change in Fund Balance	(9,119,136)	555,370	60,151	172,382	80,845	4,059,168	(4,191,220)
Fund Balances - Beginning of Year	27,995,978	17,997,551	157,258	-	1,115,981	97,875	47,364,643
Change in Inventories	-	21,759	-	-	-	-	21,759
Fund Balances - End of Year	\$ 18,876,842	\$ 18,574,680	\$ 217,409	\$ 172,382	\$ 1,196,826	\$ 4,157,043	\$ 43,195,182

Steele County
Balance Sheet - Governmental Funds
December 31, 2022

	Special Revenue						Total Governmental Funds
	General	Road and Bridge	Ditch	Oplold Settlement	Debt Service	Capital Projects	
Assets							
Cash and Investments	\$ 18,503,959	\$ 18,251,564	\$ 751,537	\$ 172,382	\$ 1,193,793	\$ 11,540,526	\$ 50,413,761
Receivables:							
Taxes	311,599	38,826	-	-	25,590	12,492	388,507
Special Assessments	34,700	-	384,198	-	-	-	418,898
Accounts	162,602	52,569	3,830	-	-	40,772	259,773
Leases	57,047	5,815	-	-	-	-	62,862
Loans	191,643	-	-	-	-	-	191,643
Interest	327,786	-	-	-	-	-	327,786
Due from Other Governments	574,593	5,357,168	31,360	-	-	-	5,963,121
Due from Other Funds	558	14,024	-	-	-	-	14,582
Inventories and Prepaid Items	174,767	206,924	-	-	-	86,000	467,691
Advances to Other Funds	463,977	-	-	-	-	-	463,977
Total Assets	\$ 20,803,231	\$ 23,926,890	\$ 1,170,925	\$ 172,382	\$ 1,219,383	\$ 11,679,790	\$ 58,972,601
Liabilities, Deferred Inflows Of Resources, and Fund Balances							
Liabilities							
Accounts Payable	\$ 257,169	\$ 35,874	\$ 3,470	\$ -	\$ 1,901	\$ 1,610	\$ 300,024
Construction Contracts Payable	57,975	40,791	-	-	-	419,765	518,531
Accrued Liabilities and Deposits	635,522	70,995	-	-	-	-	706,517
Due to Other Governments	172,112	122,241	98,928	-	-	-	393,281
Due to Other Funds	10,034	558	-	-	-	-	10,592
Advance from Other Funds	-	-	463,977	-	-	-	463,977
Unearned Revenues	5,562	-	-	-	-	7,091,881	7,097,443
Total Liabilities	1,138,374	270,459	566,375	-	1,901	7,513,256	9,490,365
Deferred Inflows of Resources							
Unearned Revenues	166,082	159,971	-	-	-	-	326,053
Unavailable Revenues	621,933	4,921,780	387,141	-	20,656	9,491	5,961,001
Total Deferred Inflows of Resources	788,015	5,081,751	387,141	-	20,656	9,491	6,287,054
Fund Balances							
Nonspendable	792,728	206,924	-	-	-	86,000	1,085,652
Restricted	1,281,947	10,347,633	217,409	172,382	1,196,826	-	13,216,197
Committed	102,307	384,176	-	-	-	773,900	1,260,383
Assigned	2,971,680	7,635,947	-	-	-	3,297,143	13,904,770
Unassigned (Deficit)	13,728,180	-	-	-	-	-	13,728,180
Total Fund Balances	18,876,842	18,574,680	217,409	172,382	1,196,826	4,157,043	43,195,182
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 20,803,231	\$ 23,926,890	\$ 1,170,925	\$ 172,382	\$ 1,219,383	\$ 11,679,790	\$ 58,972,601

Steele County Statement of Fiduciary Net Position December 31, 2022		
	Private Purpose Trust	Custodial Funds
Assets		
Cash and Investments	\$ 209,376	\$ 2,190,996
Accounts Receivable	-	1,416
Taxes Receivable, Other Governments	-	796,727
Due from Other Governments	-	50,662
Prepaid Items	-	74,769
Total Assets	<u>209,376</u>	<u>3,114,570</u>
Liabilities		
Accounts Payable	-	8,813
Accrued Security Deposits	12,485	-
Accrued Wages	-	66,400
Due to Individuals and Other Governments	-	559,025
Total Liabilities	<u>12,485</u>	<u>634,238</u>
Deferred Inflows of Resources		
Taxes Collected in Advance of Levy	-	172,285
Restricted for Individuals, Organizations, or Other Governments	<u>\$ 196,891</u>	
	-	2,308,047.00

Steele County Statement of Revenues, Expenses, and Changes in Net Position Enterprise Fund For the Year Ended December 31, 2022	
	Solid Waste
Operating Revenues	
Charges for Services	\$ 1,708,934
Miscellaneous Revenues	20,283
Total Operating Revenues	<u>1,729,217</u>
Operating Expenses	
Solid Waste Disposal	996,389
Supervision and Labor	426,827
Benefits	59,336
Other Services and Charges	158,735
Depreciation	689,593
Total Operating Expenses	<u>2,330,880</u>
Operating Income (Loss)	<u>(601,663)</u>
Nonoperating Revenues (Expenses)	
Investment Income	13,576
Gain/(Loss) on Disposal of Capital Assets	(3,939)
Total Nonoperating Revenues (Expenses)	<u>9,637</u>
Change In Net Position	<u>(592,026)</u>
Net Position - Beginning Of Year	<u>7,659,471</u>
Net Position - End Of Year	<u>\$ 7,067,445</u>

Steele County Statement of Net Position December 31, 2022			
	Governmental Activities	Business-Type Activities	Total Primary Government
Assets			
Cash and Investments	\$ 50,413,761	\$ 5,346,080	\$ 55,759,841
Taxes Receivable	388,507	-	388,507
Special Assessments Receivable	418,898	-	418,898
Accounts Receivable	259,773	120,009	379,782
Loans Receivable	191,643	-	191,643
Lease Receivable	62,862	2,208	65,070
Interest Receivable	327,786	-	327,786
Due from Other Governments	5,963,121	139	5,963,260
Internal Balances	3,991	(3,991)	-
Inventories and Prepaid Items	467,691	7,837	475,528
Restricted Cash and Investments	-	2,801,582	2,801,582
Capital Assets:			
Construction-in-Progress	3,537,243	20,535	3,557,778
Land	4,538,792	451,250	4,990,042
Other Capital Assets, Net of Depreciation/Amortization	103,662,971	2,110,801	105,773,772
Investment in Joint Venture	13,956,508	-	13,956,508
Total Assets	<u>184,193,547</u>	<u>10,856,450</u>	<u>195,049,997</u>
Deferred Outflows of Resources			
Other Postemployment Benefit Related Amounts	58,629	988	59,617
Pension Related Amounts	10,410,311	88,881	10,499,192
Total Deferred Outflows of Resources	<u>10,468,940</u>	<u>89,869</u>	<u>10,558,809</u>
Liabilities			
Accounts Payable	818,555	65,478	884,033
Accrued Liabilities and Deposits	717,491	15,724	733,215
Due to Other Governments	393,281	17,442	410,723
Unearned Revenues	7,097,443	-	7,097,443
Noncurrent Liabilities:			
Due Within One Year	3,446,312	25,985	3,472,297
Due in More than One Year	29,100,177	3,740,656	32,840,833
Total Liabilities	<u>41,573,259</u>	<u>3,865,285</u>	<u>45,438,544</u>
Deferred Inflows of Resources			
Grants Received in Advance of Meeting Time Requirements	264,951	-	264,951
Other Postemployment Benefit Related Amounts	285,859	4,816	290,675
Pension Related Amounts	460,066	6,669	466,735
Lease Related Items	61,102	2,104	63,206
Total Deferred Inflows of Resources	<u>1,071,978</u>	<u>13,589</u>	<u>1,085,567</u>
Net Position			
Net Investment in Capital Assets	102,116,950	2,582,586	104,699,536
Restricted For:			
General Government	217,736	-	217,736
Recorder Equipment	355,515	-	355,515
Public Safety	403,283	-	403,283
Health	176,413	-	176,413
Highways and Streets	15,075,563	-	15,075,563
Conservation of Natural Resources	930,975	-	930,975
Debt Service	1,206,692	-	1,206,692
Unrestricted	<u>31,534,123</u>	<u>4,484,859</u>	<u>36,018,982</u>
Total Net Position	<u>\$ 152,017,250</u>	<u>\$ 7,067,445</u>	<u>\$ 159,084,695</u>

Major Recipients Of Steele County Expenditures

The following is a list of the recipients of Steele County expenditures totaling \$5,000 or more during 2022.

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
7 Rivers Recycling LLC	25,609	High Point Networks	134,406	Rice-Steele Consolidated Dispatch	892,776
Access Tonna Lock Service	7,377	Hildi Inc.	5,695	Rinke-Noonan Attorney at Law	11,571
Accurate Controls Inc	21,711	Hillyard-Hutchinson	50,580	Rinker Materials	30,217
Advanced Correctional Healthcare Inc	116,763	Honeywell Inc	31,807	River City Electric Co	303,562
Agile Fleet Inc	10,642	HP Inc	16,444	Riverside Psychological Services LLC	15,000
Alcohol Monitoring System Inc	15,744	I & S Group Inc.	45,786	Rochon Corporation Minnesota	1,323,678
All American Arena Products	22,683	ICS Consulting Inc.	100,532	Rodney Anderson Farms LLC	9,635
Alternative Resolutions Inc	17,038	Information Systems Corp	22,217	Routeware	8,087
Amazon	58,853	Innovative Office Solutions LLC	37,124	Roy/Tiffany	5,000
AMC - MACA	5,594	Interstate Improvement, Inc.	53,300	RSBS Management Inc.	75,996
American Lung Association	11,750	Interstate Power Systems Inc.	16,165	SAND CREEK EAP LLC	16,006
American Solutions for Business	19,546	J R's Advanced Recyclers Inc.	15,131	Sanofi Pasteur Inc.	39,049
American Tower Corporation	7,062	JD Driver LTD	1,505,107	Schroeder/Greg	10,922
Anchor Paper Company	5,589	JJD Companies LLC	30,020	Scott Construction Inc.	839,702
Ancom Technical Center Inc	20,551	Jones Haugh & Smith Inc.	99,693	SCR	131,426
Anderson/James Hurd	21,128	JWC Environmental LLC	14,197	Se Mn Emergency Medical Services	5,000
Anhorns Gas And Tire	7,992	Kahn Tile Supply LLC	11,356	SeaChange Print Innovations	26,792
APG Media of Southern Minnesota LLC	8,643	Kappy's Collision Center	15,766	Semcac	10,000
Applied Concepts Inc.	13,873	Kardex Handling Solutions LLC	7,046	Service Master Clean	26,037
ArchKey Technologies	10,841	Karpel Solutions	13,498	Sette Sports Center Inc.	22,748
Asbestrol Inc.	16,872	Kenneth Roemhildt Family Farm LP	6,984	SF Enterprises LLC	20,255
Association Of Mn Counties	25,128	Kibble Equipment LLC	5,606	Sherwin-Williams Company	5,828
Aurora Township	36,455	Kiesler Police Supply Inc.	5,750	SHI International Corp	79,305
Avenu Insights & Analytics LLC	6,411	Klapperich-Stahl/Megan	22,748	Short Elliott Hendrickson Inc	242,505
Baker Tilly US, LLP	67,515	Kraft Mechanical LLC	37,337	Sign Solutions	17,921
Ban-Koe Companies	40,057	Kris Engineering Inc	7,280	Smith Tollefson Rahrlick & Cass	18,341
Bishop/Adam	7,935	Kronos Incorporated	49,956	South Central Drug Investigation Unit	23,000
Block Plumbing & Heating Inc	16,941	L & L Street Rods & Sport Trucks	50,511	Southern Mn Initiative Foundation	6,000
Bluhm/Christine	5,226	Le Seuer County Sheriff's Office	15,410	SRF Consulting Group Inc	25,218
Bob Barker Company Inc	5,906	Liberty Tire Recycling LLC	13,553	St Paul Port Authority	20,440
Bolton & Menk Inc	56,830	Loffler Companies Inc	13,319	State of Minnesota	6,029,736
Borneke Construction, Inc.	490,313	Loken Excavating & Drainage	19,568	Steele County Agricultural Society	42,000
Boss Supply Co	13,818	Lowes Companies	12,915	Steele County Auditor	35,000
Braden, PA/Jonathon Scott	30,375	LVC Companies Inc	26,798	Steele County Court Administrator	89,157
BRN Lawn & Landscape LLC	8,475	Madden Galanter Hansen LLP	5,860	Steele County Highway Dept	272,520
Bureau Of Criminal Apprehension	10,095	Magtech Ammunition Company Inc	11,081	Steele County Historical Society	8,151
Buscho Enterprises Inc	17,540	Malo Roofing, Inc	6,826	Steele County Humane Society	5,000
Cannon River Watershed Jt Powers Boar	5,000	Manufactures Bank & Trust Company	81,108	Steele County Soil & Water Conserv Dist	154,962
Carquest Auto Parts	12,261	Martin Law Office	67,680	Steele County Trail Assoc	58,842
Cedar River Watershed District	19,430	Matejcek Implement Co	47,977	Steele County Transitional Housing	10,000
Cellebrite Inc	9,426	Matrix Communications Inc.	9,192	Steele County Treasurer	313,814
Cemstone Concrete Materials LLC	36,800	Mayo Clinic	29,541	Steele Waseca Cooperative Electric	9,146
Central Farm Services	283,409	MCAA	6,077	Stewart Sanitation	23,183
Central Square Technologies	24,792	MCCC MI 33	17,287	Stoel Rives LLP	13,977
Central Valley Cooperative	20,883	Meger Funeral Home Inc	5,050	Streamline Communications LLC	9,892
Cintas	9,248	MEI Total Elevator Solutions	11,984	StreamWorks LLC	6,450
City of Albert Lea	23,808	Messick Law PLLC	12,445	Streichers Inc.	16,607
City Of Blooming Prairie	875,895	Metal Culverts Inc.	18,315	Strohschein Properties LLC	10,881
City Of Ellendale	566,711	Metro FiberNet LLC	15,245	Summit Food Services LLC	164,082
City Of Medford	778,817	Metro Sales Inc.	39,813	Superior Jetting Inc	6,665
City Of Owatonna	18,786,399	Metropolitan Mechanical Contractors Inc	12,952	Syngenta Seeds Inc.	5,907
Community Co-op Oil Assn	63,593	Mid-America Business Systems Inc.	9,799	TGK Automotive of Owatonna	6,120
Community Pathways of Steele County Ii	12,000	Midstates Equipment & Supply Inc.	42,625	The Sayer Law Group, P.C.	90,000
Compass Minerals America	72,562	Mike's Repair	25,565	Thomson Reuters - West	28,400
Consolidated Communications	30,312	Minnesota Counties Computer Coop	32,030	Traffic Marking Service Inc	151,892
Continental Research Corp	7,051	Minnesota Paving & Materials	29,584	Treas Of Aurora Township	136,194
Corelogic Centralized Refunds	6,209	Minnesota Valley Testing Labs	35,973	Treas Of Berlin Township	189,756
Counties Providing Technology	52,258	Mn Counties Insurance Trust	570,760	Treas Of Blooming Prairie Township	176,034
CPS Technology Solutions	8,385	MN Dept of Labor & Industry	7,659	Treas Of Clinton Falls Township	130,771
Craguns Lodge	6,090	Mn Dept Of Transportation	33,623	Treas Of Deerfield Township	144,053
Crane Creek Asphalt	5,813,953	Mn Dept Of Veterans Affairs	6,805	Treas Of Havana Township	152,598
Crisis Resource Center-Steele Co	10,000	Mn Pollution Control Agency	49,286	Treas Of Lemond Township	137,302
CRK Properties LLC	79,830	MN Sheriff's Association	12,203	Treas Of Medford Township	142,406
Crosstown Cartage Inc	10,650	MNPrairie County Alliance	5,581,478	Treas Of Meriden Township	266,919
Crystal Valley Cooperative	26,445	Mohs Contracting Inc.	305,257	Treas Of Merton Township	101,366
Crysteel Truck Equipment Inc.	136,916	Moore Md/Kellyanna J	43,977	Treas Of Owatonna Township	165,642
Custom Communications Inc.	21,868	Mower County Jail	5,460	Treas Of Somerset Township	239,195
D3 Insights LLC	9,000	M-R Sign Company, Inc	8,607	Treas Of Summit Township	148,778
Dahle Enterprises of Morristown LLC	5,221	MSL Landscaping & Fencing	5,750	Treas School Dist 2125	17,149
Davis Mechanical Systems Inc	22,500	NEC Financial Services LLC	19,780	Treas School Dist 2168	628,528
Dell Financial Services LLC	95,900	Nocturnality LLC	7,958	Treas School Dist 2172	27,138
Diverse Construction Services LLC	22,270	Northland Farm Systems	5,710	Treas School Dist 756	1,338,016
Dodge County Public Health	5,500	Northland Securities	1,852,403	Treas School Dist 761	17,089,820
Doma Insurance Agency of MN Inc	87,481	Northstar Mudjacking & More LLC	9,350	Treas School Dist 763	1,327,520
Donnelly Law Office	46,698	Novak Construction Company	10,000	Tri-M Graphics	10,696
Einhaus Mattison Carver & Haberman P/	7,243	NTTK INC	92,878	Tritech Software Systems	24,924
Election Systems & Software Inc	28,248	Nuss Truck & Equipment	165,849	Trueman Walters Inc	36,047
Elite Forensic Services	6,660	Office of MN IT Services	17,593	Trugreen Processing Center	7,724
Elsner/Elmer & Arlene	5,141	Olympic Fire Protection Corp	34,133	Twin City Concrete Products Co.	62,500
Enterprise Fleet Management	282,866	OpenGov Inc.	29,181	University Of Mn Regents	235,329
Erickson Engineering Co LLC	12,191	OPG-3 Inc.	7,890	US Assure Ins Services of Florida, INC	9,474
Evergreen Land Services	51,450	Owatonna Filters	9,235	US Bank	14,514
Faribo Fence Inc.	14,000	Owatonna Heating & Cooling Inc.	22,391	US Corrections LLC	11,139
Fernbrook Family Center	6,500	Owatonna Hospital	19,130	US Postal Service	28,790
Fidlar Technologies Inc.	9,819	Owatonna Park and Recreation	10,450	US Prisoner Transport	5,435
Fifth Asset, Inc. DBA Debtbook	7,250	Owatonna Partners For Economic Dev.	5,000	Vanguard Appraisals Inc	20,890
Fitzgerald Excavating & Trucking Inc.	210,531	Owatonna Police Department	32,712	Verizon	66,070
Forms & Systems Of Minnesota	7,214	Owatonna Public Schools	5,500	Waseca County Auditor-Treasurer	78,069
Forum Communication Printing	6,365	Owatonna Public Utilities	430,445	Waste Management Of WI-Mn	622,555
Four Seasons Centre	39,783	Owatonna Senior Housing Inc	12,660	WatchGuard Video	6,095
Four Seasons Electric	18,202	Paape Companies Inc.	9,486	Wencl/Robert & Sue	14,000
Freeborn County Auditor-Treas	7,272	Patton Hoversten & Berg PA	23,464	WHKS & Co	99,497
From the Ground Up LLC	61,585	Pictometry International Corp.	19,424	Winning Edge Seminars Incorporated	5,375
Gallagher Benefits Services Inc	8,750	Progressive Environmental Services LLC	107,850	Wold Architects and Engineers	68,482
General Parts LLC	9,010	Quality Flow Systems Inc.	10,039	WSB & Associates Inc	111,777
Government Capital Securities Corp.	6,300	R & R Specialties Of Wisconsin Inc	6,088	Ziegler, Inc	441,650
Granicus	6,420	Ramy Turf Products	30,512	Zimmerman Pinedale Inc	6,042
H & L Mesabi, Inc.	23,354	RCM Specialties Inc	11,936		
Healthy Seniors Of Steele Co	10,000	RDO Equipment Co, Inc.	24,033		
Henefield and Iacovino Law Office LLC	7,300	Reese/Daniel & Sandra	5,219	Total - Vendors Over \$5,000	79,392,374
Hertzog/Jessica	5,561	Relias Learning LLC	5,481	Total - Vendors \$4,999 and Under	976,713
				Total Expenditures	80,369,087