

**STEELE COUNTY  
OWATONNA, MINNESOTA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
December 31, 2016**

ASSETS	Private Purpose Trust	Agency
	Cash and Pooled Investments	\$ 246,091
Prepaid Items	-	9,327
Accrued Interest Receivable	101	-
Accounts Receivable	-	20,457
Due From Other Governments	-	35,219
<b>Total Assets</b>	<b>\$ 246,192</b>	<b>\$ 1,561,617</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 10,864	\$ 29,242
Funds Held in Trust	-	192,947
Salaries Payable	-	100,233
Due to Other Governments	-	1,239,195
<b>Total Liabilities</b>	<b>\$ 10,864</b>	<b>\$ 1,561,617</b>
<b>NET POSITION</b>		
<b>Total Net Position</b>	<b>\$ 235,328</b>	

**STEELE COUNTY  
OWATONNA, MINNESOTA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2016**

ASSETS	Business-Type Activities - Enterprise Funds		
	Solid Waste	Four Seasons Civic Center	Totals
<b>CURRENT ASSETS</b>			
Cash and Pooled Investments	\$ 3,209,872	\$ 6,333	\$ 3,216,205
Petty Cash and Change Funds	500	70	570
Accounts Receivable (Net)	176,015	72,715	248,730
Accrued Interest Receivable	-	4	4
Loans Receivable	-	13,334	13,334
Due from Other Funds	-	6,930	6,930
Due from Other Governments	-	22,813	22,813
Inventories	213,427	-	213,427
Total Current Assets	3,599,814	122,199	3,722,013
<b>RESTRICTED ASSETS</b>			
Cash and Pooled Investments	2,296,975	-	2,296,975
<b>NONCURRENT ASSETS</b>			
Non-Depreciable Capital Assets			
Land	451,250	-	451,250
Construction-in-Progress	17,556	-	17,556
Depreciable Capital Assets - Net of Accumulated Depreciation			
Buildings	199,490	2,852,151	3,051,641
Improvements Other than Buildings	68,260	53,095	121,355
Machinery, Vehicles, Furniture and Equipment	939,538	291,171	1,230,709
Landfill	1,880,488	-	1,880,488
Total Noncurrent Assets	3,556,582	3,196,417	6,752,999
Total Assets	9,453,371	3,318,616	12,771,987
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related	129,286	80,593	209,879
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 56,689	\$ 5,365	\$ 62,054
Salaries Payable	6,494	3,273	9,767
Accrued Payroll Taxes	913	487	1,400
Compensated Absences Payable - Due Within One Year	9,844	6,430	16,274
Due to Other Funds	103	1,018	1,121
Due to Other Governments	25,764	34,416	60,180
Total Current Liabilities	99,807	50,989	150,796
<b>NONCURRENT LIABILITIES</b>			
Compensated Absences - Due in More Than One Year	18,281	11,942	30,223
Estimated Liability for Landfill Closure/Postclosure	2,313,709	-	2,313,709
Other Postemployment Benefits Payable - Due in More Than One Year	23,085	15,082	38,167
Net Pension Liability	310,537	193,740	504,277
Total Noncurrent Liabilities	2,665,612	220,764	2,886,376
Total Liabilities	2,765,419	271,753	3,037,172
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related	41,840	39,290	81,130
<b>NET POSITION</b>			
Net investment in Capital Assets	3,556,582	3,196,417	6,752,999
Unrestricted	3,218,816	(108,251)	3,110,565
Total Net Position	\$ 6,775,398	\$ 3,088,166	\$ 9,863,564

**STEELE COUNTY  
OWATONNA, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2016**

	General	Road and Bridge	Ditch	Community Wellness	Debt Service	Capital Projects	Total Governmental Funds
Taxes	\$ 17,296,888	\$ 5,763,999	\$ -	\$ -	\$ 2,279,785	\$ -	\$ 25,340,672
Special Assessments	-	-	336,579	-	-	-	336,579
Licenses and Permits	160,429	-	-	-	-	-	160,429
Intergovernmental	2,942,360	6,604,453	-	-	213,734	504,482	10,265,029
Charges for Services	4,444,965	256,859	-	-	-	-	4,701,824
Fines and Forfeits	16,506	-	-	-	-	-	16,506
Investment Earnings	447,825	-	2,624	-	-	-	450,449
Insurance Dividend	203,469	-	-	-	-	-	203,469
Miscellaneous	961,708	24,767	9,993	278,174	-	-	1,274,642
<b>Total Revenues</b>	<b>26,474,150</b>	<b>12,650,078</b>	<b>349,196</b>	<b>278,174</b>	<b>2,493,519</b>	<b>504,482</b>	<b>42,749,599</b>
<b>EXPENDITURES</b>							
<b>CURRENT</b>							
General Government	7,344,646	-	-	-	-	-	7,344,646
Public Safety	9,072,590	-	-	-	-	-	9,072,590
Highways and Streets	-	13,155,313	-	-	-	-	13,155,313
Sanitation	849,295	-	-	-	-	-	849,295
Human Services	3,485,525	-	-	251,639	-	-	3,737,164
Health	2,149,143	-	-	-	-	-	2,149,143
Culture and Recreation	312,046	-	-	-	-	-	312,046
Conservation of Natural Resources	529,885	-	907,219	-	-	-	1,437,104
<b>CAPITAL OUTLAY</b>							
General Government	258,576	-	-	-	-	-	258,576
Public Safety	361,742	-	-	-	-	-	361,742
Highways and Streets	-	493,436	-	-	-	1,083,007	1,576,443
<b>DEBT SERVICE</b>							
Principal	154,464	-	-	135,000	2,135,000	-	2,424,464
Interest	11,443	-	-	136,684	325,162	-	473,289
<b>Total Expenditures</b>	<b>24,529,355</b>	<b>13,648,749</b>	<b>907,219</b>	<b>523,323</b>	<b>2,460,162</b>	<b>1,083,007</b>	<b>43,151,815</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>							
<b>OTHER FINANCING SOURCES (USES)</b>	<b>1,944,795</b>	<b>(998,671)</b>	<b>(558,023)</b>	<b>(245,149)</b>	<b>33,357</b>	<b>(578,525)</b>	<b>(402,216)</b>
Transfers In	-	40,008	-	-	-	-	40,008
Transfers Out	(250,008)	-	-	-	-	-	(250,008)
Loans and G.O. Notes Issued	48,785	-	-	-	-	-	48,785
Total Other Financing Sources (Uses)	(201,223)	40,008	-	-	-	-	(161,215)
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,743,572</b>	<b>(958,663)</b>	<b>(558,023)</b>	<b>(245,149)</b>	<b>33,357</b>	<b>(578,525)</b>	<b>(563,431)</b>
Fund Balances (Deficit) - Beginning of Year	17,885,442	9,980,309	(390,720)	(848,721)	1,210,205	522,923	28,359,438
<b>DECREASE IN INVENTORIES</b>	<b>-</b>	<b>(26,493)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,493)</b>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<b>\$ 19,629,014</b>	<b>\$ 8,995,153</b>	<b>\$ (948,743)</b>	<b>\$ (1,093,870)</b>	<b>\$ 1,243,562</b>	<b>\$ (55,602)</b>	<b>\$ 27,769,514</b>

**MAJOR RECIPIENTS OF STEELE COUNTY EXPENDITURES**  
The following is a list of the recipients of Steele County expenditures totaling \$5,000 or more during 2016. 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	221,868.16	H & L Mesabi, Inc.	6,190.48	Riverland Comm College Austin	10,490.00
3D Specialties	8,063.81	H & R Construction Co, Inc.	21,836.76	Rochester Sand & Gravel	11,095.00
4 Imprint Inc	8,058.00	Hancock Concrete Products Co LLC	8,500.52	Roon Incorporated	26,531.00
Access Tonna Lock Service	5,967.80	Hansen Excavation Inc	25,712.50	Rod Anderson & Sons LLC	8,036.00
Advanced Correctional Healthcare Inc	112,841.88	Harlands Tire & Auto Center	27,858.21	Roger & Sons LLC	51,646.32
Advanced Drainage Systems, Inc.	6,155.36	Heartsmart.com	5,040.00	RS Eden	5,289.80
AFLAC	5,752.12	Hildi Inc	5,440.00	Schoenfeld/Helen L.	9,000.00
Ag Power Enterprises Inc	6,650.22	Hillyard-Hutchinson	26,236.14	Schroeder/Greg	7,672.72
AGI Electric LLC	19,470.00	Honeywell Inc	31,399.77	Schultz Excavating	35,600.73
Alcohol Monitoring System Inc	18,500.51	Hosfield/John C	19,749.00	SCR Southern-Rochester	56,917.93
All American Arena Products	14,640.00	HP Inc	16,193.58	SeaChange Printing & Marketing Serv LLC	19,494.19
All Systems Installation Inc	134,985.00	Hy-Vee Food Owatonna	18,017.98	Sealing and Athletic Facility Enterprise	203,059.00
Alsdorf, Ph.D./James M	7,500.00	ICON Constructors LLC	508,752.81	Sexter's Excavating & Trucking LLC	15,550.00
Alternative Resolutions Inc	17,564.28	Information Systems Corp	20,005.36	Sheriff Of Dodge County	11,075.00
AMCON	84,170.00	Innovative Office Solutions LLC	57,536.30	SHI International Corp	55,020.00
American Institutional Supply Inc	5,229.94	Integra Telecom	32,121.52	Short Elliott Hendrickson Inc	68,511.71
American Legion Post #77	21,317.69	J R's Advanced Recyclers Inc	35,987.85	Sir Lines-A-Lot	119,317.68
American Solutions for Business	11,893.55	Jaguar Communications Inc	5,040.00	Smith Tollefson Rahrnick & Cass	20,878.50
Anchor Paper Company	12,384.49	James Brothers Construction Inc	540,405.78	Soldo Consulting PC	11,577.65
Anoka County Corrections	7,962.00	Jardine Logan & O'Brien	5,349.38	South Central Drug Investigation Unit	13,000.00
Anoka County Secure	29,452.00	Johnson Hardware Company	5,437.00	Southern Mn Construction Co Inc.	35,007.82
APG Media of Southern Minnesota LLC	21,472.24	Jones Haugh & Smith Inc	41,415.53	Southern Mn Initiative Foundation	5,000.00
Applied Concepts Inc	5,089.10	KASPER PLUMBING INC	9,720.00	Stanley Security Solutions Inc	47,263.80
Asphalt Surface Technologies Corp	505,135.99	Kiesler's Police Supply Inc	8,965.21	Steele County Agricultural Society	26,795.00
Association of MN Counties	15,891.00	Krause/Roger D	5,480.00	Steele County Central Services	49,588.88
Athletica Sports Systems Unlimited Corp	40,779.00	Krejci Ford, Inc.	78,779.42	Steele County Court Administrator	23,246.13
Aug's All Home Services	13,035.00	Kris Engineering Inc	28,741.82	Steele County Detention Center	8,574.72
Aurora Township	23,953.00	Kronos Incorporated	23,400.00	Steele County Free Fair	14,620.68
A'viands LLC	267,159.42	Kwik Trip Inc	44,356.12	Steele County Highway Dept.	63,745.35
B & W Control Specialists	14,632.06	L & L Street Rods & Sport Trucks	10,014.90	Steele County Historical Society	6,000.00
Balzer/Larry	24,176.25	Lance/Anthony	8,900.00	Steele County Humane Society	10,000.00
Bishop Excavating, Inc.	18,765.49	Leo A Hoffmann Center Inc	62,032.25	Steele County Planning & Zoning	39,732.00
Black Forest Ltd	5,226.45	Liberty Tire Recycling LLC	6,246.75	Steele County Public Health	7,935.00
Block Plumbing & Heating Inc	6,694.89	Link Support Services LLC	5,135.20	Steele County Revenue	60,516.18
Blooming Prairie Public Utilities	10,132.52	Loken Excavating & Drainage	53,060.59	Steele County Soil & Water Conservation	138,576.00
Bluhm/Christine	7,155.50	Lysne Contracting Corporation	8,250.00	Steele County Trail Association	53,295.00
Bob Barker Company Inc	8,201.45	Magtech Ammunition	8,254.06	Steele County Treasurer	461,750.44
Borchardt/David R	26,910.55	Malo Roofing, Inc	55,111.65	Steele County Treasurer-PCP	205,551.16
Borneke Construction, Inc.	95,538.80	Marco Technologies LLC	22,107.53	Steele-Waseca Co-Op Electric	9,931.82
Braden, PA/Jonathon Scott	21,743.24	Matejcek Implement Co	9,589.54	Stewart Sanitation	21,561.38
Bravo Company USA Inc	5,825.00	Mathiowetz Construction	98,546.00	Stonebrooke Engineering	342,176.49
Briggs And Morgan, PA	23,438.00	Matrix Communications Inc	16,519.67	Streamline Communications LLC	8,663.72
Bureau Of Criminal Apprehension	10,015.00	Mayo Clinic	39,878.00	StreamWorks LLC	14,904.00
Bushey/Jodi L	26,825.00	MCCC MI 33	43,495.96	Strohschein Properties LLC	6,989.03
Businessware Solutions	20,387.84	McClunes Tree Service	9,137.50	Stussy Construction, Inc	8,222.94
Businessware Solutions Corporation	18,298.78	Medford Sand & Gravel LLC	58,865.00	Superior Jetting, Inc	6,580.00
Bussler Publishing Inc	12,535.69	MEI Total Elevator Solutions	8,735.01	Sweet Towing & Repair, Inc.	7,500.43
C V S - SMART Transit	16,763.84	MetLife Small Business Center	31,613.45	Taser International	7,629.52
CDW Government Inc	9,660.90	Metro Sales Inc	21,326.69	Thomson Reuters - West	34,643.15
Cedar River Watershed District	11,110.66	Midstates Equipment Supply	22,464.00	Traffic Marking Service Inc	17,531.25
Central Farm Services	53,971.39	Midwest Monitoring & Surveillance	8,365.85	Trane U.S. Inc	80,906.94
City Of Blooming Prairie	754,293.80	Mike's Repair	11,282.67	Treas Bohemian Natl Cem	39,078.21
City Of Ellendale	447,139.66	Mills Properties, Inc.	44,986.58	Treas Of Aurora Township	133,829.75
City Of Medford	703,857.08	Minnesota Life	5,028.67	Treas Of Berlin Township	155,797.97
City Of Owatonna	380,480.17	Mn Counties Intergovernmental Trust	492,820.24	Treas Of Blooming Prairie Township	160,929.59
Clifton/Larson/Allen LLP	55,100.00	Mn Dept of Labor & Industry	5,382.23	Treas Of Clinton Falls Township	100,303.55
Compass Minerals America	46,211.97	Mn Dept Of Transportation	22,133.36	Treas Of Deerfield Township	112,211.39
Computer Professionals Unlimited Inc	62,711.31	Mn Pollution Control Agency	134,543.98	Treas Of Havana Township	124,289.25
Continental Research Corp	10,050.23	Mn Prairie County Alliance	5,613.10	Treas Of Lemond Township	105,360.85
Corporate Recognition Inc	5,191.75	Mn Public Facilities Authority	8,800.00	Treas Of Medford Township	114,836.42
Crane Creek Asphalt	535,981.94	MN Sheriffs Assn	12,227.00	Treas Of Meriden Township	217,894.50
Crop Production Services Inc	10,535.65	Mn State Retirement System	14,310.47	Treas Of Merton Township	98,208.51
Crosstown Cartage Inc	8,910.00	Mn State Treasurer	119,158.98	Treas Of Owatonna Township	137,849.73
Crystal Truck Equipment Inc	115,766.06	Moore Mid/Kellyanna J	19,000.00	Treas Of Somerset Township	204,928.96
Cummings Npower LLC	6,813.53	Motorola Solutions Inc	39,600.65	Treas Of Summit Township	129,725.62
Curtis Truck & Diesel Svc	5,412.91	Mullenbach/Matthew	9,964.02	Treas School Dist 2125	14,841.66
Custom Communications Inc	12,959.94	MVTL Laboratories Inc	25,670.60	Treas School Dist 2172	37,397.37
Dakota County Financial Services	10,8				