STEELE COUNTY BOARD AGENDA

Administration Center - 630 Florence Avenue – Owatonna, MN 55060

Steele County's Mission:
Driven to deliver quality services in a respectful and fiscally responsible way.

TUESDAY, SEPTEMBER 23, 2025, at 5:00 PM
County Boardroom, Steele County Administration Center

Persons with background material for agenda items are asked to provide them to the Administrator's Office 5 days prior to the meeting date so that the material can be linked to the online agenda. If handouts at the Board meeting are necessary, please bring enough copies for the Board, county staff, the press and the public. Generally, 15 copies should be sufficient.

Agenda

1. Call to Order

2. Pledge of Allegiance

3. Approve Agenda

County Board Work Session – Tuesday, September 23, 2025

4. Approve HMA Statement of work #2 (pg. 4)

Presentation:

5. Steele County 2024 Audit Report Review (pg. 7)
   – Sheanne Hediger, CPA at Bakertilly

6. Accept the 2024 Audit Report as presented (pg. 26)

Public Comment - *Those wishing to speak must state their name and address for the record after they are acknowledged by the Board Chair. Each person will be limited to two (2) minutes to make his/her remarks.*

Steele County is committed to respectful behavior in its work environment and in its Boardroom. Speakers should show dignity and respect towards others. Speakers will address all comments to the Board as a whole and not one individual commissioner and will not make comments about any elected or appointed officials or staff. The Board may not take action on an item presented during the Public Comment period, unless the item is already on the agenda for action. When appropriate, the Board may refer inquiries and items brought up during the Public Comment period to the County Administrator for follow up.

Comments from speakers may be curtailed by the Board Chair if the speaker is argumentative, disrespectful, redundant, or repetitive. There will be no name-calling or abusive language permitted. Disrespectful behavior will result in being asked to return to his/her seat or to leave the Boardroom.

Correspondence

7.

Consent Agenda - *Items listed on the Consent Agenda are considered routine and non-controversial by the County Board. There will be no separate discussion of these items unless requested by a member of the County Board.*

8. Approve September 4, 2025, Board Budget Minutes (pg. 27)
9. Approve September 9, 2025, Board Minutes (pg. 28)
10. Approve September 9, 2025, Board Work Session Minutes (pg. 32)
11. Approve September 15, 2025, Board Budget Minutes (pg. 33)
12. Approve Bills and Journal Entries (pg. 34)
13. Approve Personnel Report (pg. 100)

General Agenda

14. Adopt **Resolution 2025-038** setting the Preliminary Tax Levy and Budget for 2026 (pg. 101)
15. Approve CUP #443 Balzer Dog Kennel with 7 conditions based on the Findings of Fact. (pg. 104)

Public Works Committee- Tuesday, September 23, 2025

16. Approve the purchase of a mastic machine from Cimline, Inc. in an amount of $80,792.00 (pg. 111)

Land Use & Records Committee- Thursday, September 18, 2025

17. Approve the use of compliance funds to update property sales program to omit sales data marked private, not to exceed $1000 (pg. 115)
18. Approve invoice for emergency clean out on CD5 to SF Enterprises LLC in an amount of $19,140.00, which is over the $10,000 limit. (pg. 120)

Information Items

19. Public Works Committee Minutes – September 9, 2025 (pg. 125)
20. Public Safety & Health Committee Minutes – September 16, 2025 (pg. 128)
21. Land Use and Records Committee Minutes – September 18, 2025 (pg. 131)

Commissioner Reports:

Next Meeting Notices:

Property & Maintenance Committee – Thursday October 2, 2025, at 8 a.m. in the Boardroom

Internal Central Services – Tuesday, October 7, 2025, at 8 a.m. in the Boardroom

Land Use & Records – Thursday, October 9, 2025, at 8 a.m. in the Boardroom

Public Works Committee – Tuesday, October 14, 2025, at 8 a.m., Public Works Facility

County Board Work Session – Tuesday, October 14, 2025, at 4 p.m. in the Boardroom

County Board Meeting – Tuesday, October 14, 2025, at 5 p.m. in the Boardroom

Closed Session for the purpose of discussing pending litigation - attorney/client privilege, pursuant to Minn. Stat. § 13D.05, Subd. 3(b)

Motion to go into closed Session
Discussion
Motion to end closed Session
Action Item if necessary

Closed Session for the purpose of labor negotiations strategy, per MN statute 179A.01, section 13D.03

Motion to go into closed Session
Discussion
Motion to end closed Session
Action Item if necessary

Adjourn

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Steele County Board of Commissioners. This document does not claim to be complete and is subject to change.

Notice: Steele County Commissioners may, at any time, participate by interactive technology per Minn. Stat. 13D.02 subds. 1 & 2.

Steele County
Agenda Item

Request for Board Action

Subject: HMA Statement of Work Agreement #2

Department: Administration Office

Committee: Choose an item. **Committee Meeting Date:** Enter a date.

Work Session Date: September 23, 2025 **Board Meeting Date:** Enter a date.

Consent Agenda: ☐ Yes ☐ No **Resolution:** ☐ Yes ☐ No

Policy Committee Recommendation:

Enter the recommendation from the Committee to the Board of Commissioners. This must be filled out for all Board Meeting agenda items. If the item did not go to a committee list as "N/A" or a reason why.

Recommendation:

Approve the Statement of Work Agreement between Steele County and HMA regarding the creation of a new Steele County Human Services Department

Information (including rationale, if applicable):

The Steele County Board adopted a resolution calling for the dissolution of MnPrairie and calling for the creation of a new Steele County Human Services Department. The resolution and motion adopting the resolution further directed the County Administrator to take action to identify possible consultants to provide technical expertise as may be needed or advisable to support the county in its efforts. Renae identified HMA, a national firm with a Minnesota office that specializes in human service delivery, as a consulting firm with the subject matter expertise that is needed. Staff are recommending that the Board engage HMA to assist Steele County. The retainer agreement, referred to as the Master Services Agreement, is the document that would generally define the relationship between the county and HMA and set forth the basis terms of agreement regarding services to be provided as defined by separate statement of work agreements. Attached is the second statement of work document. HMA will attend the work session to explain the purpose of the statement of work agreement and lead a discussion about the work proposed and the fee structure associated with the proposed services.

Proposed Approach and Deliverables

This preliminary draft is intended for discussion to ensure our approach aligns with your needs. Once the scope of work is generally agreed upon, we will proceed with a formal agreement or proposal, which will undergo HMA's standard risk management review and may be subject to adjustments. Please note this document is not a formal bid and does not commit either party to move forward with the project.

Proposed Approach, Deliverables, and Timeframes

HMA will provide expert consultation, assessment, and recommendations for designing a human services department in Steele County. We understand the desired overall timeline for launching a new Human Services Department is January 1, 2027, and the implementation is likely to occur in phases. Phase 2 builds upon the work completed in Phase 1.

Proposed Tasks and Deliverables – Phase 2

Category	Tasks
Service Model Scenario Planning	Service Delivery Model Selection • Create service delivery model templates for all required programs. Service delivery model template creation includes the review of available data, recommendations for the service delivery model based upon best practices to support Steele County in the delivery of quality services that maintain the quality of life for residents. Organizational Structure • Review staffing data and create recommended organizational structures following the creation of the service model design Budget • Refine the estimated Human Services budget based on service delivery model decisions
Support HS Director Recruitment	• Assist with recruitment as requested in partnership with Steele County HR
Provide Ongoing TA and Transition support	• IT Procurement Support • Business Case monitoring • DCYF and DHS business case monitoring & partnering

Project Status Monitoring & Reporting	• Provide regular progress reports to the Steele County core team

Deliverables	• Service Model Playbook
	    • Service Model Designs
	    • Operational structure
	    • Estimated Budget
	• Conduct up to two Steering committee workshops to discuss service model options
	• Conduct a Board workshop to review and discuss service model options
	• Prepare and attend Board meeting to present findings
	• HS Director Guidance (as requested in the form of recruitment profiles, candidate review, etc.)
	• Status reports/decks and presentations for Board or Working sessions as requested

Proposed Timeframe

Phase 2 begins immediately upon agreement of terms and continues through March 2026.

Tasks and Proposed Timeline	2025			2026		
	O	N	D	J	F	M
Service Delivery Model Selection	■	■	■	■	■	■
HS Director Recruitment	■	■	■	■	■	
TA and Technical Assistance	■	■	■	■	■	■
Project Status Monitoring & Reporting	■	■	■	■	■	■
Deliverables	■	■	■	■	■	■

Professional Fees

The scope of work described above will be provided on a time-and-materials basis with professional hourly rates commensurate with HMA's master services agreement with the State of Minnesota. Professional fees will not exceed $99,300.

Steele County
Agenda Item

Informational

Subject: 2024 Audit Presentation

Department: Finance Department

Committee: Internal Central Services

Committee Meeting Date: Enter a date.

Work Session Date: Enter a date.

Board Meeting Date: September 23, 2025

Purpose:

To review 2024 Audit results

Background:

To review the 2024 Audit results

Financial Impacts:

N/A

Attachments:

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2024 Audit Summary

Prepared for Steele County
Board of Commissioners

September 23, 2025

This report is intended solely for the use of management and the County Board.

Overview

01 Independent auditors' report

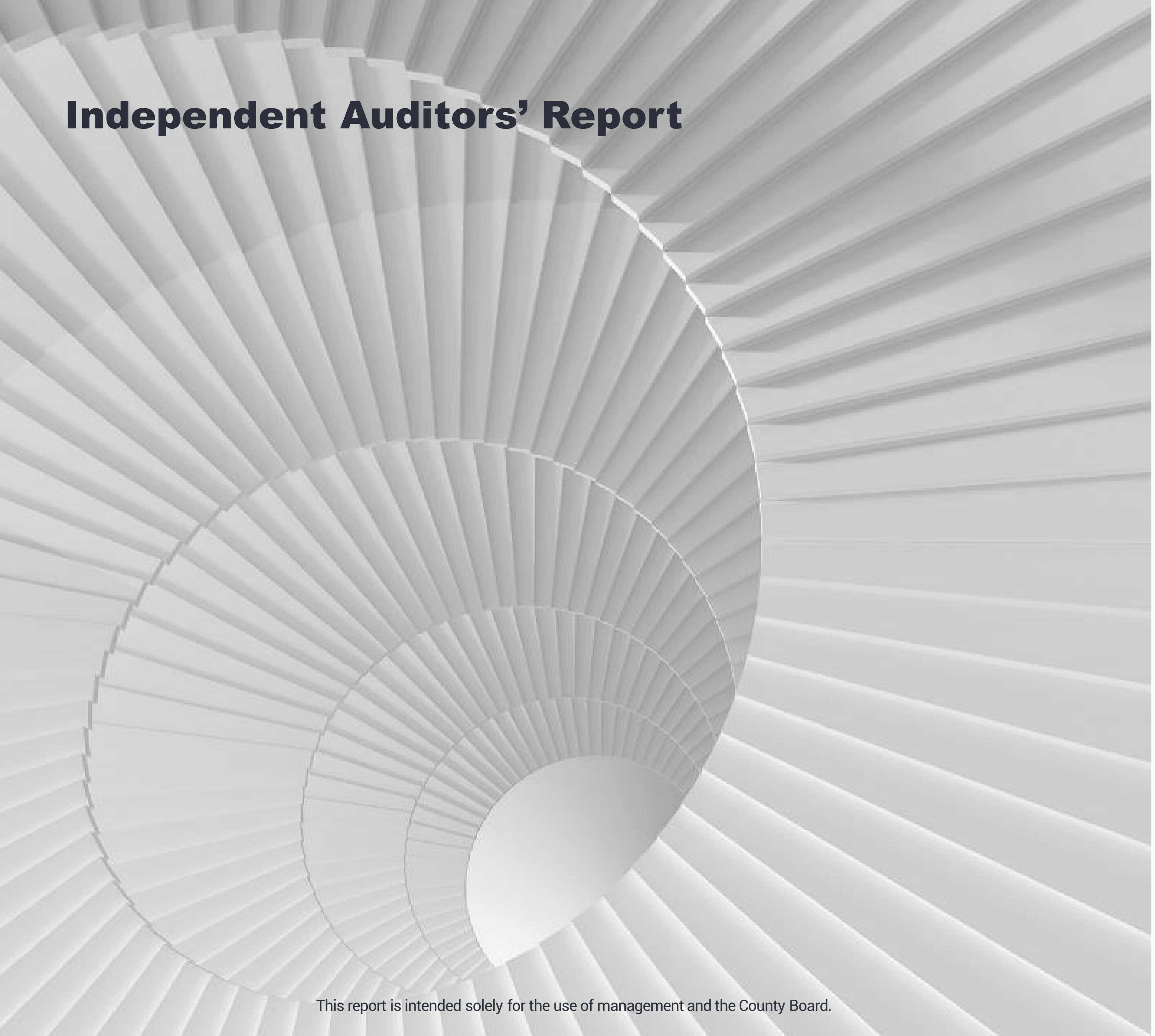
02 Financial highlights

03 Report on federal awards

04 Reporting and insights letter

Independent auditors' report

Independent Auditors’ Report



Page i – iii

Opinions

- Unmodified: Financial statements are presented fairly, in all material aspects, in accordance with accounting principles generally accepted in the U.S.

Management’s responsibility

- Preparation and fair presentation of financial statements
- Design, implementation and maintenance of internal controls
- Evaluating whether there are conditions or events that raise substantial doubt about the ability to continue as a going concern

Independent Auditors’ Report

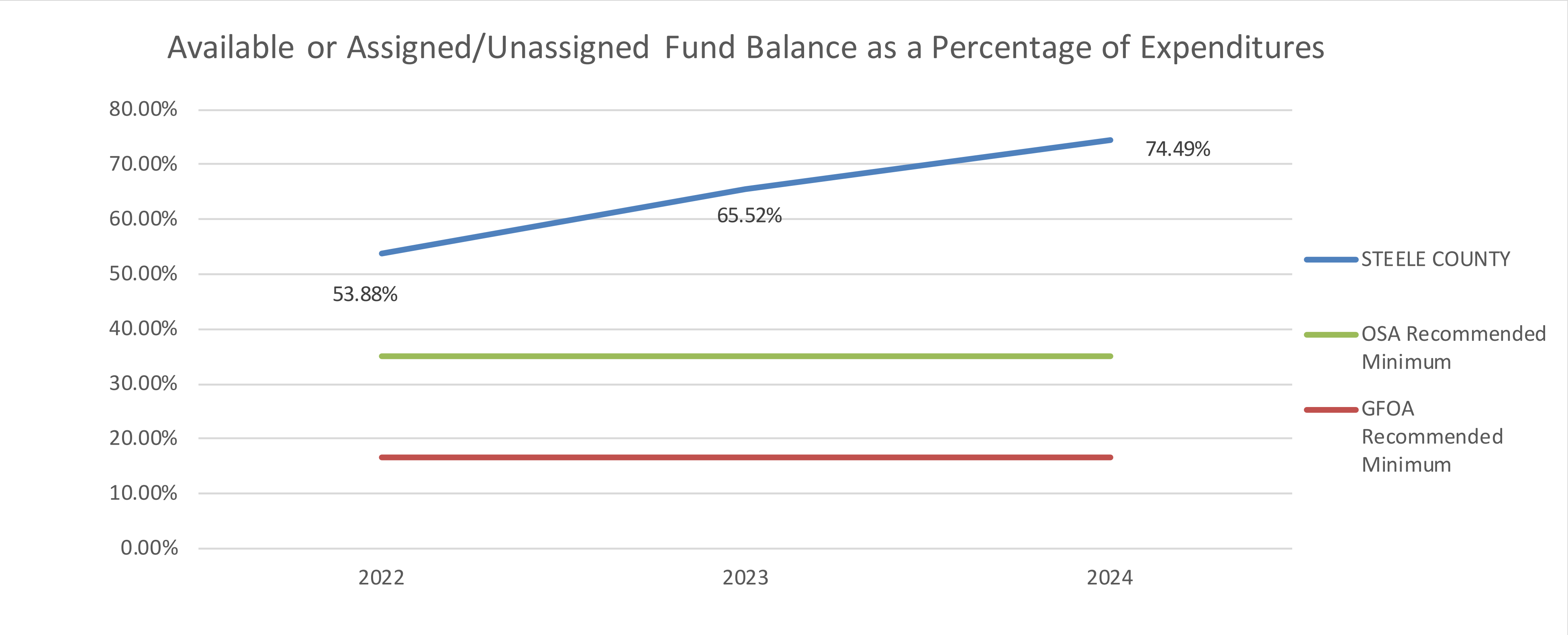
Auditors’ responsibility

- Objective is to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- Misstatements are considered material if there is a substantial likelihood that they would influence the judgment made by a reasonable user of the financial statements.
- Performing the audit includes:
  - Exercising professional judgment and maintaining professional skepticism
  - Identifying and assessing risk of material misstatement and design and perform procedures responsive to risks
  - Obtain an understanding of internal controls, but not for purpose of expressing an opinion on them
  - Evaluate accounting policies and estimates used by management
  - Conclude whether there are conditions or events that raise substantial doubt as to ability to continue as a going concern

Financial highlights

GENERAL FUND		2024
Details of Fund Balance		
Nonspendable		
includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.	$	649,931
Restricted		
consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations or other governments or 2) law through constitutional provisions or enabling legislation.		1,262,364
Committed		
includes fund balance amounts that are constrained for specific purposes that are internally imposed by government through formal action (resolution) of the Board of Supervisors.		587,597
Assigned		
includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed.		4,777,903
Unassigned		
includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories.		22,397,237
Total Fund Balance (page 3)	$	29,675,032

General Fund Expenditures (page 5)	$ 36,480,570
Assigned and Unassigned Fund Balance	$ 27,175,140
Assigned and Unassigned General Fund - Fund Balance as % of above Expenditures	74.49%



General Fund Summarized Income Statement (pages 51-52)	2024 Budget	2024 Actual	2023 Actual
Revenues and other financing sources	$ 35,917,601	$ 42,202,352	$ 39,588,225
Expenditures and other financing uses/special item	(35,917,601)	(36,680,570)	(34,311,817
NET CHANGE IN FUND BALANCE	$ -	$ 5,521,782	$ 5,276,408

CASH AND INVESTMENTS	2024	2023	2022
Cash and Investments			
Unrestricted	$ 60,960,625	$ 59,259,643	$ 55,759,841
Restricted	3,034,389	2,998,470	2,801,582
Fiduciary Funds	2,417,797	2,563,063	2,400,372
Total Cash and Investments (page 23)	$ 66,412,811	$ 64,821,176	$ 60,961,795

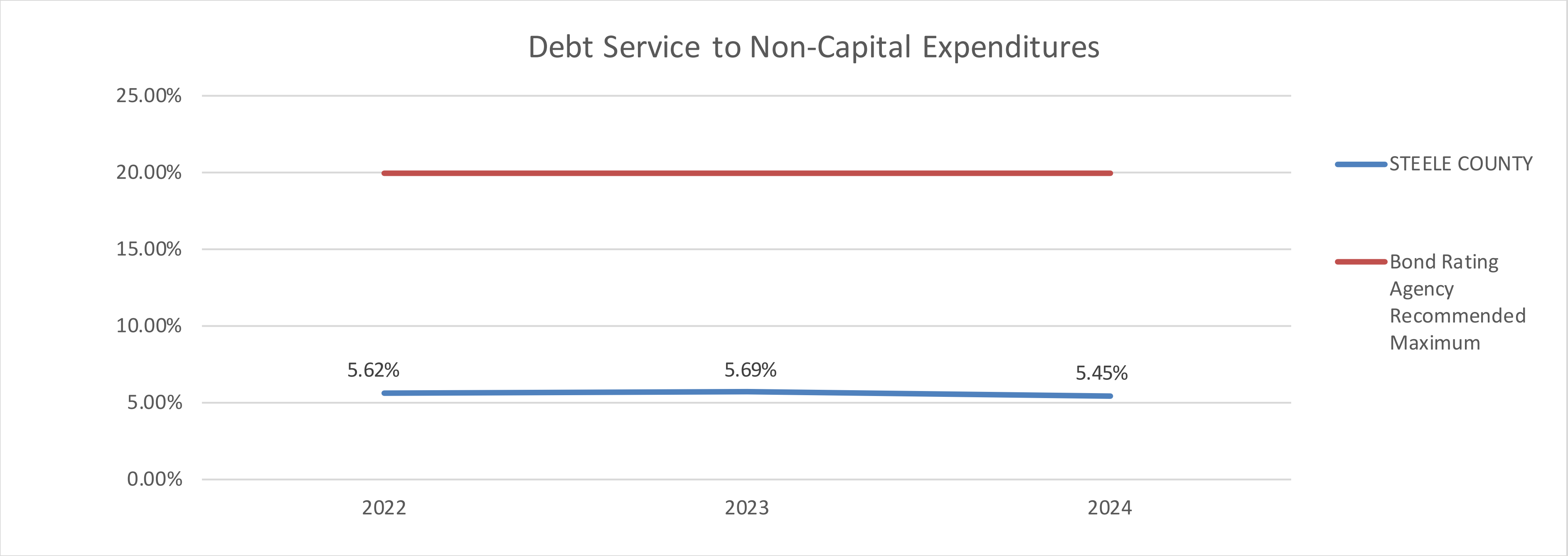
SPECIAL REVENUE FUNDS	2024	2023	2022
Road and Bridge	$ 18,809,248	$ 17,622,622	$ 18,574,680
Ditch	508,344	345,752	217,409
Opioid Settlement	475,144	215,167	172,382
Homelessness & Housing	385,622	245,203	-
Total Fund Balances (Deficit) (page 3)	$ 20,178,358	$ 18,428,744	$ 18,964,471

DEBT SERVICE FUND	2024	2023	2022
Total Fund Balances (page 3)	$ 1,272,383	$ 1,234,751	$ 1,196,826

CAPITAL PROJECTS FUND	2024	2023	2022
Total Fund Balances (page 3)	$ 3,766,368	$ 3,853,038	$ 4,157,043

ENTERPRISE FUND - SOLID WASTE	2024	2023	2022
Cash and Investments - Unrestricted	$ 4,802,864	$ 4,683,852	$ 5,346,080
Working Capital (Current Assets - Current Liabilities)	$ 4,806,576	$ 4,618,907	$ 5,347,653
Net Position			
Net Investment in Capital Assets	$ 3,246,071	$ 3,322,579	$ 2,582,586
Restricted for landfill	228,832	295,193	-
Unrestricted	4,532,555	4,356,171	4,484,859
Total Net Position (page 7)	$ 8,007,458	$ 7,973,943	$ 7,067,445

GENERAL LONG-TERM DEBT	2024	2023	2022
Outstanding General Obligation (G.O.) Debt, less amount available in debt service fund	$ 3,662,617	$ 5,345,249	$ 6,996,059
Total G.O. Debt Capacity	193,100,000	162,500,000	139,000,000
Percent of Debt Limit	1.90%	3.29%	5.03%
Percentage of Debt Service to Non-Capital Expenditures - Governmental Funds	5.45%	5.69%	5.62%



Report on Federal Awards

Report on federal awards

Schedule of expenditures of federal awards

- Federal award expenditures – $6,406,946
- Federal major programs tested –
  - Coronavirus State & Local Fiscal Recovery Funds

Report on federal awards

- Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards* and Minnesota Legal Compliance
  - One material weakness identified
    - Internal control over financial reporting reported (auditor prepared financial statements and material audit entries)
  - No instances of noncompliance reported
  - No Minnesota Legal Compliance findings reported

Report on federal awards (cont.)

- Report on Compliance for each Major Federal State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance
  - Unmodified opinion on compliance
  - No compliance findings noted

Reporting and insights letter

Required Audit Communications

- Two-way communication regarding 2025 audit (pages 24-26)
- 2024 audit approach and results (pages 5 – 10)
  - GASB 101, *Compensated Absences* implemented for 2024, no material impact
  - Significant estimates included in financial statements – OPEB liability/related deferrals, net pension liability/related deferrals, landfill closure and post-closure care, and depreciation
  - No difficulties, disagreements or consultations occurred
  - Corrected and uncorrected misstatements

Upcoming GASB statements

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Thank you

We appreciate the work done by Steele County accounting staff and management in preparing for and assisting with the audit.

Sheanne Hediger, CPA
Principal

Sheanne.Hediger@bakertilly.com
+1 (612) 876 4599

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Steele County
Agenda Item

Request for Board Action

Subject: 2024 Audit Report Presentation and request to Accept the 2024 Audit Report as Presented

Department: Finance Department

Committee: Choose an item.

Committee Meeting Date: Enter a date.

Work Session Date: September 23, 2025

Board Meeting Date: September 23, 2025

Consent Agenda: ☐ Yes ☒ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

N/A

Recommendation:

To approve the 2024 financial statement audit as presented.

Background *(Including Budget Impact)*:

The annual financial statement audit is an extensive project for the Finance department every year. Preparation work for the 2024 annual financial reports started at the beginning of 2025 to review preliminary trial balances and prepare the over 100 accounting standards that are now required by the Governmental Accounting Standards Board (GASB).

Attachments:

See Presentation

PROCEEDINGS OF THE STEELE COUNTY BOARD OF COMMISSIONERS

SPECIAL SESSION September 4, 2025

STATE OF MINNESOTA }
} ss
COUNTY OF STEELE }

The Steele County Board of Commissioners held a Budget Work Session at 1:00 p.m. on September 4, 2025 for the purpose of discussing the 2026 budget. Present were Commissioners Prokopec, Abbe, Krueger, Glynn and Brady. Also present were Finance Director Candi Lemarr, County Administrator Renae Fry, Madison Melcher, and Department Heads/Supervisors, Kirtz, Jarrett, Buttera, Gaines, Brooks, Purscell, Flatgard, McGuire, Mueller, Sailer, Kvien, Schammel, Schroht, Anderson, and Aaseth.

Fry opened the meeting and presented an overview of what is currently included in the presentation and what information is still under development. Lemarr made a few comments and then introduced each department to present their budget summary. Board members asked questions of all department heads but generally took the information under advisement.

The next board workshop will be held on Monday, September 15, 2025.

Meeting was adjourned at 4:00 p.m.

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Chairman

ATTEST:____________________
Administrator

PROCEEDINGS OF THE STEELE COUNTY BOARD OF COMMISSIONERS

REGULAR SESSION September 9, 2025

STATE OF MINNESOTA }
} ss
COUNTY OF STEELE }

The Steele County Board of Commissioners met in Regular Session at 5:00 p.m. on September 9, 2025 with Commissioner's Glynn, Prokopec, Abbe, Krueger and Brady present. Also present were Human Resources Director Gina McGuire, Finance Director Candi Lemarr, IT Director Dave Purscell, Public Works Director Ronald Gaines, PT&E Director Jennifer Mueller, County Assessor Brian Anderson, County Attorney Robert Jarrett, County Administrator Renae Fry and Executive Assistant Rebecca Kubicek.

Call to order and Pledge of Allegiance.

Motion by Commissioner Prokopec, seconded by Commissioner Abbe to approve the agenda with amendment. Ayes all

Amendments to the agenda:

Add item #11: Approve the September 8, 2025, concept plan for the Main Street project.

Comments and Correspondence:

Public Comment: Three people spoke against the Havana project.

Correspondence: Letter from Xcel Energy regarding potential increase in rates.

Consent Agenda:

Motion by Commissioner Krueger, seconded by Commissioner Abbe to approve Consent Agenda. Ayes all.

A. Approve the minutes of August 26, 2025 Board Meeting
B. Approve Bills
C. Approve the Personnel Report

New Hires/Promotions/Demotions/Transfers:

Name	**Position/Dept.**	**Rating/Step**	**Date**
Tyler Brase (Promotion)	Deputy Sheriff Sergeant/Sheriff	C52/3	9/06/2025
Jacob Holm (Promotion)	Deputy Sheriff Sergeant/Sheriff	C52/3	9/06/2025
Tyler Severson	Building Inspector/P&Z	B24/3	9/15/2025

Resignations/Retirements/Terminations:

Name	Position	Department	End Date
Stephen Rick	Assistant Director of CC	CCA	09/19/2025
Candi Lemarr	Director of Finance	Finance	09/26/2025

D. Approve the Region 1 Homeland Security Emergency Management Joint Powers Board Agreement and authorize the E&RM Director to sign the agreement.

E. Adopt **Resolution No. 2025-037** re-appointment of Rene Gilormini as the Steele County Veterans Service Officer for a 4-year term. A copy of the Resolution is available in the office of the County Administrator and is made a part of this record by reference.

General Agenda:

September Employee Anniversaries were read:

Name:	Position:	Department:	Anniv. Date:	Yrs of Srvc:
Jarred Robinson	Highway Maintenance Technician	Highway	September 1st	9
Sean Witter	Working Foreperson	Hwy	September 2nd	9
Joshua Horejsi	Deputy Sheriff Patrol	Sheriff	September 3rd	10
Michelle Bromley	Correctional Sergeant	Detention Center	September 5th	8
Julia Spatenka	Legal Administrative Assistant	Attorney	September 5th	2
Esther Sherman	Assistant County Attorney I	Attorney	September 5th	1
Michael Witter	Correctional Corporal	Detention Center	September 6th	7
Jennifer Su	Adult Probation Officer II	Community Corrections	September 7th	18
Jacob Ryg	Correctional Officer	Detention Center	September 9th	1
Erin Edel	Accounting Supervisor	Public Health	September 14th	19
Carey Steffensmeier	Care Coordinator/Case Manager	Public Health	September 14th	10
David Stenzel	Environmental Specialist	Planning and Zoning	September 14th	4
John Anderson	Correctional Officer	Detention Center	September 16th	6
Emma Johnson	Health Educator	Public Health	September 16th	1
Kindra Gasner	Records Supervisor	Sheriff	September 20th	2
Mark Blowers	Network Support Specialist	IT	September 22nd	11
Brianna Reese	Correctional Officer	Detention Center	September 25th	2
Brian Anderson	County Assessor	Assessor	September 26th	9
Amber Aaseth	Public Health Director	Public Health	September 28th	27
Mark Radue	Maintenance Worker	Facilities and Fleet	September 30th	34
Bobbie Herzog	Human Resources Coordinator	Human Resources	September 30th	6
Amy Berg	Office Support Specialist	Public Health	September 30th	3

Motion by Commissioner Krueger, seconded by Commissioner Prokopec to approve the September 8, 2025 concept plan for the Main Street project. Ayes all.

Motion by Commissioner Glynn, seconded by Commissioner Abbe to approve the purchase of ES&S ExpressVote assistive voting devices in an amount of $104,805.00 and authorize PT&E Director to sign agreement and order form. Ayes all.

Motion by Commissioner Glynn, seconded by Commissioner Abbe to approve the purchase of KnowInk Poll Pads in an amount of $157,800 and authorize the PT&E Director to sign agreement and order form. Ayes all.

Commissioner Reports:

Commissioner Glynn reported his attendance at Budget Work Session, Township Meeting, Planning and Zoning meeting and a Works Session.

Commissioner Prokopec reported his attendance at County Budget meeting, Township meeting, SEMCAC, Public Works Committee meeting, and a Work Session.

Commissioner Abbe will report his attendance at next meeting.

Commissioner Krueger reported his attendance at Criminal Justice meeting, MNP Joint powers budget meeting, Township meeting, Public Works Committee meeting, MNP Finance meeting and a Work Session.

Commissioner Brady reported his attendance at Internal Central Services, MNP Exit Meeting, Steele County Budget meeting, and a Work Session.

County Attorney had nothing to report.

County Administrator reported her upcoming attendance at AMC Conference.

LISTING OF BILLS
September 9, 2025

Bishop Excavating, Inc.	27,350.77
Braun Intertec Eng Inc	3,482.25
Central Farm Services	3,175.65
Corporate Recognition Inc	3,298.88
CPS Technology Solutions	3,735.00
Goodman/Alan D	4,296.41
I & S Group Inc	7,112.65
Interstate Power Systems Inc	5,160.40
JJD Companies LLC	139,108.98
Korman/Lonnie & Teri M	2,179.21
Kraft Mechanical LLC	2,094.50
L & L Street Rods & Sport Trucks	6,033.34
Liberty Tire Recycling LLC	2,860.40
Office of MN IT Services	3,602.41
R & K Electric Inc	58,567.50
Roemhildt/Brenda	4,830.00
RouteSmart Technologies Inc	11,880.00
Sanofi Pasteur Inc	8,629.36
SF Enterprises LLC	3,510.00
Sheriff of Dodge County	2,236.76
Short Elliott Hendrickson Inc	82,601.90
Streichers Inc	5,644.55
Summit Food Services LLC	3,579.45
Thompson Sanitation	75,722.74

WSB & Associates Inc		12,372.25
52 Payments less than 2000		27,796.48
	Final Total:	510,861.84

Motion by Commissioner Abbe, seconded by Commissioner Krueger to go into closed session at 5:23 p.m. for the purpose of labor negotiations strategy, per MN statute 179A.01, section 13D.03. Ayes all. Roll call was taken. In closed session, the Board discussed labor requests and next steps in the negotiation process.

Motion by Commissioner Krueger, seconded by Commissioner Glynn to end closed session at 6:40 p.m. Ayes all.

Motion by Commissioner Abbe, seconded by Commissioner Glynn to adjourn to the Call of the Chair at 6:40 p.m. Ayes all.

____
CHAIRMAN

ATTEST: ________________________
ADMINISTRATOR

PROCEEDINGS OF THE STEELE COUNTY BOARD OF COMMISSIONERS

REGULAR SESSION September 9, 2025

STATE OF MINNESOTA }
} ss
COUNTY OF STEELE }

The Steele County Board of Commissioners held a Work Session at 4:00 p.m. on September 9, 2025 with Commissioner's Glynn, Prokopec, Abbe, Krueger and Brady present. Also present were Human Resources Director Gina McGuire, Finance Director Candi Lemarr, IT Director Dave Purscell, Public Works Director Ronald Gaines, PT&E Director Jennifer Mueller, County Assessor Brian Anderson, County Attorney Robert Jarrett, County Administrator Renae Fry and Executive Assistant Rebecca Kubicek.

Jenna Obernolte, SEH Engineering, presented the most recent rendering of the Main Street project. The concept plan she presented showed the new lane configuration, changes to sidewalk width, the closure of three driveways and the locations of three crosswalks, two of which will be signaled with RRFD lighting. By Consensus, the Board agreed to move this to the regular Board meeting for approval of the concept plan.

Renae gave an update regarding the planning efforts of HMA. Staff have weekly meetings with the HMA team. HMA is developing a new Statement of Work (#2) for board consideration at an upcoming meeting. HMA has received data from the state and from MNPrairie regarding the numbers of clients receiving benefits under the SNAP, Child Support, Adult Protection and Out of Home Placement programs and are using these data to begin designing the service delivery models that Steele County will consider as part of its planning efforts. HMA also provided a sneak peek at its new program template. The template will be organized around service areas. Krueger and Abbe volunteered to serve on a work group to be formed to preliminarily assess potential service delivery models.

Meeting was adjourned at 4:30 p.m.

____
Chairman

ATTEST: __________________________
Administrator

PROCEEDINGS OF THE STEELE COUNTY BOARD OF COMMISSIONERS

SPECIAL SESSION September 15, 2025

STATE OF MINNESOTA }
} ss
COUNTY OF STEELE }

The Steele County Board of Commissioners held a Budget Work Session at 7:30 am on September 15, 2025 for the purpose of discussing the 2026 budget. Present were Commissioners Prokopec, Abbe, Krueger, Glynn and Brady. Also present were Finance Director Candi Lemarr and County Administrator Renae Fry.

Lemarr made a few comments and then introduced each department to present their budget summary. Board members asked questions. By consensus, the Board recommended that the proposed levy as presented by Lemarr come before the board at its regular session on September 23, 2025 for approval.

Meeting was adjourned at 10:00 am.

____
Chairman

ATTEST:______________________
Administrator

Print List in Order By:	2	1 - Fund (Page Break by Fund) 2 - Department (Totals by Dept) 3 - Vendor Number 4 - Vendor Name	Page Break By:	1	1 - Page Break by Fund 2 - Page Break by Dept

Explode Dist. Formulas Y

Paid on Behalf Of Name on Audit List?: N

Type of Audit List: D

D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Steele County

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
301	DEPT			Administration			
8251	BRN Lawn & Landscape LLC						
10	10-301-000-0000-6512		870.00	Lwn care - August	3768	Bldg Repair & Maintenance	Y
8251	BRN Lawn & Landscape LLC		870.00	1 Transactions			
61505	Gopher State One-Call						
24	10-301-000-0000-6260		27.00	August locates	5081505	Consultants/Admin Fee	N
61505	Gopher State One-Call		27.00	1 Transactions			
37025	Innovative Office Solutions LLC						
25	10-301-000-0000-6410		146.44	Copy paper, pencils, notepads	IN4916871	Office Supplies	Y
37025	Innovative Office Solutions LLC		146.44	1 Transactions			
8422	Mayo Clinic						
31	10-301-000-0000-6260		104.00	Drug/Alcohol Test	700010655	Consultants/Admin Fee	6
32	10-301-000-0000-6260		44.00	Drug Test	700010655	Consultants/Admin Fee	6
8422	Mayo Clinic		148.00	2 Transactions			
52550	MEI Total Elevator Solutions						
34	10-301-000-0000-6512		78.90	Battery for elevator	1146736	Bldg Repair & Maintenance	N
35	10-301-000-0000-6512		961.58	Repair elevator	1147075	Bldg Repair & Maintenance	N
52550	MEI Total Elevator Solutions		1,040.48	2 Transactions			
9753	OpenGov Inc						
37	10-301-000-0000-6301		1,897.58	AMS subsc 9-4-25 to 9-3-26	Q-08974	Equip/Software Maint	Y
9753	OpenGov Inc		1,897.58	1 Transactions			
84035	Tri-M Graphics						
45	10-301-000-0000-6410		122.79	Bus cards-RGaines, NBluhm	108051	Office Supplies	N
84035	Tri-M Graphics		122.79	1 Transactions			
301	DEPT Total:		4,252.29	Administration	7 Vendors	9 Transactions	
302	DEPT			Road & Bridge Maintenance Expense			
8251	BRN Lawn & Landscape LLC						
5	10-302-000-0000-6537		150.00	Mowing CSAH #7	3768	County Contracts	Y
6	10-302-000-0000-6537		150.00	Mowing CSAH #48	3768	County Contracts	Y
7	10-302-000-0000-6537		150.00	Mowing CSAH #45	3768	County Contracts	Y
8	10-302-000-0000-6537		150.00	Mowing CSAH #34	3768	County Contracts	Y

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
9	10-302-000-0000-6537		150.00	Mowing CSAH #2	3768	County Contracts	Y
8251	BRN Lawn & Landscape LLC		750.00	5 Transactions			
5217	Crane Creek Asphalt						
14	10-302-000-0000-6525		140.76	2.07 T WEA mix	4800011033	CSAH Supplies - Aggregate/Asphalt	N
15	10-302-000-0000-6525		137.28	2.08T NWB mix	4800011045	CSAH Supplies - Aggregate/Asphalt	N
16	10-302-000-0000-6525		46.70	.687 T WEA mix	4800011053	CSAH Supplies - Aggregate/Asphalt	N
17	10-302-000-0000-6525		93.38	.686 T WEA mix	4800011053	CSAH Supplies - Aggregate/Asphalt	N
5217	Crane Creek Asphalt		418.12	4 Transactions			
48700	M-R Sign Company, Inc						
26	10-302-000-0000-6534		404.00	No parking sign	229103	Supplies - Signing	N
27	10-302-000-0000-6534		110.30	Keep right sign	229103	Supplies - Signing	N
28	10-302-000-0000-6534		695.10	Railroad warning sign	229103	Supplies - Signing	N
29	10-302-000-0000-6534		838.00	No passing sign	229103	Supplies - Signing	N
30	10-302-000-0000-6534		676.50	Stop sign	229103	Supplies - Signing	N
48700	M-R Sign Company, Inc		2,723.90	5 Transactions			
10118	Midwest Mobile Water Jet						
36	10-302-000-0000-6534		1,269.00	Removal of reflective sheeting	25-4516	Supplies - Signing	N
10118	Midwest Mobile Water Jet		1,269.00	1 Transactions			
10297	Proline Distribution Inc						
39	10-302-000-0000-6801		517.68	OSHA safety supplies	3020968	Osha/Safety Supplies	N
40	10-302-000-0000-6801		287.52	OSHA safety supplies	3021259	Osha/Safety Supplies	N
41	10-302-000-0000-6801		71.88	OSHA safety supplies	3021260	Osha/Safety Supplies	N
10297	Proline Distribution Inc		877.08	3 Transactions			
10296	SealMaster of Minnesota						
42	10-302-000-0000-6340		475.00	CrackPro rental	201946	Equipment Rental	N
10296	SealMaster of Minnesota		475.00	1 Transactions			
9923	Steve James Excavating Inc						
43	10-302-000-0000-6525		60.00	2 yrds screen dirt	18693	CSAH Supplies - Aggregate/Asphalt	N
9923	Steve James Excavating Inc		60.00	1 Transactions			
302	DEPT Total:		6,573.10	Road & Bridge Maintenance Expense	7 Vendors	20 Transactions	
304	DEPT			Equipment Maintenance & Shops			

	Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
	5205	ANCOM COMMUNICATIONS INC						
1		10-304-000-0000-6520		237.87	Antenna & bracket #2134	129492	Machinery/Vehicle Parts	N
2		10-304-000-0000-6520		237.87	Antenna & bracket #2133	129492	Machinery/Vehicle Parts	N
	5205	ANCOM COMMUNICATIONS INC		475.74	2 Transactions			
	10067	Auto Value Owatonna						
3		10-304-000-0000-6520		95.67	Air filter,plugs,ignition coil	197017654	Machinery/Vehicle Parts	N
4		10-304-000-0000-6520		56.98	Serpentine & drive belt #2021	197018061	Machinery/Vehicle Parts	N
	10067	Auto Value Owatonna		152.65	2 Transactions			
	11215	Central Farm Services						
11		10-304-000-0000-6521		10,670.67	4001 gal diesel	2293048	Supplies-Diesel Fuel	N
12		10-304-000-0000-6540		9,910.48	4001 gal unleaded	2293048	Fuel & Lubricants	N
	11215	Central Farm Services		20,581.15	2 Transactions			
	3963	Clean Plus Inc - CPI Divisions						
13		10-304-000-0000-6511		348.90	Rugged, dry wipes	2509071	Maint Shop Supplies & Materials	N
	3963	Clean Plus Inc - CPI Divisions		348.90	1 Transactions			
	50510	McNeilus Steel Inc						
33		10-304-000-0000-6511		6.56	Steel	01270749	Maint Shop Supplies & Materials	N
	50510	McNeilus Steel Inc		6.56	1 Transactions			
	68420	Plunkett's Pest Control, Inc.						
38		10-304-000-0000-6512		118.56	September pest control	10125444	Bldg Repair & Maintenance	N
	68420	Plunkett's Pest Control, Inc.		118.56	1 Transactions			
	86520	Terminal Supply Company						
44		10-304-000-0000-6511		442.64	Washers, wires, clamps	53393-00	Maint Shop Supplies & Materials	N
	86520	Terminal Supply Company		442.64	1 Transactions			
	99500	Ziegler,Inc						
50		10-304-000-0000-6520		1,286.80-	Return parts #2254	CM00270409	Machinery/Vehicle Parts	N
51		10-304-000-0000-6520		487.64	TDTO CW 2.5 G #2245	IN01943257	Machinery/Vehicle Parts	N
52		10-304-000-0000-6520		36.12	Cat TDTO 30 1G #2245	IN01944874	Machinery/Vehicle Parts	N
53		10-304-000-0000-6520		325.91	Filters #2215	IN01954931	Machinery/Vehicle Parts	N
54		10-304-000-0000-6520		268.34	Skid shoe,nuts, bolts #2215	IN01966926	Machinery/Vehicle Parts	N
55		10-304-000-0000-6520		30.94	Cover #2215	IN01967822	Machinery/Vehicle Parts	N
56		10-304-000-0000-6520		453.59	Blade brush kit #2215	IN02050562	Machinery/Vehicle Parts	N

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
57	10-304-000-0000-6520		1,044.88	Labor,hose,oil #2215	SI00675350	Machinery/Vehicle Parts	N
99500	Ziegler,Inc		1,360.62	8 Transactions			
304	DEPT Total:		23,486.82	Equipment Maintenance & Shops	8 Vendors	18 Transactions	
310	DEPT			Capital Construction			
22460	Erickson Engineering Co LLC						
18	10-310-000-0000-6535		571.00	Prof services 074-599-043	17425	Town Bridges	Y
19	10-310-000-0000-6535		571.00	Prof services 074-599-040	17426	Town Bridges	Y
20	10-310-000-0000-6262		584.00	Prof services 074-618-031	17439	Sales Tax Consultants	Y
21	10-310-000-0000-6262		10,660.50	Prof services 074-599-044	17464	Sales Tax Consultants	Y
22	10-310-000-0000-6262		7,118.50	Prof services 074-559-045	17468	Sales Tax Consultants	Y
22460	Erickson Engineering Co LLC		19,505.00	5 Transactions			
5683	Widseth Smith Nolting & Assoc Inc						
23	10-310-000-0000-6260		3,315.00	Prof services 074-024-006	239333	Consultants/Admin Fee	Y
5683	Widseth Smith Nolting & Assoc Inc		3,315.00	1 Transactions			
4364	WSB & Associates Inc						
46	10-310-000-0000-6262		1,089.00	Prof services 074-648-007	017953-27	Sales Tax Consultants	Y
47	10-310-000-0000-6262		3,614.00	Prof services 074-070-008	023627-14	Sales Tax Consultants	Y
48	10-310-000-0000-6262		5,254.00	Prof services 074-628-007	031330-2	Sales Tax Consultants	Y
49	10-310-000-0000-6262		11,456.00	Prof services 074-025-002	031484-1	Sales Tax Consultants	Y
4364	WSB & Associates Inc		21,413.00	4 Transactions			
310	DEPT Total:		44,233.00	Capital Construction	3 Vendors	10 Transactions	
10	Fund Total:		78,545.21	Road & Bridge Fund		57 Transactions	
	Final Total:		78,545.21	25 Vendors	57 Transactions		

Steele County

Recap by Fund

Fund	AMOUNT	Name
10	78,545.21	Road & Bridge Fund
All Funds	78,545.21	Total

Approved by, ...

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Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Print List in Order By:	2	1 - Fund (Page Break by Fund) 2 - Department (Totals by Dept) 3 - Vendor Number 4 - Vendor Name	Page Break By:	1	1 - Page Break by Fund 2 - Page Break by Dept

Explode Dist. Formulas Y

Paid on Behalf Of Name on Audit List?: N

Type of Audit List: D

D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
3	DEPT			County Wide			
10224	Health Management Associates Inc						
80	01-003-000-0000-6194		11,992.28	Consulting services-HS-Aug	213794-04	Personnel Policy	Y
10224	Health Management Associates Inc		11,992.28	1 Transactions			
9173	Madden Galanter Hansen LLP						
84	01-003-000-0000-6194		141.00	Labor relations services - Aug	09/11/2025	Personnel Policy	Y
9173	Madden Galanter Hansen LLP		141.00	1 Transactions			
3	DEPT Total:		12,133.28	County Wide	2 Vendors	2 Transactions	
13	DEPT			Law Library			
70550	Thomson Reuters - West						
71	01-013-000-0000-6501		1,266.08	West information chg-August	852452583	Books	N
70550	Thomson Reuters - West		1,266.08	1 Transactions			
13	DEPT Total:		1,266.08	Law Library	1 Vendors	1 Transactions	
31	DEPT			County Administrator			
9987	Fry/Renae						
191	01-031-000-0000-6331		279.18	Mileage-AMC policy conference	09/17/2025	Mileage Reimbursement	N
9987	Fry/Renae		279.18	1 Transactions			
31	DEPT Total:		279.18	County Administrator	1 Vendors	1 Transactions	
44	DEPT			Financial Administrator			
8589	Baker Tilly US, LLP						
6	01-044-000-0000-6279		8,200.00	2024 Financial Stmt audit	BT3306952	Audit Costs	Y
7	01-044-000-0000-6279		1,230.00	2024 Single audit	BT3306952	Audit Costs	Y
8	01-044-000-0000-6279		1,200.00	2024 Cap Assets, retain, SBITA	BT3306952	Audit Costs	Y
9	01-044-000-0000-6279		531.50	Technology fee	BT3306952	Audit Costs	Y
8589	Baker Tilly US, LLP		11,161.50	4 Transactions			
84035	Tri-M Graphics						
74	01-044-000-0000-6410		433.23	Window envelopes - 3000	107961	Office Supplies	N
84035	Tri-M Graphics		433.23	1 Transactions			

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
44	DEPT Total:		11,594.73	Financial Administrator	2 Vendors	5 Transactions	
62	DEPT			Central Services			
8499	Counties Providing Technology						
13	01-062-000-0000-6301		4,651.00	Gen tech/assist/support-August	3133	Equip/Software Maint	Y
8499	Counties Providing Technology		4,651.00	1 Transactions			
16282	Crosstown Cartage Inc						
14	01-062-000-0000-6801		324.00	Contracted mail services	08/29/2025	General Expense	N
15	01-062-000-0000-6802		80.00	Additional mail services	08/29/2025	Internal Chargeback	N
99	01-062-000-0000-6801		324.00	Contracted mail services	09/15/2025	General Expense	N
100	01-062-000-0000-6802		140.00	Additional mail services	09/15/2025	Internal Chargeback	N
16282	Crosstown Cartage Inc		868.00	4 Transactions			
8975	Minnesota Counties Computer Coop						
197	01-062-000-0000-6301		12,500.00	GovAP 2025 subscription	2509025	Equip/Software Maint	N
8975	Minnesota Counties Computer Coop		12,500.00	1 Transactions			
9767	UKG Kronos Systems LLC						
75	01-062-000-0000-6301		3,659.31	HRIS operating costs-August	I10080020323	Equip/Software Maint	N
9767	UKG Kronos Systems LLC		3,659.31	1 Transactions			
62	DEPT Total:		21,678.31	Central Services	4 Vendors	7 Transactions	
63	DEPT			Auditor Elections			
21920	Election Systems & Software Inc						
104	01-063-000-0000-6410		969.10	Test deck - 761 election	CD2127715	Office Supplies	N
105	01-063-000-0000-6410		3,346.90	Media & election svs-761 elect	CD2127730	Office Supplies	N
106	01-063-000-0000-6410		14.30	Coding - 761 election	CD2127998	Office Supplies	N
21920	Election Systems & Software Inc		4,330.30	3 Transactions			
5925	Government Forms and Supplies						
192	01-063-000-0000-6410		2,379.00	Election envelopes, misc-761	356494	Office Supplies	N
193	01-063-000-0000-6410		23.50	UOCACA envelopes	356494	Office Supplies	N
5925	Government Forms and Supplies		2,402.50	2 Transactions			
63	DEPT Total:		6,732.80	Auditor Elections	2 Vendors	5 Transactions	

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
91	DEPT			County Attorney			
9165	Jarrett/Robert J						
111	01-091-000-0000-6331		93.10	Mileage - 5/6 - 7/22/2025	September 2025	Mileage Reimbursement	N
9165	Jarrett/Robert J		93.10	1 Transactions			
10257	Sherman/M. Esther						
64	01-091-000-0000-6117		33.35	Meal reimb-ICWA conference	7/10/2025	Meal Reimbursement	N
63	01-091-000-0000-6331		165.20	Mileage-ICWA conference	7/10/2025	Mileage Reimbursement	N
65	01-091-000-0000-6331		30.70	Mileage-Waseca Co meeting	8/11/2025	Mileage Reimbursement	N
10257	Sherman/M. Esther		229.25	3 Transactions			
70550	Thomson Reuters - West						
72	01-091-000-0000-6410		2,379.18	Westlaw charges - August	852445179	Office Supplies	N
73	01-091-000-0000-6410		111.23	Library charges	852520493	Office Supplies	N
70550	Thomson Reuters - West		2,490.41	2 Transactions			
91	DEPT Total:		2,812.76	County Attorney	3 Vendors	6 Transactions	
103	DEPT			Assessor			
3693	Loffler Companies Inc						
19	01-103-000-0000-6301		10.82	Meter billing for copier	5116215	Equip/Software Maint	N
3693	Loffler Companies Inc		10.82	1 Transactions			
9886	MNCAR						
196	01-103-000-0000-6241		590.00	Exchange access fee-Qtr 4	619026	Membership Dues & Subscriptions	N
9886	MNCAR		590.00	1 Transactions			
103	DEPT Total:		600.82	Assessor	2 Vendors	2 Transactions	
111	DEPT			Buildings & Grounds			
8251	BRN Lawn & Landscape LLC						
91	01-111-040-0000-6380		720.00	Weekly mow & trim-Admin	3767	Grounds Maintenance	Y
92	01-111-041-0000-6380		300.00	Weekly mow & trim-Annex	3767	Grounds Maintenance	Y
93	01-111-042-0000-6380		280.00	Weekly mow & trim-CH	3767	Grounds Maintenance	Y
94	01-111-043-0000-6380		120.00	Weekly mow & trim-Atty	3767	Grounds Maintenance	Y
95	01-111-044-0000-6380		620.00	Weekly mow & trim-DC	3767	Grounds Maintenance	Y
98	01-111-045-0000-6380		225.00	Weekly mow & trim-CCA	3767	Grounds Maintenance	Y
96	01-111-049-0000-6380		180.00	Weekly mow & trim-Alex	3767	Grounds Maintenance	Y

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
8251	BRN Lawn & Landscape LLC		2,445.00	7 Transactions			
14420	Culligan Inc						
101	01-111-044-0000-6300		684.40	40# bags of salt - 63 count	15345879-08312C	Bldg Repairs & Maintenance	N
14420	Culligan Inc		684.40	1 Transactions			
8866	Diverse Construction Services LLC						
103	01-111-041-0000-6300		1,500.00	Repair 3 splits in roof-Annex	2550	Bldg Repairs & Maintenance	N
8866	Diverse Construction Services LLC		1,500.00	1 Transactions			
8288	Four Seasons Electric						
16	01-111-040-0000-6300		1,436.21	Outlets for PT&E room	15111	Bldg Repairs & Maintenance	N
107	01-111-040-0000-6300		300.00	Repair flag pole	15142	Bldg Repairs & Maintenance	N
8288	Four Seasons Electric		1,736.21	2 Transactions			
33550	Hillyard-Hutchinson						
81	01-111-040-0000-6560		187.28	Towels & tissue	605925975	Janitorial Supplies	N
110	01-111-040-0000-6560		45.80	Gloves - 10 pack	605932597	Janitorial Supplies	N
33550	Hillyard-Hutchinson		233.08	2 Transactions			
988	Jetter Clean Inc						
112	01-111-042-0000-6300		343.75	Cleaned floor drains	OWT-14327	Bldg Repairs & Maintenance	N
988	Jetter Clean Inc		343.75	1 Transactions			
7860	Metropolitan Mechanical Contractors Inc						
86	01-111-044-0000-6300		1,115.00	Replace gas valve	10026851	Bldg Repairs & Maintenance	N
7860	Metropolitan Mechanical Contractors Inc		1,115.00	1 Transactions			
9683	Northland Pest Control						
115	01-111-043-0000-6300		75.00	Pest control - Atty	16145	Bldg Repairs & Maintenance	Y
119	01-111-045-0000-6300		65.00	Pest control - CCA	16146	Bldg Repairs & Maintenance	Y
116	01-111-042-0000-6300		105.00	Pest control - CH	16147	Bldg Repairs & Maintenance	Y
117	01-111-041-0000-6300		85.00	Pest control - Annex	16148	Bldg Repairs & Maintenance	Y
118	01-111-040-0000-6300		65.00	Pest control - Admin	16149	Bldg Repairs & Maintenance	Y
9683	Northland Pest Control		395.00	5 Transactions			
85167	Stewart Sanitation						
126	01-111-040-0000-6300		203.06	Recycling-Admin-Sept	942176	Bldg Repairs & Maintenance	N
122	01-111-041-0000-6300		95.47	Recycling-Annex-August	942444	Bldg Repairs & Maintenance	N

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
124	01-111-042-0000-6300		64.27	Recycling-CH-August	942447	Bldg Repairs & Maintenance	N
125	01-111-043-0000-6300		86.67	Recycling-Atty-August	942447	Bldg Repairs & Maintenance	N
85167	Stewart Sanitation		449.47	4 Transactions			
5626	Trugreen Processing Center						
127	01-111-041-0000-6380		160.77	Lawn service-Annex-August	215534344	Grounds Maintenance	Y
128	01-111-044-0000-6380		387.55	Lawn service-DC-August	215534344	Grounds Maintenance	Y
5626	Trugreen Processing Center		548.32	2 Transactions			
9183	Van Meter Inc						
129	01-111-040-0000-6300		84.72	Lights for bathroom-Admin	S014030322.001	Bldg Repairs & Maintenance	N
9183	Van Meter Inc		84.72	1 Transactions			
111	DEPT Total:		9,534.95	Buildings & Grounds	11 Vendors	27 Transactions	
121	DEPT			Veteran Service			
14420	Culligan Inc						
102	01-121-000-0000-6301		18.90	Water - August	15391516-08312C	Repairs/Maintenance	N
14420	Culligan Inc		18.90	1 Transactions			
2072	Gilormini/Rene						
108	01-121-000-0000-6331		284.20	Mileage-MACVSO fall conf	09102025RG	Mileage Reimbursement	N
109	01-121-000-0000-6330		384.25	Lodging-MACVSO fall conf	38601110-1	Travel Expenses	N
2072	Gilormini/Rene		668.45	2 Transactions			
121	DEPT Total:		687.35	Veteran Service	2 Vendors	3 Transactions	
201	DEPT			Sheriff			
8458	American Tower Corporation						
4	01-201-297-0000-6347		712.87	BP tower rent - Sept 2025	413857804	T-Bl Pr Lease Payments	N
8458	American Tower Corporation		712.87	1 Transactions			
3275	Anhorn's Gas & Tire						
5	01-201-000-0000-6320		682.08	Four new tires - 7412	45877	Vehicle Maintenance	Y
3275	Anhorn's Gas & Tire		682.08	1 Transactions			
7990	Field Training Solutions						
190	01-201-000-0000-6261		590.00	FTO Basic-Borash & Schlueter	10197	Conference & Training	Y

	Vendor No.	Name / Account/Formula	Rpt / Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
	7990	Field Training Solutions		590.00	1 Transactions			
	4877	L & L Street Rods & Sport Trucks						
57		01-201-000-0000-6480		5,310.00	Upfit new squad - 7413	4440	Non-Capitalized Inventory	Y
194		01-201-000-0000-6480		640.00	Tear down 7407	4441	Non-Capitalized Inventory	Y
	4877	L & L Street Rods & Sport Trucks		5,950.00	2 Transactions			
	5487	LexisNexis Risk Data Management						
195		01-201-000-0000-6425		200.00	Searches/reports - Aug 2025	1100193386	Investigation Expense	N
	5487	LexisNexis Risk Data Management		200.00	1 Transactions			
	56125	NAPA Auto Parts						
60		01-201-000-0000-6320		63.98	Wiper blades - 7499	061420	Vehicle Maintenance	N
61		01-201-000-0000-6320		20.97	License plate fasteners	061777	Vehicle Maintenance	N
198		01-201-000-0000-6320		49.98	Wiper blades - 7412	061885	Vehicle Maintenance	N
	56125	NAPA Auto Parts		134.93	3 Transactions			
	63510	Owatonna Police Dept						
199		01-201-000-0000-6801		2,716.23	Security-2025 Steele Cty Fair	20250909	Misc Expense	N
	63510	Owatonna Police Dept		2,716.23	1 Transactions			
	79350	Sheriff Of Rice County						
201		01-201-000-0000-6801		3,599.82	Security-2025 Steele Cty Fair	2025-022	Misc Expense	N
	79350	Sheriff Of Rice County		3,599.82	1 Transactions			
	85300	Streichers Inc						
67		01-201-000-0000-6408		1,449.00	Vest & carrier - MSmith	I1781293	Uniforms/Uniform Reimbursement	N
202		01-201-000-0000-6408		200.00	2 pants - TCureton	I1782170	Uniforms/Uniform Reimbursement	N
	85300	Streichers Inc		1,649.00	2 Transactions			
201		DEPT Total:		16,234.93	Sheriff	9 Vendors	13 Transactions	
208		DEPT			Coroner			
	9860	Klapperich/Julie						
17		01-208-000-0000-6801		775.00	Death investigations - 13	August 2025	General Expense	6
	9860	Klapperich/Julie		775.00	1 Transactions			
	49916	Mayo Clinic						
47		01-208-000-0000-6801		1,800.00	Autopsy-Nov 2023-SLyons	1043035	General Expense	6

Steele County

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
20	01-208-000-0000-6801		1,800.00	Autopsy-Dec 2023-KLustig	1150036	General Expense	6
21	01-208-000-0000-6801		1,800.00	Autopsy-Dec 2023-MJackson	1150036	General Expense	6
22	01-208-000-0000-6801		1,800.00	Autopsy-Dec 2023-NWiles	1150036	General Expense	6
23	01-208-000-0000-6801		1,800.00	Autopsy-Feb 2024-EHeiber	1491054	General Expense	6
36	01-208-000-0000-6801		1,800.00	Autopsy-Apr 2023-RFisher	155028	General Expense	6
24	01-208-000-0000-6801		1,800.00	Autopsy-Mar 2024-WKuntze	1660054	General Expense	6
25	01-208-000-0000-6801		1,800.00	Autopsy-April 2024-PHummel	1733069	General Expense	6
26	01-208-000-0000-6801		1,800.00	Autopsy-May 2024-PSchmitt	1801088	General Expense	6
27	01-208-000-0000-6801		1,800.00	Autopsy-May 2024-JOBrein	1801088	General Expense	6
32	01-208-000-0000-6801		1,800.00	Autopsy-Jun 2024-CMacht	1876074	General Expense	6
33	01-208-000-0000-6801		1,800.00	Autopsy-Jun 2024-DThomas	1876074	General Expense	6
28	01-208-000-0000-6801		1,800.00	Autopsy-Aug 2024-YAli	2220078	General Expense	6
29	01-208-000-0000-6801		1,800.00	Autopsy-Sept 2024-WKrenke	2301074	General Expense	6
30	01-208-000-0000-6801		1,800.00	Autopsy-Oct 2024-Taylor	2365074	General Expense	6
31	01-208-000-0000-6801		1,800.00	Autopsy-Nov 2024-MHosteller	2433076	General Expense	6
48	01-208-000-0000-6801		1,800.00	Autopsy-Jan 2025-APadilla	2656074	General Expense	6
49	01-208-000-0000-6801		1,800.00	Autopsy-Mar 2025-RPlacencia	2746085	General Expense	6
50	01-208-000-0000-6801		1,800.00	Autopsy-Mar 2025-SWutschke	2746085	General Expense	6
51	01-208-000-0000-6801		1,800.00	Autopsy-Apr 2025-MMeester	2782104	General Expense	6
52	01-208-000-0000-6801		1,800.00	Autopsy-Mar 2025-SKadlec	2782104	General Expense	6
53	01-208-000-0000-6801		1,800.00	Autopsy-Apri 2025-POlbekson	2782104	General Expense	6
54	01-208-000-0000-6801		1,800.00	Autopsy-Apri 2025-RZiembke	2782104	General Expense	6
55	01-208-000-0000-6801		1,800.00	Autopsy-Jun 2025-JDickson	2876095	General Expense	6
113	01-208-000-0000-6801		1,800.00	Autopsy-Aug-ROGrady	2977097	General Expense	6
37	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-TEinfelft	323024	General Expense	6
38	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-JThorson	323024	General Expense	6
39	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-JNelson	323024	General Expense	6
40	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-RStordahl	323024	General Expense	6
41	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-TWiles	323024	General Expense	6
42	01-208-000-0000-6801		1,800.00	Autopsy-May 2023-SSchnoor	323024	General Expense	6
43	01-208-000-0000-6801		1,800.00	Autopsy-Jul 2023-AStewart	556042	General Expense	6
44	01-208-000-0000-6801		1,800.00	Autopsy-Sept 2023-CTende	736036	General Expense	6
34	01-208-000-0000-6801		1,800.00	Autopsy-Apr 2023-TPelovsky	75000	General Expense	6
35	01-208-000-0000-6801		1,800.00	Autopsy-Apr 2023-JSammon	75000	General Expense	6
45	01-208-000-0000-6801		1,800.00	Autopsy-Oct 2023-RGeier	879047	General Expense	6
46	01-208-000-0000-6801		1,800.00	Autopsy-Oct 2023-APaucar	879047	General Expense	6
49916	Mayo Clinic		66,600.00	37 Transactions			
51200	Michaelson Funeral Homes Inc						

No.	Vendor	Name / Account/Formula	Rpt / Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
56		01-208-000-0000-6801		200.00	Removal/transport-ROGrady	08/23/2025	General Expense	Y
	51200	Michaelson Funeral Homes Inc		200.00	1 Transactions			
	4229	Moore Md/Kellyanna J						
59		01-208-000-0000-6801		3,980.17	Coroner services - September	September 2025	General Expense	6
	4229	Moore Md/Kellyanna J		3,980.17	1 Transactions			
208		DEPT Total:		71,555.17	Coroner	4 Vendors	40 Transactions	
251		DEPT			Jail			
	10298	Adreon/Destany						
1		01-251-000-0000-6801		27.00	Parking passes for training	8/7 - 8/20/2025	Misc Expense	N
	10298	Adreon/Destany		27.00	1 Transactions			
	4346	Advanced Correctional Healthcare Inc						
2		01-251-000-0000-6270		17.00	Claims repricing fee	INV-002817	Medical Services	6
77		01-251-000-0000-6269		1,107.96	Onsite mental health services	RINV-007158	Site Mental Health Services	6
76		01-251-000-0000-6270		15,763.82	Medical services	RINV-007158	Medical Services	6
	4346	Advanced Correctional Healthcare Inc		16,888.78	3 Transactions			
	9595	Compcare Occupational Medicine & Urge						
12		01-251-000-0000-6196		165.00	Pre-employment exam-TO	1.222.25.1986	Employee Phys And Exams	6
	9595	Compcare Occupational Medicine & Urge		165.00	1 Transactions			
	4879	Shred Right						
87		01-251-000-0000-6304		44.75	Document shredding	0055545	Contract Serv./Bldg Maint	Y
	4879	Shred Right		44.75	1 Transactions			
	85167	Stewart Sanitation						
66		01-251-000-0000-6254		262.86	Waste pick up - September	942174	Garbage Disposal	N
	85167	Stewart Sanitation		262.86	1 Transactions			
	85300	Streichers Inc						
68		01-251-000-0000-6192		499.95	Uniforms - DAdreon	I1780030	Uniform Allowance	N
207		01-251-000-0000-6192		587.96	Uniforms - BReuter	I1780831	Uniform Allowance	N
206		01-251-000-0000-6192		587.96	Uniforms - DSalazar	I1780833	Uniform Allowance	N
205		01-251-000-0000-6192		69.99	Uniforms - CKopachek	I1780845	Uniform Allowance	N
203		01-251-000-0000-6192		23.98	Uniforms - BReuter	I1781875	Uniform Allowance	N
204		01-251-000-0000-6192		23.98	Uniforms - DSalazar	I1781877	Uniform Allowance	N

	Vendor No.	Name / Account/Formula	Rpt / Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
	85300	Streichers Inc		1,793.82	6 Transactions			
	8247	Summit Food Services LLC						
69		01-251-000-0000-6441		3,559.68	Inmate meals 8/16 - 8/22/2025	INV2000251787	Prisoner Meals	N
70		01-251-000-0000-6441		3,460.80	Inmate meals 8/23 - 8/29/2025	INV2000251979	Prisoner Meals	N
	8247	Summit Food Services LLC		7,020.48	2 Transactions			
	618	Turnkey Corrections						
90		01-251-000-0000-6418		46.57	Indigent fees	21272	Lock-Up Supplies	N
	618	Turnkey Corrections		46.57	1 Transactions			
251		DEPT Total:		26,249.26	Jail	8 Vendors	16 Transactions	
252		DEPT			Community Corrections			
	4064	Alcohol Monitoring System Inc						
3		01-252-000-0000-6274		872.60	SCRAM monitoring	352419	Scram Monitoring	N
	4064	Alcohol Monitoring System Inc		872.60	1 Transactions			
	957	AlcoPro Inc						
78		01-252-000-0000-6270		185.00	Mouthpiece Alco-sensor IV	0300323-INV	Chemical Testing	N
	957	AlcoPro Inc		185.00	1 Transactions			
	37469	Insty Prints						
83		01-252-000-0000-6410		43.00	Carbonless padding	166785	Office Supplies	N
	37469	Insty Prints		43.00	1 Transactions			
	6884	Language Line Services Inc						
18		01-252-000-0000-6284		219.70	Translator services	11696640	Interpreter Services	Y
	6884	Language Line Services Inc		219.70	1 Transactions			
	51300	Metro Sales Inc						
85		01-252-000-0000-6410		172.39	Copier contract	INV2882947	Office Supplies	N
	51300	Metro Sales Inc		172.39	1 Transactions			
	5830	Midwest Monitoring & Surveillance						
58		01-252-000-0000-6270		789.76	Lab services - August 2025	DT0825108	Chemical Testing	Y
	5830	Midwest Monitoring & Surveillance		789.76	1 Transactions			

Steele County

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
252	DEPT Total:		2,282.45	Community Corrections	6 Vendors	6 Transactions	
391	DEPT			Environmental Services			
10259	Reynolds Jr/Daniel Patrick						
120	01-391-321-0000-6820		9,000.00	Fix-up grant - Reynolds	Dahle Ent 14362	Grant Expense	G
121	01-391-322-0000-6820		5,000.00	BWSR grant - Reynolds	Dahle Ent 14362	Grant Expense	G
10259	Reynolds Jr/Daniel Patrick		14,000.00	2 Transactions			
391	DEPT Total:		14,000.00	Environmental Services	1 Vendors	2 Transactions	
481	DEPT			Public Health Nursing			
8204	Adams/Penny						
223	01-481-460-6009-6331		77.70	Mileage - August 2025	September 2025	Mileage Reimbursement	N
8204	Adams/Penny		77.70	1 Transactions			
3566	Anderson/Gaynelle						
224	01-481-460-6009-6331		28.00	Mileage - August 2025	September 2025	Mileage Reimbursement	N
3566	Anderson/Gaynelle		28.00	1 Transactions			
9803	Anselmo/Jocelyn M						
142	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9803	Anselmo/Jocelyn M		100.00	1 Transactions			
2574	Archambault/Kristi						
166	01-481-460-6009-6331		6.30	Mileage - August 2025	September 2025	Mileage Reimbursement	N
2574	Archambault/Kristi		6.30	1 Transactions			
8783	Availity LLC						
209	01-481-460-6009-6383		20.00	Medicare billing charges	INV01436853	Contract Services	N
8783	Availity LLC		20.00	1 Transactions			
7	Bartsch/Christine						
225	01-481-460-6009-6331		161.70	Mileage - August 2025	September 2025	Mileage Reimbursement	N
7	Bartsch/Christine		161.70	1 Transactions			
8486	Baumgartner/Ann						
226	01-481-460-6009-6331		11.90	Mileage - August 2025	September 2025	Mileage Reimbursement	N

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
8486	Baumgartner/Ann		11.90	1 Transactions			
10198	Beaver-Kormann/Acadia						
143	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10198	Beaver-Kormann/Acadia		100.00	1 Transactions			
9966	Benschoter/Paula						
227	01-481-460-6009-6331		4.20	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9966	Benschoter/Paula		4.20	1 Transactions			
9413	Benson/Robert						
228	01-481-460-6009-6331		19.95	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9413	Benson/Robert		19.95	1 Transactions			
10199	Boyes/Danica M						
144	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10199	Boyes/Danica M		100.00	1 Transactions			
6267	Brinkman/Stacie Lynn						
167	01-481-461-6025-6331		30.80	Mileage - August 2025	September 2025	Mileage Reimbursement	N
169	01-481-461-6030-6331		1.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
168	01-481-461-6068-6331		6.30	Mileage - August 2025	September 2025	Mileage Reimbursement	N
6267	Brinkman/Stacie Lynn		38.50	3 Transactions			
10249	Buttera/Anunda J.						
145	01-481-461-6066-6464		60.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10249	Buttera/Anunda J.		60.00	1 Transactions			
10128	Christenson/Sandra						
229	01-481-460-6009-6331		53.90	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10128	Christenson/Sandra		53.90	1 Transactions			
9742	DeLaRosa/Aliyanna						
146	01-481-461-6066-6464		300.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9742	DeLaRosa/Aliyanna		300.00	1 Transactions			
9741	DeLaRosa/Naomie						
147	01-481-461-6066-6464		280.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
9741	DeLaRosa/Naomie		280.00	1 Transactions			
10070	Escobedo/Sofia						
148	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10070	Escobedo/Sofia		100.00	1 Transactions			
9999	Fandel/Kate Corinne						
149	01-481-461-6066-6464		80.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9999	Fandel/Kate Corinne		80.00	1 Transactions			
9841	Farr/Whitney						
170	01-481-460-6012-6331		1.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9841	Farr/Whitney		1.40	1 Transactions			
10130	Fleming/Bobbi Jo						
172	01-481-460-6012-6331		8.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10130	Fleming/Bobbi Jo		8.40	1 Transactions			
10012	Fox/Vivien Lee						
150	01-481-461-6066-6464		60.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	N
10012	Fox/Vivien Lee		60.00	1 Transactions			
10029	Gomez/Delany						
151	01-481-461-6066-6464		70.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10029	Gomez/Delany		70.00	1 Transactions			
10209	Grunklee/Korey						
171	01-481-460-6012-6331		12.39	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10209	Grunklee/Korey		12.39	1 Transactions			
10210	Halverson/Ainsley Mae						
152	01-481-461-6066-6464		230.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	N
10210	Halverson/Ainsley Mae		230.00	1 Transactions			
10027	Hanson/Danika C						
153	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10027	Hanson/Danika C		100.00	1 Transactions			
9892	Haroldson/Julie						

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
230	01-481-460-6009-6331		35.00	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9892	Haroldson/Julie		35.00	1 Transactions			
8389	Healthcare First						
210	01-481-460-6009-6383		116.57	HHCAHPS survey	5543414	Contract Services	N
8389	Healthcare First		116.57	1 Transactions			
10132	Hedervare/Sara						
173	01-481-460-6012-6331		2.10	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10132	Hedervare/Sara		2.10	1 Transactions			
9770	Holmen/Molly						
154	01-481-461-6066-6464		160.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9770	Holmen/Molly		160.00	1 Transactions			
10250	Horn/Isabella						
155	01-481-461-6066-6464		20.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10250	Horn/Isabella		20.00	1 Transactions			
37025	Innovative Office Solutions LLC						
211	01-481-000-0000-6410		8.56	Yellow folders	4930202	Office Supplies	Y
212	01-481-461-6040-6410		76.25	Folders	4930202	Office Supplies	Y
37025	Innovative Office Solutions LLC		84.81	2 Transactions			
10043	Johnson/Emma						
233	01-481-461-6011-6331		4.20	Mileage - August 2025	September 2025	Mileage Reimbursement	N
232	01-481-461-6032-6331		14.70	Mileage - August 2025	September 2025	Mileage Reimbursement	N
231	01-481-461-6066-6331		221.20	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10043	Johnson/Emma		240.10	3 Transactions			
9458	Jongbloedt/Beth						
174	01-481-460-6009-6331		6.30	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9458	Jongbloedt/Beth		6.30	1 Transactions			
3629	Kent/Leah						
175	01-481-460-6009-6331		58.10	Mileage - August 2025	September 2025	Mileage Reimbursement	N
3629	Kent/Leah		58.10	1 Transactions			
10212	Leckner/Leah						

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
156	01-481-461-6066-6464		140.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	N
10212	Leckner/Leah		140.00	1 Transactions			
9769	Maas/Carlin Ray						
157	01-481-461-6066-6464		240.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9769	Maas/Carlin Ray		240.00	1 Transactions			
10269	Maas/Sofia						
158	01-481-461-6066-6464		80.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10269	Maas/Sofia		80.00	1 Transactions			
5754	McMann/Katy						
176	01-481-460-6009-6331		18.20	Mileage - August 2025	September 2025	Mileage Reimbursement	N
5754	McMann/Katy		18.20	1 Transactions			
51300	Metro Sales Inc						
213	01-481-000-0000-6322		774.30	Copier meter contract	2882860	Service Agreements	N
214	01-481-000-0000-6410		510.86	Contract usage/overage	2882860	Office Supplies	N
51300	Metro Sales Inc		1,285.16	2 Transactions			
9616	Parrott & Smith LLC						
215	01-481-461-6066-6341		295.00	Rent - October	September 2025	Office Rent	1
9616	Parrott & Smith LLC		295.00	1 Transactions			
10131	Prestegard/Amanda						
177	01-481-461-6030-6331		1.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
178	01-481-461-6059-6331		1.75	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10131	Prestegard/Amanda		3.15	2 Transactions			
7944	Red Oxygen						
216	01-481-461-6011-6210		34.14	Texting services	676194	Telephone	N
217	01-481-461-6040-6210		34.14	Texting services	676194	Telephone	N
7944	Red Oxygen		68.28	2 Transactions			
9565	Richardson/Karys						
159	01-481-461-6066-6464		20.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	N
9565	Richardson/Karys		20.00	1 Transactions			
10166	Roemhildt/Brenda						

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
179	01-481-460-6012-6331		3.50	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10166	Roemhildt/Brenda		3.50	1 Transactions			
9986	Schaner/Adalyn						
160	01-481-461-6066-6464		140.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
9986	Schaner/Adalyn		140.00	1 Transactions			
77316	Schroeder/Greg						
219	01-481-460-6009-6331		50.40	Mileage - August 2025	September 2025	Mileage Reimbursement	Y
218	01-481-460-6009-6383		898.28	Physical therapist - August	September 2025	Contract Services	Y
77316	Schroeder/Greg		948.68	2 Transactions			
4879	Shred Right						
220	01-481-000-0000-6322		42.53	Shredding service	56244	Service Agreements	Y
4879	Shred Right		42.53	1 Transactions			
10013	Silva/Genesis						
161	01-481-461-6066-6464		180.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	N
10013	Silva/Genesis		180.00	1 Transactions			
10266	Simmons/Kaylynn						
162	01-481-461-6066-6464		20.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10266	Simmons/Kaylynn		20.00	1 Transactions			
10301	Springer/Ashly						
234	01-481-460-6009-6331		7.00	Mileage - August 2025	September 2025	Mileage Reimbursement	N
10301	Springer/Ashly		7.00	1 Transactions			
10193	Spurgeon/Rilyn L						
163	01-481-461-6066-6464		100.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10193	Spurgeon/Rilyn L		100.00	1 Transactions			
9818	Steinberg/Meagan						
180	01-481-461-6059-6331		2.10	Mileage - August 2025	September 2025	Mileage Reimbursement	N
9818	Steinberg/Meagan		2.10	1 Transactions			
10252	The MPX Group						
221	01-481-461-6032-6464		363.73	Smoke-free indoor plaques	443372	General Supplies & Outreach	N

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
10252	The MPX Group		363.73	1 Transactions			
5619	Tonche/Denise						
235	01-481-460-6009-6331		105.70	Mileage - August 2025	September 2025	Mileage Reimbursement	N
5619	Tonche/Denise		105.70	1 Transactions			
90165	UC Lab						
222	01-481-463-6049-6322		596.08	Well water testing	125152	Well Water Service Agreements	N
90165	UC Lab		596.08	1 Transactions			
74928	Waypa/Lisa A						
236	01-481-461-6040-6331		1.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
237	01-481-465-6056-6331		1.40	Mileage - August 2025	September 2025	Mileage Reimbursement	N
74928	Waypa/Lisa A		2.80	2 Transactions			
4100	Wencl/Dianne Marie						
238	01-481-460-6009-6331		2.80	Mileage - August 2025	September 2025	Mileage Reimbursement	N
4100	Wencl/Dianne Marie		2.80	1 Transactions			
10001	Wright/Megan Amelia						
164	01-481-461-6066-6464		180.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10001	Wright/Megan Amelia		180.00	1 Transactions			
10028	Zeman/Elianna						
165	01-481-461-6066-6464		20.00	Tobacco grant student payment	August 2025	General Supplies & Outreach	Y
10028	Zeman/Elianna		20.00	1 Transactions			
10299	Ziegler/Madison						
181	01-481-461-6067-6464		200.00	Organizing presentation	08232025	General Supplies & Outreach	Y
10299	Ziegler/Madison		200.00	1 Transactions			
481	DEPT Total:		7,812.03	Public Health Nursing	60 Vendors	70 Transactions	
502	DEPT			Steele Co Community Ctr			
8251	BRN Lawn & Landscape LLC						
97	01-502-000-0000-6380		140.00	Weekly mow & trim-CommCtr	3767	Grounds Maintenance	Y
8251	BRN Lawn & Landscape LLC		140.00	1 Transactions			
9683	Northland Pest Control						

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
114	01-502-000-0000-6300		65.00	Pest control-CommCtr	16144	Bldg Repairs & Maintenance	Y
9683	Northland Pest Control		65.00	1 Transactions			
85167	Stewart Sanitation						
123	01-502-000-0000-6300		36.50	Recycling-CommCtr-August	942445	Bldg Repairs & Maintenance	N
85167	Stewart Sanitation		36.50	1 Transactions			
502	DEPT Total:		241.50	Steele Co Community Ctr	3 Vendors	3 Transactions	
521	DEPT			Park And Recreation			
8251	BRN Lawn & Landscape LLC						
10	01-521-000-0000-6304		380.00	Beaver Lake mowings - August	3765	Lawn Mowing Contract	Y
11	01-521-000-0000-6304		160.00	Canoe landing mowings-August	3766	Lawn Mowing Contract	Y
8251	BRN Lawn & Landscape LLC		540.00	2 Transactions			
87305	Thompson Sanitation						
89	01-521-000-0000-6823		190.27	Beaver Lake dumpster-Aug	95186	Beaver Lake	N
87305	Thompson Sanitation		190.27	1 Transactions			
521	DEPT Total:		730.27	Park And Recreation	2 Vendors	3 Transactions	
550	DEPT			Four Seasons			
6980	Block Plumbing & Heating Inc						
188	01-550-000-0000-6480		3,000.00	New drinking fountain	71860	Non-Capitalized Inventory	N
6980	Block Plumbing & Heating Inc		3,000.00	1 Transactions			
8424	Cintas						
189	01-550-000-0000-6420		161.07	Monthly linens	4243447805	Linen Service	Y
8424	Cintas		161.07	1 Transactions			
71075	R & R Specialties Of Wisconsin Inc						
200	01-550-000-0000-6314		150.00	Zamboni blade sharpening	0090746	Zamboni Repairs	N
71075	R & R Specialties Of Wisconsin Inc		150.00	1 Transactions			
7915	Sanco Equipment LLC						
62	01-550-000-0000-6410		544.82	Inspection & repairs to lift	SW2018062-1	Operating Supplies - Contracts	N
7915	Sanco Equipment LLC		544.82	1 Transactions			

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
85167	Stewart Sanitation						
88	01-550-000-0000-6254		134.47	Monthly garbage - Sept	942154	Garbage Disposal	N
85167	Stewart Sanitation		134.47	1 Transactions			
8289	Twin City Filter Service Inc						
208	01-550-000-0000-6410		343.64	Dehumidifier filters	0782789	Operating Supplies - Contracts	N
8289	Twin City Filter Service Inc		343.64	1 Transactions			
550	DEPT Total:		4,334.00	Four Seasons	6 Vendors	6 Transactions	
602	DEPT			Co-Op Extension			
14420	Culligan Inc						
79	01-602-000-0000-6410		53.32	Cooler rent for Sept & water	15396671-08312C	Office Supplies	N
14420	Culligan Inc		53.32	1 Transactions			
37025	Innovative Office Solutions LLC						
82	01-602-000-0000-6410		70.60	Envelopes	4928813	Office Supplies	Y
37025	Innovative Office Solutions LLC		70.60	1 Transactions			
602	DEPT Total:		123.92	Co-Op Extension	2 Vendors	2 Transactions	
1	Fund Total:		210,883.79	General Revenue Fund		220 Transactions	

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
631	DEPT			Judicial Ditch 1			
7973	Houston Engineering Inc						
239	21-631-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
631	DEPT Total:		129.04	Judicial Ditch 1	1 Vendors	1 Transactions	
633	DEPT			Judicial Ditch 10			
7973	Houston Engineering Inc						
244	21-633-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
77449	Schultz Excavating						
132	21-633-000-0000-6305		275.00	JD10 tile inspection	3186	Construction And Repairs	Y
77449	Schultz Excavating		275.00	1 Transactions			
633	DEPT Total:		404.04	Judicial Ditch 10	2 Vendors	2 Transactions	
634	DEPT			Judicial Ditch 5			
7973	Houston Engineering Inc						
241	21-634-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
634	DEPT Total:		129.04	Judicial Ditch 5	1 Vendors	1 Transactions	
635	DEPT			Judicial Ditch 6 & Imp			
7973	Houston Engineering Inc						
242	21-635-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
635	DEPT Total:		129.04	Judicial Ditch 6 & Imp	1 Vendors	1 Transactions	
636	DEPT			Judicial Ditch 7			
7973	Houston Engineering Inc						
243	21-636-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
636	DEPT Total:		129.04	Judicial Ditch 7	1 Vendors	1 Transactions	
637	DEPT			JD 11 (Ripley Ditch)			
7973	Houston Engineering Inc						
245	21-637-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
637	DEPT Total:		129.04	JD 11 (Ripley Ditch)	1 Vendors	1 Transactions	
638	DEPT			Judicial Ditch 12			
7973	Houston Engineering Inc						
246	21-638-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
638	DEPT Total:		129.03	Judicial Ditch 12	1 Vendors	1 Transactions	
639	DEPT			Judicial Ditch 23			
7973	Houston Engineering Inc						
269	21-639-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
639	DEPT Total:		129.03	Judicial Ditch 23	1 Vendors	1 Transactions	
640	DEPT			Judicial Ditch 24			
7973	Houston Engineering Inc						
248	21-640-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
640	DEPT Total:		129.03	Judicial Ditch 24	1 Vendors	1 Transactions	
641	DEPT			County Ditch 1 - Orig			
7973	Houston Engineering Inc						
249	21-641-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
641	DEPT Total:		129.03	County Ditch 1 - Orig	1 Vendors	1 Transactions	

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
642 DEPT				County Ditch 1 - Church Branch			
7973	Houston Engineering Inc						
250	21-642-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
642	DEPT Total:		129.03	County Ditch 1 - Church Branch	1 Vendors	1 Transactions	
643 DEPT				County Ditch 2			
7973	Houston Engineering Inc						
251	21-643-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
643	DEPT Total:		129.03	County Ditch 2	1 Vendors	1 Transactions	
644 DEPT				County Ditch 4			
7973	Houston Engineering Inc						
252	21-644-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
644	DEPT Total:		129.03	County Ditch 4	1 Vendors	1 Transactions	
645 DEPT				County Ditch 5			
7973	Houston Engineering Inc						
253	21-645-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
645	DEPT Total:		129.03	County Ditch 5	1 Vendors	1 Transactions	
646 DEPT				County Ditch 19			
7973	Houston Engineering Inc						
254	21-646-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
646	DEPT Total:		129.03	County Ditch 19	1 Vendors	1 Transactions	
647 DEPT				County Ditch 20			
7973	Houston Engineering Inc						

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
255	21-647-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
647	DEPT Total:		129.03	County Ditch 20	1 Vendors	1 Transactions	
648	DEPT			County Ditch 21			
7973	Houston Engineering Inc						
256	21-648-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
77449	Schultz Excavating						
133	21-648-000-0000-6305		340.00	CD21 repair collapsed tile	3184	Construction And Repairs	Y
77449	Schultz Excavating		340.00	1 Transactions			
648	DEPT Total:		469.03	County Ditch 21	2 Vendors	2 Transactions	
649	DEPT			County Ditch 22			
7973	Houston Engineering Inc						
257	21-649-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
649	DEPT Total:		129.03	County Ditch 22	1 Vendors	1 Transactions	
650	DEPT			County Ditch 23			
7973	Houston Engineering Inc						
258	21-650-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
650	DEPT Total:		129.03	County Ditch 23	1 Vendors	1 Transactions	
651	DEPT			County Ditch 24			
7973	Houston Engineering Inc						
259	21-651-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
651	DEPT Total:		129.03	County Ditch 24	1 Vendors	1 Transactions	

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
652	DEPT			County Ditch 25			
7973	Houston Engineering Inc						
260	21-652-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
652	DEPT Total:		129.03	County Ditch 25	1 Vendors	1 Transactions	
653	DEPT			County Ditch 27			
7973	Houston Engineering Inc						
261	21-653-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
653	DEPT Total:		129.03	County Ditch 27	1 Vendors	1 Transactions	
654	DEPT			Public Tile Ditch 7			
7973	Houston Engineering Inc						
262	21-654-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
654	DEPT Total:		129.03	Public Tile Ditch 7	1 Vendors	1 Transactions	
655	DEPT			Public Tile Ditch 8			
7973	Houston Engineering Inc						
263	21-655-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
655	DEPT Total:		129.03	Public Tile Ditch 8	1 Vendors	1 Transactions	
656	DEPT			Public Tile Ditch 9			
7973	Houston Engineering Inc						
264	21-656-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
77449	Schultz Excavating						
130	21-656-000-0000-6305		150.00	PT9 mark tile	3185	Construction And Repairs	Y
77449	Schultz Excavating		150.00	1 Transactions			

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
656	DEPT Total:		279.03	Public Tile Ditch 9	2 Vendors	2 Transactions	
657	DEPT			Public Tile Ditch 10			
7973	Houston Engineering Inc						
265	21-657-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
657	DEPT Total:		129.03	Public Tile Ditch 10	1 Vendors	1 Transactions	
658	DEPT			Public Tile Ditch 11			
7973	Houston Engineering Inc						
266	21-658-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
658	DEPT Total:		129.03	Public Tile Ditch 11	1 Vendors	1 Transactions	
659	DEPT			Public Tile Ditch 17			
7973	Houston Engineering Inc						
267	21-659-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
659	DEPT Total:		129.03	Public Tile Ditch 17	1 Vendors	1 Transactions	
660	DEPT			Public Tile Ditch 18			
7973	Houston Engineering Inc						
268	21-660-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
660	DEPT Total:		129.03	Public Tile Ditch 18	1 Vendors	1 Transactions	
662	DEPT			Judicial Ditch 19			
7973	Houston Engineering Inc						
247	21-662-000-0000-6273		129.03	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.03	1 Transactions			
662	DEPT Total:		129.03	Judicial Ditch 19	1 Vendors	1 Transactions	

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
665	DEPT			JD 2 Redetermination			
7973	Houston Engineering Inc						
240	21-665-000-0000-6273		129.04	Drainage DB annual maint fee	78100	Attorney Fees	Y
7973	Houston Engineering Inc		129.04	1 Transactions			
77449	Schultz Excavating						
131	21-665-000-0000-6305		50.00	JD2 mark tile	3185	Construction And Repairs	Y
77449	Schultz Excavating		50.00	1 Transactions			
665	DEPT Total:		179.04	JD 2 Redetermination	2 Vendors	2 Transactions	
21	Fund Total:		4,815.00	County Ditch Fund		35 Transactions	

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
11	DEPT			District Court Admin.			
3832	I & S Group Inc						
135	38-011-000-0000-6600		4,358.16	CH pkg lot bill thru 8/31	12297	Capital Outlay - District Court	Y
3832	I & S Group Inc		4,358.16	1 Transactions			
11	DEPT Total:		4,358.16	District Court Admin.	1 Vendors	1 Transactions	
111	DEPT			Buildings & Grounds			
10293	Hentges Glass Co						
134	38-111-045-0000-6600		1,477.00	Install film panic hardware	16086	Capital Outlay - CCA Bldg	N
10293	Hentges Glass Co		1,477.00	1 Transactions			
9138	ICS Consulting LLC						
137	38-111-045-0000-6600		500.00	New CCA fac bill thru Aug	12962	Capital Outlay - CCA Bldg	Y
9138	ICS Consulting LLC		500.00	1 Transactions			
111	DEPT Total:		1,977.00	Buildings & Grounds	2 Vendors	2 Transactions	
502	DEPT			Steele Co Community Ctr			
3832	I & S Group Inc						
136	38-502-000-0000-6600		60.00	CommCtr bill thru 8/31	122444	Capital Outlay-Community Center	Y
3832	I & S Group Inc		60.00	1 Transactions			
502	DEPT Total:		60.00	Steele Co Community Ctr	1 Vendors	1 Transactions	
550	DEPT			Four Seasons			
8776	Schwickert's Tecta America LLC						
138	38-550-000-0000-6600		190,000.00	Four Seasons re-roof thru Aug	App 1	Capital Outlay - Four Seasons	Y
8776	Schwickert's Tecta America LLC		190,000.00	1 Transactions			
550	DEPT Total:		190,000.00	Four Seasons	1 Vendors	1 Transactions	
38	Fund Total:		196,395.16	Capital Outlay Fund		5 Transactions	

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Descripti / On Behalf of Name	1099
398	DEPT			Landfill			
11215	Central Farm Services						
139	53-398-000-0000-6540		1,965.00	625 gallons of diesel	29161	Machine Fuel	N
182	53-398-000-0000-6540		1,992.98	633.9 gallons of diesel	29211	Machine Fuel	N
11215	Central Farm Services		3,957.98	2 Transactions			
14420	Culligan Inc						
184	53-398-000-0000-6304		12.94	Cooler rental - August	5557868	Contract Services	N
183	53-398-000-0000-6304		37.15	Softener rental - August	5558588	Contract Services	N
185	53-398-000-0000-6304		39.99	Softener rental - August	5566948	Contract Services	N
14420	Culligan Inc		90.08	3 Transactions			
38160	J R's Advanced Recyclers Inc						
186	53-398-000-0000-6304		525.00	100 appliances	116453	Contract Services	N
38160	J R's Advanced Recyclers Inc		525.00	1 Transactions			
8761	Quality Flow Systems Inc						
187	53-398-000-0000-6301		1,266.00	Service check, pump repair	49661	Equip Repairs	N
8761	Quality Flow Systems Inc		1,266.00	1 Transactions			
85167	Stewart Sanitation						
140	53-398-000-0000-6544		1,642.68	Waste treatment plant bill	942482	Leachate Treatment	N
85167	Stewart Sanitation		1,642.68	1 Transactions			
398	DEPT Total:		7,481.74	Landfill	5 Vendors	8 Transactions	
53	Fund Total:		7,481.74	Landfill Fund		8 Transactions	

Vendor No.	Name / Account/Formula	Rpt Accr	Amount	Warrant Description / Service Dates	Invoice # / Paid On Bhf #	Account/Formula Description / On Behalf of Name	1099
0	DEPT			...			
10278	Western Land Services						
141	75-000-000-0000-2270		1,560.00	Laredo security deposit refund	08/27/2025	Security Deposits Accrued	N
10278	Western Land Services		1,560.00	1 Transactions			
0	DEPT Total:		1,560.00	...	1 Vendors	1 Transactions	
75	Fund Total:		1,560.00	Other Trust Funds		1 Transactions	
	Final Total:		421,135.69	177 Vendors	269 Transactions		

Recap by Fund

Fund	AMOUNT	Name
1	210,883.79	General Revenue Fund
21	4,815.00	County Ditch Fund
38	196,395.16	Capital Outlay Fund
53	7,481.74	Landfill Fund
75	1,560.00	Other Trust Funds
All Funds	421,135.69	Total

Approved by, ...

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Steele County

JOURNAL ENTRIES

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	5/31/25	950	01-000-000-0000-1001 Cash	94,918.72	D	1st Settle - TFY Real Estate				1
2	5/31/25	950	01-003-000-0000-5003 Delinqent Taxes	90,359.44	C	1st Settle - TFY Real Estate				1
3	5/31/25	950	01-003-000-0000-5004 Delinquent Tax - Library	1,004.65	C	1st Settle - TFY Real Estate				1
4	5/31/25	950	01-391-000-0000-5520 Fees	3,554.63	C	1st Settle - TFY Real Estate				1
5	5/31/25	950	10-000-000-0000-1001 Cash	9,717.03	D	1st Settle - TFY Real Estate				1
6	5/31/25	950	10-301-000-0000-5003 Delinquent Tax	9,717.03	C	1st Settle - TFY Real Estate				1
7	5/31/25	950	35-000-000-0000-1001 Cash	6,354.01	D	1st Settle - TFY Real Estate				1
8	5/31/25	950	35-800-000-0000-5003 Delinquent Tax	6,354.01	C	1st Settle - TFY Real Estate				1
9	5/31/25	950	38-000-000-0000-1001 Cash	1,324.61	D	1st Settle - TFY Real Estate				1
10	5/31/25	950	38-000-000-0000-5003 Delinquent Tax	1,324.61	C	1st Settle - TFY Real Estate				1
11	5/31/25	950	21-000-000-0000-1001 Cash	1,246.37	D	1st Settle - TFY Real Estate				1
12	5/31/25	950	21-665-000-0000-5051 Assessments	41.92	C	1st Settle - TFY Real Estate				1
13	5/31/25	950	21-635-000-0000-5051 Assessments	543.15	C	1st Settle - TFY Real Estate				1
14	5/31/25	950	21-634-000-0000-5051 Assessments	75.10	C	1st Settle - TFY Real Estate				1
15	5/31/25	950	21-633-000-0000-5051 Assessments	127.50	C	1st Settle - TFY Real Estate				1
16	5/31/25	950	21-645-000-0000-5051 Assessments	30.12	C	1st Settle - TFY Real Estate				1
17	5/31/25	950	21-654-000-0000-5051 Assessments	13.92	C	1st Settle - TFY Real Estate				1
18	5/31/25	950	21-659-000-0000-5051 Assessments	1.63	C	1st Settle - TFY Real Estate				1
19	5/31/25	950	21-640-000-0000-5051 Assessments	413.03	C	1st Settle - TFY Real Estate				1
20	5/31/25	950	23-000-000-0000-1001 Cash	959.30	D	1st Settle - TFY Real Estate				1

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	5/31/25	950	23-609-000-0000-5520 Fees - Operations & Maintenance	959.30	C	1st Settle - TFY Real Estate				1
22	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	114,520.04	D	1st Settle - TFY Real Estate				1
23	5/31/25	950	70-000-000-0000-1001 Cash	114,520.04	C	1st Settle - TFY Real Estate				1
24	5/31/25	950	01-000-000-0000-1001 Cash	9,553.52	D	1st Settle - TFY Mobile Home				1
25	5/31/25	950	01-003-000-0000-5008 Delinquent Taxes Mh	5,393.90	C	1st Settle - TFY Mobile Home				1
26	5/31/25	950	01-003-000-0000-5004 Delinquent Tax - Library	54.81	C	1st Settle - TFY Mobile Home				1
27	5/31/25	950	01-391-000-0000-5520 Fees	4,104.81	C	1st Settle - TFY Mobile Home				1
28	5/31/25	950	10-000-000-0000-1001 Cash	624.69	D	1st Settle - TFY Mobile Home				1
29	5/31/25	950	10-301-000-0000-5003 Delinquent Tax	624.69	C	1st Settle - TFY Mobile Home				1
30	5/31/25	950	35-000-000-0000-1001 Cash	423.26	D	1st Settle - TFY Mobile Home				1
31	5/31/25	950	35-800-000-0000-5003 Delinquent Tax	423.26	C	1st Settle - TFY Mobile Home				1
32	5/31/25	950	38-000-000-0000-1001 Cash	94.74	D	1st Settle - TFY Mobile Home				1
33	5/31/25	950	38-000-000-0000-5003 Delinquent Tax	94.74	C	1st Settle - TFY Mobile Home				1
34	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	10,696.21	D	1st Settle - TFY Mobile Home				1
35	5/31/25	950	70-000-000-0000-1001 Cash	10,696.21	C	1st Settle - TFY Mobile Home				1
36	5/31/25	950	01-000-000-0000-1001 Cash	349.10	D	1st Settle - TFY Wind Tower				1
37	5/31/25	950	01-003-000-0000-5003 Delinqent Taxes	342.92	C	1st Settle - TFY Wind Tower				1
38	5/31/25	950	01-003-000-0000-5004 Delinquent Tax - Library	6.18	C	1st Settle - TFY Wind Tower				1
39	5/31/25	950	10-000-000-0000-1001 Cash	36.62	D	1st Settle - TFY Wind Tower				1
40	5/31/25	950	10-301-000-0000-5003 Delinquent Tax	36.62	C	1st Settle - TFY Wind Tower				1

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
41	5/31/25	950	35-000-000-0000-1001 Cash	23.84	D	1st Settle - TFY Wind Tower				1
42	5/31/25	950	35-800-000-0000-5003 Delinquent Tax	23.84	C	1st Settle - TFY Wind Tower				1
43	5/31/25	950	38-000-000-0000-1001 Cash	4.99	D	1st Settle - TFY Wind Tower				1
44	5/31/25	950	38-000-000-0000-5003 Delinquent Tax	4.99	C	1st Settle - TFY Wind Tower				1
45	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	414.55	D	1st Settle - TFY Wind Tower				1
46	5/31/25	950	70-000-000-0000-1001 Cash	414.55	C	1st Settle - TFY Wind Tower				1
47	5/31/25	950	01-000-000-0000-1001 Cash	18,586.65	D	1st Settle- Pen, Int, Cost				1
48	5/31/25	950	01-003-000-0000-5019 Penalties & Interest Current Tax Re & Pp	18,586.65	C	1st Settle- Pen, Int, Cost				1
49	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	18,586.65	D	1st Settle- Pen, Int, Cost				1
50	5/31/25	950	70-000-000-0000-1001 Cash	18,586.65	C	1st Settle- Pen, Int, Cost				1
51	5/31/25	950	01-000-000-0000-1001 Cash	133,917.94	D	1st Settle- Wind Tower Tax				1
52	5/31/25	950	01-003-000-0000-5010 Wind Tower Generation Tax	133,917.94	C	1st Settle- Wind Tower Tax				1
53	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	133,917.94	D	1st Settle- Wind Tower Tax				1
54	5/31/25	950	70-000-000-0000-1001 Cash	133,917.94	C	1st Settle- Wind Tower Tax				1
55	5/31/25	950	01-000-000-0000-1001 Cash	45,875.96	D	1st Settle- Transmission Lines				1
56	5/31/25	950	01-003-000-0000-5001 Current Tax	45,875.96	C	1st Settle- Transmission Lines				1
57	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	45,875.96	D	1st Settle- Transmission Lines				1
58	5/31/25	950	70-000-000-0000-1001 Cash	45,875.96	C	1st Settle- Transmission Lines				1
59	5/31/25	950	01-000-000-0000-1001 Cash	13,763,593.12	D	1st Settle- Real Estate Tax				1
60	5/31/25	950	01-003-000-0000-5001 Current Tax	13,199,074.81	C	1st Settle- Real Estate Tax				1

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
61	5/31/25	950	01-003-000-0000-5002 Current Tax Library	96,111.02	C	1st Settle- Real Estate Tax				1
62	5/31/25	950	01-391-000-0000-5520 Fees	468,407.29	C	1st Settle- Real Estate Tax				1
63	5/31/25	950	10-000-000-0000-1001 Cash	1,322,565.01	D	1st Settle- Real Estate Tax				1
64	5/31/25	950	10-301-000-0000-5001 Current Tax	1,322,565.01	C	1st Settle- Real Estate Tax				1
65	5/31/25	950	35-000-000-0000-1001 Cash	537,957.55	D	1st Settle- Real Estate Tax				1
66	5/31/25	950	35-800-000-0000-5001 Current Tax	537,957.55	C	1st Settle- Real Estate Tax				1
67	5/31/25	950	38-000-000-0000-1001 Cash	523,426.00	D	1st Settle- Real Estate Tax				1
68	5/31/25	950	38-000-000-0000-5001 Current Tax	523,426.00	C	1st Settle- Real Estate Tax				1
69	5/31/25	950	21-000-000-0000-1001 Cash	140,279.20	D	1st Settle- Real Estate Tax				1
70	5/31/25	950	21-665-000-0000-5051 Assessments	7,831.99	C	1st Settle- Real Estate Tax				1
71	5/31/25	950	21-631-000-0000-5051 Assessments	4,025.87	C	1st Settle- Real Estate Tax				1
72	5/31/25	950	21-634-000-0000-5051 Assessments	3,449.90	C	1st Settle- Real Estate Tax				1
73	5/31/25	950	21-633-000-0000-5051 Assessments	2,462.00	C	1st Settle- Real Estate Tax				1
74	5/31/25	950	21-637-000-0000-5051 Assessments	1,909.06	C	1st Settle- Real Estate Tax				1
75	5/31/25	950	21-638-000-0000-5051 Assessments	672.36	C	1st Settle- Real Estate Tax				1
76	5/31/25	950	21-639-000-0000-5051 Assessments	1,016.99	C	1st Settle- Real Estate Tax				1
77	5/31/25	950	21-635-000-0000-5051 Assessments	22,126.80	C	1st Settle- Real Estate Tax				1
78	5/31/25	950	21-640-000-0000-5051 Assessments	13,792.27	C	1st Settle- Real Estate Tax				1
79	5/31/25	950	21-642-000-0000-5051 Assessments	993.07	C	1st Settle- Real Estate Tax				1
80	5/31/25	950	21-641-000-0000-5051 Assessments	4,496.77	C	1st Settle- Real Estate Tax				1

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
81	5/31/25	950	21-643-000-0000-5051 Assessments	3,797.46	C	1st Settle- Real Estate Tax				1
82	5/31/25	950	21-644-000-0000-5051 Assessments	4,547.60	C	1st Settle- Real Estate Tax				1
83	5/31/25	950	21-645-000-0000-5051 Assessments	20,242.86	C	1st Settle- Real Estate Tax				1
84	5/31/25	950	21-646-000-0000-5051 Assessments	289.71	C	1st Settle- Real Estate Tax				1
85	5/31/25	950	21-650-000-0000-5051 Assessments	741.40	C	1st Settle- Real Estate Tax				1
86	5/31/25	950	21-651-000-0000-5051 Assessments	1,136.51	C	1st Settle- Real Estate Tax				1
87	5/31/25	950	21-652-000-0000-5051 Assessments	3,148.97	C	1st Settle- Real Estate Tax				1
88	5/31/25	950	21-648-000-0000-5051 Assessments	7,470.44	C	1st Settle- Real Estate Tax				1
89	5/31/25	950	21-653-000-0000-5051 Assessments	711.69	C	1st Settle- Real Estate Tax				1
90	5/31/25	950	21-649-000-0000-5051 Assessments	6,486.29	C	1st Settle- Real Estate Tax				1
91	5/31/25	950	21-647-000-0000-5051 Assessments	2,162.10	C	1st Settle- Real Estate Tax				1
92	5/31/25	950	21-654-000-0000-5051 Assessments	1,502.93	C	1st Settle- Real Estate Tax				1
93	5/31/25	950	21-655-000-0000-5051 Assessments	683.07	C	1st Settle- Real Estate Tax				1
94	5/31/25	950	21-656-000-0000-5051 Assessments	1,319.22	C	1st Settle- Real Estate Tax				1
95	5/31/25	950	21-657-000-0000-5051 Assessments	241.50	C	1st Settle- Real Estate Tax				1
96	5/31/25	950	21-658-000-0000-5051 Assessments	3,777.27	C	1st Settle- Real Estate Tax				1
97	5/31/25	950	21-659-000-0000-5051 Assessments	573.44	C	1st Settle- Real Estate Tax				1
98	5/31/25	950	21-660-000-0000-5051 Assessments	362.82	C	1st Settle- Real Estate Tax				1
99	5/31/25	950	21-648-000-0000-5051 Assessments	92.55	C	1st Settle- Real Estate Tax				1
100	5/31/25	950	21-653-000-0000-5051 Assessments	603.91	C	1st Settle- Real Estate Tax				1

Steele County

JOURNAL ENTRIES

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
101	5/31/25	950	21-640-000-0000-5051 Assessments	7,673.85	C	1st Settle- Real Estate Tax				1
102	5/31/25	950	21-649-000-0000-5051 Assessments	506.76	C	1st Settle- Real Estate Tax				1
103	5/31/25	950	21-647-000-0000-5051 Assessments	61.70	C	1st Settle- Real Estate Tax				1
104	5/31/25	950	21-640-000-0000-5051 Assessments	9,368.07	C	1st Settle- Real Estate Tax				1
105	5/31/25	950	01-000-000-0000-1001 Cash	942.92	D	1st Settle- CWP Loan Pmts				1
106	5/31/25	950	01-003-000-0000-5995 Principal Payments	486.00	C	1st Settle- CWP Principal				1
107	5/31/25	950	01-003-000-0000-5710 Interest From Investments	9.72	C	1st Settle- CWP Interest				1
108	5/31/25	950	01-003-000-0000-5995 Principal Payments	430.00	C	1st Settle- CWP Principal				1
109	5/31/25	950	01-003-000-0000-5710 Interest From Investments	17.20	C	1st Settle- CWP Interest				1
110	5/31/25	950	23-000-000-0000-1001 Cash	5,500.00	D	1st Settle- Real Estate Tax				1
111	5/31/25	950	23-609-000-0000-5520 Fees - Operations & Maintenance	5,500.00	C	1st Settle- Real Estate Tax				1
112	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	16,294,263.80	D	1st Settle- Real Estate Tax				1
113	5/31/25	950	70-000-000-0000-1001 Cash	16,294,263.80	C	1st Settle- Real Estate Tax				1
114	5/31/25	950	01-003-000-0000-5002 Current Tax Library	65.37	D	1st Settle- June Refund				1
115	5/31/25	950	01-000-000-0000-1001 Cash	65.37	C	1st Settle- June Refund				1
116	5/31/25	950	10-301-000-0000-5001 Current Tax	6.98	D	1st Settle- June Refund				1
117	5/31/25	950	10-000-000-0000-1001 Cash	6.98	C	1st Settle- June Refund				1
118	5/31/25	950	35-800-000-0000-5001 Current Tax	4.54	D	1st Settle- June Refund				1
119	5/31/25	950	35-000-000-0000-1001 Cash	4.54	C	1st Settle- June Refund				1
120	5/31/25	950	38-000-000-0000-5001 Current Tax	0.95	D	1st Settle- June Refund				1

Steele County

JOURNAL ENTRIES

Description 2025 - 1ST 2025 TAX SETTLEMENT UPLOAD

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
121	5/31/25	950	38-000-000-0000-1001 Cash	0.95	C	1st Settle- June Refund				1
122	5/31/25	950	70-000-000-0000-1001 Cash	77.84	D	1st Settle- June Refund				1
123	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	77.84	C	1st Settle- June Refund				1
124	5/31/25	950	01-000-000-0000-1001 Cash	4,484.74	D	1st Settle- Forfiture Tax				1
125	5/31/25	950	01-003-000-0000-5003 Delinqent Taxes	4,484.74	C	1st Settle- Forfiture Tax				1
126	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	4,484.74	D	1st Settle- Forfiture Tax				1
127	5/31/25	950	70-000-000-0000-1001 Cash	4,484.74	C	1st Settle- Forfiture Tax				1
128	5/31/25	950	01-000-000-0000-1001 Cash	5,796.26	D	1st Settle - Excess TIF				1
129	5/31/25	950	01-003-000-0000-5001 Current Tax	5,796.26	C	1st Settle - Excess TIF				1
130	5/31/25	950	70-000-000-0000-2400 SC Tax Allocation	5,796.26	D	1st Settle - Excess TIF				1
131	5/31/25	950	70-000-000-0000-1001 Cash	5,796.26	C	1st Settle - Excess TIF				1

Debit Total 33,257,267.98 Credit Total 33,257,267.98 Net: 0.00

Steele County

JOURNAL ENTRIES

Description 07 2025 - 07 2025 JE UPLOAD - C1

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	7/31/25	501	01-031-000-0000-6215 Postage	29.25	D	Postage - Admin				1
2	7/31/25	501	01-103-000-0000-6215 Postage	156.99	D	Postage - Assessor				1
3	7/31/25	501	01-041-000-0000-6215 Postage	126.02	D	Postage - PT&E				1
4	7/31/25	501	01-252-000-0000-6215 Postage	154.29	D	Postage - CCA				1
5	7/31/25	501	01-062-000-0000-6802 Internal Chargeback	832.80	D	Postage - Court Admin				1
6	7/31/25	501	01-251-000-0000-6215 Postage	2.76	D	Postage - Detention Center				1
7	7/31/25	501	01-063-000-0000-6215 Postage	30.58	D	Postage - Elections				1
8	7/31/25	501	01-602-000-0000-6215 Postage	386.84	D	Postage - Extension				1
9	7/31/25	501	01-044-000-0000-6215 Postage	89.89	D	Postage - Finance				1
10	7/31/25	501	01-550-000-0000-6215 Postage	54.71	D	Postage - Four Seasons				1
11	7/31/25	501	01-032-000-0000-6215 Postage	4.29	D	Postage - Human Resources				1
12	7/31/25	501	01-062-000-0000-6802 Internal Chargeback	34.22	D	Postage - MRCI				1
13	7/31/25	501	01-105-000-0000-6215 Postage	62.27	D	Postage - Planning and Zoning				1
14	7/31/25	501	01-101-000-0000-6215 Postage	121.42	D	Postage - Recorder				1
15	7/31/25	501	01-121-000-0000-6215 Postage	11.29	D	Postage - Veterans				1
16	7/31/25	501	01-481-460-6009-6215 Postage	16.65	D	Postage - QA				1
17	7/31/25	501	01-481-461-6011-6215 Postage	370.79	D	Postage - CTC				1
18	7/31/25	501	01-481-460-6012-6215 Postage	187.42	D	Postage - LTC				1
19	7/31/25	501	01-481-461-6025-6215 Postage	111.03	D	Postage - FAP/HCB/FC				1
20	7/31/25	501	01-481-461-6030-6215 Postage	59.61	D	Postage - MCH				1

Steele County

JOURNAL ENTRIES

Description 07 2025 - 07 2025 JE UPLOAD - C1

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	7/31/25	501	01-481-461-6034-6215 Postage	4.14	D	Postage - TANF				1
22	7/31/25	501	01-481-461-6040-6215 Postage	3.51	D	Postage - WIC				1
23	7/31/25	501	01-481-461-6059-6215 Postage	2.51	D	Postage - SEMN/FHV				1
24	7/31/25	501	01-481-462-6047-6215 Postage	2.17	D	Postage - CID				1
25	7/31/25	501	01-481-465-6057-6215 Postage	10.60	D	Postage - LPHG/INF/MISC/ENV				1
26	7/31/25	501	01-062-000-0000-6215 Postage	2,866.05	C	GF Postage Allocation				1
27	7/31/25	501	10-301-000-0000-6215 Postage	0.74	D	Highway Postage				1
28	7/31/25	501	10-000-000-0000-1001 Cash	0.74	C	Highway Postage				1
29	7/31/25	501	01-000-000-0000-1001 Cash	0.74	D	Highway Postage				1
30	7/31/25	501	01-062-000-0000-5831 Miscellaneous	0.74	C	Highway Postage				1
31	7/31/25	501	53-398-000-0000-6215 Postage	21.99	D	Landfill Postage				1
32	7/31/25	501	53-000-000-0000-1001 Cash	21.99	C	Landfill Postage				1
33	7/31/25	501	01-000-000-0000-1001 Cash	21.99	D	Landfill Postage				1
34	7/31/25	501	01-062-000-0000-5831 Miscellaneous	21.99	C	Landfill Postage				1

Debit Total 2,911.51 Credit Total 2,911.51 Net: 0.00

Steele County

JOURNAL ENTRIES

Description 07 2025 JE UPLOAD ? C2

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	7/31/25	502	01-031-000-0000-6210 Telephone	49.09	D	Phone Charges - Verizon				1
2	7/31/25	502	01-005-000-0000-6210 Telephone	44.09	D	Phone Charges - Verizon				1
3	7/31/25	502	01-032-000-0000-6210 Telephone	49.09	D	Phone Charges - Verizon				1
4	7/31/25	502	01-044-000-0000-6210 Telephone	40.01	D	Phone Charges - Verizon				1
5	7/31/25	502	01-061-000-0000-6210 Telephone	69.11	D	Phone Charges - Verizon				1
6	7/31/25	502	01-091-000-0000-6210 Telephone	353.64	D	Phone Charges - Verizon				1
7	7/31/25	502	01-103-000-0000-6210 Telephone	245.45	D	Phone Charges - Verizon				1
8	7/31/25	502	01-105-000-0000-6210 Telephone	216.37	D	Phone Charges - Verizon				1
9	7/31/25	502	01-111-000-0000-6210 Telephone	440.90	D	Phone Charges - Verizon				1
10	7/31/25	502	01-121-000-0000-6210 Telephone	60.03	D	Phone Charges - Verizon				1
11	7/31/25	502	01-251-000-0000-6210 Telephone	181.36	D	Phone Charges - Verizon				1
12	7/31/25	502	01-252-000-0000-6210 Telephone	726.35	D	Phone Charges - Verizon				1
13	7/31/25	502	01-281-000-0000-6210 Telephone	187.28	D	Phone Charges - Verizon				1
14	7/31/25	502	01-602-000-0000-6210 Telephone	40.01	D	Phone Charges - Verizon				1
15	7/31/25	502	01-481-460-6009-6210 Telephone	44.09	D	QA				1
16	7/31/25	502	01-481-460-6009-6210 Telephone	44.09	D	QA				1
17	7/31/25	502	01-481-460-6012-6210 Telephone	49.09	D	LTC				1
18	7/31/25	502	01-481-461-6040-6210 Telephone	49.09	D	LTC				1
19	7/31/25	502	01-481-460-6011-6210 Telephone	22.05	D	CTC				1
20	7/31/25	502	01-481-462-6047-6210 Telephone	22.04	D	CID				1

Description 07 2025 JE UPLOAD ? C2

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	7/31/25	502	01-481-461-6040-6210 Telephone	22.04	D	FAP				1
22	7/31/25	502	01-481-461-6030-6210 Telephone	22.05	D	MCH				1
23	7/31/25	502	01-481-461-6030-6210 Telephone	44.09	D	MCH				1
24	7/31/25	502	01-481-461-6059-6210 Telephone	6.61	D	SEMNFHV				1
25	7/31/25	502	01-481-461-6031-6210 Telephone	4.41	D	FAPCC				1
26	7/31/25	502	01-481-461-6034-6210 Telephone	33.07	D	TANF				1
27	7/31/25	502	01-481-461-6059-6210 Telephone	28.66	D	SEMNFHV				1
28	7/31/25	502	01-481-461-6025-6210 Telephone	6.61	D	HCB				1
29	7/31/25	502	01-481-461-6030-6210 Telephone	2.20	D	MCH				1
30	7/31/25	502	01-481-461-6034-6210 Telephone	6.62	D	TANF				1
31	7/31/25	502	01-481-460-6009-6210 Telephone	44.09	D	QA				1
32	7/31/25	502	01-481-460-6009-6210 Telephone	44.09	D	QA				1
33	7/31/25	502	01-481-460-6009-6210 Telephone	44.09	D	QA				1
34	7/31/25	502	01-481-461-6059-6210 Telephone	15.43	D	SEMNFHV				1
35	7/31/25	502	01-481-461-6040-6210 Telephone	17.64	D	WIC				1
36	7/31/25	502	01-481-461-6025-6210 Telephone	4.41	D	HCB				1
37	7/31/25	502	01-481-461-6030-6210 Telephone	2.20	D	MCH				1
38	7/31/25	502	01-481-461-6034-6210 Telephone	4.41	D	TANF				1
39	7/31/25	502	01-481-460-6012-6210 Telephone	49.09	D	LTC				1
40	7/31/25	502	01-481-460-6012-6210 Telephone	49.09	D	LTC				1

Description 07 2025 JE UPLOAD ? C2

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
41	7/31/25	502	01-481-461-6040-6210 Telephone	49.09	D	LTC				1
42	7/31/25	502	01-481-460-6012-6210 Telephone	49.09	D	LTC				1
43	7/31/25	502	01-481-465-6057-6210 Telephone	44.09	D	LPHG				1
44	7/31/25	502	01-481-465-6057-6210 Telephone	40.01	D	LPHG				1
45	7/31/25	502	01-481-460-6012-6210 Telephone	49.09	D	LTC				1
46	7/31/25	502	01-201-000-0000-6211 Radio-Computers-Cameras	670.47	D	Squad Connections - Verizon				1
47	7/31/25	502	01-201-000-0000-6210 Telephone	1,068.33	D	Phone Charges - Verizon				1
48	7/31/25	502	01-000-000-0000-1001 Cash	5,354.30	C	Verizon Charges June				1
49	7/31/25	502	10-301-000-0000-6210 Telephone	695.29	D	Phone Charges - Verizon				1
50	7/31/25	502	10-000-000-0000-1001 Cash	695.29	C	Phone Charges - Verizon				1
51	7/31/25	502	53-398-000-0000-6210 Telephone	84.10	D	Phone Charges - Verizon				1
52	7/31/25	502	53-000-000-0000-1001 Cash	84.10	C	Phone Charges - Verizon				1

Debit Total 6,133.69 Credit Total 6,133.69 Net: 0.00

Steele County

JOURNAL ENTRIES

Description 07 2025 JE UPLOAD ? C3

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	7/31/25	503	72-862-000-0000-2100 Mn State Treasurer-Sales Tax	7,068.00	D	Sales Tax				1
2	7/31/25	503	72-000-000-0000-1001 Cash	7,068.00	C	Sales Tax				1
3	7/31/25	503	53-398-000-0000-6540 Machine Fuel	273.00	D	Usage Diesel Tax				1
4	7/31/25	503	53-000-000-0000-1001 Cash	273.00	C	Usage Diesel Tax				1
5	7/31/25	503	53-398-000-0000-6540 Machine Fuel	190.17	D	Diesel Tax				1
6	7/31/25	503	53-000-000-0000-1001 Cash	190.17	C	Diesel Tax				1
7	7/31/25	503	10-304-000-0000-6522 Diesel Fuel Tax	188.89	D	Diesel Tax				1
8	7/31/25	503	10-000-000-0000-1001 Cash	188.89	C	Diesel Tax				1
9	7/31/25	503	01-003-000-0000-6961 Visa One Card Program	31,881.82	D	BMO One Card Payment				1
10	7/31/25	503	01-000-000-0000-1001 Cash	31,881.82	C	BMO One Card Payment				1
11	7/31/25	503	53-398-000-0000-6801 General Expense	776.09	D	Landfill CC Fees				1
12	7/31/25	503	53-000-000-0000-1001 Cash	776.09	C	Landfill CC Fees				1
13	7/31/25	503	01-041-000-0000-6540 Gas & Oil	42.35	D	WEX Enterprise Payment Jul2025				1
14	7/31/25	503	01-281-000-0000-6540 Gas & Oil	11.33	D	WEX Enterprise Payment Jul2025				1
15	7/31/25	503	01-032-000-0000-6540 Gas & Oil	21.50	D	WEX Enterprise Payment Jul2025				1
16	7/31/25	503	01-000-000-0000-1001 Cash	75.18	C	WEX Enterprise Payment Jul2025				1
17	7/31/25	503	01-521-000-0000-6540 Gas & Oil	31.45	D	WEX NASPO Payment July 2025				1
18	7/31/25	503	10-304-000-0000-6540 Fuel & Lubricants	24.41	D	WEX NASPO Payment July 2025				1
19	7/31/25	503	10-000-000-0000-1001 Cash	24.41	C	WEX NASPO Payment July 2025				1
20	7/31/25	503	01-000-000-0000-1001 Cash	31.45	C	WEX NASPO Payment July 2025				1

Description 07 2025 JE UPLOAD ? C3

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	7/31/25	503	01-111-043-0000-6250 Utilities	64.92	D	OPU Payment Invoice # 718547				1
22	7/31/25	503	01-000-000-0000-1001 Cash	64.92	C	OPU Payment Invoice # 718547				1
23	7/31/25	503	01-111-043-0000-6250 Utilities	31.20	D	OPU Payment Invoice # 705296				1
24	7/31/25	503	01-000-000-0000-1001 Cash	31.20	C	OPU Payment Invoice # 705296				1
25	7/31/25	503	01-111-043-0000-6250 Utilities	423.34	D	OPU Payment Invoice # 718546				1
26	7/31/25	503	01-000-000-0000-1001 Cash	423.34	C	OPU Payment Invoice # 718546				1
27	7/31/25	503	01-502-000-0000-6250 Utilities	364.08	D	OPU Payment Invoice # 718550				1
28	7/31/25	503	01-000-000-0000-1001 Cash	364.08	C	OPU Payment Invoice # 718550				1
29	7/31/25	503	10-304-000-0000-6514 Utility Services	96.69	D	OPU Payment Invoice # 718553				1
30	7/31/25	503	10-000-000-0000-1001 Cash	96.69	C	OPU Payment Invoice # 718553				1
31	7/31/25	503	01-111-047-0000-6250 Utilities	34.21	D	OPU Payment Invoice # 716285				1
32	7/31/25	503	01-000-000-0000-1001 Cash	34.21	C	OPU Payment Invoice # 716285				1
33	7/31/25	503	01-111-041-0000-6250 Utilities	1,479.19	D	OPU Payment Invoice # 718556				1
34	7/31/25	503	01-000-000-0000-1001 Cash	1,479.19	C	OPU Payment Invoice # 718556				1
35	7/31/25	503	01-111-042-0000-6250 Utilities	5,048.69	D	OPU Payment Invoice # 718555				1
36	7/31/25	503	01-000-000-0000-1001 Cash	5,048.69	C	OPU Payment Invoice # 718555				1
37	7/31/25	503	01-111-040-0000-6250 Utilities	7,028.37	D	OPU Payment Invoice # 718557				1
38	7/31/25	503	01-000-000-0000-1001 Cash	7,028.37	C	OPU Payment Invoice # 718557				1
39	7/31/25	503	01-111-044-0000-6250 Utilities	18,858.01	D	OPU Payment Invoice # 718563				1
40	7/31/25	503	01-000-000-0000-1001 Cash	18,858.01	C	OPU Payment Invoice # 718563				1

Steele County

JOURNAL ENTRIES

Description 07 2025 JE UPLOAD ? C3

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
41	7/31/25	503	10-304-000-0000-6514 Utility Services	4,642.19	D	OPU Payment Invoice # 718562				1
42	7/31/25	503	10-000-000-0000-1001 Cash	4,642.19	C	OPU Payment Invoice # 718562				1
43	7/31/25	503	01-111-049-0000-6250 Utilities	448.19	D	OPU Payment Invoice # 747497				1
44	7/31/25	503	01-000-000-0000-1001 Cash	448.19	C	OPU Payment Invoice # 747497				1
45	7/31/25	503	01-201-296-0000-6250 T#9 Utilities	384.96	D	OPU Payment Invoice # 718561				1
46	7/31/25	503	01-000-000-0000-1001 Cash	384.96	C	OPU Payment Invoice # 718561				1
47	7/31/25	503	01-111-045-0000-6250 Utilities	877.62	D	OPU Payment Invoice # 749804				1
48	7/31/25	503	01-000-000-0000-1001 Cash	877.62	C	OPU Payment Invoice # 749804				1

Debit Total 80,290.67 Credit Total 80,290.67 Net: 0.00

Steele County

JOURNAL ENTRIES

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	7/31/25	905	01-000-000-0000-1001 Cash	6,481.98	D	BMO Charges Jul	BMO Charges Jul			1
2	7/31/25	905	01-003-000-0000-6961 Visa One Card Program	31,881.82	C	BMO One Card Allocation Jul	BMO One Card Allocation Jul			1
3	7/31/25	905	01-032-000-0000-6245 Recruiting/Advertising	324.00	D	County Engineer Posting - LoMN	League Of Minnesota Citi			1
4	7/31/25	905	01-032-000-0000-6245 Recruiting/Advertising	192.00	D	Director of PW Posting - LoMN	League Of Minnesota Citi			1
5	7/31/25	905	01-032-000-0000-6245 Recruiting/Advertising	288.00	D	Director of P&Z Posting - LoMN	League Of Minnesota Citi			1
6	7/31/25	905	01-032-000-0000-6261 Conference & Training	75.00	D	MCIT Work Comp Training Bobbie	Minnesota Counties Interg			1
7	7/31/25	905	01-041-000-0000-6330 Travel Expenses	13.67	D	MACATFO Conf lunch	Independent Purchasing Co			1
8	7/31/25	905	01-041-000-0000-6330 Travel Expenses	121.92	D	MnCCC Conf Hotel SBendorf	Fullsteam Operations Llc			1
9	7/31/25	905	01-041-000-0000-6330 Travel Expenses	121.92	D	MnCCC Conf Hotel KWinter	Fullsteam Operations Llc			1
10	7/31/25	905	01-041-000-0000-6330 Travel Expenses	121.92	D	MnCCC Conf Hotel JMueller	Fullsteam Operations Llc			1
11	7/31/25	905	01-044-000-0000-6241 Membership Dues	70.00	D	MACATFO Membership Melcher	Fullsteam Operations Llc			1
12	7/31/25	905	01-044-000-0000-6330 Travel Expenses	25.09	D	Lunch/travel day/3 employees	Independent Purchasing Co			1
13	7/31/25	905	01-044-000-0000-6330 Travel Expenses	640.00	D	Conference	Fullsteam Operations Llc			1
14	7/31/25	905	01-044-000-0000-6330 Travel Expenses	341.47	D	MACO conference lodging	Fullsteam Operations Llc			1
15	7/31/25	905	01-044-000-0000-6410 Office Supplies	43.82	D	Laptop charging cord for work	Walmart Stores Inc			1
16	7/31/25	905	01-061-000-0000-6260 Computer Support	614.00	D	PSA Ticketing System	Kaseya US Llc			1
17	7/31/25	905	01-061-000-0000-6260 Computer Support	449.00	D	Performance Mgmt SW	Connectwise, Llc			1
18	7/31/25	905	01-061-000-0000-6330 Travel Expenses	386.62	D	Car Rental (MS-ISAC)	Hertz			1
19	7/31/25	905	01-061-000-0000-6330 Travel Expenses	767.10	D	Lodging for MS-ISAC	Walton/Shr Fph, Llc - Fa			1
20	7/31/25	905	01-061-000-0000-6330 Travel Expenses	6.00	D	Parking for MNCITLA Meeting	Sp Plus Corporation			1

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	7/31/25	905	01-061-000-0000-6413 Computer Supplies	12.99	D	Micro USB Cables	Amazon.Com, Inc.			1
22	7/31/25	905	01-062-000-0000-6410 Office Supplies	25.38	D	Countywide flash drives	Amazon.Com, Inc.			1
23	7/31/25	905	01-062-000-0000-6410 Office Supplies	145.74	D	Dock for CCA	Dell International L.L.C			1
24	7/31/25	905	01-062-000-0000-6480 Non-Capitalized Inventory	819.39	D	PW Acct Laptop	Dell International L.L.C			1
25	7/31/25	905	01-062-000-0000-6480 Non-Capitalized Inventory	145.74	D	Dock for PHN	Dell International L.L.C			1
26	7/31/25	905	01-062-000-0000-6801 General Expense	2,267.69	D	AWS Monthly Backup	Amazon.Com, Inc.			1
27	7/31/25	905	01-063-000-0000-6410 Office Supplies	23.97	D	Magnify glasses for elections	Amazon.Com, Inc.			1
28	7/31/25	905	01-091-000-0000-6241 Membership Dues	50.00	D	paralegal dues	Affinipay Llc			1
29	7/31/25	905	01-091-000-0000-6241 Membership Dues	144.00	D	annual grammar license	Grammarly Inc			1
30	7/31/25	905	01-091-000-0000-6241 Membership Dues	159.00	D	Aaron Attorney Reg-Annual	State Of Minnesota			1
31	7/31/25	905	01-091-000-0000-6241 Membership Dues	80.75	D	mpa paralegal dues	Affinipay Llc			1
32	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	66.11	D	Chief Deputy Swearing In	Hy-Vee, Inc.			1
33	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	125.11	D	used conference room chairs	Liquidity Services Opera			1
34	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	50.00	D	truancy court	Walmart Stores Inc			1
35	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	50.00	D	truancy court	Walmart Stores Inc			1
36	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	125.00	D	truancy court	Walmart Stores Inc			1
37	7/31/25	905	01-091-000-0000-6315 County Attorney Forfeiture Expenditures	25.00	D	truancy court	Walmart Stores Inc			1
38	7/31/25	905	01-091-000-0000-6410 Office Supplies	70.64	D	name plates	Zazzle Inc			1
39	7/31/25	905	01-091-000-0000-6410 Office Supplies	38.03	D	front desk doorbell	Amazon.Com, Inc.			1
40	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
41	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
42	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
43	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
44	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
45	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
46	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
47	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Birth Certificate Postage	United States Postal Serv			1
48	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
49	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
50	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
51	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
52	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
53	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
54	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
55	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
56	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
57	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
58	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
59	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
60	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
61	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
62	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
63	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
64	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
65	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
66	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
67	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
68	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
69	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
70	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
71	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
72	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
73	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
74	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
75	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
76	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
77	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
78	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
79	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
80	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Death Certificate	United States Postal Serv			1

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
81	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
82	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
83	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
84	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Postage Death Cert	United States Postal Serv			1
85	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
86	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
87	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
88	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
89	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
90	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Passport Postage	United States Postal Serv			1
91	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
92	7/31/25	905	01-101-000-0000-6215 Postage	8.40	D	Birth Certificate	United States Postal Serv			1
93	7/31/25	905	01-101-000-0000-6215 Postage	27.20	D	Passport Postage	United States Postal Serv			1
94	7/31/25	905	01-101-000-9305-6330 Tech Fund Travel Expenses	32.36	D	Food Conference	Tam And Cam Foods Inc			1
95	7/31/25	905	01-101-000-9305-6330 Tech Fund Travel Expenses	27.58	D	Kristi & Rick food Conference	Spotlite Cafe, Inc.			1
96	7/31/25	905	01-101-000-9305-6480 Non-Capitalized Inv-Technology Fund	17.70	D	Replace Headset Battery	Amazon.Com, Inc.			1
97	7/31/25	905	01-103-000-0000-6241 Membership Dues & Subscriptions	50.00	D	JORYDN LICENSE	State Of Minnesota			1
98	7/31/25	905	01-103-000-0000-6241 Membership Dues & Subscriptions	1.08	D	JORDYN LICENSE	Us Bank National Associat			1
99	7/31/25	905	01-103-000-0000-6241 Membership Dues & Subscriptions	23.20	D	MONTHLY SUBSCRIPTION TO PAPER	Apg Media Of Southern Min			1
100	7/31/25	905	01-103-000-0000-6330 Travel Expenses	18.00	D	ROXANNE - LUNCH @ MEETING	Sol-Agave Taste Mexico Ll			1

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RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
101	7/31/25	905	01-103-000-0000-6330 Travel Expenses	17.42	D	LACY - LUNCH AT MEETING	Sol-Agave Taste Mexico Ll			1
102	7/31/25	905	01-103-000-0000-6330 Travel Expenses	583.12	D	GRANT - HOTEL FOR CONFERENCE	St.Cloud Hotel Group Llc			1
103	7/31/25	905	01-103-000-0000-6330 Travel Expenses	26.92	D	GRANT -DINNER @ CONFERENCE	Jlc Food Systems Inc			1
104	7/31/25	905	01-103-000-0000-6330 Travel Expenses	32.02	D	GRANT - DINNER @ CONFERENCE	Wisconsin 5g Llc			1
105	7/31/25	905	01-103-000-0000-6330 Travel Expenses	18.85	D	GRANT - DINNER @ CONFERENCE	Raising Cane's Restaurant			1
106	7/31/25	905	01-103-000-0000-6330 Travel Expenses	26.26	D	GRANT -DINNER @ CONFERENCE	Wisconsin 5g Llc			1
107	7/31/25	905	01-103-000-0000-6330 Travel Expenses	19.57	D	GRANT - DINNER @ CONFERENCE	Jersey Mike's Franchise			1
108	7/31/25	905	01-103-000-0000-6330 Travel Expenses	26.68	D	GRANT - DINNER @ CONFERENCE	Wisconsin 5g Llc			1
109	7/31/25	905	01-103-000-0000-6330 Travel Expenses	27.19	D	GRANT - DINNER @ CONFERENCE	Toast Inc			1
110	7/31/25	905	01-103-000-0000-6330 Travel Expenses	330.99	D	BRIAN FALL CONFERENCE HOTEL	Fullsteam Operations Llc			1
111	7/31/25	905	01-103-000-0000-6410 Office Supplies	94.99	D	Laptop Battery Pack	Amazon.Com, Inc.			1
112	7/31/25	905	01-104-000-0000-6410 Office Supplies	79.00	D	Plotter Maintenance Cartridge	Amazon.Com, Inc.			1
113	7/31/25	905	01-105-000-0000-6261 Conference & Training	320.00	D	Continuing Education	Regents Of The Universit			1
114	7/31/25	905	01-111-000-0000-6320 Fleet Vehicle Maintenance	83.82	D	T-Mobile GeoTabs - May	T-Mobile Usa, Inc.			1
115	7/31/25	905	01-111-000-0000-6410 Office Supplies	750.00	D	Monthly service fee July	Intuit Payment Solutions,			1
116	7/31/25	905	01-111-040-0000-6300 Bldg Repairs & Maintenance	9.99	D	1"&1" Copper	Owt Hardware Inc			1
117	7/31/25	905	01-111-040-0000-6300 Bldg Repairs & Maintenance	9.27	D	3.6 volt Lithium Battery	Bpb, Llc			1
118	7/31/25	905	01-111-040-0000-6300 Bldg Repairs & Maintenance	7.28	D	3/8"X1/4" Pipe	Lowes Companies, Inc.			1
119	7/31/25	905	01-111-040-0000-6300 Bldg Repairs & Maintenance	750.00	D	June Contract	Intuit Payment Solutions,			1
120	7/31/25	905	01-111-040-0000-6560 Janitorial Supplies	720.16	D	Janitorial Supplies	Hillyard Inc			1

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RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
121	7/31/25	905	01-111-040-0000-6560 Janitorial Supplies	1,841.34	D	Janitorial Supplies	Hillyard Inc			1
122	7/31/25	905	01-111-040-0000-6560 Janitorial Supplies	49.99	D	Step ladder	Amazon.Com, Inc.			1
123	7/31/25	905	01-111-041-0000-6560 Janitorial Supplies	32.36	D	Bleach and Laundry soap	Walmart Stores Inc			1
124	7/31/25	905	01-111-043-0000-6560 Janitorial Supplies	1,012.59	D	Janitorial Supplies	Hillyard Inc			1
125	7/31/25	905	01-111-044-0000-6300 Bldg Repairs & Maintenance	45.98	D	Belts	Wen-Col Inc			1
126	7/31/25	905	01-111-044-0000-6300 Bldg Repairs & Maintenance	87.43	D	Pest Control	Plunketts Pest Control In			1
127	7/31/25	905	01-111-044-0000-6300 Bldg Repairs & Maintenance	29.45	D	LED Driver	Amazon.Com, Inc.			1
128	7/31/25	905	01-111-044-0000-6560 Janitorial Supplies	6.99	D	Key Replacement for toilet pap	Amazon.Com, Inc.			1
129	7/31/25	905	01-111-045-0000-6300 Bldg Repairs & Maintenance	61.97	D	Soaker hoses spray nozzle	Owt Hardware Inc			1
130	7/31/25	905	01-111-045-0000-6300 Bldg Repairs & Maintenance	27.98	D	Brass Hose Shut off	Owt Hardware Inc			1
131	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	19.99	D	Water Filters	Lowes Companies, Inc.			1
132	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	59.99	D	Water filters	Lowes Companies, Inc.			1
133	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	75.00	D	Car washes	Kwik Trip Inc			1
134	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	83.52	D	Batteries	Bpb, Llc			1
135	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	65.00	D	Pest Control	Plunketts Pest Control In			1
136	7/31/25	905	01-111-049-0000-6300 Bldg Repairs & Maintenance	24.99	D	Carry Bag/ Air Compressor	Harbor Freight Tools Usa			1
137	7/31/25	905	01-121-000-0000-6301 Repairs/Maintenance	15.74	D	Staple-free stapler	Amazon.Com, Inc.			1
138	7/31/25	905	01-201-000-0000-6210 Telephone	0.99	D	Storage	Apple Inc.			1
139	7/31/25	905	01-201-000-0000-6241 Membership Dues	360.00	D	P.O.S.T. License Renewals	State Of Minnesota			1
140	7/31/25	905	01-201-000-0000-6261 Conference & Training	75.00	D	DMT-G RECERT - J. HOLM	State Of Minnesota			1

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RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
141	7/31/25	905	01-201-000-0000-6261 Conference & Training	175.00	C	Refund Gasner Crim Expunge Trn	Minnesota Sheriffs Associ			1
142	7/31/25	905	01-201-000-0000-6285 Firearms/Ammo Training	10.49	D	Mark Flags	Fleet Farm Group, Llc			1
143	7/31/25	905	01-201-000-0000-6285 Firearms/Ammo Training	35.85	D	Pmag 30 Ar/m4 Gen M2	Cabela's Wholesale, Llc			1
144	7/31/25	905	01-201-000-0000-6285 Firearms/Ammo Training	34.13	D	Paint & Bolts for Training	Fleet Farm Group, Llc			1
145	7/31/25	905	01-201-000-0000-6285 Firearms/Ammo Training	99.98	D	Wheeler Pro Fat Wrench	Cabela's Wholesale, Llc			1
146	7/31/25	905	01-201-000-0000-6293 Gun Permit Expenses	8.99	D	Void Permit to Carry	United States Postal Serv			1
147	7/31/25	905	01-201-000-0000-6293 Gun Permit Expenses	8.95	D	Void Permit to Carry	United States Postal Serv			1
148	7/31/25	905	01-201-000-0000-6293 Gun Permit Expenses	18.95	D	Lobby Music	Cloud Cover Media Inc			1
149	7/31/25	905	01-201-000-0000-6300 Building Maintenance	37.50	D	Pest Control	Plunketts Pest Control In			1
150	7/31/25	905	01-201-000-0000-6320 Vehicle Maintenance	55.88	D	T-Mobile GeoTabs - May	T-Mobile Usa, Inc.			1
151	7/31/25	905	01-201-000-0000-6320 Vehicle Maintenance	186.99	D	7401 New Tire - Hole from Nail	Sun Auto Tire & Service I			1
152	7/31/25	905	01-201-000-0000-6410 Office Supplies	32.96	D	Ear Buds & Wrist Rest	Amazon.Com, Inc.			1
153	7/31/25	905	01-201-000-0000-6410 Office Supplies	13.61	D	Drawer Organizer	Amazon.Com, Inc.			1
154	7/31/25	905	01-201-000-0000-6410 Office Supplies	43.96	D	Pens, Highlighters	Amazon.Com, Inc.			1
155	7/31/25	905	01-201-000-0000-6410 Office Supplies	10.40	D	Custom Ink Stamp	Amazon.Com, Inc.			1
156	7/31/25	905	01-201-000-0000-6410 Office Supplies	31.92	D	3 "scanned" ink stamps	Amazon.Com, Inc.			1
157	7/31/25	905	01-201-000-0000-6410 Office Supplies	59.99	D	Desk on wheels - Civil Window	Amazon.Com, Inc.			1
158	7/31/25	905	01-201-000-0000-6419 Community Programs	261.38	D	Candy for Parade	Fleet Farm Group, Llc			1
159	7/31/25	905	01-201-000-0000-6425 Investigation Expense	445.54	C	Return Scanner	Amazon.Com, Inc.			1
160	7/31/25	905	01-201-000-0000-6425 Investigation Expense	445.54	D	Bar Code Scanner	Amazon.Com, Inc.			1

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
161	7/31/25	905	01-251-000-0000-6320 Vehicle Maintenance	139.70	D	T-Mobile GeoTabs - May	T-Mobile Usa, Inc.			1
162	7/31/25	905	01-251-000-0000-6406 Program Supplies	10.73	D	Radio	Sirius Xm Radio Llc			1
163	7/31/25	905	01-251-000-0000-6406 Program Supplies	99.84	D	Inmate Television	Hulu. Llc			1
164	7/31/25	905	01-251-000-0000-6432 Medical Payments	47.98	D	Inmate Electrolyte Packets	Amazon.Com, Inc.			1
165	7/31/25	905	01-251-000-0000-6560 Janitorial Supplies	4.18	D	Gloves	Hillyard Inc			1
166	7/31/25	905	01-252-000-0000-6215 Postage	33.55	D	Priority Mail	United States Postal Serv			1
167	7/31/25	905	01-252-000-0000-6330 Travel Expenses	9.43	D	Training Lunch	Kwik Trip Inc			1
168	7/31/25	905	01-252-000-0000-6330 Travel Expenses	47.80	D	Training Supper	Mallards Bloom Llc			1
169	7/31/25	905	01-252-000-0000-6330 Travel Expenses	135.71	D	Subway Office Training	Independent Purchasing Co			1
170	7/31/25	905	01-252-000-0000-6410 Office Supplies	139.00	D	Dry Erase Board	Amazon.Com, Inc.			1
171	7/31/25	905	01-252-000-0000-6410 Office Supplies	161.19	D	Calibration PBT	Alcopro Inc			1
172	7/31/25	905	01-252-000-0000-6851 Juvenile/Adult Incentives	147.52	D	Bike,planner,air fresh	Walmart Stores Inc			1
173	7/31/25	905	01-253-000-0000-6300 Bldg Repairs & Maintenance	13.96	D	Batteries	Lowes Companies, Inc.			1
174	7/31/25	905	01-253-000-0000-6300 Bldg Repairs & Maintenance	19.98	D	Door	Lowes Companies, Inc.			1
175	7/31/25	905	01-253-000-0000-6300 Bldg Repairs & Maintenance	18.96	D	20ct 1/4 inch Plas Pipes	Lowes Companies, Inc.			1
176	7/31/25	905	01-253-000-0000-6300 Bldg Repairs & Maintenance	474.00	D	War room lock	Mayflower Sales Co Llc			1
177	7/31/25	905	01-253-000-0000-6300 Bldg Repairs & Maintenance	39.28	D	5in Sink drain	Lowes Companies, Inc.			1
178	7/31/25	905	01-253-000-0000-6560 Janitorial Supplies	797.66	D	Cleaning Supplies	Hillyard Inc			1
179	7/31/25	905	01-281-000-0000-6199 Safety Program	11.99	D	First Aid Kit supplies	Amazon.Com, Inc.			1
180	7/31/25	905	01-281-000-0000-6199 Safety Program	149.50	D	First Aid Kit Cabinet SCSO	Amazon.Com, Inc.			1

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181	7/31/25	905	01-281-000-0000-6199 Safety Program	75.00	D	CPR eCards	Minnesota State Colleges			1
182	7/31/25	905	01-281-000-0000-6199 Safety Program	13.76	D	First Adi Kit supplies	Amazon.Com, Inc.			1
183	7/31/25	905	01-281-000-0000-6241 Membership Dues	200.00	D	Yearly Membership for AMEM	Association Of Minnesota			1
184	7/31/25	905	01-281-000-0000-6251 Other Administrative Costs	7.50	D	BLS CPR card	Minnesota State Colleges			1
185	7/31/25	905	01-281-000-0000-6261 Conference & Training	250.00	D	AMEM Conference fee for Megan	Association Of Minnesota			1
186	7/31/25	905	01-481-000-0000-6410 Office Supplies	43.99	D	3 Ring Binder/Spiral Notebook	Amazon.Com, Inc.			1
187	7/31/25	905	01-481-460-6009-6240 License & Permits	365.00	D	MA Revalidation	Dept Of Human Services			1
188	7/31/25	905	01-481-460-6009-6434 Medical Supplies	24.99	D	Non Woven Sponges	Amazon.Com, Inc.			1
189	7/31/25	905	01-481-460-6012-6240 License & Permits	365.00	D	MA Revalidation	State Of Minnesota			1
190	7/31/25	905	01-481-460-6012-6465 Pass Thru - Patient Supplies & Services	479.94	D	Client Supplies	Amazon.Com, Inc.			1
191	7/31/25	905	01-481-461-6032-6464 General Supplies & Outreach	37.00	D	Lacation Station Trash & Bins	Target Corporation			1
192	7/31/25	905	01-481-461-6059-6464 General Supplies & Outreach	13.89	D	Wall Calendar SF Client	Amazon.Com, Inc.			1
193	7/31/25	905	01-481-461-6059-6464 General Supplies & Outreach	462.90	D	Developmental Toys	Amazon.Com, Inc.			1
194	7/31/25	905	01-481-461-6066-6464 General Supplies & Outreach	40.22	D	YOLO Conference Breakfast	Uber Inc			1
195	7/31/25	905	01-481-461-6066-6464 General Supplies & Outreach	96.19	D	Yolo Meeting Food	Kerr-McCauley Investments			1
196	7/31/25	905	01-481-465-6057-6330 Travel Expenses	152.81	D	LPHA Conference Hotel	Fullsteam Operations Llc			1
197	7/31/25	905	01-481-465-6057-6330 Travel Expenses	640.00	D	MCHHSA Conference Room	Fullsteam Operations Llc			1
198	7/31/25	905	01-502-000-0000-6300 Bldg Repairs & Maintenance	23.99	D	Microfiber mop	Amazon.Com, Inc.			1
199	7/31/25	905	01-502-000-0000-6301 Equip/Software Maint	149.99	D	Community Center Internet	Charter Communications Op			1
200	7/31/25	905	01-502-000-0000-6380 Grounds Maintenance	75.56	D	Weed control	Trugreen Limited Partners			1

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201	7/31/25	905	01-521-000-0000-6410 Operating Supplies/Truck Repairs	175.14	D	Four Seasons TV	Charter Communications Op			1
202	7/31/25	905	01-550-000-0000-6314 Zamboni Repairs	169.66	D	Renovation for Second Charger	Lowes Companies, Inc.			1
203	7/31/25	905	01-550-000-0000-6314 Zamboni Repairs	59.40	D	Renovation for Second Charger	Lowes Companies, Inc.			1
204	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	33.06	D	Shop Supplies	Lowes Companies, Inc.			1
205	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	13.45	D	Water For Batteries	Hy-Vee, Inc.			1
206	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	55.94	D	Shop Supplies	Harbor Freight Tools Usa			1
207	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	194.00	D	AED Pads	Paypal Inc			1
208	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	57.76	D	Shop Supplies	Lowes Companies, Inc.			1
209	7/31/25	905	01-550-000-0000-6410 Operating Supplies - Contracts	40.99	D	East Expansion Joint Repair	Amazon.Com, Inc.			1
210	7/31/25	905	10-000-000-0000-1001 Cash	1,091.12	C	BMO Charges Jul	BMO Charges Jul			1
211	7/31/25	905	10-301-000-0000-6410 Office Supplies	62.60	D	Calendar, 3hole punch, sharpen	Amazon.Com, Inc.			1
212	7/31/25	905	10-302-000-0000-6261 Conference & Training	121.94	D	Hotel-LTAP training-Sean	Durga Motels Inc			1
213	7/31/25	905	10-302-000-0000-6261 Conference & Training	121.94	D	Hotel-LTAP training-Jason	Durga Motels Inc			1
214	7/31/25	905	10-302-000-0000-6261 Conference & Training	75.00	D	Maintenance Training Jason	Regents Of The Universit			1
215	7/31/25	905	10-302-000-0000-6534 Supplies - Signing	24.98	D	Scraper & acetone	Fleet Farm Group, Llc			1
216	7/31/25	905	10-302-000-0000-6801 Osha/Safety Supplies	154.58	D	Knit Mesh Work Pant Lime Green	Amazon.Com, Inc.			1
217	7/31/25	905	10-304-000-0000-6511 Maint Shop Supplies & Materials	161.25	D	Drum Pump & Sprayers	Amazon.Com, Inc.			1
218	7/31/25	905	10-304-000-0000-6511 Maint Shop Supplies & Materials	29.99	D	55 Gallon Drum Pump	Amazon.Com, Inc.			1
219	7/31/25	905	10-304-000-0000-6511 Maint Shop Supplies & Materials	45.99	D	Gate Valves & Wheel Handle	Amazon.Com, Inc.			1
220	7/31/25	905	10-304-000-0000-6511 Maint Shop Supplies & Materials	81.93	D	Air fresheners, sunscreen, etc	Fleet Farm Group, Llc			1

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RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
221	7/31/25	905	10-304-000-0000-6511 Maint Shop Supplies & Materials	6.35	C	Return air fresheners, etc	Fleet Farm Group, Llc			1
222	7/31/25	905	10-304-000-0000-6515 Shop Equip Repair & Maintenance	26.32	D	Safety snap	Fleet Farm Group, Llc			1
223	7/31/25	905	10-304-000-0000-6515 Shop Equip Repair & Maintenance	85.48	D	Unit 2245 - tubing	Fleet Farm Group, Llc			1
224	7/31/25	905	10-304-000-0000-6520 Machinery/Vehicle Parts	46.97	D	Stroke kit, lock nut	Fleet Farm Group, Llc			1
225	7/31/25	905	10-304-000-0000-6520 Machinery/Vehicle Parts	5.97	D	Eyebolts for unit 2135	Fleet Farm Group, Llc			1
226	7/31/25	905	10-304-000-0000-6540 Fuel & Lubricants	52.53	D	Fuel for unit 9998	Kwik Trip Inc			1
227	7/31/25	905	38-000-000-0000-1001 Cash	3,605.68	C	BMO Charges Jul	BMO Charges Jul			1
228	7/31/25	905	38-111-045-0000-6600 Capital Outlay - CCA Bldg	138.74	D	Monitor for Quiet Room	Dell International L.L.C			1
229	7/31/25	905	38-111-045-0000-6600 Capital Outlay - CCA Bldg	140.49	D	Duress Buttons (Partial)	Voip Supply Llc			1
230	7/31/25	905	38-111-045-0000-6600 Capital Outlay - CCA Bldg	1,901.70	D	Duress Buttons (Partial)	Voip Supply Llc			1
231	7/31/25	905	38-111-045-0000-6600 Capital Outlay - CCA Bldg	4.27	D	Conf. Rm TV Hardware	Fleet Farm Group, Llc			1
232	7/31/25	905	38-201-000-0000-6600 Capital Outlay - Sheriff	20.56	D	Fitness Rm Audio Cables	Amazon.Com, Inc.			1
233	7/31/25	905	38-201-000-0000-6600 Capital Outlay - Sheriff	1,013.25	C	Fitness Rm TV Refund	Cdw Llc			1
234	7/31/25	905	38-201-000-0000-6600 Capital Outlay - Sheriff	1,133.97	D	Fitness Rm TVs	Amazon.Com, Inc.			1
235	7/31/25	905	38-201-000-0000-6600 Capital Outlay - Sheriff	1,279.20	D	Audio Equipment for Fitness Rm	Intuit Payment Solutions,			1
236	7/31/25	905	53-000-000-0000-1001 Cash	45.54	C	BMO Charges Jul	BMO Charges Jul			1
237	7/31/25	905	53-398-000-0000-6300 Bldg Repairs & Maintenance	45.54	D	Painting Supplies	Peaches Hardware Inc.			1
238	7/31/25	905	81-000-000-0000-1001 Cash	1,739.64	C	BMO Charges Jul	BMO Charges Jul			1
239	7/31/25	905	81-230-000-0000-6210 Telephone	99.84	D	Cable TV	Hulu. Llc			1
240	7/31/25	905	81-230-000-0000-6261 Conference & Training	35.00	D	APCO Training Jake Little	Association Of Public-Saf			1

Description 07 2025 JE UPLOAD ? C5

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
241	7/31/25	905	81-230-000-0000-6301 Equip Maint	23.17	D	Website Managing System	Godaddy Inc.			1
242	7/31/25	905	81-230-000-0000-6330 Travel Expenses	80.90	D	Uber NENA Conference	Uber Technologies, Inc.			1
243	7/31/25	905	81-230-000-0000-6330 Travel Expenses	34.94	D	Uber NENA Conference	Uber Technologies, Inc.			1
244	7/31/25	905	81-230-000-0000-6330 Travel Expenses	6.98	D	Uber NENA Conference	Uber B.V.			1
245	7/31/25	905	81-230-000-0000-6330 Travel Expenses	2.50	D	Meal NENA Conference	Yhb Long Beach Llc			1
246	7/31/25	905	81-230-000-0000-6330 Travel Expenses	17.68	D	Meal NENA Conference	Smg Food & Beverage Llc			1
247	7/31/25	905	81-230-000-0000-6330 Travel Expenses	16.51	D	Meal NENA Conference	Toast Inc			1
248	7/31/25	905	81-230-000-0000-6330 Travel Expenses	25.00	D	Meal NENA Conference	Yhb Long Beach Llc			1
249	7/31/25	905	81-230-000-0000-6330 Travel Expenses	16.46	D	Meal NENA Conference	Bambuza Oc Ventures Llc			1
250	7/31/25	905	81-230-000-0000-6330 Travel Expenses	99.60	D	Taxi NENA Conference	Block, Inc.			1
251	7/31/25	905	81-230-000-0000-6331 Mileage Reimbursement	16.18	D	Uber NENA Conference	Uber Technologies, Inc.			1
252	7/31/25	905	81-230-000-0000-6410 Office Supplies	8.63	D	Scented Wax Melts	Walmart Stores Inc			1
253	7/31/25	905	81-230-000-0000-6410 Office Supplies	19.97	D	Scented Wax Warmers (2)	Amazon.Com, Inc.			1
254	7/31/25	905	81-230-000-0000-6480 Non-Capitalized Inventory	1,067.73	D	Mobile GPS	Ems Ltd			1
255	7/31/25	905	81-230-000-0000-6801 Misc. Expense	168.55	D	Recognition Plaques (3)	Zazzle Inc			1

Debit Total 40,003.94 Credit Total 40,003.94 Net: 0.00

Steele County

JOURNAL ENTRIES

Description 07 2025 JE UPLOAD - C6

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	7/31/25	906	21-631-000-0000-6900 Interest O.S.W.	1,288.20	D	Jan-Jun 2025 Ditch Interest				1
2	7/31/25	906	21-665-000-0000-5710 Interest	690.89	C	Jan-Jun 2025 Ditch Interest				1
3	7/31/25	906	21-634-000-0000-6900 Interest O.S.W.	861.20	D	Jan-Jun 2025 Ditch Interest				1
4	7/31/25	906	21-635-000-0000-5710 Interest	613.98	C	Jan-Jun 2025 Ditch Interest				1
5	7/31/25	906	21-636-000-0000-5710 Interest	87.36	C	Jan-Jun 2025 Ditch Interest				1
6	7/31/25	906	21-633-000-0000-6900 Interest O.S.W.	1,256.74	D	Jan-Jun 2025 Ditch Interest				1
7	7/31/25	906	21-637-000-0000-5710 Interest	271.82	C	Jan-Jun 2025 Ditch Interest				1
8	7/31/25	906	21-638-000-0000-5710 Interest	90.28	C	Jan-Jun 2025 Ditch Interest				1
9	7/31/25	906	21-639-000-0000-5710 Interest	93.96	C	Jan-Jun 2025 Ditch Interest				1
10	7/31/25	906	21-662-000-0000-5710 Interest	88.67	C	Jan-Jun 2025 Ditch Interest				1
11	7/31/25	906	21-640-000-0000-6900 Interest O.S.W.	513.42	D	Jan-Jun 2025 Ditch Interest				1
12	7/31/25	906	21-641-000-0000-5710 Interest	356.79	C	Jan-Jun 2025 Ditch Interest				1
13	7/31/25	906	21-642-000-0000-6900 Interest O.S.W.	30.98	D	Jan-Jun 2025 Ditch Interest				1
14	7/31/25	906	21-643-000-0000-5710 Interest	25.72	C	Jan-Jun 2025 Ditch Interest				1
15	7/31/25	906	21-644-000-0000-5710 Interest	356.29	C	Jan-Jun 2025 Ditch Interest				1
16	7/31/25	906	21-645-000-0000-5710 Interest	180.12	C	Jan-Jun 2025 Ditch Interest				1
17	7/31/25	906	21-646-000-0000-5710 Interest	99.68	C	Jan-Jun 2025 Ditch Interest				1
18	7/31/25	906	21-647-000-0000-5710 Interest	42.83	C	Jan-Jun 2025 Ditch Interest				1
19	7/31/25	906	21-648-000-0000-5710 Interest	181.09	C	Jan-Jun 2025 Ditch Interest				1
20	7/31/25	906	21-649-000-0000-5710 Interest	211.70	C	Jan-Jun 2025 Ditch Interest				1

Description 07 2025 JE UPLOAD - C6

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	7/31/25	906	21-650-000-0000-5710 Interest	30.00	C	Jan-Jun 2025 Ditch Interest				1
22	7/31/25	906	21-651-000-0000-5710 Interest	19.27	C	Jan-Jun 2025 Ditch Interest				1
23	7/31/25	906	21-652-000-0000-5710 Interest	14.33	C	Jan-Jun 2025 Ditch Interest				1
24	7/31/25	906	21-653-000-0000-5710 Interest	17.30	C	Jan-Jun 2025 Ditch Interest				1
25	7/31/25	906	21-654-000-0000-5710 Interest	500.28	C	Jan-Jun 2025 Ditch Interest				1
26	7/31/25	906	21-655-000-0000-5710 Interest	92.52	C	Jan-Jun 2025 Ditch Interest				1
27	7/31/25	906	21-656-000-0000-5710 Interest	28.36	C	Jan-Jun 2025 Ditch Interest				1
28	7/31/25	906	21-657-000-0000-5710 Interest	2.64	C	Jan-Jun 2025 Ditch Interest				1
29	7/31/25	906	21-658-000-0000-6900 Interest O.S.W.	1,020.04	D	Jan-Jun 2025 Ditch Interest				1
30	7/31/25	906	21-659-000-0000-5710 Interest	17.42	C	Jan-Jun 2025 Ditch Interest				1
31	7/31/25	906	21-660-000-0000-6900 Interest O.S.W.	295.08	D	Jan-Jun 2025 Ditch Interest				1
32	7/31/25	906	21-000-000-0000-1001 Cash	1,152.36	C	Jan-Jun 2025 Ditch Interest				1
33	7/31/25	906	01-000-000-0000-1001 Cash	1,152.36	D	Jan-Jun 2025 Ditch Interest				1
34	7/31/25	906	01-003-000-0000-5710 Interest From Investments	1,152.36	C	Jan-Jun 2025 Ditch Interest				1

Debit Total 6,418.02 Credit Total 6,418.02 Net: 0.00

PERSONNEL REPORT
September 23, 2025

ACTION ITEMS

1. Personnel Actions:

New Hires/Promotions/Transfers. (Positions previously approved by Board):

Name	*Position/Dept.*	*Rating*	*Date*
Kristi Jorgenson (Promotion)	Accounting Support Specialist	B22/3	09/06/2025
Brian Rinehart (Demotion)	Correctional Officer	B24/6	09/08/2025
John Anderson (Promotion)	Correctional Corporal	B25/3	09/20/2025
Anthony Solseth (Promotion)	Correctional Corporal	B25/2	10/04/2025
Jessica Bedney (Vol Transfer)	Records Specialist	B23/5	10/04/2025

Resignations/Retirements/Terminations/Change in Status:

Name	*Position*	*Department*	*End Date*

STAFFING STATUS *(Information Only – No Action Required)*

Open Positions - Approved to Fill:

Position	*Department*	*Notes*
Network Security Analyst	IT	Interviewing – 2nd Rounds
Patrol Deputy – 3 position	Sheriff's Office	Recruiting/Backgrounding
Correctional Officer – 4 positions	Detention Center	Recruiting/Backgrounding
Records Specialist	Sheriff's Office	Backgrounding
County Engineer	Highway	Recruiting
Director of Finance	Finance	Recruiting will begin soon
Assistant Director of CC	Community Corrections	Recruiting
Adult Probation Officer	Community Corrections	Recruiting will begin soon
Office Support Specialist	Landfill	Recruiting will begin soon
Accounting Technician	Finance/Sheriff	On-hold
Procurement Specialist	Finance	On-hold
Engineering Techs I/II/III – 3positions	Highway	On-hold
Accounting Support Specialist	Highway	On-hold
Assistant County Engineer	Highway	On-hold
Technical Clerk II	PT & E	On-hold

Steele County Agenda Item

Request for Board Action

Subject: 2026 Preliminary Budget and Tax Levy

Department: Finance Department

Committee: N/A

Committee Meeting Date: N/A

Work Session Date: N/A

Board Meeting Date: September 23, 2025

Consent Agenda: ☐ Yes ☒ No **Resolution:** ☒ Yes ☐ No

Policy Committee Recommendation:

n/a

Recommendation:

Adopt the resolution to set the 2026 preliminary tax levy

Background *(Including Budget Impact)*:

The proposed 2026 preliminary property tax levy is $31,858,576, equating a 5.1% increase over 2025. This is the maximum amount allowed when the final levy is approved in December 2025.

The 2026 proposed preliminary budget and tax levy includes the annual increases relating to wage and tax adjustments along with a 12.95% health insurance premium increase. The budget also includes major capital projects being completed in 2026.

Per the Steele County Board Budget Retreat on September 15, 2025, more discussions will be had in the subsequent months to ensure that the levy is set to the most appropriate level when it is finalized in December. However, that amount cannot exceed the proposed preliminary levy that we are requesting being approved tonight.

Attachments:

2026 Preliminary Executive Budget Summary

2026 Preliminary Budget and Tax Levy Resolutions

Steele County
Comparative Summary of Actual & Budget Revenues

Revenues	2025 Budget	2026 Prelim Budget	$ Increase (Decrease)	% Increase (Decrease)
Current Property Taxes	$ 30,303,710	$ 31,858,576	$ 1,554,866	5.1%
Intergovernmental	18,122,959	26,275,949	8,152,990	45.0%
Charges for Services	6,645,039	6,713,313	68,274	1.0%
Other Taxes & Assessments	5,265,500	10,526,108	5,260,608	99.9%
Investment Income	330,000	615,000	285,000	86.4%
License, Fines & Contributions	298,000	179,400	(118,600)	(39.8%)
Miscellaneous/Other Financing Sources	4,646,224	7,574,484	2,928,260	63.0%
Total Revenues	***$ 65,611,432***	***$ 83,742,830***	***$ 18,131,398***	27.6%
Personnel Services				
Wages and Overtime	$ 18,473,775	$ 19,544,281	$ 1,070,506	5.8%
Health, Life and Disability Insurance	4,100,939	4,499,049	398,110	9.7%
PERA Contributions	1,646,674	1,773,354	126,680	7.7%
FICA / Medicare Tax	1,286,063	1,668,364	382,301	29.7%
Other Payroll Related Expenses	432,816	418,450	(14,366)	(3.3%)
Total Personnel Services	25,940,267	27,903,498	1,963,231	7.6%
Services & Charges	13,262,411	28,621,175	15,358,764	115.8%
Supplies & Materials	16,759,944	17,648,543	888,599	5.3%
Capital Expenditures	8,251,202	7,225,889	(1,025,313)	(12.4%)
Debt Service	1,138,515	1,078,950	(59,565)	(5.2%)
Other Expenditures	1,459,093	1,264,775	(194,318)	(13.3%)
Total Expenditures	***66,811,432***	***83,742,830***	***16,931,398***	25.3%
Net Expenditures (Over) Under Revenues	***$ (1,200,000)***	***$ -***	***$ 1,200,000***	

STEELE COUNTY RESOLUTION

2026 Preliminary Budget and Tax Levy

Department: Finance Department **Date:** 9/23/2025 **Resolution No: 2025-038**

BE IT FURTHER RESOLVED, that the preliminary net tax levy for 2026 be set at $31,858,576 and the preliminary total budget be set at $83,742,830.

Upon the vote being taken, ___ Commissioners voted aye, ___ Commissioners voted nay, and ____ Commissioners were absent and not voting.

This resolution shall become effective upon its passage and without further publication.

Dated this ____ day of ___________, 2025.

STEELE COUNTY
BOARD OF COMMISSIONERS

____
Chair

CERTIFICATION

I hereby certify that the above is a true and correct copy of a Resolution duly passed, adopted, and approved by the County Board of said County on the ______ day of ________________, 2025.

____
Attest

Steele County Agenda Item

Request for Board Action

Subject: CUP 443 (Balzer Dog Kennel)

Department: Planning & Zoning

Committee: Planning Commission

Committee Meeting Date: September 8, 2025

Work Session Date: Enter a date.

Board Meeting Date: September 23, 2025

Consent Agenda: ☐ Yes ☒ No **Resolution:** ☐ Yes ☒ No

Policy Committee Recommendation:

Planning Commission recommends approving CUP #443 with 7 conditions based on the Findings of Fact.

Staff Recommendation:

.

Background ***(Including Budget Impact)*****:**

This request is from Eva and Reid Balzer to operate a Dog Daycare and Boarding business from their property located in the NW corner, of the SE 1/4, Section 17, Merton Township. The property address is 4997 60th St NE, Owatonna.

Attachments:

Findings of Fact

Location Map

Site Map

Staff Report

Draft Permit

Merton

T.108N. - R.19W.

CUP 443
Proposed Balzer Dog Daycare and Boarding Location
4997 60th St NE, Owatonna.

Disclaimer: Steele County, MN makes no representations or warranties, express or implied, with respect to the use or reuse of the data provided herewith, regardless of the format or the means of transmission. THE DATA IS PROVIDED "AS IS" WTH NO GUARANTEE OR REPRESENTATION ABOUT THE ACCURACY, CURRENCY,SUITABILITY, PERFORMANCE, MERCHANTABILITY, RELIABILITY, OR FITNESS OF THE DATA FOR ANY PARTICULAR PURPOSE. Steele County, MN, shall not be liable for any direct, indirect, special, incidental, compensatory or consequential damages or third party claims resulting in the use of this data, even if Steele County, MN, has been advised of the possibility of such potential loss or damage. This data may not be used in states that do not allow the exclusion or limitation of incidental or consequential damages.

Balzer Site Map

0 0.01 0.02 0.04 mi

September 03, 2025

Steele County GIS

Staff Report
for
Conditional Use Permit Application #443
Balzer – Dog Daycare and Boarding

Applicant:
Eva and Reid Balzer

Property Owner(s):
Eva and Reid Balzer

Property Address:
4997 NE 60th St
Owatonna, MN 55060

Property Legal Description:
All that part of the West Half of the Southeast Quarter of Section 17, Township 108 North, Range 19 West, Steele County, Minnesota, described by:
Commencing at the northeast corner of said Southeast Quarter thence North 89 degrees 50 minutes 19 seconds West, assumed bearing, 2094.00 feet along the north line of said Southeast Quarter to the True Point of Beginning: thence South 00 degrees 09 minutes 41 seconds West 275.00 feet; thence North 89 degrees 50 minutes 19 seconds West 482.93 feet; thence North 00 degrees 09 minutes 41 seconds East 275.00 feet to the north line of said Southeast Quarter; thence South 89 degrees 50 minutes 19 seconds East 482.93 feet to said True Point of Beginning. Subject to public highway easement along the north line of said Southeast Quarter. Subject to other easements and restrictions of record, if any.

Project Description:
Dog Daycare Business for a maximum of 15 dogs. This could be a mixture of overnight and daycare dogs, up to 15 dogs at one time. Overnight dogs will be limited to 8 dogs at one time.

Zoning District:
Agricultural

Reason for Conditional Use Permit Application:
Section 704.6 of the Steele County Zoning Ordinance allows kennels as a conditional use in the Ag. District.

General Criteria for Issuing Conditional Use Permit:

1) **The use will not create a burden on parks, schools, streets, public facilities or utilities:**
   The proposal should have no impact on parks, schools, or streets. Electricity is already provided to the site. The site is serviced by a private well and septic.

2) **The use is sufficiently compatible, separated, or screening from adjacent agricultural or residential land so that existing properties will not be depreciated in value:**
   The site is located on a parcel containing a dwelling and garage. It is in close proximity to the family's dairy farm. This area of the county is agriculture and scattered rural residences. The proposed dog daycare should have no impact on the neighboring agricultural uses.
   The nearest neighboring residence is located approximately 250 feet south. The next two neighboring residences are minimum 2500 feet from the proposed site. Noise from barking dogs is the biggest potential effect that could be of concern to the nearest of these neighbors. In previous permitting of kennels, we have put a limit on the hours that dogs may be outside to mitigate any potential effects from barking dogs. We

have not been consistent with the hours but we have previously required animals to be inside between 7:00 PM to 6:00 AM. The applicant is proposing to have the facility open from 6:00 am to 6:00 pm.

3) **The appearance will not have an adverse effect on adjacent properties:**
The proposal is to use a portion of their existing 30 x 40 garage to house the dogs with an outside fenced side and backyard. Section 1507.02 requires fences or screening to be 25 feet from road right of ways. The proposed fencing meets this requirement, being approximately 100 feet from road right-of-way.

4) **The use is related to the needs of the County and to the existing land use:**
The existing land use of the is rural building site. The garage will be required to meet building code for the proposed use.

5) **The use is consistent with the purpose of the zoning ordinance and zoning district:**
The zoning ordinance allows kennels as a conditional use in the agricultural district.

6) **The use will not cause a traffic hazards or congestion:**
Traffic would consist of vehicle traffic dropping the dogs off in the morning and picking them up at night. If the facility housed the maximum of 15 dogs, that could equate to 30 trips per day. The average single-family residence has 10 vehicle trips per day to and from the residence. This location shares a driveway with another home & dairy farm. The Steele County Highway department has indicated the road is adequate to handle this amount and type of traffic.

7) **Existing businesses will not be adversely affected because of curtailment of customers trade:**
The family's dairy farm is located within 250 feet of the site. There are other feedlots in the area but no other businesses. This proposal should not affect the nearby feedlot.

8) **Adequate utilities, access roads, drainage and necessary facilities will be provided:**
Access: The current access onto County Road 12 will be used.
Drainage: Drainage should not change from existing.
Water: Water is provided by a private well.
Sewage: Sewage is treated by a private septic system. Waste from the Dog Daycare and Boarding will not go into the septic system.

Staff Comments:

If the Planning Commission recommends approval of this application, they may wish to consider the following conditions:

1. This permit allows for the boarding of dogs. It does not permit the breeding and selling of animals.
2. Kennel is permitted for a maximum of 15 dogs.
3. Dogs must be kept inside between the hours of 7:00 P.M. to 6:00 A.M.
4. All buildings shall meet building code for their intended use. Owner shall comply with any requirements that result from the change in use of the structure. Any remodeling or new construction on the parcel is to adhere to all Steele County codes and ordinances.
5. Solid dog waste shall be cleaned up and disposed of in and approved manner.
6. Any fencing must be a minimum of 25 feet from the road right-of-way.
7. Operator is responsible to obtain all other federal, state, and local permits and regulations including but not limited to the Department of Agriculture, Board of Animal Health and the Minnesota Pollution Control Agency.

CONDITIONAL USE PERMIT   *PERMIT#* *443*

PARCEL #:	10-017-2401	**HEARING DATE:**	09/08/25
DISTRICT:	Agricultural	**DECISION DATE:**	09/23/25

APPLICANT:	Eva and Reid Balzer	**LANDOWNER:**	Eva and Reid Balzer
ADDRESS:	4997 NE 60th St	**ADDRESS:**	4997 NE 60th St
	Owatonna, MN 55060		Owatonna, MN 55060

PROPERTY ADDRESS:
4997 NE 60th St
Owatonna, MN 55060

LEGAL DESCRIPTION OF PROPERTY:

All that part of the West Half of the Southeast Quarter of Section 17, Township 108 North, Range 19 West, Steele County, Minnesota, described by:
Commencing at the northeast corner of said Southeast Quarter thence North 89 degrees 50 minutes 19 seconds West, assumed bearing, 2094.00 feet along the north line of said Southeast Quarter to the True Point of Beginning: thence South 00 degrees 09 minutes 41 seconds West 275.00 feet; thence North 89 degrees 50 minutes 19 seconds West 482.93 feet; thence North 00 degrees 09 minutes 41 seconds East 275.00 feet to the north line of said Southeast Quarter; thence South 89 degrees 50 minutes 19 seconds East 482.93 feet to said True Point of Beginning. Subject to public highway easement along the north line of said Southeast Quarter. Subject to other easements and restrictions of record, if any.

REFERENCE ORDINANCE FOR CUP:
Section 704.6 of the Steele County Zoning Ordinance allows kennels as a conditional use in the agricultural district.

PROPOSED USE(S):
Dog Daycare and Boarding Business

DECISION OF BOARD OF COMMISSIONERS

Deny ☐

Approve ☒ **with** 7 **conditions.**

Findings recommended by the Planning Commission are hereby adopted to be the Findings of the Steele County Board of Commissioners.

Chair, Steele County Board of Commissioners   *Date*

CONDITIONAL USE PERMIT PERMIT# 443

Conditions

1. This permit allows for the boarding of dogs. It does not permit the breeding and selling of animals.
2. Kennel is permitted for a maximum of 15 dogs.
3. Dogs must be kept inside between the hours of 7:00 P.M. to 6:00 A.M.
4. All buildings shall meet the building code for their intended use. The owner shall comply with any requirements that result from the change in use of the structure. Any remodeling or new construction on the parcel is to adhere to all Steele County codes and ordinances.
5. Solid dog waste shall be cleaned up and disposed of in and approved manner.
6. Any fencing must be a minimum of 25 feet from the road right-of-way.
7. Operator is responsible to obtain all other federal, state, and local permits and regulations including but not limited to the Department of Agriculture, Board of Animal Health and the Minnesota Pollution Control Agency.

CERTIFICATION

I hereby certify that the above is a true and correct copy of the decision approved by the Steele County Board of Commissioners on the__________ day of _____________________, 2025.

_______________________________ _______________
Steele County Administrator *Date*

This document prepared by Steele County Planning and Zoning Director

_______________________________ _______________
Director, Steele County Planning & Zoning *Date*

Steele County
Agenda Item
Request for Board Action

Subject: Purchase of a mastic machine

Department: Highway

Committee: Public Works **Committee Meeting Date:** September 9, 2025

Work Session Date: Enter a date. **Board Meeting Date:** September 23, 2025

Consent Agenda: ☐ Yes ☐ No **Resolution:** ☐ Yes ☒ No

Policy Committee Recommendation:

.

Recommendation:

Approve the purchase a Mastic machine from Cimline, Inc. in an amount of $80,792.00

Background *(Including Budget Impact*):

Mastic is a product for crack filling, potholes, and alligated surfaces on concrete and blacktop roads.

We have tested several mastic machines.

Three quotes were received on three of the different machines that we tried out. Unfortunately, the lowest bidder machine did not fit our needs and was not user friendly.

Recommend purchasing the Cimline mastic machine that worked perfectly for our needs and use.

The rental cost of this machine twice a year is $8,854.00 per month. Twice per year is $17,708.00. The mastic machine would pay for itself in 4.5 years using the cost of rental alone.

Attachments:

Seal master $67,750.00

Cimline, Inc. $80,792.00

Midstates Equip. $98,500.00

SealMaster®
Pavement Products & Equipment

Quotation

951 Apollo Road
Eagan, MN, 55121
651.452.2360

DATE 7/2/2025
Quotation #
Customer ID

Quotation For:
Paul Kirtz
Steele County

Quotation valid until: 8/2/2025
Prepared by: Nick
612-759-3698

Comments or Special Instructions: *Freight is quoted to ship mastic Machine to SealMaster Plant in Eagan, MN. Can then be delivered/picked up. Mastic Material is quoted to deliver directly to you in van trailer.*

SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	F.O.B. POINT	TERMS
Nick		TBD			TBD

QUANTITY	DESCRIPTION	ITEM #	UNIT PRICE	OTHER	AMOUNT
1	Crack Pro Mastic Machine - 300 Gallon	E2776	$ 66,000.00		$ 66,000.00
1	Freight	FRT	$ 1,750.00	Freight to ship mastic machine to SealMaster in Eagan, MN	$ 1,750.00
42,560	CrackMaster Mastic Material		$ 0.75	Full truckload of Mastic material - 19 Pallets	$ ~~31,920.00~~

Quote Accepted By:	SUBTOTAL	$ ~~99,670.00~~ $ 67,750.00
x	TAX RATE	
Plus Any Applicable Tax	SALES TAX	$ -
	TOTAL	$ ~~99,670.00~~

$ 67,750.00

THANK YOU FOR YOUR BUSINESS!

Cimline, Inc.

Quotation

Innovation in Preservation
2601 Niagara Lane
Minneapolis, MN 55447
Phone (800) 328-3874 Fax (866) 557-1971

50 YEARS OF INNOVATION
CIMLINE

DATE: 8/21/2025
QUOTE #
Salesman: Rollo

FOR: Sourcewell Pricing

QUOTE TO:

NAME: Paul Kirtz
COMPANY: Steele County
ADDRESS:
CITY: Owatonna
STATE/ ZIP: Mn.
PHONE:

ITEM	DESCRIPTION	PART NO.	QTY	LIST PRICE	DISC. 1	DISC. 2	EXT. PRICE
	350 Gallon Mastic, Diesel Engine, Diesel Burner, Propane Chute/Box	308-002-902	1	$ 98,000.00	20%		$ 78,400.00
	Engine Cover M-Series With Pump	311-229-902	1	$ 2,990.00	20%		$ 2,392.00
	Mastic Applicator Cart (10 Gallon)	~~310-008-004~~	~~1~~	$ ~~4,250.00~~	~~20%~~		~~$ 3,400.00~~

SUBTOTAL	$ ~~84,192.00~~ $ 80,792.00
Surcharge %	
Surcharge amount	$ -
TAX RATE	
SALES TAX	-
FREIGHT	
TOTAL	$ ~~84,192.00~~ $ 80,792.00

This Quotation is valid for 10 days from above date

Manager Signature

THANK YOU FOR THE OPPORTUNITY TO PROVIDE YOU WITH A QUOTE.

MIDSTATES
EQUIPMENT & SUPPLY

606 County Rd. #1
Mountain Lake, MN 56159
Tel. (507) 427-3807
Fax (507) 427-3709
Toll Free 1-800-929-3807

July 25, 2025

Steele County
Attn: Paul Kirtz
3000 Hoffman Drive
Owatonna, MN 55060
Paul.kirtz@steelecountymn.gov

Paul,

Thank you for the opportunity to quote equipment for your asphalt maintenance needs. I have listed the price for the equipment you are interested in.

Marathon is having an 8% price increase September 1st. If ordering a new melter, the prices are only good if you order before the end of August.

350 Marathon Mastic Melter with options to order in:

1 – 2025 New 350 gal. Marathon Mastic Melter $98,500.00, Base, Plus Freight

2025 Standard Spec:

- 23hp Liquid cooled, 3-cylinder, Kohler diesel engine with engine cover
- Single 324,000 BTU diesel burner
- Automatic temperature control w/digital thermostat & dual digital controls
- Green strobe burner indicator light
- 120V 1500W Overnight heating system
- 12 Volt DC battery in weatherproof box
- Full sweep hydraulic agitation with micro switch to stop agitation when the lid is opened
- Reverse anti-splash material loading door
- 6" Diameter opening with heated rear chute & chute scraper
- 300,000 BTU Vapor propane torch with 15' propane hose & bottle holder
- 10lb Fire extinguisher with bracket
- Tool Heater mounted on fender
- DOT/Transport Canada approved LED trailer lighting
- (2) 7,000 lb. axles with 235/85/R16 tires, electric brakes and breakaway kit
- License plate bracket with LED light
- Heavy duty, top wind trailer jack and adjustable pintle hitch
- 7-pin trailer plug
- Painted Black

With the following options:

Additional Step Street Side	$195.00
Spare tire and rim mounted to trailer	$875.00
Flashing arrow stick with LED arrow ends	$3,095.00
2-5/16" Ball hitch*	$300.00

**If you do not need a Ball hitch, please subtract $300.00 from the total.*

Marathon MM 350 with the options above: $102,965.00, Plus Freight.
Freight is estimated at $2,400.00 - $3,000.00

Steele County
Agenda Item
Request for Board Action

Subject: Property sales process update

Department: GIS

Committee: Land Use & Records **Committee Meeting Date:** September 18, 2025

Work Session Date: September 23, 2025 **Board Meeting Date:** September 23, 2025

Consent Agenda: ☒ Yes ☐ No **Resolution:** ☐ Yes ☒ No

Policy Committee Recommendation:

Enter the recommendation from the Committee to the Board of Commissioners. This must be filled out for all Board Meeting agenda items. If the item did not go to a committee list as "N/A" or a reason why.

Recommendation:

Approve the use of compliance funds to complete the property sales update, not to exceed $1000.

Background *(Including Budget Impact)*:

Steele County has a public facing property sales dashboard developed by ProWest & Associates. Behind the scenes, this dashboard pulls in all sales data from the assessors CAMA database. The current process needs to be modified to omit sales data that has been marked as private. Compliance funds would be used to pay for the updates. The compliance fund committee recommends a not to exceed amount of $1000.

Attachments:

ProWest & Associates Project Scope

PROJECT ESTIMATE

Steele County MN
Sales Process Updates

Date: 9/2/2025

Client: Steele County MN

PROJECT DESCRIPTION

The Client is seeking assistance with updating the existing sales process to not export sales records that are marked as private within the CAMA system.

PROJECT MANAGEMENT

Pro-West & Associates Project Manager: Name:
Phone:
Email:

Client Project Manager (PM): Name:
Phone:
Email:

Invoice Contact
(if different from Client PM)
Name:
Address:
Email:

Project Schedule: TBD. A typical implementation is 4-6 weeks.

CLIENT RESPONSIBILITIES

1. Provide filter for determining private sale records
2. Be available for any questions that may arise during the project.

*If assistance is needed with client responsibilities, additional costs may apply

DELIVERABLES

1. Update existing sales process to not export records that are marked as flagged within the CAMA system.

PROJECT COMPLETION & POST PROJECT SUPPORT

Project Completion:
The project will be completed when all training and documentation are completed.

Post Project Support
PWA understands that support requests and/or general support inquiries will occur after the project is completed. We welcome those inquiries and look forward to supporting you in the future! Below are common inquiries related to general support requests.

1. If there are issues with the deliverables or if clarification is needed regarding the deliverables, contact the PWA Project Manager listed in this scope.

2. If the PWA Project Manager is contacted, after the project is completed, you may be invoiced for that call or email. The PM will discuss invoicing needs during the call. If you contact anyone other than the PWA Project Manager, after the project is completed, an invoice will be sent based on current hourly rates.

3. If the Project Manager is contacted after the project is completed, they are not available to respond, and the need is urgent *(ie: the Project Manager is on vacation or is attending a workshop)*; contact PWA's main office number for assistance: 320-207-6868 or follow directions listed on the Project Managers out of office reply (if email is used).

    a. There may be an invoice sent for the support request based on current hourly rates if Technical staff are contacted directly. The PWA Project Manager will follow up when they are available to discuss invoicing.

4. PWA asks that both the PWA Project Manager and the Technical person be copied on emails to ensure prompt service and clarification on needs and any additional fees. If at any time there is a question about an invoice or support need, contact the PWA Project Manager.

5. If there are general questions about any topic related to GIS and/or PWA Services, contact the PWA Project Manager listed in this scope. You may be invoiced for that call or email. The PM will discuss invoicing needs on the call.

PROJECT RISKS & MITIGATION

1. Stakeholders are not identified at the beginning of the project
    a. Mitigation: Client and PWA will identify stakeholders at the project kick off. If changes in stakeholders occur, they will be communicated to the stakeholders immediately to eliminate and/or minimize timeline and budget changes.

2. Stakeholders change throughout the project
   a. Mitigation: Maintain the same project stakeholders throughout the project. If stakeholders do change, it is the client's responsibility to communicate the purpose of the project to the new stakeholder or for PWA to communicate changes to the client. If the project changes due to a change in stakeholders, additional charges may apply and the timeline may be affected.

3. Changes to data migration needs occur after the initial database conversion has been completed (if applicable)
   a. Mitigation: the client stakeholders should clearly define GIS data to be loaded into the geodatabase at the beginning of the project.

4. Contractor, Client or other third party delays
   a. Mitigation: maintain communication to ensure all parties are aware of any scheduling delays regarding tasks that need to be completed.

5. IT is unfamiliar with SSL Certificates
   a. Mitigation: discuss SSL certificates during the design call and ensure that all stakeholders understand what they are and how they are used in the system design and implementation.

6. Feedback. Various tasks will be completed throughout the project. It is the responsibility of project stakeholders to ensure that feedback is provided per the timelines agreed upon.
   a. Mitigation: communicate feedback/task delays to project stakeholders immediately. Project budget and/or timelines may be affected by delays

7. Remote access is not granted.
   a. Mitigation: If remote access is not granted, there will be a change in timeline and budget, which will be communicated prior to starting work.

8. PWA receives requests to shadow PWA staff during the software install or upgrade process.
   a. Mitigation: Client shall disclose this desire during the project kick off call. Additional costs will be applied to provide additional training during the install/upgrade process.

COST ESTIMATE

$728.73

Invoicing Schedule: PWA will invoice monthly based on percent of project completed.

If the scope, objectives, or timeline change significantly before the project is completed, we will agree to discuss any necessary modifications to our agreed-upon fee or to the scope, objectives, or timeline of the project.

** Payment is due within 45 days of an invoice date. If payments are not received within 45 days of the invoice date, a late fee of 1.5% of the invoice amount will be charged for each 45 day cycle that the payment is late.*

*** 3% convenience fee will be added for payment by credit card*

To proceed with the described services in this estimate, please sign and date below and return to the Project Manager listed above.

CLIENT	**Pro-West & Associates**
Acceptance Signature:	Signature:
_____________________________Date:________	_____________________________Date:_________

Estimate valid for 90 days

Steele County
Agenda Item

Request for Board Action

Subject: Approve CD 5 Invoice over $10,000 Threshold

Department: Property Tax & Elections

Committee: Land Use & Records **Committee Meeting Date:** September 18, 2025

Work Session Date: Enter a date. **Board Meeting Date:** September 23, 2025

Consent Agenda: ☐ Yes ☐ No **Resolution:** ☐ Yes ☐ No

Policy Committee Recommendation:

N/A

Recommendation:

Approve invoice for an emergency clean out on CD5 for over the $10,000 Ditch Inspector approval threshold.

Background *(Including Budget Impact)*:

Ditch Inspector responded to a request for an emergency clean out on CD5 due to flooding in fields in Lemond Township, Section 2 and Sommerset Township, Section 6 because of sediment downstream. CD5 has a healthy balance to support this invoice.

Attachments:

SF Enterprises Invoice & Map

SF Enterprises LLC

34662 Valleyview Rd Waseca, MN 56093

507-461-6455

sfenterprisesdigit@gmail.com

Steele County Ditch 5

Invoice:

Date	Description	QTY	Unit Price	Price
7/19/2025	Mobilization	1	$600.00	$600.00
7/21/2025	Tree Removal, Start Cleaning Ditch	9.7	$300.00	$2,910.00
7/22/2025	Clean Ditch	6.5	$300.00	$1,950.00
8/1/2025	Clean Ditch	9.1	$300.00	$2,730.00
8/2/2025	Clean Ditch	10.2	$300.00	$3,060.00
8/3/2025	Clean Ditch	8	$300.00	$2,400.00
8/4/2025	Clean Ditch	8.6	$300.00	$2,580.00
8/5/2025	Clean Ditch	9.7	$300.00	$2,910.00
			Subtotal	$19,140.00
			Total	$19,140.00

Notes:

Steele County Ditch 5 Remove trees and clean bottom of ditch.

8/25/25

DITCH INSPECTION REPAIRS

DATE_8/25/25______________
DITCH #_CD 5___________

LOCATION: (SECTION NUMBER AND LAND OWNER)
Township Section
LE 1/SO 6
Souba, Wanous, Anderson

INSPECTION/ISSUE:

Tile was flooding fields in LE 2 because of sediment downstream.

CORRECTION AND NATURE OF REPAIRS:
Clean ditch to SW 51st St.

COST ESTIMATE: ____________________

IF COST ESTIMATES WERE RECEIVED FROM A CONTRACTOR, LIST THE NAME OF THE

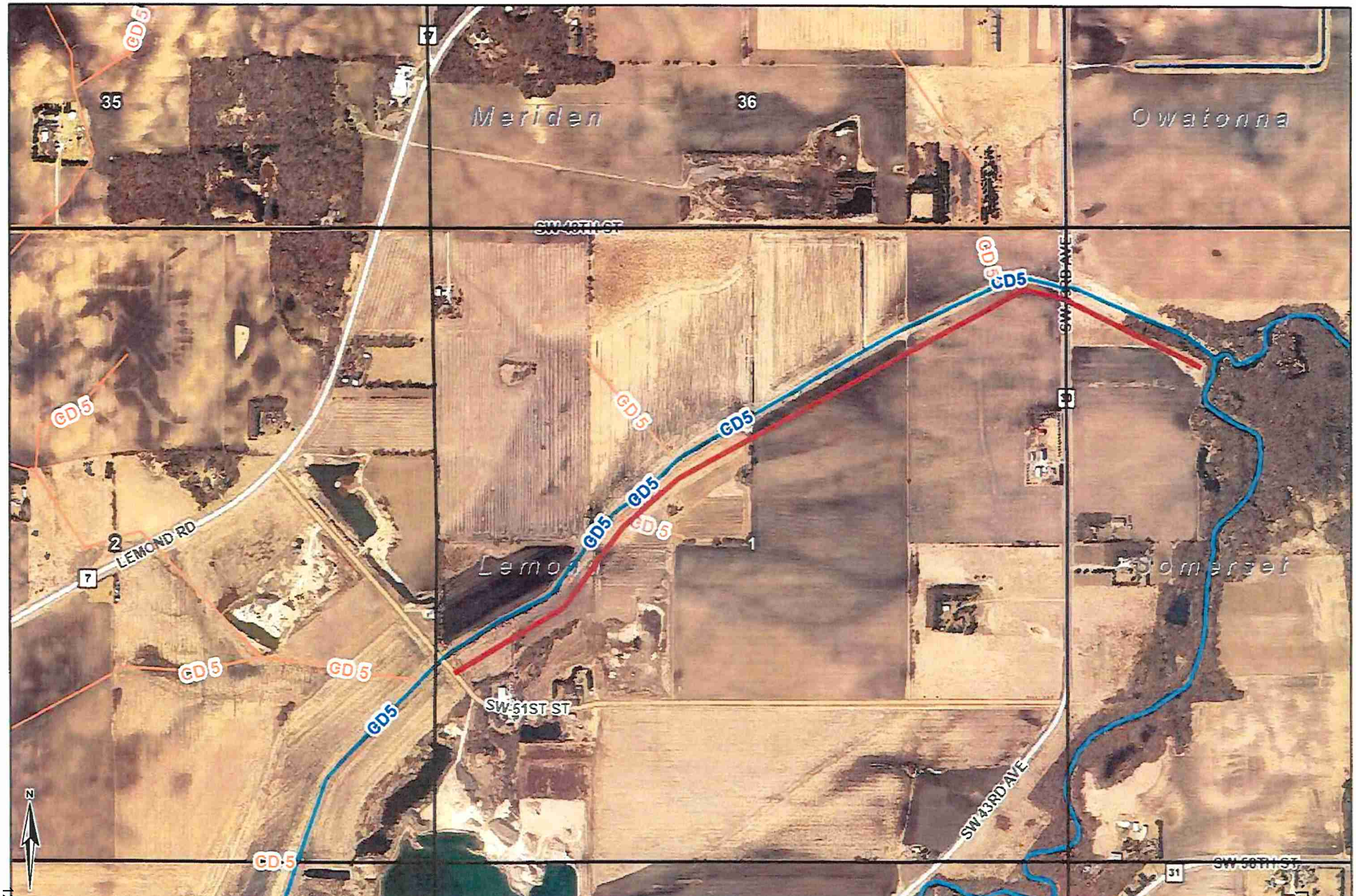
CONTRACTOR:____

SUBMITTED BY: ____

Drainage Inspector
TITLE

REMARKS:
This was an emergency clean, no other bids.

SUBMITTED TO THE COUNTY BOARD ON THE 25th DAY OF August, 2025



Disclaimer: Steele County, MN makes no representations or warranties, express or implied, with respect to the use or reuse of the data provided herewith, regardless of the format or the means of transmission. THE DATA IS PROVIDED "AS IS" WITH NO GUARANTEE OR REPRESENTATION ABOUT THE ACCURACY, CURRENCY, SUITABILITY, PERFORMANCE, MERCHANTABILITY, RELIABILITY OR FITNESS OF THE DATA FOR ANY PARTICULAR PURPOSE. Steele County, MN shall not be liable for any direct, indirect, special, incidental, compensatory or consequential damages or third party claims resulting from the use of this data, even if Steele County, MN has been advised of the possibility of such potential loss or damage. This data may not be used in states that do not allow the exclusion or limitation of incidental or consequential damages.

CD 5 Cleanout

August 25, 2025

Steele County GIS

STEELE COUNTY
PUBLIC WORKS POLICY COMMITTEE MINUTES
Public Works Building – 3000 Hoffman Drive - Owatonna, MN 55060

Steele County's Mission:
Driven to deliver quality services in a respectful and fiscally responsible way.

Tuesday, September 9, 2025 at 8:00 a.m. – Public Works Conference Room

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Attendees: Commissioner Krueger, Commissioner Prokopec, Public Works Director Ronald Gaines, Four Seasons Director Steve Schroht, County Highway Maintenance Supervisor Paul Kirtz, Landfill Supervisor Josh Johnson, Finance Director Candi Lemarr, Administrator Renae Fry and Executive Assistant Rebecca Kubicek.

General:

1. Committee Recommends approving the purchase of a Mastic machine from Cimline, Inc. in an amount of $80,792.00

Information

2. Renewal of the OpenGov Master Services Agreement to maintain the County's Road Sign Inventory.

3. The Public Hearing on the 2026-2030 Highway Capital Improvement Plan (CIP) will be held on October 14th, 2025, at 5:15 p.m.to gather public input.

Department Head Reports

Administration: Still waiting on the RR for the roundabout. Need to fit into their work plan. East side corridor update: WSB is still working on the EAW. It will be submitted to the EQB later this fall. SHE, the engineers on the Main Street project, will show the concept design tonight at the Board meeting.

Four Seasons: Fair went well. Roofing project at the Four Seasons has started. Meeting with the team every 7 to 10 days to review the progress on the roof. Beaver Lake is getting ready to close for the season. West Rink is up and running and in use. Next week the East Rink will be put in.

Highway: Beaver Lake archeological update was given. WHKS is now working on a Phase 2 study. This will be a cost of Appx. $80K. Looking at the possibility of the funds be shifted now to a different project in 2026 as Beaver Lake may be a 2027 project do to the study that needs to be done.

Highway Maintenance: Mixing the milling and rock together for shouldering. Will be doing more ditch spraying for weeds.

Landfill: Borneke has started construction on the new cell. Trying to get all the dirt work done before winter.

OpenGov Inc.
660 3rd Street, Suite 100
San Francisco, CA 94107
United States

Order Form Number:	Q-08974	**Prepared By:**	Samantha Lovewell
Created On:	09/02/2025	**Email:**	slovewell@opengov.com
Order Form Expiration:	09/15/2025	**Contract Term:**	12 Months
Subscription Start Date:	09/04/2025		
Subscription End Date:	09/03/2026		

Customer Information:

Customer:	County of Steele, MN	**Contact Name:**	Ron Gaines
Bill To/Ship To:	630 Florence Ave Owatonna, Minnesota 55060 United States	**Email:**	ronald.gaines@steelecounty.gov
		Phone:	(507) 444-7431

Order Details:

Billing Frequency: Prepaid

Payment Terms: Net 30 Days

SOFTWARE SERVICES:

Product Name	Start Date	End Date	Annual Fee
AMS Subscription	09/04/2025	09/03/2026	$1,897.58

Customer Billing/Service Periods:

Period:	**Total:**
09/04/2025	$1,897.58

Order Form Legal Terms:

This Order Form incorporates the OpenGov Master Services Agreement ("MSA") attached here or available at https://opengov.com/terms-of-service/master-services-agreement/.

The "Agreement" between OpenGov and the entity identified above ("Customer") consists of the Order Form, MSA, and, if Professional Services are purchased, the Statement of Work.

Unless otherwise specified above, fees for the Software Services and Professional Services shall be due and payable, in advance, 30 days from receipt of the invoice.

By signing this Agreement, Customer acknowledges that it has reviewed, and agrees to be legally bound by the Agreement. Each party's acceptance of this Agreement is conditional upon the other's acceptance of the Agreement to the exclusion of all other terms

County of Steele, MN:

Signature:

____

Name:

____

Title:

____

Date:

____

OpenGov, Inc.

Signature:

____

Name:

____

Title:

____

Date:

____

STEELE COUNTY
PUBLIC SAFETY & HEALTH COMMITTEE MINUTES
Steele County Administration Building – 630 Florence - Owatonna, MN 55060

Steele County's Mission:
Driven to deliver quality services in a respectful and fiscally responsible way.

Tuesday, September 16, 2025 at 8:00 a.m. – Board Room

Attendees: Commissioner Prokopec, Commissioner Krueger, Sheriff Lon Thiele, County Attorney Robert Jarrett, Community Corrections Director Tim Schammel, Public Health Director Amber Aaseth, Public Health Intern Andrea Jensen, Recovery Project Coordinator Abigale Nachreiner, Finance Director Candi Lemarr, Administrator Renae Fry and Executive Assistant Rebecca Kubicek.

Information

1. Employee and Families Team Building and Awareness Event:
   This item was presented to the Department Heads. After discussion, the group agreed that a Thursday afterwork from 4 to 7pm would be the best time to schedule this event. They also agreed that it is currently too late in the year and would not be able to pull together this event for 2025. Looking at bringing this forward for spring or fall of 2026. There will be a committee formed to plan and put together a budget and then come back to the board for to submit a resolution for funds.

2. Steele County Public Health Tobacco and Cannabis Environmental review of information:
   There are 43 low potency license holders in Steele County. The sellers are broken into three buckets; on-line sellers (25%), some that sell tobacco (51%) and some sell alcohol (34%) with the low potency products. There is minimal advertisement from the sellers on these types of products. There is a concern on the placement of these products which make them viewable to minors. This review of products and sellers give us a base line for future use. See attached report.

Department Head Reports

Administration: SE Regional group is doing a study for regional development organization with a meeting at OPU on September 30th. More information to follow with confirmation of location.

Attorney's Office: Trial season is here with trails about every two weeks. Thank you to Waseca County for taking on a case. The department is fully staffed. Parking lots are done. The law is now in effect for the medication for inmates.

Community Corrections: Probation reform is moving slowly, and due dates are getting pushed out. Relooking at the formula for funding. The department is fully staffed. Steve's last day is end of this week.

County Sheriff: Nothing to report

Finance: Auditors will be coming next week to speak at the Board meeting. Closing things up before she leaves.

Public Health: Wellness fair went very well. Mental Health Collolition meeting at OPU today. Flu clinics start in October.

Steele County Tobacco and Cannabis Environmental Scan

Prepared by: Andrea Hillson Jensen

September 2025

Steele County Community Health conducted an environmental scan assessment of low potency hemp (LPH) and tobacco license holders in the county. Over the months of July and August 2025, 62 retail license holders were assessed for available LPHD and tobacco products, advertising, pricing/promotions, product placement.

43 Total # of LPHD product license holders in Steele County

- **51%** of license holders also sold tobacco
- **34%** of license holders also sold alcohol
- **25%** of license holders are online only sellers

Steele County Youth Use (2022):

- 6.9 % reported using cannabis once or more monthly (state average 6.7%)
- 7.7% reported any use in last month
- 85.1% reported never using

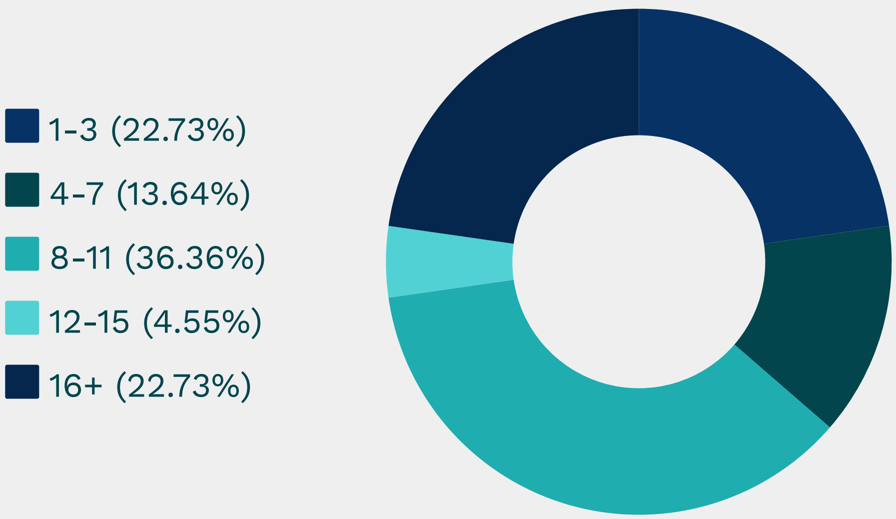
Advertising

- **3** retailers had advertising outside the store (21+ stores)
- **12** out of 22 (54%) retailers had promotions or discounts on LPHD products

Placement

- **Many** convenience stores have LPHD products in beverage coolers near other drinks
- **2** grocery stores have LPHD drinks on low shelves within view of young children

Number of LPHD Brands Sold at Visited Retailers



Products

of retailer sellers of various products:

- 19 Beverages
- 11 Gummies
- 7 Beverage Shots
- 2 Vapes
- 2 Concentrates
- 1 Tincture
- 1 Hemp Flower
- 1 Mints
- 1 Prerolled Joints

Environmental Scan Goal:

- **Identify community risk factors that can contribute to underage cannabis use**
- **Establish baseline of available products**

Decrease Risk Factors	Increase Protective Factors
Reducing cannabis outlet density	**Increasing community norms that discourage youth use**
Reducing widespread availability of cannabis	**Increasing prosocial opportunties**
Reducing new cannabis products that attract youth	**Increasing youth perception of cannabis harm through education**

Sources: https://www.sph.umn.edu/research/centers/cannabis/research/self-reported-cannabis-use-by-minnesota-high-school-students-2022/, SAMHSA, https://library.samhsa.gov/product/preventing-marijuana-use-among-youth/pep21-06-01-001

STEELE COUNTY
LAND USE & RECORDS COMMITTEE MINUTES
Steele County Administration Building – 630 Florence - Owatonna, MN 55060

Steele County's Mission:
Driven to deliver quality services in a respectful and fiscally responsible way.

Thursday, September 18, 2025 at 8:00 a.m. – Steele County Boardroom

Attendees: Commissioner Glynn, Commissioner Abbe, Planning & Zoning Director Amber Brooks, County Assessor Brian Anderson, County Recorder Rick Kvien, GIS Coordinator Nick Flatgard, GIS Technician Ali Ellingson, PT&E Director Jennifer Mueller, Administrator Renae Fry and Executive Assistant Rebecca Kubicek.

Consent:

1. Committee recommends approving the use of compliance funds to complete the property sales update, not to exceed $1000.

   This software would allow document shielding which is required by law starting January 1st. Pro West will adjust the software to assist in the required shielding of property ownership information from the public. Rob is putting together a disclaimer as we can shield our information, and we can't shield what's out in the public.

2. Committee recommends approving invoice for an emergency clean out on CD5 in an amount of $19,140.00 which is over the $10,000 Ditch Inspector approval threshold.

   Ditch balance is currently $40K.

Information:

3. Commissioner Abbe attended the AMC Conference where he attended sessions regarding human services, public safety and mental Health. AMC is requesting additional beds throughout the state to help with care. They may possibly ask all counties to participate in sending a Resolution supporting the need more beds for Mental Health. He also participates in a session discussing the impact that AI software would have on human services.

Department Head Reports

Administration: Brief recap on low potency cannabis. Attended the AMC Policy meeting and has information that will be shared with all commissioners regarding elections, property assessments and property values.

Assessor: Finishing quintile and have moved into completing new construction.

Finance: Audit report came in yesterday. Preliminary Budget RBA is being prepared today.

GIS: Application to track data suppression requests. Working on setbacks maps for low potency for PTE and PH. Rifle maps are complete for rifle hunting in Steele County review early next year.

Planning & Zoning: Tyler Severson started training in on building inspection.

PT&E: Election early voting starts tomorrow. Election judge training completed. Tax forfeitures still working on. Levy information is coming in. Working on Cannabis registration.

Recorder: Marriage season is in full swing.

Reporting and insights from 2024 audit:

Steele County

December 31, 2024

bakertilly

Executive summary

September 22, 2025

To the County Board of Commissioners
Steele County
Owatonna, Minnesota

We have completed our audit of the financial statements of Steele County, Minnesota (the County) for the year ended December 31, 2024, and have issued our report thereon dated September 22, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your County's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Steele County should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Sheanne Hediger, Principal: sheanne.hediger@bakertilly.com or +1 (612) 876 4599
- Katie Sam, Manager: katie.sam@bakertilly.com or +1 (612) 876 4580

Sincerely,

Baker Tilly US, LLP

Sheanne Hediger

Sheanne Hediger, CPA, Principal

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the County's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
    - Are free from material misstatement
    - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the County's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report.
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the County and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the County's current year results.

Implementation of GASB No. 101, Compensated Absences

During the current year, the County implemented GASB Statement No.101, *Compensated Absences.* This standard was issued to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor’s professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position and fund balance calculations	Financial reporting and required disclosures

Internal control matters

We considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

- **Financial statement close process**

  Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

  Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

  - There is adequate staffing to prepare financial reports throughout the year and at year-end.
  - Material misstatements are identified and corrected during the normal course of duties.
  - Complete and accurate financial statements, including footnotes, are prepared.
  - Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County are described in Note 1 to the financial statements. As described in Note 1, the County changed accounting policies related to compensated absences by adopting GASB Statement No.101, *Compensated Absences* in 2024. We noted no transactions entered into by the County during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Other postemployment benefits liability and related deferrals	Key assumptions set by management with the assistance of a third-party actuary	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Public Employees Retirement Association of Minnesota	Reasonable in relation to the financial statements as a whole
Landfill closure and post-closure care	Evaluation of the use of the estimated capacity of the landfill	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the County or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors’ standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachments summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the County's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Group audits

The County's financial statements include information that was audited by other auditors as follows:

- We did not audit the financial statements of the Minnesota Prairie County Alliance or South Country Health Alliance, in which Steele County has equity interests. Such equity interests represent 7.5%, 8.5% and 0.0%, respectively, of the assets, net position and revenues of Steele County's governmental activities. The statements for South Country Health Alliance were prepared in accordance with the financial reporting provisions of the Department of Health of the State of Minnesota.

In addition, if we had any concerns about the quality of work of the other auditors, if there were any limitations related to the group audit or if there was any fraud or suspected from involving group management, component management, employees who have significant roles in group-wide controls or others in which material misstatement of the group financial statements has or may have resulted from fraud we would be required to report those to you. We have not identified any circumstances that are required to be reported.

Independence

We are not aware of any relationships between Baker Tilly and the County that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the County's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Preparation of the auditee section of the data collection form

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

County Board of Commissioners resources

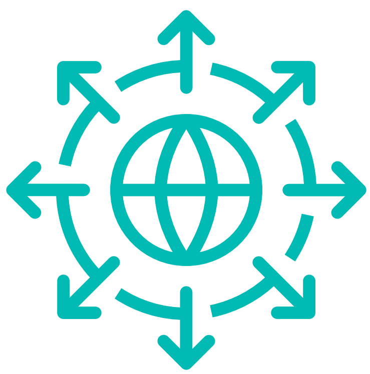
Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.

Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

630 Florence Avenue
P.O. Box 890
Owatonna, MN 55060-0890
Phone: 507-444-7420
Fax: 507-444-7470

CANDI LEMARR
STEELE COUNTY FINANCE DIRECTOR

www.steelecountymn.gov

Baker Tilly US, LLP
3410 Oakwood Mall Drive, Suite 200
Eau Claire, WI 54701

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Steele County as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Steele County and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of the County Board of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

    c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

Other

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have a process to track the status of audit findings and recommendations.

19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

21) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

22) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

23) There are no:

    a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

    b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

    c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

    d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

24) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

25) Steele County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

26) Steele County has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

27) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any.

28) The financial statements include all fiduciary activities required by GASB No. 84.

29) The financial statements properly classify all funds and activities.

30) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

31) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

32) Steele County has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

33) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

35) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

37) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

38) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

40) We believe that the estimate made for the pollution remediation liability is in accordance with GASB 49 and reflects all known available facts at the time it was recorded.

41) Tax-exempt bonds issued have retained their tax-exempt status.

42) We have appropriately disclosed Steele County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the supplementary information, (SI):

   a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

   b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

45) We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment benefits and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

46) We assume responsibility for, and agree with, the information provided by the Public Employees Retirement Association of Minnesota (PERA) as audited by CliftonLarsonAllen LLP relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

47) The financial statements properly disclose all matters we are aware of relevant on the ability to continue as a going concern for a reasonable period of time, including conditions or events and our plan to mitigate any adverse effects.

48) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

49) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

50) Unused lines of credit, collateral pledged to secure debt and direct borrowings and private placements have been properly identified and disclosed.

51) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.

52) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

53) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

54) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

55) With respect to federal award programs:

   a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).

   b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

   c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.

g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.

j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.

l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.

q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

s) We have charged costs to federal awards in accordance with applicable cost principles.

t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

w) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Steele County

Signed: Carie Reiner

Signed: Renae [illegible]

Signed: Jennifer Mueller

Dated: 09/22/2025

Accounting changes relevant to Steele County

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming GASB pronouncements.

Updated reporting for certain risk disclosures

The Governmental Accounting Standards Board (GASB) issued its Statement No. 102, *Certain Risk Disclosures*, in June 2022. The objective of GASB 102 is to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- The concentration or constraint is known to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Disclosure of Certain Capital Assets

GASB Statement 104, *Disclosure of Certain Capital Assets*, requires separate disclosures of four types of capital assets:

- Lease assets reported under Statement 87, by major class of underlying asset,
- Intangible right-to-use assets recognized by an operator under Statement 94, by major class of underlying asset,
- Subscription assets reported under Statement 96, and
- Intangible assets other than those listed above, by major class of asset.

GASB Statement 104 also establishes requirements for capital assets held for sale and requires additional disclosures for those capital assets.

Under the guidance, a capital asset is a capital asset held for sale if:

- The government has decided to pursue the sale of the asset, and
- It is probable the sale will be finalized within a year of the financial statement date.

A government should disclose the historical cost and accumulated depreciation of capital assets held for sale, by major class of asset.

Material corrected misstatements

Description	Opinion unit	Amount
Recognize revenues for ARPA funds expended in 2024.	Capital Projects Fund	$605,390
Correct duplicate recording of Solid Waste capital asset activity for 2024.	Solid Waste Fund	$360,651

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

    - Identify types of potential misstatements.
    - Consider factors that affect the risks of material misstatement.
    - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

a. In connection with our audit, we intend to place reliance on the audit of the financial statements of Minnesota Prairie County Alliance and South Country Health Alliance, in which Steele County has equity interests, as of December 31, 2025 and for the year then ended completed by CliftonLarsonAllen LLP. We expect that all necessary conditions will have been met to allow us to make reference to the component auditors.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization’s objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the County will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of December or January. Our final financial fieldwork is scheduled during May or June to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Steele County

Report on Federal Awards

December 31, 2024

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* and Minnesota Legal Compliance

Independent Auditors' Report

To the County Board of Commissioners of
Steele County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Steele County, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 22, 2025. Our report includes a reference to other auditors who audited the financial statements of the Minnesota Prairie County Alliance and the South Country Health Alliance, in which Steele County has equity interests, as described in our report on the County's financial statements. The financial statements of South Country Health Alliance were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with South Country Health Alliance or that are reported on separately by those auditors who audited the financial statements of South Country Health Alliance.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions of the contracting - bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements and miscellaneous provisions sections of the Minnesota Legal Compliance Audit Guide for Counties, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Eau Claire, Wisconsin
September 22, 2025

Report on Compliance
for the Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance

Independent Auditors' Report

To the County Board of Commissioners of
Steele County

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Steele County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2024. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 22, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the financial statements. Our report includes a reference to other auditors who audited the financial statements of the Minnesota Prairie County Alliance and the South Country Health Alliance, in which Steele County has equity interests, as described in our report on the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Eau Claire, Wisconsin
September 22, 2025

Federal Grantor/ Grant Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency Grant Number	Expenditures
U.S. Department of Agriculture				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Dodge County	222MN004W1003	$ 266,266
Total U.S. Department of Agriculture				266,266
U.S. Department of Justice				
Bulletproof Vest Partnership Program	16.607	N/A	N/A	4,974
Total U.S. Department of Justice				4,974
U.S. Department of Transportation				
COVID-19 Highway Planning and Construction	20.205	MN Dept of Transportation	1030074	19,352
Total U.S. Department of Transportation				19,352
U.S. Department of Treasury				
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	N/A	5,529,506
Total U.S. Department of Treasury				5,529,506
U.S. Department of Education				
Special Education - Grants for Infants and Families	84.181	Dodge County	BO4MC32551	1,829
Total U.S. Department of Education				1,829
U.S. Election Assistance Commission				
HAVA Election Security Grants	90.404	MN Secretary of State	208860 / P03814	11,479
Total U.S. Election Assistance Commission				11,479
U.S. Department of Health and Human Services				
Medical Reserve Corps Small Grant Program	93.008	MN Dept of Health	NU90TP922026	6,409
Public Health Emergency Preparedness	93.069	Dodge County	NU90TP922026	32,646
Early Hearing Detection and Intervention	93.251	Dodge County	H61MC00035	225
COVID-19 Immunization Cooperative Agreements	93.268	Dodge County	NH23IP922628	234,674
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Dodge County	NH23IP922628	21,010
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	Dodge County	NU90TP922188	79,962
Temporary Assistance for Needy Families	93.558	Dodge County	2501MNTANF	50,273
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	Dodge County	X1043589	72,914
Center of Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	Dodge County	NE11OE000048	33,455
Maternal and Child Health Services Block Grant to the States	93.994	Dodge County	BO4MC32551	41,972
Total U.S. Department of Health and Human Services				573,540
Total federal programs				$ 6,406,946

See notes to schedule of expenditures of federal awards

1. Reporting Entity

The schedule of expenditures of federal awards (the Schedule) presents the activities of federal award programs expended by Steele County (the County). The County's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Steele County under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Steele County, it is not intended to and does not present the financial position, changes in net position or cash flows of Steele County.

3. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

4. Indirect Cost Rate

Steele County has elected not to use the applicable de minimis indirect cost rate allowed under the Uniform Guidance.

5. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	$ 6,482,001
Grants received more than 45 days after year-end, unavailable revenue in 2024	1,825
Grant recorded as unavailable revenue in 2023, recognized as revenue in 2024	(2,043)
Grants received in 2023, but spent in 2024	11,479
Charges for contracted services not recognized as expenditures on the SEFA	(86,316)
Expenditures per schedule of expenditures of federal awards	$ 6,406,946

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?	X	yes		no
Significant deficiency(ies) identified?		yes	X	none reported
Noncompliance material to financial statements noted?		yes	X	no

Federal Awards

Internal control over major program:				
Material weakness(es) identified?		yes	X	no
Significant deficiency(ies) identified?		yes	X	none reported
Type of auditors' report issued on compliance for major program:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?		yes	X	no
Auditee qualified as low-risk auditee?	X	yes		no

Identification of major federal program:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	COVID-19, Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Section II - Financial Statement Findings Required to Be Reported in Accordance With *Government Auditing Standards*

Finding 2024-001: Material Weakness - Internal Control Over Financial Reporting

Repeat of Prior Year Finding 2023-001

Criteria: County staff should present the auditor with a set of complete financial statements in such a condition that the auditor is not able to identify any material changes as a result of the audit. The County should also present the books and records to the auditor in such a condition that the auditor is not able to identify any material journal entries as a result of the audit procedures.

Condition: The County relies on its external auditors to draft the financial statements. Additionally, material journal entries were proposed during the audit.

Cause: The County has chosen to have the auditors prepare its annual financial statements and certain year-end entries.

Effect: Because of the lack of controls over year-end financial reporting, your financial statements may not contain all of the required disclosures and account balances. In addition, significant errors could go undetected.

Recommendation: The County should develop an action plan to ensure all year-end adjustments are recorded by County staff prior to audit fieldwork. The County should consider whether preparation of the complete set of financial statements by County staff is cost effective. Management and the governing body should continue to make a reasonable effort to be knowledgeable about the County's financial condition and financial reporting requirements.

Views of Responsible Officials: The County is continuously improving its financial reporting process by attending training and other professional education opportunities to ensure all material journal entries are entered before fieldwork begins and producing the complete set of financial statements by County staff.

Section III - Federal Awards Findings and Questioned Costs

None noted.

Section IV - Minnesota Legal Compliance Findings

None noted.

Steele County

Financial Statements and
Supplementary Information

December 31, 2024

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Independent Auditors' Report

To the County Board of Commissioners of
Steele County

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Steele County, Minnesota (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Minnesota Prairie County Alliance and South Country Health Alliance, in which Steele County has equity interests. Such equity interests represent 7.5%, 8.5% and 0%, respectively, of the assets, net position and revenue of Steele County's governmental activities. The statements for South Country Health Alliance were prepared in accordance with the financial reporting provisions of the Department of Health of the State of Minnesota. We have applied audit procedures on the conversion adjustments to the financial statements of South Country Health Alliance, which conform those financial statements to accounting principles generally accepted in the United States of America. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Minnesota Prairie County Alliance and South Country Health Alliance (prior to conversion adjustments) are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of South Country Health Alliance were not audited in accordance with *Government Auditing Standards.*

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Eau Claire, Wisconsin
September 22, 2025

STEELE COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
For the Year Ended December 31, 2024

This section of the Steele County's (the County) annual financial report is presented to provide readers with a narrative overview and analysis of the County's financial performance during the fiscal year that ended on December 31, 2024. We encourage readers to consider the information presented in this overview in conjunction with the information contained in the basic financial statements and required supplemental information in order to enhance their understanding of the activities and financial health of Steele County.

Financial Highlights

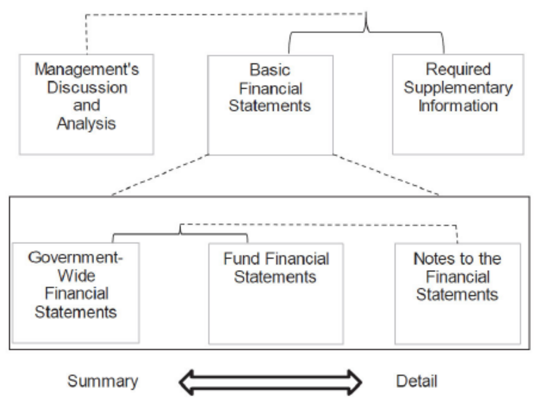
Key financial highlights for 2024 include the following:

- The assets and deferred outflows of resources of the County's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $180,425,075 (net position). Of this amount, $41,616,251 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.
- The net position of governmental activities increased by $9,325,980, or 5.4% over the prior year. This is discussed further in the government-wide financial analysis section.
- Capital assets (net of accumulated depreciation and amortization) increased by $6,308,983 or 5.3% over the prior year. This increase was primarily due to completed projects for the road and bridge, detention center and Community Corrections.
- The County's long-term liabilities decreased by $6,440,602 or 28.2% from the prior year. This decrease was primarily due to the allocated net pension liability from the Public Employers Retirement Association (PERA) and the repayment of debt in accordance with the debt schedules.
- Governmental fund-level revenues exceeded expenditures resulting in a fund balance increase of $7,222,358. This increase was primary due to an increase in interest income and a reduction in the amount of unrealized investment losses in comparison to the prior year.
- The governmental fund balance totaled $54,892,141 at the end of the fiscal year. Of this amount, $32,494,904 (59.2%) is classified as either non-spendable, restricted, committed or assigned while $22,397,237 (40.8%) is unassigned.
- The County had ongoing construction projects to spend the federal American Rescue Plan Act (ARPA) funds. During the year the County spent $5,529,506 of these federal funds and $1,188,236 remains as unearned revenue under the capital projects fund. These funds have been dedicated for a community correction's building and an addition to the detention center for sheriff's operations.
- Operating revenues for the County's Landfill enterprise fund totaled $1,930,399 and operating expenses were $1,922,398. Nonoperating revenues totaled $25,514 from interest income and a loss on disposal of capital assets. This resulted in an increase in net position of $33,515 for 2024. This increase was primarily from a reduction in the landfill long-term care costs which estimates the amount of funds that need to be sent aside for required monitoring and closure. This decrease was mainly due to a lowered inflation factor being used in 2024.

Overview of the Financial Statements

The purpose of management's discussion and analysis is to introduce the reader to the basic financial statements and provide an analytical overview of the County's financial activities. The County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis (this section), budgetary comparison schedules, and other supplemental schedules and discourses are required to accompany the basic financial statements and, therefore, are included as required supplementary information. Figure A-1 demonstrates how the different pieces of the financial statements are interrelated.

Figure A-1
Annual Report Format



The basic financial statements consist of:

1. Government-wide financial statements – providing users with a broad overview of the County's finances similar to the financial statements of private-sector businesses.

2. Fund financial statements – providing users detailed information about the County's most significant components - funds - not the County as a whole. They are used to establish financial control over resources that have been segregated for various activities and objectives.

    - The governmental fund financial statements tell how basic services such as public safety, health and human services, highways and streets, and administration were financed in the short term, as well as what remains for future spending.

    - Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others to whom the resources belong.

3. Notes to the financial statements – providing users the accounting methods, policies, and choices underlying the amounts in the financial statements. In addition, they provide additional detail about or explanations of the amounts in the financial statements.

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Figure A-2
Major Features of the County's Government-wide and Fund Financial Statements

	Government-Wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's government (except fiduciary funds).	The activities of the County that are not proprietary or fiduciary.	The activities of the County that operate similar to private businesses.	Instances in which the County is the trustee or agent for someone else's resources.
Required financial statements	Statement of net position.	Balance sheet.	Statement of net position.	Statement of fiduciary net position.
	Statement of activities.	Statement of revenues, expenditures and changes in fund balance.	Statement of revenues, expenses, and changes in fund net position.	Statement of changes in fiduciary net position.
			Statement of cash flows.	
Accounting basis and measurement focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resources focus.	Accrual accounting and economic resources focus.
Type of asset/liability information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short- term and long-term.	Only assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter, no capital assets or long-term debt included.	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, and short-term and long-term.	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both short-term and long-term. Agency's funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.	All revenues and expenses during the year, regardless of when cash is received or paid.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Government-Wide Statements

The government-wide financial statements provide a long-term view of the County's overall finances using the full accrual basis of accounting. The government-wide statements are comprised of the statement of net position and the statement of activities.

The statement of net position presents information on all of Steele County's assets, liabilities, and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in the County's net position is an indicator of whether its financial position is improving or deteriorating. However, to assess the overall health of the County, you need to consider additional non-financial factors such as changes in the County's property tax base, the County's economic conditions, and the condition of County infrastructure.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This means, some revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the County's activities are shown in two categories:

1. Governmental activities – Many of the activities that are normally associated with county government are included in governmental activities: sheriff, detention center, highway, health and human services, administration, etc. Funding for these activities is provided mainly from taxes (including property, sales, and wheelage tax), intergovernmental revenues, and public charges for services.

2. Business-type activities – The County's landfill operations are included here. Public charges for services are the primary financing source.

Net Position

As discussed earlier, net position can serve as a useful indicator of a government's financial position. At the close of 2024, Steele County's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $188,432,533. A summary of Steele County's net position is outlined in Table A-1 below.

Table A-1
Steele County's Net Position

	Governmental Activities		Business Type Activities		Total Primary Government		% Change
	2024	2023	2024	2023	2024	2023	2023-24
Assets							
Current Assets	$ 67,120,116	$ 57,058,021	$ 7,961,252	$ 5,301,949	$ 75,081,368	$ 62,359,970	20.4%
Capital and Noncurrent Assets	137,310,929	117,849,295	3,246,071	5,802,847	140,557,000	123,652,142	13.7%
Total Assets	204,431,045	174,907,316	11,207,323	11,104,796	215,638,368	186,012,112	15.9%
Deferred Outflows of Resources	4,841,180	7,577,599	37,420	126,382	4,878,600	7,703,981	(36.7%)
Liabilities							
Current Liabilities	4,263,718	8,119,570	89,879	87,890	4,353,597	8,207,460	(47.0%)
Long-Term Liabilities	15,562,081	16,767,510	3,028,476	3,323,545	18,590,557	20,091,055	(7.5%)
Total Liabilities	19,825,799	24,887,080	3,118,355	3,411,435	22,944,154	28,298,515	(18.9%)
Deferred Inflows of Resources	9,021,351	10,208,592	118,930	160,272	9,140,281	10,368,864	(11.8%)
Net Position							
Net Investment in Capital Assets	114,696,082	97,833,327	3,242,071	3,172,874	117,938,153	101,006,201	16.8%
Restricted	24,112,742	15,305,729	228,832	-	24,341,574	15,305,729	59.0%
Unrestricted	41,616,251	34,250,187	4,532,555	4,486,597	46,148,806	38,736,784	19.1%
Total Net Position	$ 180,425,075	$ 147,389,243	$ 8,003,458	$ 7,659,471	$ 188,428,533	$ 155,048,714	21.5%

Net Investment in Capital Assets ($117,942,153 or 62.5% of total net position) represent the County's capital assets net of accumulated depreciation and amortization ($125,153,530) less the remaining balances of debt used to finance the acquisition of these assets ($7,211,377). Steele County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position ($24,341,574 or 12.9% of total net position) is subject to external restrictions on how it may be used. This includes funds that are restricted for debt service repayment, road and bridge projects, recorder equipment, and other statutory requirements.

The remaining balance of net position ($46,148,806 or 24.6% of total net position) is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

In comparison to the prior year:

- County assets increased by $2,614,950 or 1.2% over the previous year due to a combination of many surpluses and deficits. The primary increases over the prior year include:
  - Increases in County capital assets (net of current year depreciation and amortization), $6,308,9893.
  - An increase in general fund cash and investments due to an equity distribution payment received from Minnesota Prairie County Alliance, $1,227,754.
  - Offset by negative financial performance in the County's joint venture (South County Health Alliance) decreasing equity interest by $5,299,564.

- Liabilities decreased by $9,038,394 or 28.2% over the previous year. This decrease was primarily due to:
  - A decrease in the allocated net pension liability from annual actuarial report provided by PERA of $3,250,969.
  - A decrease in the unearned revenues relating to ARPA grant of $5,529,818 for the construction of the Sheriff office and Community Corrections building.

- The County's deferred outflows of resources decreased by 34.5% and deferred inflows of resources decreased by 2.9%. These changes were due to the changes in the County's net pension liability allocated from PERA and the related inflows and outflows.

- Net position increased by 5.2% due to the increase in the County's net investment in capital assets and revenues exceeding expenditures during the current fiscal year.

Changes in Net Position

The statement of activities for Steele County is summarized in table A-2 below.

Table A-2
Steele County's Change in Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government		% Change
	2024	2023	2024	2023	2024	2023	2023-24
Revenues							
Program Revenues							
Charges, Fees, Fines & Other	$ 6,268,699	$ 5,515,913	$ 1,886,159	$ 1,871,777	$ 8,154,858	$ 7,387,690	10.4%
Operating Grants & Contributions	5,961,992	6,395,478	-	-	5,961,992	6,395,478	(6.8%)
Capital Grants & Contributions	5,654,385	3,585,206	-	-	5,654,385	3,585,206	57.7%
General Revenues							
Property & Other Taxes	33,890,859	32,815,920	-	-	33,890,859	32,815,920	3.3%
Unrestricted Grants	9,255,333	3,435,240	-	-	9,255,333	3,435,240	169.4%
Investment Earnings (Loss)	3,334,667	4,031,308	30,198	14,479	3,364,865	4,045,787	16.8%
Miscellaneous	2,886,207	11,247,263	39,556	132,517	2,925,763	11,379,780	(74.3%)
Total Revenue	67,252,142	67,026,328	1,955,913	2,018,773	69,208,055	69,045,101	0.2%
Expenditures							
General Government	10,751,868	10,328,331	-	-	10,751,868	10,328,331	4.1%
Public Safety	14,930,217	12,991,398	-	-	14,930,217	12,991,398	14.9%
Public Works	12,164,916	12,763,478	-	-	12,164,916	12,763,478	(4.7%)
Sanitation	957,160	790,254	1,922,398	1,112,275	2,879,558	1,902,529	51.4%
Health and Human Services	14,695,915	8,891,678	-	-	14,695,915	8,891,678	65.3%
Culture, Recreation and Education	1,153,737	1,235,706	-	-	1,153,737	1,235,706	(6.6%)
Conservation and Development	3,172,433	795,404	-	-	3,172,433	795,404	298.8%
Interest and Fiscal Charges	99,916	148,234	-	-	99,916	148,234	(32.6%)
Total Expenditures	57,926,162	47,944,483	1,922,398	1,112,275	59,848,560	49,056,758	22.0%
Change in Net Position	9,325,980	19,081,845	33,515	906,498	9,359,495	19,988,343	(53.2%)
Net Position - Beginning of Year	171,099,095	152,017,250	7,973,943	7,067,445	179,073,038	159,084,695	12.6%
Net Position - End of Year	$ 180,425,075	$ 171,099,095	$ 8,007,458	$ 7,973,943	$ 188,432,533	$ 179,073,038	5.2%

County-Wide revenues totaled $69,208,055 for the year ended December 31, 2024. Taxes, charges for services, and intergovernmental revenues (including grants and contributions) accounted for 90.9% of total revenue for the year.

In comparison to the prior year, county-wide revenues increased by $162,954 or 0.2%. This increase is the combination of many surpluses and deficits, but the primary changes include:

- Investment earnings decreased by $680,922 or 16.8% under the previous year. This decrease includes the County's interest income received from investment and checking accounts, along with the change in the year-end mark to market adjustment to book unrealized gains or losses on investments.
- Miscellaneous revenue decreased by $8,454,017 or 74.3% under the previous year. The main factors for this change include the previous year adjustment for Joint Venture equity interest of $6,746,526 did not recur in 2024.

- Property and other tax revenue increased by $1,074,939 or 3.3% from the board approved 4.9% property tax levy increase for fiscal year 2024 and additional delinquent property tax collections.
- Unrestricted grants increased by $5,820,093 or 169.4% over the prior year. This increase is mainly due to the additional American Rescue Plan Act (ARPA) dollars the Country recognized as revenue in 2024 with the ongoing construction of the sheriff office addition and community corrections building.

County wide expenditures totaled $59,848,560 for the year ended December 31, 2024, an increase of 22.0% over the previous year. The statement of activities includes all the costs from the fund financial statements plus additional non-cash expenditures adjustments including depreciation, pension adjustments, compensated absences, other postemployment benefits, etc. This increase in expenditures is the combination of many surpluses and deficits, but the primary changes include:

- Personnel services increases over the prior year totaled $1,751,746. This includes wage increases, health insurance, additional payroll taxes, etc.
- An adjustment for the Joint Venture equity interest of $5,299,564..

As the result of revenues exceeding expenditures, the County-Wide net position increased by $9,359,495. Governmental activities increased by $9,325,980 and business-type activities increased by $33,515.

Figure A-3 and A-4 below illustrates the County's total revenue sources and expenditures by function.

Figure A-3
2024 Steele County Revenue Sources

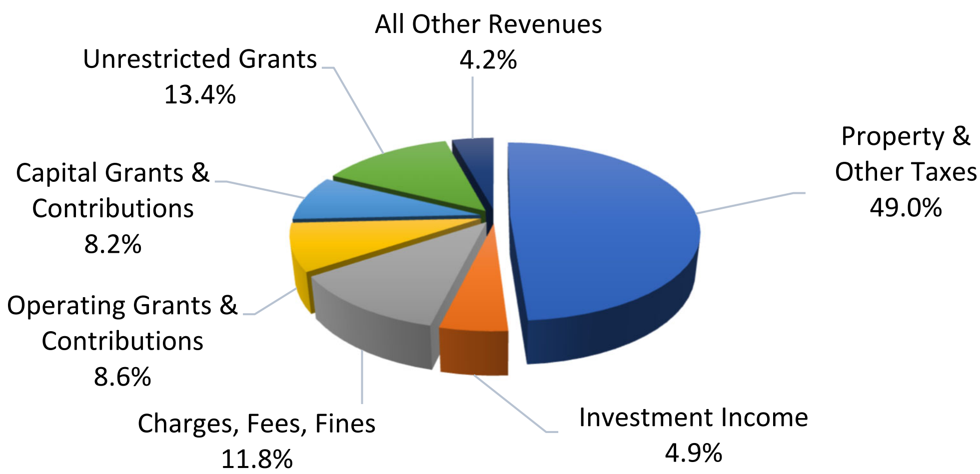


Figure A-4
2024 Steele County Expenditures by Function

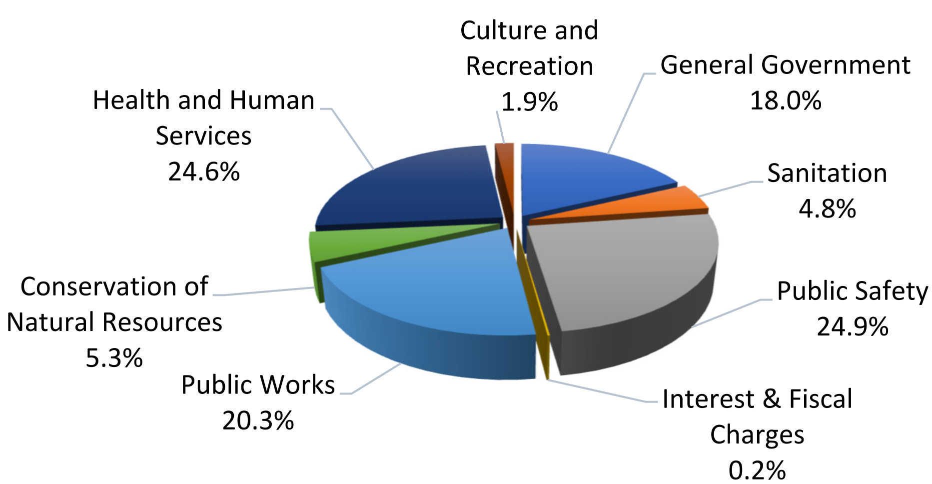


Table A-3 presents the cost of each County function, as well as each function's net cost (total cost, less revenues generated by that activity). The net cost of a County function shows the amount of general revenue (property taxes, investment income, or unrestricted grants) that were needed to fund each county function.

Table A-3
Expenses and Net (Revenue)/Cost of Services

	2024		2023	
	Total Cost of Services	Net (Revenue)/ Cost of Services	Total Cost of Services	Net (Revenue)/ Cost of Services
Governmental Activities				
General Government	$ 10,751,868	$ 8,591,821	$ 10,328,331	$ 8,090,494
Public Safety	14,930,217	12,763,768	12,991,398	10,335,183
Public Works	12,164,916	2,662,180	12,763,478	5,479,462
Sanitation	957,160	(132,014)	790,254	(1,699)
Health and Human Services	14,695,915	12,080,099	8,891,678	6,774,179
Culture, Recreation and Education	1,153,737	1,132,248	1,235,706	1,212,912
Conservation and Development	3,172,433	2,843,068	795,404	409,121
Interest and Fiscal Charges	99,916	99,916	148,234	148,234
Total	$ 57,926,162	$ 40,041,086	$ 47,944,483	$ 32,447,886
Business-Type Activities				
Solid Waste	$ 1,922,398	$ (36,239)	$ 1,112,275	$ (759,502)

The cost of all the County's governmental activities this year totaled $57,926,162. These expenditures were financed from the following sources:

> $6,268,699 was paid by the users of the County's programs from fees or other public charges for services.

> $11,616,377 was subsidized by the federal and state governments with grants and contributions for certain programs.

> $40,041,086 was paid by County taxpayers, investment earnings, unrestricted intergovernmental revenues, and other miscellaneous revenues.

Capital Assets

Steele County's capital assets (net of accumulated depreciation and amortization) as of December 31, 2024, totaled $125,153,530. This investment in capital assets includes land, construction in progress, buildings, improvements, machinery and equipment, infrastructure, leased & subscription assets. A breakdown of the capital assets can be seen in Table A-4 below.

Table A-4
Steele County Capital Assets

	Governmental Activities		Business-Type Activities		Total Primary Government		% Change
	2024	2023	2024	2023	2024	2023	2023-24
Land and Right of Way	$ 4,961,481	$ 4,602,683	$ 451,250	$ 451,250	$ 5,412,731	$ 5,053,933	7%
Construction in Progress (CIP)	10,063,443	2,396,319	445,014	282,385	10,508,457	2,678,704	292%
Leased Buildings	226,414	236,133	-	-	226,414	236,133	(4%)
Leased Machinery and Equipment	904,894	746,394	-	-	904,894	746,394	21%
Subscription Asset	1,136,078	287,449	1,880	1,880	1,137,958	289,329	0%
Buildings	51,860,088	53,115,377	440,256	432,521	52,300,344	53,547,898	(2%)
Land Improvements	228,226	482,966	120,981	109,831	349,207	592,797	(41%)
Machinery, Equipment & Vehicles	13,101,001	12,691,827	3,134,478	2,826,600	16,235,479	15,518,427	5%
Landfill	-	-	8,594,911	8,594,911	8,594,911	8,594,911	0%
Infrastructure	169,099,293	164,778,155	-	-	169,099,293	164,778,155	3%
Less: Accumulated Depreciation & Amortization	(129,673,459)	(123,815,335)	(9,942,699)	(9,376,799)	(139,616,158)	(133,192,134)	5%
Total Capital Assets (Net)	$ 121,907,459	$ 115,521,968	$ 3,246,071	$ 3,322,579	$ 125,153,530	$ 118,844,547	5%

In comparison to the prior year, the County's net capital assets increased by 5.3%. Major capital asset activity during the year included the following:

- Completed road and bridge projects for the current year totaled $4,679,936. This amount included current year infrastructure costs ($4,270,361), the use of prior year construction in progress ($50,777), and the purchase of land right of way ($358,798).
- Purchase of various equipment for the highway department including motor grader, plow equipment, tandem dump/plow truck, Ford-550, mini-backhoe $1,007,507.
- Depreciation and amortization expense for the current year amounted to $8,618,168. Governmental activity depreciation totaled $7,998,793 and business-type activity depreciation totaled $619,375.

Long-Term Liabilities

At the end of 2024, the County had outstanding long-term liabilities of $19,045,241, as outlined in table A-5 below.

Table A-5
Steele County Long Term Liabilities

	Governmental Activities		Business-Type Activities		Total Primary Government		% Change
	2024	2023	2024	2023	2024	2023	2023-24
General Obligation Bonds	$ 5,140,063	$ 6,879,000	$ -	$ -	$ 5,140,063	$ 6,879,000	(25.3%)
Clean Water Partnership Loans	-	113,493	-	-	-	113,493	(100.0%)
Subscription Payable	721,998	81,821	-	-	721,998	81,821	0.0%
Leases Payable	430,065	405,889	-	-	430,065	405,889	6.0%
Other Postemployment Benefits	883,123	633,450	19,670	12,688	902,793	646,138	39.7%
Compensated Absences Payable	1,769,615	1,693,744	36,636	37,384	1,806,251	1,731,128	4.3%
Net Pension Liability	7,071,901	10,266,798	166,613	22,685	7,238,514	10,289,483	(29.7%)
Closure and Post closure	-	-	2,805,557	2,703,277	2,805,557	2,703,277	3.8%
Total Long-Term Liabilities	$ 16,016,765	$ 20,074,195	$ 3,028,476	$ 2,776,034	$ 19,045,241	$ 22,850,229	(16.7%)

Long-term liabilities decreased by 16.7% from the prior year. This decrease is primarily due to:

- The payment of bonds, notes, loans, and leases in accordance with the payment schedules, $2,405,064.
- The landfill closure and post closure care costs increasing by $102,280 or 3.8% due to an increase in post-closure estimates provided by the Minnesota Pollution Control Agency.

FINANCIAL ANALYSIS OF THE COUNTY AT THE FUND LEVEL

Fund Financial Statements

Fund financial statements provide users detailed information about the County's most significant components - funds - not the County as a whole. These statements use the modified accrual basis of accounting, focusing more on the short-run perspective and current financial resources. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required to be established by state law and by bond covenants.
- The County can also establish funds to help it control and manage money for a particular purpose (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., grants).

The County has three kinds of funds:

1. Governmental Funds – Many of the activities that are normally associated with county government are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the future to finance the County's programs. Because this information does not encompass the additional long-term focus of the County-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them. The County's governmental funds include the general fund, road and bridge, opioid settlement, homelessness & housing, ditch, debt service, and capital projects.
2. Proprietary Funds – Including enterprise and internal service funds. Enterprise funds include activities that are self-supporting by providing goods or services for a fee. Internal service funds are an accounting device used to accumulate and allocate costs internally amount governments (i.e. self-insurance). Proprietary fund financial statements provide the same type of information as the government-wide financial statements, and a statement of cash flows. The County reports an enterprise fund to account for its landfill operations and does not report any internal services funds.
3. Fiduciary Funds – The County is the fiscal agent, or fiduciary, for assets that belong to others. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All the County's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the County-wide financial statements because the County cannot use these assets to finance its operations.

GENERAL FUND

The general fund is the primary operational fund of the County, it includes many of the essential services provided to County residents including public safety, health and human services, administration, and recreation. Table A-6 presents a summary of general fund revenues.

Table A-6
General Fund Revenues

	Fiscal Year Ending 2024	Fiscal Year Ending 2023	Increase/ (Decrease)	% Change 2023-24
Taxes (Property and Other)	$ 24,742,201	$ 23,794,455	$ 947,746	4%
Intergovernmental	6,268,554	5,502,406	$ 766,148	14%
Public Charges for Services	4,259,535	3,595,569	$ 663,966	18%
Investment Incom (Loss)	3,373,417	4,012,315	$ (638,898)	-16%
Misc/Other	2,445,724	2,500,874	$ (55,150)	-2%
Total Revenue	$ 41,089,431	$ 39,405,619	$ 1,683,812	4%

Total general fund revenues increased by $1,683,812 or 4% over the previous year. The primary changes over the prior year include:

- Investment earnings had a decrease compared to the previous year, decreasing by $638,898 or 15.9%. This change was from reduction in interest income received during 2024 and a reduction in the unrealized investment losses that were booked in in comparison to the prior year.
- Taxes (Property and other) increased by $947,746 or 4.1% over the prior year. This increase is mainly due to the property tax levy increase for 2024 being 4.9% for the general fund. In addition, the County also collected additional delinquent tax and penalty/interest related costs.
- Intergovernmental revenues increased $766,148 or 13.9% over the prior year. This was mainly due to an increase in community correction Federal grant for Immunizations of ($216,010) and increase in CCA Subsidy of ($219,296).

Table A-7 presents a summary of general fund expenditures.

Table A-7

General Fund Expenditures

	Fiscal Year Ending 2024	Fiscal Year Ending 2023	Increase (Decrease)	% Change 2023-24
General Fund Expenditures				
General Government	$ 10,122,477	$ 9,345,348	$ 777,129	8%
Public Safety	12,564,754	11,334,716	1,230,038	11%
Health and Human Services	9,356,051	8,806,233	549,818	6%
Sanitation	962,119	790,254	171,865	22%
Culture, Recreation, and Education	1,015,568	931,351	84,217	9%
Conservation and Development	609,381	568,029	41,352	7%
Capital Outlay	1,283,790	1,127,309	156,481	14%
Debt Service	566,430	508,577	57,853	11%
Total Expenditures	$ 36,480,570	$ 33,411,817	$ 3,068,753	9%

Table A-7

General Fund Expenses

	Fiscal Year Ending 2024	Fiscal Year Ending 2023	Increase/ (Decrease)	% Change 2023-24
General Government	$ 10,122,477	$ 9,345,348	$ 777,129	8%
Public Safety	12,564,754	11,334,716	1,230,038	11%
Health & Human Services	9,356,051	8,806,233	549,818	6%
Sanitation	962,119	790,254	171,865	22%
Culture and Recreation	1,015,568	931,351	84,217	9%
Conservation of Natural Resources	609,381	568,029	41,352	7%
Capital Outlay	1,283,790	1,127,309	156,481	14%
Debt Service	551,883	508,577	43,306	9%
Total Expenditures	$ 36,466,023	$ 33,411,817	$ 3,010,900	9%

Total general fund expenditures increased by $3,010,900, or 9.0%. This was mainly due to an increase in salary, wages, and benefits.

General Fund Budgetary Highlights

> Actual revenues were $5,181,335 more than budgeted revenues primarily due increase in investment earnings.

> Actual expenditures were $762,226 less than budget due to public safety, health and human services, and general government functions staffing turnovers and fulfilling positions. Capital outlay exceeded the budgeted funding due to unexpected and unbudgeted grant funds coming available or projects budgeted in previous years.

> Other financing sources were $1,112,921 over budget due new leases and subscription-based technology arrangements entered into during 2024.

> At the end of the current fiscal year, the general fund had a total fund balance of $29,675,032, an increase of $5,521,782 over the previous year.

Other Major Fund Analysis

The following details the other major fund analysis.

The Road and Bridge Fund had a total fund balance of $18,809,248 at the end of the current fiscal year. Road and Bridge's fund balance increased by $1,186,626 mainly due construction projects being delayed for the year.

The Ditch Fund had a total fund balance of $508,344 at the end of the current fiscal year. The fund balance increased by $162,592 as the amount collected for special assessments exceeded the expenditures for ditch repairs and favorable weather conditions reducing the need for repairs.

The Opioid Settlement Fund had a total fund balance of $475,144 at the end of the current fiscal year. The fund balance increased by $259,977 as this is the amount received during the year from the nationwide opioid settlement lawsuit.

The Homelessness & Housing fund had a total fund balance of $385,622 at the end of the current fiscal year. The fund balance increased by $140,419 as this is the first year that funds were distributed from the State of Minnesota for the local homeless prevention aid and housing affordability aid. The funds are being held in a trust by Minnesota Prairie County Alliance and the County will receive a quarterly bill for services provided.

The Debt Service Fund had a total fund balance of $1,272,383 at the end of the current fiscal year. The fund balance increased by $37,632 due to two of the County's general obligation bonds being levied at 105% as required by bond agreements and County resolutions.

The Capital Projects Fund had a total fund balance of $3,766,368 at the end of the current fiscal year. The fund balance decreased by $86,670 mainly due to the completion of capital projects that were budgeted in previous years.

The Solid Waste Landfill had a total net position of $8,007,458 at the end of the current fiscal year. The net position increased by $33,515 primarily due to the landfill long-term care costs which estimates the amount of funds that need to be sent aside for required monitoring and closure.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2024 average unemployment rate for Steele County was 3.9%. This compares to the State's average unemployment rate of 3.3% and the national average of 4.1%.
- The County's estimated market value and net tax capacity showed improved growth for the 2024 pay 2025 property taxes. The 2025 estimated market value of the County totaled $6,872,808,181, an overall increase of 3.6% from the prior year. Net tax capacity for 2025 totaled $70,683,902, an overall increase of 5.3%. (Please note that 2025 estimates are based on 2024 assessment data)
- The County's economic growth helped reduce the County's tax rate from 44.758% to 43.904% in 2025.
- The County's General Fund expenditures for 2025 are budgeted to decrease 2.9% over 2024.
- Some challenges faced when preparing the 2025 budget include a competitive workforce market, rising health insurance costs, increases in cyber security threats, and rising costs due to inflation.
- In December of 2024, the 2025 budget and levy were set at $65,095,290 and $30,303,710, respectively.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Candi Lemarr, Steele County Finance Director, at 507-444-7426.

Steele County

Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 56,157,761	$ 4,802,864	$ 60,960,625
Taxes receivable	339,878	-	339,878
Special assessments receivable	447,616	-	447,616
Accounts receivable	153,032	115,597	268,629
Loans receivable	135,650	-	135,650
Leases receivable	18,725	7,896	26,621
Interest receivable	444,674	-	444,674
Due from other governmental units	8,967,677	-	8,967,677
Internal balances	985	(985)	-
Inventories and prepaid items	454,118	1,491	455,609
Restricted cash and investments	-	3,034,389	3,034,389
Capital assets:			
Construction in progress	10,063,443	445,014	10,508,457
Land and right of way	4,961,481	451,250	5,412,731
Other capital assets, net of depreciation/amortization	106,882,535	2,349,807	109,232,342
Investment in joint ventures	15,403,470	-	15,403,470
Total assets	204,431,045	11,207,323	215,638,368
Deferred Outflows of Resources			
Other postemployment benefit related amounts	322,982	7,194	330,176
Pension related amounts	4,518,198	30,226	4,548,424
Total deferred outflows of resources	4,841,180	37,420	4,878,600
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	1,418,340	67,219	1,485,559
Accrued liabilities and deposits	902,049	22,104	924,153
Due to other governments	294,433	556	294,989
Unearned revenues	1,194,212	-	1,194,212
Current portion lease liabilities	131,074	-	131,074
Current portion subscription liabilities	323,610	-	323,610
Noncurrent liabilities:			
Due within one year	2,413,780	30,408	2,444,188
Due in more than one year	4,495,898	2,811,785	7,307,683
Net pension liability	7,071,901	166,613	7,238,514
OPEB liability	883,123	19,670	902,793
Lease liabilities	298,991	-	298,991
Subscription liabilities	398,388	-	398,388
Total liabilities	19,825,799	3,118,355	22,944,154
Deferred Inflows of Resources			
Grants received in advance of meeting time requirements	184,005	-	184,005
Other postemployment benefit related amounts	257,342	5,731	263,073
Pension related amounts	8,561,318	105,395	8,666,713
Lease related amounts	18,686	7,804	26,490
Total deferred inflows of resources	9,021,351	118,930	9,140,281
Net Position			
Net investment in capital assets	114,696,082	3,246,071	117,942,153
Restricted for:			
General government	180,327	-	180,327
Recorder equipment	325,796	-	325,796
Public safety	581,265	-	581,265
Health	479,058	-	479,058
Highways and streets	19,782,039	-	19,782,039
Conservation of natural resources	173,680	-	173,680
Affordable housing	385,622	-	385,622
Debt service	1,285,576	-	1,285,576
Ditch	919,379	-	919,379
Landfill	-	228,832	228,832
Unrestricted	41,616,251	4,532,555	46,148,806
Total net position	$ 180,425,075	$ 8,007,458	$ 188,432,533

See notes to financial statements

Steele County

Statement of Activities
Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activity	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental Activities							
General government	$ 10,751,868	$ 1,658,785	$ 463,927	$ 37,335	$ (8,591,821)	$ -	$ (8,591,821)
Public safety	14,930,217	1,906,073	260,376	-	(12,763,768)	-	(12,763,768)
Public works	12,164,916	556,892	3,328,794	5,617,050	(2,662,180)	-	(2,662,180)
Sanitation	957,160	916,602	172,572	-	132,014	-	132,014
Health and human services	14,695,915	879,493	1,736,323	-	(12,080,099)	-	(12,080,099)
Culture, recreation and education	1,153,737	21,489	-	-	(1,132,248)	-	(1,132,248)
Conservation and development	3,172,433	329,365	-	-	(2,843,068)	-	(2,843,068)
Interest and fiscal charges	99,916	-	-	-	(99,916)	-	(99,916)
Total governmental activities	57,926,162	6,268,699	5,961,992	5,654,385	(40,041,086)	-	(40,041,086)
Business-Type Activity							
Solid waste	1,922,398	1,886,159	-	-	-	(36,239)	(36,239)
Total business-type activity	1,922,398	1,886,159	-	-	-	(36,239)	(36,239)
Total primary government	$ 59,848,560	$ 8,154,858	$ 5,961,992	$ 5,654,385	(40,041,086)	(36,239)	(40,077,325)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					27,522,375	-	27,522,375
Property taxes, levied for debt service					1,685,781	-	1,685,781
Other taxes					4,682,703	-	4,682,703
Intergovernmental revenues not restricted to specific programs					9,255,333	-	9,255,333
Gifts and contributions					99,925	-	99,925
Investment income					3,334,667	30,198	3,364,865
Gain/(loss) on disposal of capital assets					763,643	(4,684)	758,959
Miscellaneous					2,022,639	44,240	2,066,879
Total general revenues					49,367,066	69,754	49,436,820
Change in net position					9,325,980	33,515	9,359,495
Net Position, Beginning					171,099,095	7,973,943	179,073,038
Net Position, Ending					$ 180,425,075	$ 8,007,458	$ 188,432,533

See notes to financial statements

Steele County

Balance Sheet -
Governmental Funds
December 31, 2024

	General Fund	Special Revenue: Road and Bridge	Special Revenue: Ditch	Special Revenue: Opioid Settlement	Special Revenue: Homelessness & Housing	Debt Service	Capital Projects	Total Governmental Funds
Assets								
Cash and investments	$ 29,017,969	$ 18,325,551	$ 804,148	$ 475,144	$ 372,782	$ 1,269,119	$ 5,893,048	$ 56,157,761
Receivables:								
Taxes	280,704	32,374	-	-	-	22,261	4,539	339,878
Special assessments	53,554	-	394,062	-	-	-	-	447,616
Accounts	152,763	269	-	-	-	-	-	153,032
Leases	-	18,725	-	-	-	-	-	18,725
Loans	135,650	-	-	-	-	-	-	135,650
Interest	444,674	-	-	-	-	-	-	444,674
Due from other governments	890,146	8,030,745	33,946	-	12,840	-	-	8,967,677
Due from other funds	-	8,112	-	-	-	-	-	8,112
Inventories and prepaid items	260,227	193,891	-	-	-	-	-	454,118
Advances to other funds	278,089	-	-	-	-	-	-	278,089
Total assets	$ 31,513,776	$ 26,609,667	$ 1,232,156	$ 475,144	$ 385,622	$ 1,291,380	$ 5,897,587	$ 67,405,332
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	$ 262,770	$ 215,623	$ 845	$ -	$ -	$ -	$ 19,852	$ 499,090
Construction contracts payable	-	-	-	-	-	-	919,250	919,250
Accrued liabilities and deposits	818,872	77,301	-	-	-	-	-	896,173
Due to other governments	143,275	117,315	33,843	-	-	-	-	294,433
Due to other funds	7,127	-	-	-	-	-	-	7,127
Advances from other funds	-	-	278,089	-	-	-	-	278,089
Unearned revenues	5,976	-	-	-	-	-	1,188,236	1,194,212
Total liabilities	1,238,020	410,239	312,777	-	-	-	2,127,338	4,088,374
Deferred Inflows of Resources								
Unearned revenues	184,005	18,686	-	-	-	-	-	202,691
Unavailable revenues	416,719	7,371,494	411,035	-	-	18,997	3,881	8,222,126
Total deferred inflows of resources	600,724	7,390,180	411,035	-	-	18,997	3,881	8,424,817
Fund Balances								
Nonspendable	649,931	193,891	-	-	-	-	-	843,822
Restricted	1,262,364	12,437,951	508,344	475,144	385,622	1,272,383	-	16,341,808
Committed	587,597	446,458	-	-	-	-	-	1,034,055
Assigned	4,777,903	5,730,948	-	-	-	-	3,766,368	14,275,219
Unassigned	22,397,237	-	-	-	-	-	-	22,397,237
Total fund balances	29,675,032	18,809,248	508,344	475,144	385,622	1,272,383	3,766,368	54,892,141
Total liabilities, deferred inflows of resources and fund balances	$ 31,513,776	$ 26,609,667	$ 1,232,156	$ 475,144	$ 385,622	$ 1,291,380	$ 5,897,587	$ 67,405,332

See notes to financial statements

Steele County

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2024

Total Fund Balance, Governmental Funds		$ 54,892,141
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in government activities are not financial resources and, therefore, are not reported in the fund statements. See Note 3.		121,907,459
Delinquent taxes, special assessments and certain accounts receivable are reported as unavailable revenue in the fund financial statements and are recognized as revenue when earned in the government-wide financial statements See Note 3.		8,222,126
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. These amounts are the net effect of these differences:		
(Premium)/discount on debt		(205,063)
Some deferred outflows of resources do not relate to current financial resources and are not reported in the governmental funds.		
Deferred outflows, pension related amounts		4,518,198
Deferred outflows, OPEB related amounts		322,982
Some deferred inflows of resources do not relate to current financial resources and are not reported in the governmental funds.		
Deferred inflows, pension related amounts		(8,561,318)
Deferred inflows, OPEB related amounts		(257,342)
Investments in joint ventures are not financial resources and, therefore, are not reported in the funds.		15,403,470
Long-term liabilities, including bonds and notes payable, are not due in the current period and, therefore, are not reported in the fund statements. Long-term liabilities at year end consist of:		
General obligation bonds payable	$ (4,935,000)	
Accrued interest on debt	(5,876)	
Lease liabilities	(430,065)	
Subscription liabilities	(721,998)	
Net pension liability	(7,071,901)	
Other postemployment benefits liability	(883,123)	
Compensated absences	(1,769,615)	(15,817,578)
Total Net Position, Governmental Activities		$ 180,425,075

See notes to financial statements

Steele County

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

	General Fund	Special Revenue: Road and Bridge	Special Revenue: Ditch	Special Revenue: Opioid Settlement	Special Revenue: Homelessness & Housing	Debt Service	Capital Projects	Total Governmental Funds
Revenues								
Property taxes	$ 24,698,096	$ 2,589,186	$ -	$ -	$ -	$ 1,685,781	$ 352,486	$ 29,325,549
Other taxes	44,105	4,528,206	-	-	-	-	-	4,572,311
Special assessments	-	-	316,018	-	-	-	-	316,018
Intergovernmental	6,268,554	7,296,886	-	-	246,958	178,701	5,566,841	19,557,940
Licenses and permits	168,763	8,232	-	-	-	-	-	176,995
Fines and forfeitures	14,288	-	-	-	-	-	-	14,288
Public charges for services	4,076,484	545,313	-	-	-	-	-	4,621,797
Investment income (including unrealized losses)	3,373,417	218	7,667	-	14,335	-	28	3,395,665
Miscellaneous	2,445,724	9,703	-	260,442	-	-	117,709	2,833,578
Total revenues	41,089,431	14,977,744	323,685	260,442	261,293	1,864,482	6,037,064	64,814,141
Expenditures								
Current:								
General government	10,122,477	-	-	-	-	-	2,514	10,124,991
Public safety	12,564,754	-	-	-	-	-	38,642	12,603,396
Public works	-	12,326,061	-	-	-	-	-	12,326,061
Health and human services	9,356,051	-	-	465	120,874	-	-	9,477,390
Sanitation	962,119	-	-	-	-	-	-	962,119
Culture, recreation and education	1,015,568	-	-	-	-	-	12,755	1,028,323
Conservation and development	609,381	-	161,093	-	-	-	-	770,474
Capital outlay	1,283,790	1,027,065	-	-	-	-	7,540,613	9,851,468
Debt service:								
Principal retirement	551,883	1,627	-	-	-	1,645,000	-	2,198,510
Interest and fiscal charges	14,547	123	-	-	-	181,850	-	196,520
Total expenditures	36,480,570	13,354,876	161,093	465	120,874	1,826,850	7,594,524	59,539,252
Excess (deficiency) of revenues over expenditures	4,608,861	1,622,868	162,592	259,977	140,419	37,632	(1,557,460)	5,274,889
Other Financing Sources (Uses)								
Leases and subscriptions issued	1,112,921	-	-	-	-	-	104,067	1,216,988
Transfers in	-	-	-	-	-	-	632,020	632,020
Transfers out	(200,000)	(432,020)	-	-	-	-	-	(632,020)
Proceeds from sale of capital assets	-	28,940	-	-	-	-	734,703	763,643
Total other financing sources (uses)	912,921	(403,080)	-	-	-	-	1,470,790	1,980,631
Net change in fund balances	5,521,782	1,219,788	162,592	259,977	140,419	37,632	(86,670)	7,255,520
Fund Balances, Beginning	24,153,250	17,622,622	345,752	215,167	245,203	1,234,751	3,853,038	47,669,783
Change in inventories	-	(33,162)	-	-	-	-	-	(33,162)
Fund Balances, Ending	$ 29,675,032	$ 18,809,248	$ 508,344	$ 475,144	$ 385,622	$ 1,272,383	$ 3,766,368	$ 54,892,141

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds	$ 7,255,520
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The following differ in their presentation in the two statements:	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements.	9,851,468
Some items reported as capital outlay were not capitalized	(335,005)
Current expenditures capitalized in the government-wide statements	6,057,105
Depreciation/amortization is reported in the government-wide statements	(7,998,793)
Net book value of assets disposed of	(1,189,284)
Delinquent taxes, special assessments and certain accounts receivable are reported as unavailable revenue in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements. This is the amount recognized as revenue on the fund statement that was recognized in the government-wide statement in prior years.	(723,376)
Debt issued provides current financial resources to governmental funds, but issuing debt increases in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net position.	
Leases issued	(230,702)
Subscriptions issued	(986,286)
Principal payments	1,758,493
Leases paid	206,525
Subscriptions paid	346,109
The change in inventory is reported as a change in fund balance in the fund financial statements, but is an (increase)/reduction in expense in the government-wide statements.	(33,162)
Governmental funds report the effect of debt premiums when debt is issued, where as these amounts are reported as deferred inflows of resources and amortized in the Statement of Activities.	
Debt premium	93,937
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These amounts are for the following:	
Compensated absences	(75,871)
Accrued interest on debt	2,669
Net pension liability (and pension related deferred outflows/inflows of resources)	628,724
Other postemployment benefit liability (and related deferred outflows/inflows of resources)	(2,527)
The proportionate share of the change in net position related to joint ventures reported in the statement of activities neither provides or uses current financial resources are not reported in the fund statements.	(5,299,564)
Change in Net Position of Governmental Activities	$ 9,325,980

Statement of Net Position -
Enterprise Fund
December 31, 2024

	Solid Waste
Assets and Deferred Outflows of Resources	
Current Assets	
Cash and investments	$ 4,802,864
Accounts receivable	115,597
Lease receivable	7,896
Inventories	1,491
Total current assets	4,927,848
Noncurrent Assets	
Restricted cash and investments	3,034,389
Capital assets:	
Construction in progress	445,014
Land and right of way	451,250
Property and equipment	12,292,506
Accumulated depreciation	(9,942,699)
Total noncurrent assets	6,280,460
Total assets	11,208,308
Deferred Outflows of Resources	
OPEB related amounts	7,194
Pension related amounts	30,226
Total deferred outflows of resources	37,420
Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	67,219
Accrued expenses and deposits	22,104
Due to other governments	556
Due to other funds	985
Current portion of compensated absences	30,408
Total current liabilities	121,272
Noncurrent Liabilities	
Compensated absences	6,228
OPEB liability	19,670
Net pension liability	166,613
Landfill long-term care costs	2,805,557
Total noncurrent liabilities	2,998,068
Total liabilities	3,119,340
Deferred Inflows of Resources	
OPEB related amounts	5,731
Pension related amounts	105,395
Lease related amounts	7,804
Total deferred inflows of resources	118,930
Net Position	
Net investment in capital assets	3,246,071
Restricted for landfill	228,832
Unrestricted	4,532,555
Total net position	$ 8,007,458

See notes to financial statements

Steele County

Statement of Revenues, Expenses and Changes in Net Position -
Enterprise Fund
Year Ended December 31, 2024

	Solid Waste
Operating Revenues	
Charges for services	$ 1,886,159
Miscellaneous revenues	44,240
Total operating revenues	1,930,399
Operating Expenses	
Solid waste disposal	648,611
Supervision and labor	508,792
Benefits	72,379
Other services and charges	73,241
Depreciation	619,375
Total operating expenses	1,922,398
Operating income	8,001
Nonoperating Revenues	
Investment income	30,198
Gain/(loss) on disposal of capital assets	(4,684)
Total nonoperating revenues	25,514
Change in net position	33,515
Net Position, Beginning	7,973,943
Net Position, Ending	$ 8,007,458

See notes to financial statements

Steele County

Statement of Cash Flows -
Enterprise Fund
Year Ended December 31, 2024

	Solid Waste
Cash Flows From Operating Activities	
Cash received from customers	$ 1,925,177
Cash paid to suppliers for goods and services	(819,721)
Cash paid to employees for services	(440,976)
Net cash flows from operating activities	664,480
Cash Flows From Investing Activities	
Interest on investments	30,198
Cash Flows From Capital and Related Financing Activities	
Acquisition and construction of capital assets	(539,747)
Net change in cash and cash equivalents	154,931
Cash and Cash Equivalents, Beginning	7,682,322
Cash and Cash Equivalents, Ending	$ 7,837,253
Reconciliation of Operating Income to Net Cash Flows From Operating Activities	
Operating income	$ 8,001
Adjustments to reconcile operating income to net cash flows from operating activities:	
Noncash items included in operating income:	
Depreciation	619,375
Landfill closure liability	102,280
Change in assets, liabilities and deferred outflows and inflows of resources:	
Receivables	(6,251)
Materials, supplies and prepaid items	3,556
Accounts payable and due to other governments	(50,546)
Accrued expenses	(16,528)
Due to other funds	985
Post employment retirement benefit liability and related deferrals	854
Pension related deferrals and liability	2,754
Net cash flows from operating activities	$ 664,480
Reconciliation of Cash and Cash Equivalents	
Cash and investments per Statement of Net Position	$ 4,802,864
Noncurrent restricted cash	3,034,389
Cash and Cash Equivalents, Ending	$ 7,837,253

Noncash Capital, Investing and Financing Activities
None.

See notes to financial statements

Steele County

Statement of Fiduciary Net Position
December 31, 2024

	Private-Purpose Trust	Custodial Funds
Assets		
Cash and investments	$ 214,149	$ 2,203,648
Taxes receivable, other governments	-	561,482
Due from other governments	-	44,761
Prepaid items	-	84,189
Total assets	214,149	2,894,080
Liabilities		
Accounts payable	-	19,940
Accrued security deposits	12,755	-
Accrued wages	-	88,500
Due to individuals and other governments	-	433,798
Unearned revenues	-	98,775
Total liabilities	12,755	641,013
Deferred Inflows of Resources		
Taxes collected in advance of levy	-	162,555
Net Position		
Restricted for individuals, organizations or other governments	$ 201,394	$ 2,090,512

See notes to financial statements

Steele County

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2024

	Private-Purpose Trust	Custodial Funds
Additions		
Property tax collections for other governments	$ -	$ 51,190,518
License and fees collected for state	-	1,366,273
Intergovernmental revenues	-	3,379,979
Charges for services	-	54,504
Contributions, individuals	-	168,880
Investment earnings	2,284	-
Miscellaneous	-	18,663
Total additions	2,284	56,178,817
Deductions		
Payments of property tax to other governments	-	51,168,182
Payments to state	-	1,367,196
Public safety expenditures	-	3,496,730
Beneficiary payments to individuals	-	168,880
Total deductions	-	56,200,988
Change in fiduciary net position	2,284	(22,171)
Net Position, Beginning	199,110	2,112,683
Net Position, Ending	$ 201,394	$ 2,090,512

See notes to financial statements

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1. Summary of Significant Accounting Policies

The accounting policies of Steele County, Minnesota (the County) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

The County was established February 20, 1855 and is an organized county having the powers, duties and privileges granted counties by Minn. Statute ch. 373. The County is governed by a five-member board of commissioners elected from districts within the County. The board is organized with a chair and vice chair elected at the annual meeting in January of each year. The County Auditor, elected on a County-wide basis, serves as the clerk of the board of commissioners but has no vote.

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The County has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024, however, the impact of this implementation was not material to the financial statements.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities, which generally are financed through taxes, intergovernmental revenues and other nonexchange revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund equity, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary fund statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures of that individual governmental fund or enterprise fund are at least 10% of the corresponding total for all governmental or enterprise funds.

b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund

General Fund accounts for the County's primary operating activities. It is used to account for and report all financial resources except those required to be accounted for in another fund.

Road and Bridge Special Revenue Fund

Road and Bridge Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures relating to public works for the establishment, location, vacation, construction, reconstruction, improvement and maintenance of county state-aid highways, county highways and county bridges.

Ditch Special Revenue Fund

Ditch Special Revenue Fund is used to account for and report resources restricted, committed or assigned for the financing of construction and maintenance of the County's ditches.

Opioid Settlement Special Revenue Fund

Opioid Settlement Fund is used to account for and report financial resources that are restricted from the National Opioid Settlement Fund for forward-looking strategies, programming and services to abate the opioid endemic.

Homeless Prevention and Housing Affordability Special Revenue Fund

Homeless Prevention and Housing Affordability Special Revenue fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures relating to homeless prevention and housing affordability programs in the County.

Debt Service Fund

Debt Service Fund is 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 Fund

Capital Projects Fund is 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.

Steele County reports the following major enterprise fund:

Solid Waste Fund

Solid Waste Fund accounts for and reports the operation of solid waste activities, including landfill and recycling. The fund also accounts for funds being accumulated for closure and post-closure care costs associated with the landfill.

In addition, Steele County reports the following fund types:

Private-Purpose Trust Fund

Private-Purpose Trust Fund is used to account for and report any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations or other governments.

Cemetery Investment

Custodial Funds

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.

Taxes and Penalties	PACE Loans
Consolidated Dispatch	State Collections
Jail Canteen	

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded as receivables in the year levied. They are recognized as revenues when collected in the current year and in the first 60 days of the succeeding year.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County, which are not available, are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary fund and fiduciary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Minnesota statutes authorize the County board to designate a depository for public funds and to invest in certificates of deposit. Minnesota statutes require that all deposits be covered by insurance, surety bond or collateral.

Investments are limited to:

a. Bonds, notes, bills, mortgages and other securities, which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities or organizations created by Congress, except mortgage-backed securities defined as "high risk" by Minnesota statutes.

b. State and local securities that meet specified bond ratings by a national rating service.

c. Commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by at least two nationally recognized rating agencies and matures in 270 days or less.

d. Mutual fund through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments.

e. Banker's acceptances of United States banks.

f. Repurchase agreements, securities lending agreements, joint powers investment trusts and guaranteed investment contracts, with certain restrictions.

The County has adopted an investment policy. This policy follows the state statutes for allowable investments and contains the following guidelines:

Custodial Credit Risk - The policy states that full collateralization will be required on all demand deposit accounts, including checking accounts and nonnegotiable certificates of deposits. The County follows state statutes related to this risk.

Credit Risk - The investment policy addresses credit risk through the investment restrictions detailed above.

Concentration of Credit Risk - The policy requires diversification of the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Interest Rate Risk - The investment policy specifies the portfolio will be structured so that securities mature as needed for ongoing operations, thereby avoiding the need to sell securities in the open market. The average maturity shall not exceed five years from the date of purchase. The County was not in compliance with their policy as $12,744,948 of investments have maturities exceeding five years from year end as disclosed in Note 2.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 2. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is generally allocated to the General Fund. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which is created under a joint powers agreement pursuant to Minn. Statute 471.59. The County's MAGIC portfolio investment is reported at amortized cost. Shares of the County's MAGIC term series investment are purchased to mature upon pre-determined dates and are reported at a net asset value. Financial information for the MAGIC Fund can be obtained online at https://www.magicfund.org/forms-and-documents/.

See Note 2 for further information.

Receivables

The County levies and collects property taxes and special assessments for all governmental units within the County. Property tax collections and payments to other governmental units are accounted for in custodial funds.

The County is required to distribute the collections to the various governmental units three times each year on a schedule prescribed in Minn. Statute 276.

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due May 15 and second half payment due October 15. Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as delinquent taxes receivable.

No allowance for uncollectible delinquent taxes has been provided because of the County's demonstrated ability to recover any losses through the sale of the applicable property.

The County has entered into an agreement with the Saint Paul Port Authority to facilitate the implementation and administration of the MinnPACE loan program. Through this program, qualifying commercial building owners within the County can receive loans from the Port Authority for the purpose of financing energy efficiency and conservation building improvement projects. While the County is not liable for the repayment of the loans in any manner, it does have certain responsibilities under the agreement. By participating, the County has agreed to: (1) levy assessments against the related properties in accordance with the loan agreements between the Port Authority and property owners, (2) collect scheduled assessment payments and (3) transfer all collections to the Port Authority. The County has met those responsibilities for 2024. At December 31, 2024, the outstanding MinnPACE loans to be collected by the County are $2,311,619.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

Inventories and Prepaid Items

Inventory, if material, is valued at cost based on first-in, first-out and consists of supplies held for consumption. Reported inventories are offset by nonspendable fund balance in the fund financial statements to indicate they are not available, spendable resources.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year and an initial cost of $5,000 or more, except for infrastructure, which is capitalized at a threshold of $100,000 or more. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	Years
Machinery and equipment	3-15
Improvements	20-30
Buildings	25-75
Roads and bridges (infrastructure)	25-75

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of bonds and notes payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The County is a lessor because it leases capital assets to other entities. As a lessor, the County reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The County continues to report and depreciate the capital assets being leased as capital assets of the primary government.

The County is a lessee because it leases capital assets from other entities. As a lessee, the County reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes lease proceeds and capital outlay at initiation of the lease and the outflow of resources for the lease liability as a debt service payment.

Subscription-Based Information Technology Arrangements

The County reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes subscription proceeds and capital outlay at initiation of the subscription and the outflow of resources for the subscription liability as a debt service payment.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by: 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund equity is classified as fund balance and displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by: 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal action (resolution) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed required the same formal action of the County board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) the County Board or County Treasurer, who has been delegated that authority by Board resolution and 2) all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the General Fund, which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County Board has approved a minimum fund balance policy. The target is to maintain a General Fund assigned plus unassigned fund balance that does not fall below a minimum of 45%, or exceed a maximum of 55%, of subsequent years' budgeted expenditures. Surpluses will be considered for one-time expenditures that are nonrecurring in nature. At December 31, 2024, the combined assigned and unassigned fund balance in the General Fund was approximately 71.8% of the subsequent year's budgeted expenditures.

Pension

For purposes of measuring the net pension liability, deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability and OPEB expense, the County's single-employer defined benefit retiree healthcare plan recognizes benefit payments when due and payable in accordance with the benefit terms.

2. Detailed Notes on All Funds

Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion in this pool is displayed on statement of net position and balance sheet as cash and investments.

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 1,701,805	$ 1,644,539	Custodial credit
Negotiable CD's	14,927,511	14,927,511	Custodial credit, credit, concentration of credit, interest rate
MAGIC portfolio	5,579,795	6,926,915	Credit, interest rate
U.S. agencies, implicitly guaranteed	16,336,636	16,336,636	Custodial credit, credit, concentration of credit, interest rate
Municipal bonds	27,865,139	27,865,139	Custodial credit, credit, concentration of credit, interest rate
Petty cash	1,925	-	N/A
Total cash and investments	$ 66,412,811	$ 67,700,740	

Reconciliation to the financial statements:	
Per statement of net position:	
Unrestricted cash and investments	$ 60,960,625
Restricted cash and investments	3,034,389
Per statement of fiduciary net position:	
Private-purpose trust	214,149
Custodial funds	2,203,648
Total cash and investments	$ 66,412,811

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts and $250,000 for demand deposit amounts (interest-bearing and non-interest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposits.

The Securities Investor Protection Corporation (SIPC), created by the Securities Investor Protection Act of 1970, is an independent government-sponsored corporation (not an agency of the U.S. government). SIPC membership provides account protection up to a maximum of $500,000 per customer, of which $250,000 may be in cash. Additionally, through UBS Financial Services, Inc., accounts have additional securities coverage of up to a firm aggregate of $500 million.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Quoted market prices
- Matrix pricing models

	December 31, 2024			
Investment Type	**Level 1**	**Level 2**	**Level 3**	**Total**
Negotiable CD's	$ -	$ 14,927,511	$ -	$ 14,927,511
U.S. agencies, implicitly guaranteed	-	16,336,636	-	16,336,636
Municipal bonds	-	27,865,139	-	27,865,139
Total	$ -	$ 59,129,286	$ -	$ 59,129,286

Custodial Credit Risk

Deposits - Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County. The County does not have any deposits exposed to custodial credit risk.

Investments - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2024, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investor Service
Municipal bonds	AAA, AA+, AA-, AA, A+	AAA, AA3, AA2, AA1, A2, A1

The County also had the following unrated investments:

Minnesota Association of Governments Investing for Counties (MAGIC)
U.S. Agencies, implicitly guaranteed
Negotiable certificates of deposit

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

As of December 31, 2024, the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal National Mortgage Association	U.S. agencies - implicitly guaranteed	14.74 %
Federal Home Loan Mortgage Corporation	U.S. agencies - implicitly guaranteed	10.59 %

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2024, the County's investments were as follows:

		Maturity in Years		
Investment Type	Bank Balance	Less Than 1 Year	1-5 Years	Greater Than 5 Years
Negotiable CD's	$ 14,927,511	$ 2,972,236	$ 11,706,439	$ 248,836
U.S. agencies, implicitly guaranteed	16,336,636	1,718,457	10,057,067	4,561,112
Municipal bonds	27,865,139	4,256,078	15,674,061	7,935,000
MAGIC	6,926,915	6,926,915	-	-
Total	$ 66,056,201	$ 15,873,686	$ 37,437,567	$ 12,744,948

See Note 1 for further information on deposit and investment policies.

Receivables

All receivables are expected to be collected within one year except for $112,475 of loans receivable in the general fund, $13,358 of leases in the road and bridge fund and $107,432 of special assessments in the ditch fund.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	Unavailable
Property taxes receivable	$ -	$ 284,527
Special assessments receivable	-	447,616
Due from other governments	-	7,442,464
Interest receivable	-	32,439
Loans receivable	-	2,692
Accounts receivable	-	12,388
Leases receivable	18,686	-
Grants received in advance of period to be spent	184,005	-
Grants received in advance of incurring allowable expenditures	1,194,212	-
Total unavailable/unearned revenue for governmental funds	$ 1,396,903	$ 8,222,126
Unearned revenue included in liabilities	$ 1,194,212	
Unearned revenue included in deferred inflows	202,691	
Total unearned revenue for governmental funds	$ 1,396,903	

Restricted Assets

The County makes annual contributions to a trust to finance closure and post-closure care of the County landfill. As of December 31, 2024, investments of $3,034,389 are held for these purposes. See Note 3.

Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/amortized:				
Land	$ 4,602,683	$ 358,798	$ -	$ 4,961,481
Construction in progress	2,396,319	12,558,309	4,891,185	10,063,443
Total capital assets not being depreciated/ amortized	$ 6,999,002	$ 12,917,107	$ 4,891,185	$ 15,024,924
Capital assets being depreciated/amortized:				
Subscription asset	$ 287,449	$ 989,536	$ 140,907	$ 1,136,078
Buildings	53,115,377	699,913	1,955,202	51,860,088
Improvements	482,966	-	254,740	228,226
Machinery, furniture and equipment	12,691,827	1,344,121	934,947	13,101,001
Infrastructure	164,778,155	4,321,138	-	169,099,293
Leased building	236,133	-	9,719	226,414
Leased machinery and equipment	746,394	192,938	34,438	904,894
Total capital assets being depreciated/ amortized	232,338,301	7,547,646	3,329,953	236,555,994
Less accumulated depreciation/amortization for:				
Subscription asset	(131,810)	(246,422)	140,907	(237,325)
Buildings	(17,781,321)	(1,529,903)	1,127,244	(18,183,980)
Improvements	(128,712)	(13,871)	25,409	(117,174)
Machinery, furniture and equipment	(8,879,984)	(892,539)	813,248	(8,959,275)
Infrastructure	(96,309,902)	(5,204,829)	-	(101,514,731)
Leased building	(149,974)	(48,825)	9,719	(189,080)
Leased machinery and equipment	(433,632)	(62,404)	24,142	(471,894)
Total accumulated depreciation/ amortization	(123,815,335)	(7,998,793)	2,140,669	(129,673,459)
Total capital assets being depreciated/ amortized, net of depreciation/ amortization	$ 108,522,966	$ (451,147)	$ (1,189,284)	$ 106,882,535

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 923,565
Public safety	998,485
Health	10,908
Culture and recreation	194,623
Conservation	2,274
Public works	5,868,938
Total governmental activities depreciation/amortization expense	$ 7,998,793

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated/amortized:				
Land and right of way	$ 451,250	$ -	$ -	$ 451,250
Construction in progress	282,385	162,629	-	445,014
Total capital assets not being depreciated/amortized	$ 733,635	$ 162,629	$ -	$ 896,264
Capital assets being depreciated/amortized:				
Buildings	$ 432,521	$ 7,735	$ -	$ 440,256
Improvements	109,831	11,150	-	120,981
Landfill	8,594,911	-	-	8,594,911
Subscription asset	1,880	-	-	1,880
Machinery, furniture and equipment	2,826,600	366,037	58,159	3,134,478
Total capital assets being depreciated/amortized	11,965,743	384,922	58,159	12,292,506
Less accumulated depreciation/amortization for:				
Buildings	(348,996)	(14,521)	-	(363,517)
Improvements	(76,949)	(5,085)	-	(82,034)
Landfill	(7,669,941)	(236,669)	-	(7,906,610)
Subscription asset	(778)	(752)	-	(1,530)
Machinery, furniture and equipment	(1,280,135)	(362,348)	53,475	(1,589,008)
Total accumulated depreciation/amortization	(9,376,799)	(619,375)	53,475	(9,942,699)
Total capital assets being depreciated, net of depreciation/amortization	$ 2,588,944	$ (234,453)	$ (4,684)	$ 2,349,807

Depreciation/amortization expense of $619,375 was charged to the solid waste business-type activities.

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Road and bridge fund	General fund	$ 7,127
Road and bridge fund	Solid waste fund	985
Subtotal, fund financial statements		8,112
Less fund eliminations		(7,127)
Total government-wide statement of net position		$ 985

All amounts are expected to be repaid within one year.

These interfunds resulted from the time lag between the dates that: (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General fund	Ditch fund	$ 278,089	$ 278,089
Subtotal, fund financial statements			
Less fund eliminations		(278,089)	
Total, government-wide statement of activities		$ -	

The general fund has advanced funds to the ditch fund for cash flow purposes. There is no repayment schedule set up for the advances. Per County policy, repayment or additional borrowing is determined at year end by all 30 ditch systems maintaining a minimum cash balance of $1,000.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Capital projects fund	General fund	$ 200,000	Cash flow for CCA project
Capital projects fund	Road and bridge fund	432,020	Reimbursement for parking lot
Total, fund financial statements		632,020	
Less fund eliminations		(632,020)	
Total transfers, government-wide statement of activities		$ -	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation bonds	$ 6,580,000	$ -	$ 1,645,000	$ 4,935,000	$ 945,000
Clean water partnership loans, direct borrowing	113,493	-	113,493	-	-
Unamortized bond premium	299,000		93,937	205,063	-
Subtotal	6,992,493	-	1,852,430	5,140,063	945,000
Other liabilities:					
Compensated absences	1,693,744	1,496,234	1,420,363	1,769,615	1,468,780
Total governmental activities long-term liabilities	$ 8,686,237	$ 1,496,234	$ 3,272,793	$ 6,909,678	$ 2,413,780
Business-Type Activities					
Compensated absences	$ 37,384	$ 34,962	$ 35,710	$ 36,636	$ 30,408
Landfill liability	2,703,277	102,280	-	2,805,557	-
Total business-type activities long-term liabilities	$ 2,740,661	$ 36,444	$ 758,691	$ 2,842,193	$ 30,408

General Obligation Debt

All general obligation bonds and notes payable are backed by the full faith and credit of the County. General obligation bonds will be retired by future property tax levies accumulated by the debt service fund.

In accordance with Minnesota Statutes, net indebtedness of the County may not exceed 3% of the market value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2024 was approximately $193.1 million. General obligation debt outstanding at year-end subject to the debt limit was $4,935,000.

General obligation debt payable for the County at December 31, 2024, consists of the following:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Governmental Activities					
Capital Improvement Bonds	2018	2026	3.00-4.00%	$ 3,190,000	$ 1,415,000
GO Jail Bonds	2020	2030	2.00-3.00	4,505,000	3,520,000
Total governmental activities, general obligation bonds					$ 4,935,000

Debt service requirements to maturity are as follows:

Years Ending December 31:	Governmental Activities General Obligation Bonds Principal	Interest
2025	$ 945,000	$ 139,300
2026	975,000	103,950
2027	725,000	67,550
2028	750,000	45,800
2029	760,000	30,800
2030	780,000	15,600
Total	$ 4,935,000	$ 403,000

Lease Disclosures

Lessee - Lease Liabilities

Lease liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Leases payable	$ 405,888	$ 230,702	$ 206,525	$ 430,065	$ 131,074

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Lease Liabilities					
Community Corrections office space	2023	2025	4.59%	$ 88,830	$ 23,463
Vehicles	2020-2024	2025-2029	0.43-2.9	n/a	374,773
Mailing machines	2021-2022	2026-2027	1.12-2.88	29,657	31,829
Total governmental activities, lease liabilities					$ 430,065

Debt service requirements to maturity are as follows:

Years Ending December 31:	Leases Principal	Leases Interest
2025	$ 131,074	$ 10,927
2026	97,408	7,737
2027	125,057	4,445
2028	47,335	1,833
2029	29,191	387
Total	$ 430,065	$ 25,329

Lessor - Lease Receivables

	Date of Inception	Final Maturity	Interest Rates	Balance December 31, 2024
Governmental Activities				
Highway Farmland	2024	2027	3.46%	$ 18,725
Total governmental activities, lease receivables				$ 18,725

The County recognized $44,394 of lease principal revenue during the fiscal year.

The County recognized $359 of lease interest revenue during the fiscal year.

	Date of Inception	Final Maturity	Interest Rates	Balance December 31, 2024
Business Type Activities				
Landfill Farmland	2024	2027	3.46%	$ 7,896
Total business-type activities, lease receivables				$ 7,896

The solid waste fund recognized $2,663 of lease principal revenue during the fiscal year.

The solid waste fund recognized $0 of lease interest revenue during the fiscal year.

Subscription Disclosures

Subscription Liabilities

Subscription liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Subscription liabilities	$ 81,821	$ 986,286	$ 346,109	$ 721,998	$ 323,610

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Subscription Liabilities					
Right to use software subscriptions	various	2024 - 2028	2.68 – 4.05%	$ 1,068,107	$ 721,998
Total governmental activities, subscription liabilities					$ 721,998

Future minimum subscription payments are as follows:

Years Ending December 31:	Principal	Interest
2025	$ 323,610	$ 22,353
2026	333,441	12,410
2027	45,487	2,142
2028	19,460	671
Total	$ 721,998	$ 37,576

Closure and Postclosure Care Cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $2,805,557 reported as landfill closure and postclosure care liability at December 31, 2024, represents the cumulative amount reported to date based on the use of approximately 90.5% of the estimated permitted capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care costs of $294,842 as the remaining estimated capacity is filled. The County expects to close the landfill in 2040. The landfill closure and postclosure care liability is based on 2023 costs. Actual costs may be higher due to inflation, changes in technology or changes in regulation.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2024, investments of $3,034,389 are held for these purposes. These are reported as restricted assets on the statement of net position. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

Net Position/Fund Balances

Net position reported on the government wide statement of net position at December 31, 2024 includes the following:

Net investment in capital assets:	
Construction in progress	$ 10,063,443
Land	4,961,481
Other capital assets, net of accumulated depreciation/amortization	106,882,535
Less related long-term debt outstanding (excluding unspent capital related debt proceeds)	(6,087,063)
Less capital related accounts payable	(919,251)
Less unamortized premium	(205,063)
Total net investment in capital assets	$ 114,696,082

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

	General Fund	Road and Bridge	Ditch	Opioid Settlement	Homelessness & Housing	Debt Service	Capital Projects	Total
Nonspendable:								
Inventories and prepaids	$ 260,227	$ 193,891	$ -	$ -	$ -	$ -	$ -	$ 454,118
Loans receivable	111,615	-	-	-	-	-	-	111,615
Advances to other funds	278,089	-	-	-	-	-	-	278,089
Subtotal	649,931	193,891	-	-	-	-	-	843,822
Restricted for:								
Fish and wildlife	53,280	-	-	-	-	-	-	53,280
Law library	127,129	-	-	-	-	-	-	127,129
Recorder technology	221,966	-	-	-	-	-	-	221,966
Recorder compliance fund	103,830	-	-	-	-	-	-	103,830
Voter grant	15,374	-	-	-	-	-	-	15,374
U of M extension	2,976	-	-	-	-	-	-	2,976
Veterans donation	13,131	-	-	-	-	-	-	13,131
Sheriff drug and alcohol forfeitures	23,549	-	-	-	-	-	-	23,549
Sheriff handgun	298,489	-	-	-	-	-	-	298,489
Sheriff special deputies	3,737	-	-	-	-	-	-	3,737
Sheriff K9 project	8,944	-	-	-	-	-	-	8,944
Public safety funds	211,815	-	-	-	-	-	-	211,815
SCRAM	34,731	-	-	-	-	-	-	34,731
County attorney	21,717	-	-	-	-	-	-	21,717
Public health	3,914	-	-	-	-	-	-	3,914
Bixby project	117,782	-	-	-	-	-	-	117,782
Highways and streets	-	12,437,951	-	-	-	-	-	12,437,951
Debt service	-	-	-	-	-	1,272,383	-	1,272,383
Ditch maintenance & repair	-	-	508,344	-	-	-	-	508,344
Opioid settlement	-	-	-	475,144	-	-	-	475,144
Homeless prevention	-	-	-	-	385,622	-	-	385,622
Subtotal	1,262,364	12,437,951	508,344	475,144	385,622	1,272,383	-	16,341,808
Committed to:								
Equipment purchases	-	446,458	-	-	-	-	-	446,458
Employee wellness	87,597	-	-	-	-	-	-	87,597
Capital projects	500,000	-	-	-	-	-	-	500,000
Subtotal	587,597	446,458	-	-	-	-	-	1,034,055
Assigned to:								
Subsequent year budget	3,206,351	-	-	-	-	-	-	3,206,351
Compensated absences	1,571,552	198,064	-	-	-	-	-	1,769,616
Bridges, roads and streets	-	5,532,884	-	-	-	-	-	5,532,884
Capital projects	-	-	-	-	-	-	3,766,368	3,766,368
Subtotal	4,777,903	5,730,948	-	-	-	-	3,766,368	14,275,219
Unassigned	22,397,237	-	-	-	-	-	-	22,397,237
Total fund balances	$29,675,032	$18,809,248	$ 508,344	$ 475,144	$ 385,622	$ 1,272,383	$3,766,368	$54,892,141

3. Other Information

Employees' Retirement System

Public Employees Retirement Association (PERA)

Plan Description

The County participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plans are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions and other governmental entities whose revenues are derived from taxation, fees or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Retirement Plan (Police and Fire Plan)

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

Public Employees Local Government Correctional Service Retirement Plan (Correctional Plan)

Membership in the Correctional Plan includes correctional officers serving in county and regional adult and juvenile corrections facilities. Participants must be responsible for the security, custody and control of the facilities and their inmates.

Benefits Provided

PERA provides retirement, disability and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2024 annual increase was 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive 3% of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50 and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a prorated increase.

Correctional Plan Benefits

Benefits for Correctional Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Correctional Plan members receive 1.9% of highest average salary for each year of service. Correctional Plan members receive a full retirement benefit when they are age 55 and vested or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement begins at age 50 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be equal to 100% of the COLA announced by SSA, with a minimum increase of 1% and a maximum of 2.5%. The 2024 annual increase was 2.5%. If the plan's funding status declines to 85% or below for two consecutive years or 80% for one year, the maximum will be lowered from 2.5% to 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Contributions

Minnesota Statutes chapters 353, 353E, 353G and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2024 and the County was required to contribute 7.50% for General Plan members. The County's contributions to the General Employees Fund for the year ended December 31, 2024 were $857,007. Contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2024 and the County was required to contribute 17.70% for Police and Fire Plan members. The County contributions to the Police and Fire Fund for the year ended December 31, 2024, were $364,405. Contributions were equal to the required contributions as set by state statute.

Correctional Fund Contributions

Correctional Plan members were required to contribute 5.83% of their annual covered salary in fiscal year 2024 and the County was required to contribute 8.75% for Correctional Plan members. The County contributions to the Correctional Fund for the year ended December 31, 2024, were $212,248. Contributions were equal to the required contributions as set by state statute.

Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the County reported a liability of $4,991,287 for its proportionate share of the General Employees Fund's net pension liability. The net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the County totaled $129,064.

County's proportionate share of the net pension liability	$ 4,991,287
State of Minnesota's proportionate share of the net pension liability associated with the County	129,064
Total	$ 5,120,351

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The proportionate share of the net pension liability was based on the County contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The County's proportionate share was 0.1350% at the end of the measurement period and 0.1346% for the beginning of the period.

For the year ended December 31, 2024, the County recognized pension expense of $187,265 for its proportionate share of the General Employees Plan's pension expense. In addition, the County recognized an additional $3,460 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed $170.1 million to the General Employees Fund. The State of Minnesota is not included as a nonemployer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The County recognized $229,645 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 484,141	$ -
Changes in actuarial assumptions	36,821	1,884,913
Net collective difference between projected and actual investment earnings	-	1,469,970
Changes in proportion	17,267	97,076
Contributions paid to PERA subsequent to the measurement date	447,768	-
Total	$ 985,997	$ 3,451,959

$447,768 is reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31:	
2025	$ (1,662,005)
2026	(263,884)
2027	(605,288)
2028	(382,553)

Police and Fire Fund Pension Costs

At December 31, 2024, the County reported a liability of $1,956,002 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportionate share of the net pension liability was based on County contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The County proportionate share was 0.1487% at the end of the measurement period and 0.1466% for the beginning of the period.

The State of Minnesota contributed $37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation, additional one-time direct state aid contribution of $19.4 million and $9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, $9 million supplemental state aid was paid on October 1, 2024. Thereafter, by October 1 of each year, the state will pay $9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The $9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the County totaled $74,562.

County's proportionate share of the net pension liability	$ 1,956,002
State of Minnesota's proportionate share of the net pension liability associated with the County	74,562
Total	$ 2,030,564

For the year ended June 30, 2024, the County recognized pension expense of $315,194 for its proportionate share of the Police and Fire Plan's pension expense. The County recognized $8,340 as grant revenue and pension expense for its proportionate share of the State of Minnesota's pension expense for the contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $28.4 million in supplemental state aid. The County recognized $42,220 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual economic experience	$ 761,585	$ -
Changes in actuarial assumptions	2,193,301	2,839,958
Net collective difference between projected and actual investment earnings	-	574,990
Changes in proportion	74,653	272,691
Contributions paid to PERA subsequent to the measurement date	211,388	-
Total	$ 3,240,927	$ 3,687,639

$211,388 is reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31:	
2025	$ (95,309)
2026	497,122
2027	(302,783)
2028	(808,179)
2029	51,049

Correctional Plan Pension Costs

At December 31, 2024, the County reported a liability of $291,225 for its proportionate share of the Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportionate share of the net pension liability was based on the County contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The County's proportionate share was 0.9555% at the end of the measurement period and 0.9539% for the beginning of the period.

For the year ended December 31, 2024 the County recognized pension expense of $377,766 for its proportionate share of the Correctional Plan's pension expense.

During the plan year ended June 30, 2024, the State of Minnesota contributed $5.3 million to the Correctional Employees Fund. The State of Minnesota is not included as a nonemployer contributing entity in the Correctional Plan pension allocation schedules for the $5.3 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The County recognized $50,222 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Correctional Employees Fund.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 206,295	$ -
Changes in actuarial assumptions	-	983,619
Net collective difference between projected and actual investment earnings	-	406,880
Changes in proportion	490	136,616
Contributions paid to PERA subsequent to the measurement date	114,715	-
Total	$ 321,500	$ 1,527,115

$114,715 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31:	
2025	$ (1,252,296)
2026	195,168
2027	(154,354)
2028	(108,848)

Aggregate Pension Expense

The total pension expense recognized for all three plans was $892,025 for the year ended December 31, 2024.

Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Long-Term Expected Real Rate of Return	Target Allocation
Domestic equity	5.10 %	33.5 %
International equity	5.30	16.5
Fixed income	0.75	25.0
Private markets	5.90	25.0

Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.0%. The 7.0% assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 7.0% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan, the Police and Fire Plan and the Correctional Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan, 1% for the Police and Fire Plan and 2% for the Correctional Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service. In the Correctional Plan, salary growth assumptions range from 11.0% at age 20 to 3.0% at age 60.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan and the Correctional Plans are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan and Correctional Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study
- Minor changes to form of payment assumptions for male and female retirees
- Minor changes to assumptions made with respect to missing participant data..

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors were updated to reflect the changes in assumptions.

Police and Fire Fund Pension Costs

Changes in Actuarial Assumptions:

- There have been no changes since the prior valuation.

Changes in Plan Provisions:

- The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

Correctional Fund

Changes in Actuarial Assumptions:

- There have been no changes since the prior valuation.

Changes in Plan Provisions:

- Employee contribution rates will increase from 5.83% of pay to 6.83% of pay, effective July 1, 2025.
- Employer contribution rates will increase from 8.75% of pay to 10.25% of pay, effective July 1, 2025.
- The benefit multiplier changed from 1.9% to 2.2% for service earned after June 30, 2025.

Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police and Fire and Correctional Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability (asset) for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase to Discount Rate
County's proportionate share of the General Employees Fund net pension liability	$ 10,901,774	$ 4,991,287	$ 129,372
County's proportionate share of the Police and Fire Fund net pension liability (asset)	4,622,414	1,956,002	(233,681)
County's proportionate share of the Correctional Fund net pension liability (asset)	2,366,559	291,225	(1,362,101)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

The County administers a single employer defined benefit healthcare plan. The County's other postemployment benefit (OPEB) plan provides health insurance benefits for eligible retirees and their eligible dependent(s) through the County's group health insurance plan, which covers both active and retired members. The County provides benefits for retirees as required by Minnesota Statute §471.61 subdivision 2b. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

Active employees, who retire from the County and do not participate in any other health benefits program providing coverage similar to that herein described, will be eligible to continue coverage with respect to both themselves and their eligible dependent(s) under the County's health benefits program indefinitely. Retirees are required to pay 100% of the total group rate. Since the premium is a blended rate determined on the entire active and retiree population, the retirees, whose costs are statistically higher than the group average, are receiving an implicit rate "subsidy."

Employees Covered by Benefit Terms

At January 1, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	4
Active plan members	194
	198

Total OPEB Liability

The County's total OPEB liability of $902,793 was measured as of January 1, 2024 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.7%, based on the estimated yield of a 20-year AA-rated municipal bond.
Inflation	2.50%
Salary Increases	Service Graded Table
Health Care Tend Rate	6.50%, decreasing to 5.00% over 6 years and then to 4.00% over the next 48 years.
Dental Trend Rate	N/A
Mortality Rate	Pub-2010 Public Retirement Plans General Headcount-Weighted Mortality Tables with MP-2021 Generational Improvement Scale.

Since the plan is funded on a pay-as-you-go basis, both the discount rate and the investment rate of return were based on published rate information for 20-year high quality, tax exempt general obligation municipal bonds as of the measurement date.

The actuarial assumptions used in the January 1, 2024 valuation were based on input from a variety of published sources of historical and project future financial data. The assumptions around retirement and withdrawal are similar to those used to value pension liabilities for Minnesota public employees.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	$ 646,138
Changes for the year:	
Service cost	58,361
Interest cost	13,809
Assumption changes	(87,364)
Differences between expected and actual experience	300,084
Benefit payments	(28,235)
Net changes	256,655
Balance at December 31, 2024	$ 902,793

Changes of assumptions and other inputs since the previous valuation reflect the following:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 3.70%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.70%)	Discount Rate (3.70%)	1% Increase (4.70%)
Total OPEB liability	$ 965,114	$ 902,793	$ 845,041

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 827,480	$ 902,793	$ 989,836

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of $4,410. At December 31, 2024, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 257,215	$ 182,692
Changes in actuarial assumptions	20,843	80,381
Contributions subsequent to the measurement date	52,118	-
Total	$ 330,176	$ 263,073

$52,118 reported as deferred outflows of resources related to employer contributions made after the measurement date and before the reporting date will be recognized as a reduction of the total pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Years ending December 31:	
2025	$ (15,642)
2026	(15,642)
2027	(15,642)
2028	1,135
2029	30,389
Thereafter	30,387

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County has entered into a joint powers agreement with other Minnesota counties to form the Minnesota Counties Intergovernmental Trust (MCIT) to protect against liabilities from workers compensation and property and casualty. The County purchases commercial insurance to cover all other risks. Settled claims have not exceeded coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

The workers compensation division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claim liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance Association with coverage at $500,000 per claim in 2024. Should workers compensation liabilities of the MCIT workers compensation division exceed its assets, MCIT may assess the County in a method and amount to be determined by MCIT.

The property and casualty division of MCIT is self-sustaining, and the County pays an annual premium to cover current and future losses. MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the liabilities of the property and casualty division exceed its assets, MCIT may assess the County in a method and amount to be determined by MCIT.

Commitments and Contingencies

From time to time, the County is party to various other pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

As of December 31, 2024, the County has commitments for construction projects in progress and other contracts of approximately $4,783,000.

Jointly-Governed Organizations

Jointly governed organizations are a regional government or multi-governmental arrangement governed by representatives of each creating government. Participants do not retain an ongoing financial interest or responsibility.

Steele County, in conjunction with other local governments, has formed joint powers boards to provide a variety of services. The County appoints at least one member to the following organizations:

- Minnesota Counties Computer Cooperative
- Southeastern Minnesota Community Action Council
- South Central Drug Investigations
- Southeastern Minnesota Private Industry Council
- Southeast Minnesota Water Resources Board
- Southeast Minnesota Regional Radio Board
- Counties Providing Technology

All 2024 payments to the jointly-governed organizations were minimal.

Joint Ventures

Consolidated Dispatch

Steele County is a participant with Rice County, the City of Faribault, the City of Northfield and the City of Owatonna in the Consolidated Dispatch joint venture to provide enhanced 911 services to public safety entities in their service area. On dissolution, net position will be distributed in proportion to the total contributions made by all the participants. Beginning in 2002, annual operating costs are split between the two county participants on a per capita basis, using the most recent census figures. Total payments made to this entity during 2024 were $1,005,288. Complete financial statements can be obtained from the Steele County Administrator's Office at 630 Florence Avenue, Owatonna, Minnesota 55060.

Minnesota Prairie County Alliance

Effective January 1, 2015, Steele County is a participant with Dodge and Waseca Counties in a joint venture to form a separate joint powers entity known as the Minnesota Prairie County Alliance (MNPrairie) under Minnesota Statutes §471.59 and §402A.35. The purpose of the entity is to administer essential human services programs and services mandated by Minnesota Statutes §402A.10. No county may withdraw from the agreement for five years from the original agreement date. A withdrawing member is allowed to recover their original equity contribution; however, the amount returned will not exceed its proportional share of MNPrairie's fund balance.

MNPrairie is governed by a joint powers board, which consists of two representatives of each member county.

During the year, Steele County made payments of approximately $5,779,314 to MNPrairie. Each county is required to make an annual operating contribution. The operating contribution is based 50% on the proportion of each member county's population and 50% on each member county's estimated market value. The equity interest at December 31, 2024 is $3,051,703, equal to the amount at December 31, 2023. No additional equity was required to be paid in for 2024.

During the year the County received an equity distribution payment from MNPrairie in the amount of $1,227,754. This payment was the result of the fund balance exceeding the minimum target that the Joint Powers Board originally established.

Dodge County is acting as fiscal agent. Complete financial statements for MNPrairie can be obtained from the administrative office at 630 Florence Avenue, Owatonna, Minnesota 55060.

South Country Health Alliance

South Country Health Alliance (SCHA) was created by a Joint Powers Agreement between Brown, Cass, Crow Wing, Dodge, Freeborn, Goodhue, Kanabec, Morrison, Sibley, Todd, Wabasha, Wadena, Waseca and Steele counties on July 24, 1998, under Minnesota Statute §471.59. Mower, Freeborn, Cass, Crow Wing, Morrison, Todd and Wadena counties have since withdrawn. The agreement was in accordance with Section 256B.692, which allows the formation of a board of directors to operate, control and manage all matters concerning the eleven participating member counties health care functions, referred to as County Based Purchasing.

SCHA is authorized to provide prepaid comprehensive health maintenance services to persons enrolled under Medicaid and General Assistance Medical Care in each of the above listed member counties.

While SCHA was created on July 2, 1998, it did not begin providing health maintenance services until November 1, 2001. At that time, SCHA began coverage of the beneficiaries enrolled under Medicaid and General Assistance Medical Care in the specified counties. Funding is provided from the State of Minnesota based on eligible participants within the member counties. In the event SCHA incurs operating deficits, the member counties would maintain SCHA's reserves to meet statutory and regulatory reserves requirements. Minnesota Statutes require SCHA to maintain capital surplus equal to or greater than one month's expenditures, but less than three months' expenditures. The County has an equity interest in the organization equal to its share of participation. The equity interest at December 31, 2024 is $12,351,761, down from $17,651,331 December 31, 2023. No additional equity was required to be paid in for 2024.

Kanabec County gave notice of withdrawal from SCHA effective January 1, 2025. They are entitled to their capital and surplus, which will be paid out with interest over a period of up to five years.

Complete financial statements for SCHA can be obtained from Steele County Administrator's Office at 630 Florence Avenue, P.O. Box 890, Owatonna, Minnesota 55060-0890.

Tax Abatements

The County levies and collects property taxes for all governmental units with the County. The City of Owatonna, through its tax increment financing districts, provides tax abatements to local businesses pursuant to Minn. Statutes 469.174-.179 to promote economic development, housing districts for low to moderate income and redevelopment. The County is currently collecting tax increments that are paid through the property tax collection process. The requirement for businesses to receive the excess tax increments from the County is to perform improvements on the owned property. The increment taxes are based on the increase of the property value after the improvements are made. Aggregate excess tax increment the County paid for the year ended December 31, 2024 was $866,279.

Effect of New Accounting Standards on Current Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule -
General Fund
Year Ended December 31, 2024

	Budget Original/Final	Actual	Variance With Budget
Revenues			
Taxes	$ 25,029,346	$ 24,698,096	$ (331,250)
Other taxes	51,000	44,105	(6,895)
Intergovernmental	5,239,193	6,268,554	1,029,361
Licenses and permits	193,000	168,763	(24,237)
Fines and forfeitures	13,500	14,288	788
Public charges for services	3,949,081	4,076,484	127,403
Investment income (including unrealized gains/losses)	305,000	3,373,417	3,068,417
Miscellaneous	1,127,976	2,445,724	1,317,748
Total revenues	35,908,096	41,089,431	5,181,335
Expenditures			
General government:			
Commissioners	247,321	257,078	(9,757)
Court administration	535,750	327,790	207,960
County administration	341,095	358,367	(17,272)
County auditor / treasurer	1,136,784	1,132,830	3,954
Human resources	614,201	516,065	98,136
County assessor	859,592	792,849	66,743
Elections	109,202	95,913	13,289
Data processing	814,232	580,642	233,590
Attorney	1,355,636	1,396,971	(41,335)
Recorder	501,089	597,085	(95,996)
Law library	15,000	14,861	139
Surveyor	35,000	33,600	1,400
Planning and zoning	671,573	665,675	5,898
Buildings and plant	1,824,510	1,668,007	156,503
GIS	200,658	180,355	20,303
Veterans services	255,229	250,258	4,971
Central services	494,816	275,045	219,771
Other	742,168	979,086	(236,918)
Total general government	10,753,856	10,122,477	631,379
Public safety:			
Sheriff	4,288,685	4,257,563	31,122
Boat and water safety	3,148	2,865	283
Coroner	114,000	63,167	50,833
Emergency government	212,688	227,808	(15,120)
E-911	1,005,288	1,005,288	-
County jail	4,508,516	4,315,274	193,242
Community corrections	2,132,405	1,997,611	134,794
Law enforcement center	579,914	695,178	(115,264)
Total public safety	12,844,644	12,564,754	279,890
Health and human services:			
Minnesota Prairie	5,779,314	5,779,314	-
Nursing service	3,651,640	3,576,737	74,903
Total health and human services	9,430,954	9,356,051	74,903

See notes to required supplementary information

Budgetary Comparison Schedule -
General Fund
Year Ended December 31, 2024

	Budget Original/Final	Actual	Variance With Budget
Sanitation:			
Solid waste	$ 1,038,578	$ 962,119	$ 76,459
Total sanitation	1,038,578	962,119	76,459
Culture, recreation and education:			
Parks	370,820	379,378	(8,558)
Historical society	8,000	8,000	-
Four seasons	580,062	610,752	(30,690)
Other	17,200	17,438	(238)
Total culture, recreation and education	976,082	1,015,568	(39,486)
Conservation and development:			
Cooperative extension	409,823	383,171	26,652
Soil and water conservation	135,000	135,000	-
Agricultural society	72,500	70,990	1,510
Bixby Sewer Project	11,440	1,963	9,477
Total conservation and development	628,763	609,381	19,382
Capital outlay:			
General government	-	1,004,507	(1,004,507)
Public safety	-	200,921	(200,921)
Human services	-	78,362	(78,362)
Total capital outlay	-	1,283,790	(1,283,790)
Debt service:			
Principal	43,046	551,883	(508,837)
Interest	2,421	14,547	(12,126)
Total debt service	45,467	566,430	(520,963)
Total expenditures	35,718,344	36,480,570	(762,226)
Excess (deficiency) of revenues over expenditures	189,752	4,608,861	4,419,109
Other Financing Sources (Uses)			
Leases and subscriptions issued	-	1,112,921	1,112,921
Transfers in	9,505	-	(9,505)
Transfers out	(199,257)	(200,000)	(743)
Total other financing sources (uses)	(189,752)	912,921	1,102,673
Net change in fund balance	-	5,521,782	5,521,782
Fund Balance, Beginning	24,153,250	24,153,250	-
Fund Balance, Ending	$ 24,153,250	$ 29,675,032	$ 5,521,782

See notes to required supplementary information

Steele County

Budgetary Comparison Schedule -
Road and Bridge Fund
Year Ended December 31, 2024

	Budget Original / Final	Actual	Variance With Budget
Revenues			
Taxes	$ 2,585,245	$ 2,589,186	$ 3,941
Other taxes	4,735,500	4,528,206	(207,294)
Intergovernmental	9,662,163	7,296,886	(2,365,277)
Public charges for services	1,138,000	545,313	(592,687)
Interest income	-	218	218
Licenses and permits	8,000	8,232	232
Miscellaneous	7,500	9,703	2,203
Total revenues	18,136,408	14,977,744	(3,158,664)
Expenditures			
Current:			
Public works:			
Administration	502,774	477,374	25,400
Operation and maintenance	5,481,190	4,887,505	593,685
Street construction	11,096,612	6,665,405	4,431,207
Other	263,832	295,777	(31,945)
Capital outlay:			
Highway and streets	861,000	1,027,065	(166,065)
Debt service			
Principal retirement	-	1,627	(1,627)
Interest	-	123	(123)
Total expenditures	18,205,408	13,354,876	4,850,532
Excess (deficiency) of revenues over expenditures	(69,000)	1,622,868	1,691,868
Other Financing Sources (Uses)			
Transfers in	69,000	-	(69,000)
Transfers out	-	(432,020)	(432,020)
Procees from sale of capital assets	-	28,940	28,940
Total other financing sources (uses)	69,000	(403,080)	(472,080)
Net change in fund balances	-	1,219,788	1,219,788
Fund Balances, Beginning	17,622,622	17,622,622	-
Change in inventories	-	(33,162)	(33,162)
Fund Balances, Ending	$ 17,622,622	$ 18,809,248	$ 1,186,626

See notes to required supplementary information

Steele County

Budgetary Comparison Schedule -
Ditch Fund
Year Ended December 31, 2024

	Budget Original/Final	Actual	Variance With Budget
Revenues			
Special assessments	$ -	$ 316,018	$ 316,018
Investment income	-	7,667	7,667
Miscellaneous	300,000	-	(300,000)
Total revenues	300,000	323,685	23,685
Expenditures			
Current:			
Conservation and development	300,000	161,093	138,907
Total expenditures	300,000	161,093	138,907
Net change in fund balances	-	162,592	162,592
Fund Balances, Beginning	345,752	345,752	-
Fund Balances, Ending	$ 345,752	$ 508,344	$ 162,592

See notes to required supplementary information

Steele County

Schedule of County's Proportionate Share of the Net Pension Liability -
PERA General Employees' Retirement Fund
Year Ended December 31, 2024

County Fiscal Year End Date	PERA Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated With County (b)	County's and State's Proportionate Share of the Net Pension Liability Associated With County (a+b)	County's Covered Payroll (c)	County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/24	6/30/24	0.1350 %	$ 4,991,287	$ 129,064	$ 5,120,351	$ 11,403,296	43.77 %	89.10 %
12/31/23	6/30/23	0.1346 %	7,526,681	207,469	7,734,150	10,694,200	70.38 %	83.10 %
12/31/22	6/30/22	0.1360 %	10,771,245	315,810	11,087,055	10,185,351	105.75 %	76.70 %
12/31/21	6/30/21	0.1386 %	5,918,841	180,708	6,099,549	9,932,804	59.59 %	87.00 %
12/31/20	6/30/20	0.1368 %	8,201,785	252,881	8,454,666	9,743,482	84.18 %	79.10 %
12/31/19	6/30/19	0.1295 %	7,159,765	222,490	7,382,255	9,138,211	78.35 %	80.20 %
12/31/18	6/30/18	0.1293 %	7,173,034	235,216	7,408,250	8,532,121	84.07 %	79.50 %
12/31/17	6/30/17	0.1344 %	8,580,007	107,852	8,687,859	8,360,730	102.62 %	75.90 %
12/31/16	6/30/16	0.1286 %	10,441,682	136,372	10,578,054	7,967,772	131.05 %	68.90 %
12/31/15	6/30/15	0.1534 %	7,949,985	n/a	7,949,985	8,665,124	91.75 %	78.20 %

Schedule of Employer Contributions -
PERA General Employees' Retirement Fund
Year Ended December 31, 2024

County Fiscal Year End Date	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
12/31/24	$ 890,371	$ 890,371	$ -	$ 11,870,022	7.50 %
12/31/23	824,013	824,013	-	10,954,162	7.50 %
12/31/22	772,441	772,441	-	10,299,603	7.50 %
12/31/21	761,114	761,114	-	10,147,821	7.50 %
12/31/20	740,145	740,145	-	9,868,579	7.50 %
12/31/19	711,148	711,148	-	9,421,991	7.55 %
12/31/18	672,661	672,661	-	8,965,303	7.50 %
12/31/17	640,336	640,336	-	8,360,730	7.66 %
12/31/16	609,601	609,601	-	8,115,735	7.51 %
12/31/15	616,105	616,105	-	8,187,493	7.52 %

See notes to required supplementary information

Steele County

Schedule of County's Proportionate Share of the Net Pension Liability -
PERA Police and Fire Fund
Year Ended December 31, 2024

County Fiscal Year End Date	PERA Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated With County (b)	County's and State's Proportionate Share of the Net Pension Liability Associated With County (a+b)	County's Covered Payroll (b)	County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/24	6/30/24	0.1487 %	$ 1,956,002	$ 74,562	$ 2,030,564	$ 2,058,460	95.02 %	86.50 %
12/31/23	6/30/23	0.1466 %	2,531,591	101,971	2,633,562	1,925,138	131.50 %	86.50 %
12/31/22	6/30/22	0.1553 %	6,758,043	295,257	7,053,300	1,887,002	358.14 %	70.50 %
12/31/21	6/30/21	0.1437 %	1,109,212	49,880	1,159,092	1,645,691	67.40 %	93.70 %
12/31/20	6/30/20	0.1446 %	1,905,983	44,900	1,950,883	1,632,499	116.75 %	87.20 %
12/31/19	6/30/19	0.1538 %	1,637,356	n/a	1,637,356	1,623,072	100.88 %	89.30 %
12/31/18	6/30/18	0.1500 %	1,598,846	n/a	1,598,846	1,581,023	101.13 %	88.80 %
12/31/17	6/30/17	0.1500 %	2,025,179	n/a	2,025,179	1,547,524	130.87 %	85.40 %
12/31/16	6/30/16	0.1400 %	5,618,444	n/a	5,618,444	1,344,913	417.76 %	63.90 %
12/31/15	6/30/15	0.1330 %	1,511,191	n/a	1,511,191	1,223,553	123.51 %	86.60 %

Schedule of Employer Contributions -
PERA Police and Fire Fund
Year Ended December 31, 2024

County Fiscal Year End Date	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
12/31/24	$ 396,052	$ 396,052	$ -	$ 2,244,980	17.60 %
12/31/23	343,637	343,637	-	1,941,452	17.70 %
12/31/22	340,197	340,197	-	1,922,020	17.70 %
12/31/21	322,340	322,340	-	1,821,129	17.70 %
12/31/20	288,413	288,413	-	1,629,452	17.70 %
12/31/19	278,002	278,002	-	1,639,409	16.96 %
12/31/18	258,223	258,223	-	1,593,972	16.20 %
12/31/17	248,762	248,762	-	1,547,524	16.07 %
12/31/16	234,065	234,065	-	1,444,845	16.20 %
12/31/15	210,200	210,200	-	1,297,530	16.20 %

See notes to required supplementary information

Steele County

Schedule of County's Proportionate Share of the Net Pension Liability (Asset) -
PERA Correctional Fund
Year Ended December 31, 2024

County Fiscal Year End Date	PERA Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Liability (Asset)	County's Proportionate Share of the Net Pension Liability (Asset) (a)	County's Covered Payroll (b)	County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/24	6/30/24	0.9555 %	$ 291,225	$ 2,427,262	12.00 %	97.50 %
12/31/23	6/30/23	0.9539 %	431,211	2,236,809	19.28 %	95.90 %
12/31/22	6/30/22	1.0772 %	3,580,613	2,366,321	151.32 %	74.60 %
12/31/21	6/30/21	1.1444 %	(188,002)	2,402,444	7.83 %	101.60 %
12/31/20	6/30/20	1.1313 %	306,967	2,460,209	12.48 %	96.70 %
12/31/19	6/30/19	1.0965 %	151,810	2,338,892	6.49 %	98.20 %
12/31/18	6/30/18	1.1116 %	182,825	2,305,825	7.93 %	97.60 %
12/31/17	6/30/17	1.0800 %	3,078,011	2,115,325	145.51 %	67.90 %
12/31/16	6/30/16	1.1700 %	4,274,174	2,198,788	194.39 %	58.20 %
12/31/15	6/30/15	1.1200 %	173,152	2,018,597	8.58 %	96.90 %

Schedule of Employer Contributions -
PERA Correctional Fund
Year Ended December 31, 2024

County Fiscal Year End Date	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
12/31/24	$ 215,996	$ 215,996	$ -	$ 2,464,905	8.80 %
12/31/23	203,510	203,510	-	2,325,597	8.80 %
12/31/22	203,149	203,149	-	2,322,130	8.70 %
12/31/21	214,008	214,008	-	2,443,375	8.76 %
12/31/20	218,231	218,231	-	2,494,062	8.75 %
12/31/19	209,541	209,541	-	2,393,306	8.76 %
12/31/18	198,653	198,653	-	2,305,825	8.62 %
12/31/17	186,847	186,847	-	2,115,325	8.83 %
12/31/16	182,191	182,191	-	2,082,175	8.75 %
12/31/15	192,416	192,416	-	2,199,124	8.75 %

See notes to required supplementary information

Steele County

Schedule of Changes in the Total OPEB Liability and Related Ratios
Year Ended December 31, 2024

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	$ 72,584	$ 74,762	$ 79,870	$ 82,466	$ 63,999	$ 65,919	$ 58,361
Interest	22,318	23,799	26,217	21,541	23,031	12,949	13,809
Assumption changes	-	-	(14,666)	-	36,478	-	(87,364)
Differences between expected and actual	-	-	(119,566)	-	(241,247)	-	300,084
Benefit payments	(61,121)	(43,110)	(17,502)	(34,849)	(33,408)	(28,351)	(28,235)
Net change in total OPEB liability	33,781	55,451	(45,647)	69,158	(151,147)	50,517	256,655
Total OPEB Liability, Beginning	634,025	667,806	723,257	677,610	746,768	595,621	646,138
Total OPEB Liability, Ending	$ 667,806	$ 723,257	$ 677,610	$ 746,768	$ 595,621	$ 646,138	$ 902,793
Covered-employee payroll	$ 11,555,589	$ 11,902,257	$ 13,383,026	$ 13,817,974	$ 13,553,478	$ 13,960,082	$ 15,382,986
Total OPEB liability as a percentage of covered-employee payroll	5.78%	6.08%	5.06%	5.40%	4.39%	4.63%	5.87%

See notes to required supplementary information

1. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. Changes to the overall budget must be approved by board action. Appropriations lapse at year-end unless specifically carried over. Budgets are adopted at the fund level of expenditure. Budgets have not been adopted for the opioid settlement or homeless prevention and housing affordability special revenue funds.

2. Public Employees Retirement Association (PERA)

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. For purposes of these schedules, covered payroll is defined as "pensionable wages."

Changes in Benefit Terms

There were no changes of benefit terms for any participating employer in the PERA.

Changes in Assumptions and Plan Provisions

General Employees Fund

2024 Changes

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in actuarial assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in plan provisions:

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in actuarial assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in plan provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in actuarial assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.

- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.

- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.

- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.

- The morality improvement scale was changed from MP-2018 to MP-2019.

- The assumed spouse age difference was changed from two years older for females to one year older.

- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in plan provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in actuarial assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in plan provisions:

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The State's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2018 Changes

Changes in actuarial assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.

- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in plan provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.

- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.

- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.

- Contribution stabilizer provisions were repealed.

- Postretirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients or survivors.

- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in actuarial assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.80% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.00% for vested deferred member liability and 3.00% for nonvested deferred member liability.

- The assumed postretirement benefit increase rate was changed from 1.00% per year for all years to 1.00% per year through 2044 and 2.50% per year thereafter.

Changes in plan provisions:

- The State's contribution for the Minneapolis Employees Retirement Fund equals $16,000,000 in 2017 and 2018 and $6,000,000 thereafter.

- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21,000,000 to $31,000,000 in calendar years 2019 to 2031. The state's contribution changed from $16,000,000 to $6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in actuarial assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all years.

- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.

- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2015 Changes

Changes in actuarial assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% per year thereafter.

Changes in plan provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of $6 million, which meets the special funding situation definition, is due September 2015.

Police and Fire Fund

2024 Changes

Changes in actuarial assumptions:

- There were no changes in actuarial assumptions since the prior valuation.

Changes in plan provisions:

- The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.

- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 Changes

Changes in actuarial assumptions:

- The investment return assumption was changed from 6.5% to 7.00%.

- The single discount rate changed from 5.4% to 7.0%.

Changes in plan provisions:

- Additional one-time direct state aid contribution of $19.4 million will be contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, noncompounding benefit increase of 3.0% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes

Changes in actuarial assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.40%.

Changes in plan provisions:

- There were no changes in plan provisions since the previous valuation

2021 Changes

Changes in actuarial assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.

- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.

- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.

- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in plan provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in actuarial assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2019 Changes

Changes in actuarial assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2018 Changes

Changes in actuarial assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

Changes in plan provisions:

- Postretirement benefit increases were changed to 1.0% for all years, with no trigger.

- An end date of July 1, 2048 was added to the existing $9.0 million state contribution.

- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020 and $9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.

- Member contributions were changed from 10.8% to 11.3% of pay, effective January 1, 2019 and 11.8% of pay, effective January 1, 2020.

- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019 and 17.70% of pay, effective January 1, 2020.

- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.

- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.

- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in actuarial assumptions:

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.

- Assumed rates of retirement were changed, resulting in fewer retirements.

- The Combined Service Annuity (CSA) load was 30% for vested and nonvested deferred members. The CSA has been changed to 33% for vested members and 2% for nonvested members.

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.

- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.

- Assumed percentage of married female members was decreased from 65% to 60%.

- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.

- The assumed percentage of female members electing Joint and Survivor annuities was increased.

- The assumed postretirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.

- The Single Discount Rate was changed from 5.60% per annum to 7.50% per annum.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2016 Changes

Changes in actuarial assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2037 and 2.50% thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in plan provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in actuarial assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2037 and 2.50% per year thereafter.

Changes in plan provisions:

- The postretirement benefit increase to be paid after attainment of the 90% funding threshold was changed, from inflation up to 2.50%, to a fixed rate of 2.50%.

Correctional Fund

2024 Changes

Changes in actuarial assumptions:

- There were no changes in actuarial assumptions since the prior valuation.

Changes in plan provisions:

- Employee contribution rates will increase from 5.83% of pay to 6.83% of pay, effective July 1, 2025.
- Employer contribution rates will increase from 8.75% of pay to 10.25% of pay, effective July 1, 2025.
- The benefit multiplier changed from 1.9% to 2.2% for service earned after June 30, 2025.

2023 Changes

Changes in actuarial assumptions:

- The investment return rate was changed from 6.5% to 7.00%.
- The single discount rate changed from 5.42% to 7.0%.

Changes in plan provisions:

- Additional one-time direct state aid contribution of $5.3 million will be contributed to the Plan on October 1, 2023.
- A one-time, noncompounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum calendar year 2024 by March 31, 2024.
- The maximum benefit increase will revert back to 2.5%. The maximum increase is 1.5% and the Plan's funding ratio improves to 85% for two consecutive years on a market value of assets basis.

2022 Changes

Changes in actuarial assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.42%.
- The benefit increase assumption was a change from 2.00% per annum to 2.00% per annum through December 31, 2054 and 1.5% per annum thereafter.

Changes in plan provisions:

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in actuarial assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).

- Assumed rates of salary increase were modified as recommended in the July 10, 2020 experience study. The overall impact is a decrease in gross salary increase rates.

- Assumed rates of retirement were changed as recommended in the July 10, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.

- Assumed rates of withdrawal were changed as recommended in the July 10, 2020 experience study. The new rates predict more terminations, both in the three-year select period (based on service) and the ultimate rates (based on age).

- Assumed rates of disability lowered.

- Assumed percent married for active members was lowered from 85% to 75%.

- Minor changes to form of payment assumptions were applied.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2020 Changes

Changes in actuarial assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2019 Changes

Changes in actuarial assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2018 Changes

Changes in actuarial assumptions:

- The Single Discount Rate was changed from 5.96% per annum to 7.50% per annum.

- The mortality projection scale was changed from MP-2016 to MP-2017.

- The assumed postretirement benefit increase was changed from 2.50% per year to 2.00% per year.

Changes in plan provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.

- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.

- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.

- Postretirement benefit increases were changed from 2.5% per year with a provision to reduce to 1.0% if the funding status declines to a certain level, to 100% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 2.5%, beginning January 1, 2019. If the funding status declines to 85% for two consecutive years or 80% for one year, the maximum increase will be lowered to 1.5%.

- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in actuarial assumptions:

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016 and is applied to healthy and disabled members. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the RP-2014 disabled annuitant mortality table (with future mortality improvement according to MP-2016).

- The Combined Service Annuity (CSA) load was 30% for vested and nonvested, deferred members. The CSA has been changed to 35% for vested members and 1% for nonvested members.

- The Single Discount Rate was changed from 5.31% per annum to 5.96% per annum.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2016 Changes

Changes in actuarial assumptions:

- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate changed from 7.90% to 5.31%.

- The assumed future salary increases, payroll growth and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in plan provisions:

- There have been no changes since the prior valuation.

2015 Changes

Changes in actuarial assumptions:

- There have been no changes since the prior valuation.

Changes in plan provisions:

- There have been no changes since the prior valuation.

3. Other Postemployment Benefits

The County implemented GASB Statement No. 75 in fiscal year 2018. Information provided prior to fiscal year 2018 is not available.

Assets have not been accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The following changes of assumptions were reflected in the OPEB actuarial valuations:

2024 Changes

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 3.70%.

2023 Changes

- There were no changes to assumptions or benefit terms in 2023.

2022 Changes

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The salary increase, retirement and withdrawal rates were updated to reflect the latest experience study.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.90% to 2.00%.

2021 Changes

- There were no changes to assumptions to benefit terms in 2021.

2020 Changes

- The discount rate was changed from 3.30% to 2.90%.

- Health care trend rates were changed to better anticipate short term and long-term medical increases.
- Mortality tables were updated from RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for Others) with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale.
- Salary increase rates were changed from a flat 3% per year for all employees to rates which vary by service and contract group.

2019 Changes

- There were no changes to assumptions to benefit terms in 2019.

2018 Changes

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- Mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale (with Blue Collar adjustment for police and fire personnel) to RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for police and fire personnel).
- The retirement and withdrawal tables for all employees were updated.
- The retirement plan participation assumption for participants was changed from 35% to 25%.
- The discount rate was changed from 3.50% to 3.30%.

SUPPLEMENTARY INFORMATION

Steele County

Combining Statement of Fiduciary Net Position -
Custodial Funds
December 31, 2024

	Taxes and Penalties	PACE Loans	State Collections	Consolidated Dispatch	Jail Canteen	Total
Assets						
Cash and investments	$ 601,456	$ -	$ 124,530	$ 1,459,744	$ 17,918	$ 2,203,648
Taxes receivable, other governments	561,482	-	-	-	-	561,482
Due from other governments	-	-	-	44,761	-	44,761
Prepaid items	-	-	-	84,189	-	84,189
Total assets	1,162,938	-	124,530	1,588,694	17,918	2,894,080
Liabilities						
Accounts payable	139	-	-	3,066	16,735	19,940
Accrued wages	-	-	-	88,500	-	88,500
Due to individuals and other governments	316,025	-	101,296	15,294	1,183	433,798
Unearned revenues	-	-	-	98,775	-	98,775
Total liabilities	316,164	-	101,296	205,635	17,918	641,013
Deferred Inflows of Resources						
Taxes collected in advance of levy	162,555	-	-	-	-	162,555
Net Position						
Restricted for individuals, organizations or other governments	$ 684,219	$ -	$ 23,234	$ 1,383,059	$ -	$ 2,090,512

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended December 31, 2024

	Taxes and Penalties	PACE Loans	State Collections	Consolidated Dispatch	Jail Canteen	Total
Additions						
Tax collections for other governments	$ 50,971,259	$ 219,259	$ -	$ -	$ -	$ 51,190,518
License and fees collected for state	-	-	1,366,273	-	-	1,366,273
Intergovernmental revenues	-	-	-	3,379,979	-	3,379,979
Charges for services	-	-	-	54,504	-	54,504
Contributions, individuals	-	-	-	-	168,880	168,880
Miscellaneous	-	-	-	18,663	-	18,663
Total additions	50,971,259	219,259	1,366,273	3,453,146	168,880	56,178,817
Deductions						
Payments of tax to other governments	50,948,923	219,259	-	-	-	51,168,182
Payments to state	-	-	1,367,196	-	-	1,367,196
Public safety expenditures	-	-	-	3,496,730	-	3,496,730
Beneficiary payments to individuals	-	-	-	-	168,880	168,880
Total deductions	50,948,923	219,259	1,367,196	3,496,730	168,880	56,200,988
Change in fiduciary net position	22,336	-	(923)	(43,584)	-	(22,171)
Net Position, Beginning	661,883	-	24,157	1,426,643	-	2,112,683
Net Position, Ending	$ 684,219	$ -	$ 23,234	$ 1,383,059	$ -	$ 2,090,512

Steele County

Schedule of Intergovernmental Revenues
Year Ended December 31, 2024

	General Fund	Road and Bridge	Homelessness & Housing	Debt Service	Capital Projects	Total All Funds
Shared Revenue						
State:						
County Program Aid	$ 2,359,510	$ 249,711	$ -	$ 162,563	$ 33,962	$ 2,805,746
Local Performance Aid	5,239	-	-	-	-	5,239
PERA Rate Reimbursement	330,463	-	-	-	-	330,463
Disparity Reduction Aid	21,946	2,322	-	1,512	316	26,096
Police Aid	246,982	-	-	-	-	246,982
Highway Users Tax	-	7,003,033	-	-	-	7,003,033
Aquatic Invasive Species	17,032	-	-	-	-	17,032
Market Value Credit	214,203	22,468	-	14,626	3,057	254,354
Riparian Protection Aid	75,782	-	-	-	-	75,782
SCORE	112,077	-	-	-	-	112,077
Cannabis Aid Revenue	2,114	-	-	-	-	2,114
Affordable Housing Aid	-	-	119,261	-	-	119,261
Local Homeless Prevention Aid	-	-	127,697	-	-	127,697
Total shared revenue	3,385,348	7,277,534	246,958	178,701	37,335	11,125,876
Reimbursement for Services						
Local:						
MNPrairie County Alliance	48,822	-	-	-	-	48,822
Local, Payments in Lieu of Taxes	47,505	-	-	-	-	47,505
Total reimbursement for services	96,327	-	-	-	-	96,327
Grants						
State:						
Minnesota Department of:						
Corrections	1,059,673	-	-	-	-	1,059,673
Health	594,894	-	-	-	-	594,894
Veterans Affairs	10,000	-	-	-	-	10,000
Water and Soil Resources	138,001	-	-	-	-	138,001
Public Safety	24,286	-	-	-	-	24,286
Secretary of State	26,882	-	-	-	-	26,882
Total state	1,853,736	-	-	-	-	1,853,736
Federal:						
U.S. Department of:						
Agriculture	266,266	-	-	-	-	266,266
Justice	4,974	-	-	-	-	4,974
Education	4	-	-	-	-	4
Health and Human Services	661,899	-	-	-	-	661,899
Transportation	-	19,352	-	-	-	19,352
Treasury	-	-	-	-	5,529,506	5,529,506
Total federal	933,143	19,352	-	-	5,529,506	6,482,001
Total intergovernmental revenue	$ 6,268,554	$ 7,296,886	$ 246,958	$ 178,701	$ 5,566,841	$ 19,557,940