



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, AUGUST 8, 2023 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

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.

Speakers will address all comments to the Board as a whole and not one individual commissioner. 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.

Correspondence

- 4.

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.*

5. Approve July 25, 2023 Board Minutes (pg. 3)
6. Approve July 25, 2023 Board Work Session Minutes (pg. 6)

7. Approve Bills and Journal Entries (pg. 8)
8. Approve Personnel Report (pg. 39)
9. Approve 2024 Ditch Interest Rate at 4% (pg. 40)
10. Approve 2024 Ditch Assessments for unpaid balances related to CD 20 (pg. 41)
11. Approve **Resolution** Delegating Forfeiture Power of Authority to Interim Auditor (pg. 42)
12. Approve **Resolution** Classifying Tax Forfeited Property as Non-conversion Land (pg. 44)

General

13. August Anniversary Report (pg. 46)
14. Approve Agreement with Minnesota Department of Revenue for Collection of Local Transportation Sales Tax (pg. 47)

County Board Work Session – August 8, 2023

15. Action Items

Information Items

16. 2nd Quarter 2023 Financial Reports (pg. 55)
17. Internal Central Services Committee Minutes – August 1, 2023 (pg. 95)

Commissioner Reports:

Next Meeting Notices:

Public Works Committee – **Thursday, August 10 at 8:00 a.m., Public Works Facility**

Land Use & Records – **Tuesday, August 15 at 8 a.m. in the Boardroom**

County Board Work Session – **Tuesday, August 22 at 5:00 p.m. in the Boardroom**

County Board Meeting – **Tuesday, August 22 at 5:00 p.m. in the Boardroom**

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.

NOW THEREFORE BE IT RESOLVED, the Steele County Board of Commissioners hereby approves entering into a Cooperative Agreement with the State of Minnesota, Department of Natural Resources for improvements to the Beaver Lake County Park Public Water Access.

BE IT FURTHER RESOLVED, the Chairman and the Administrator are hereby authorized and directed for and on behalf of the County to execute and enter into a Cooperative Agreement with the State of Minnesota, Department of Natural Resources, for improvements to the Beaver Lake County Park Public Water Access, a copy of said agreement was before the County Board and which is made a part hereof by reference.

- E. Approve Interagency Agreement between MNPrairie and CCA for Mental Health Screening Funds

General Agenda:

Motion by Commissioner Brady, seconded by Commissioner Gnemi to award the Steele County Fairgrounds Electrical Safety Project Contract to low bidder R & K in the amount of \$1,698,000 and authorize the Facilities and Fleet Director to execute the contract. Ayes all.

Motion by Commissioner Glynn, seconded by Commissioner Gnemi to approve utilizing the Public Health Statewide Health Improvement Partnership community partner award process for distribution of some of the appropriations funds beginning in 2025.

Commissioner Reports:

Commissioner Brady reported his attendance at Public Safety meeting, Public Works meeting, JD #19 meeting in Faribault, tour of the new OHS School, Joint Transportation meeting, Human Relations Center meeting and a Work Session.

Commissioner Glynn reported his attendance at Public Safety meeting, JD # 19 meeting in Faribault, Fair Board meeting, and a Work Session.

Commissioner Gnemi reported his attendance at Drug Court meeting, Steele County Water Conservation, Drug Court meeting, South Central Human Relations meeting and a Work Session.

Commissioner Abbe - No report.

Commissioner Krueger reported his attendance at Law Library meeting, meeting with Waseca County Commissioners contract negotiation regarding detention center, and MNPrairie Finance meeting and Joint Powers Board meeting.

LISTING OF BILLS
July 25, 2023

7 Rivers Recycling LLC	3,430.91
Alcohol Monitoring System Inc	2,197.10
ArchKey Technologies	5,657.00
Avenu Insights & Analytics LLC	6,731.34
Axon Enterprise Inc	4,599.12
City Of Blooming Prairie	2,721.77
Dahle Enterprises of Morristown LLC	2,411.02
Erickson Engineering Co LLC	25,233.77
Fidlar Technologies Inc	2,826.90
H & R Construction Co, Inc.	9,352.75
High Point Networks	3,305.00
I & S Group Inc	26,565.00
Kraft Mechanical LLC	3,179.00
Kronos Incorporated	3,271.57
L & L Street Rods & Sport Trucks	18,097.08
Mike's Repair	3,244.48
Minnesota Counties Computer Coop	6,035.90
Minnesota Paving & Materials	26,964.84
Mohs Contracting Inc	16,733.00
Moore Md/Kellyanna J	3,751.69
RCM Specialties Inc	3,942.56
Rinke-Noonan Attorney at Law	2,745.50
Steele County Highway Dept	5,989.10
Steinberg/Paul E	14,000.00

Summit Food Services LLC	3,825.71
Thomson Reuters - West	2,667.04
Univ Of Mn Regents	48,729.45
Waste Management Of Wi-Mn	57,975.00
Wold Architects and Engineers	25,167.62
106 Payments less than 2000	<u>46,051.02</u>
Final Total:	387,402.24

Motion by Commissioner Gnemi , seconded by Commissioner Glynn to go into closed session at 5:14 p.m. for the purpose of for the purpose of labor negotiations strategy, per MN statute 179A.01, section 13D.03.

Motion by Commissioner Glynn, seconded by Commissioner Gnemi to come out of Closed Session at 5:34 p.m. p.m. Ayes all.

Motion by Commissioner Brady, seconded by Commissioner Gnemi to terminate the agreement with Gallagher Benefit Inc. for the market salary study due to continued delays in completing the project and to request a refund or credit for the project cost.

Motion by Commissioner Gnemi seconded by Commissioner Glynn , to adjourn to the Call of the Chair at 5:35 p.m. Ayes all.

CHAIRMAN

ATTEST: _____
AUDITOR

PROCEEDINGS OF THE STEELE COUNTY BOARD OF COMMISSIONERS

SPECIAL SESSION

July 25, 2023

STATE OF MINNESOTA)
)ss
COUNTY OF STEELE)

The Steele County Board of Commissioners held a Work Session at 4:00 p.m. on July 25, 2023, with Commissioners Krueger, Brady, Glynn, and Gnemi present, Commissioner Abbe was absent. Also present were Facilities and Fleet Director Jake Rysavy, Interim Finance Director Cathy Piepho, IT Director Dave Purscell, Public Health Director Amber Aaseth, County Administrator Scott Golberg and Executive Assistant Rebecca Kubicek.

Facilities and Fleet Director Jake Rysavy discussed the Steele County Fairgrounds Electrical Safety Project. The bid opening occurred on July 18, 2023. R & K Electric was the only company that offered a bid with a base bid price of \$1,698,000 with a bid alternate #1 at an additional cost of \$300,000. The recommendation was to accept the bid without alternate #1. This would not include the electrical work in area "G" consisting of work near the FFA Children's barnyard. There will be a change order of \$230,000 once the contract is accepted due to inclusion of a cost from OPU that was not to be included. Administrator Scott Golberg discussed the budget. The County will continue to look for in-kind services and other opportunities for additional funding.

Interim Finance Director Cathy Piepho and Public Health Director Amber Aaseth discussed the opportunities of redirecting some of the annual appropriation funds to the Statewide Health Improvement Plan (SHIP) program managed through Public Health. In previous years the County would appropriate approximately \$50,000 to 501(c) 3 that assist with Mental Health and Healthy Eats. The Steele County Board could route these funds through the Public Health SHIP program team and allow this team to distribute the funds to 501(c)3 organizations by reaching out to those who have received these appropriations in the past and reach out to additional 501(c)3 organizations. If approved, this would start in 2025, allowing those 501(c)3 organizations currently receiving appropriations through the Board to plan accordingly. Regarding the SHIP Program, SHIP funding comes annually, funding varies every year. Every year a budget is put together based on the funding received for SHIP. Funds are distributed through the Community Partner awards program and in the past these have been smaller amounts. The item was agreed to be brought forward to the Board meeting for a vote.

Administrator Scott Golberg spoke regarding the application deadline for Finance Director position which closes July 26, 2023, end of day. A small committee is needed to interview the week of August 7th. Those appointed to the committee were Commissioner Krueger and Gnemi.

Meeting was adjourned at 4:25 p.m.

CHAIRMAN

ATTEST:_____

DRAFT

SBENDORF

8/3/23

12:33PM

Steele County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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

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

SBENDORF

8/3/23 12:33PM

10 Road & Bridge Fund

Steele County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 2

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
301	DEPT		Administration			
	8867 Bently Systems Inc.					
2	10-301-000-0000-6301	1,045.00	OpenRoads SignCAD Select subsc	48427882	Equip/Software Maint	N
	8867 Bently Systems Inc.	1,045.00	1 Transactions			
	16860 Custom Communications Inc					
12	10-301-000-0000-6512	188.37	Custom conn & fire alarm mon	554133	Bldg Repair & Maintenance	N
	16860 Custom Communications Inc	188.37	1 Transactions			
	37025 Innovative Office Solutions LLC					
14	10-301-000-0000-6410	113.05	Batteries & (2) cases paper	IN4261894	Office Supplies	N
15	10-301-000-0000-6410	34.18	9 Volt batteries	IN4261975	Office Supplies	N
16	10-301-000-0000-6410	17.09-	Return Bulk D batteries	SCN-122121	Office Supplies	N
	37025 Innovative Office Solutions LLC	130.14	3 Transactions			
	4710 Interstate Power Systems Inc					
17	10-301-000-0000-6512	1,526.50	Perform B insp & replace belt	R000120035	Bldg Repair & Maintenance	N
	4710 Interstate Power Systems Inc	1,526.50	1 Transactions			
	4247 RT Vision Inc					
33	10-301-000-0000-6301	500.00	Annual OneGov & official pymts	INV433	Equip/Software Maint	N
	4247 RT Vision Inc	500.00	1 Transactions			
301	DEPT Total:	3,390.01	Administration	5 Vendors	7 Transactions	
302	DEPT		Road & Bridge Maintenance Expense			
	5217 Crane Creek Asphalt					
10	10-302-000-0000-6552	21,257.98	287.27 ton hot mix -Fairgrounds	4800009784	County Leased Facility Improvements	N
11	10-302-000-0000-6552	3,282.64	44.36 ton hot mix -Fairgrounds	4800009788	County Leased Facility Improvements	N
	5217 Crane Creek Asphalt	24,540.62	2 Transactions			
	32710 Helen M Nagel Inc					
13	10-302-000-0000-6553	1,312.95	Grass seed,winter wheat,mulch	07252023	Weed Spray & Vegetation Supplies	N
	32710 Helen M Nagel Inc	1,312.95	1 Transactions			
	48700 M-R Sign Company, Inc					
22	10-302-000-0000-6534	732.90	ECF black film for signs	220692	Supplies - Signing	N
	48700 M-R Sign Company, Inc	732.90	1 Transactions			

Steele County

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No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
8711	Minnesota Paving & Materials					
25	10-302-000-0000-6525	354.30	Random rip rap, CSAH 1	1775730	CSAH Supplies - Aggregate/Asphalt	N
26	10-302-000-0000-6525	1,105.80	Random rip rap, CSAH 1	1776146	CSAH Supplies - Aggregate/Asphalt	N
8711	Minnesota Paving & Materials	1,460.10	2 Transactions			
91	Sheriff Of Steele County					
34	10-302-000-0000-6801	68.02	Civil process fee - Mohs	202300728	Osha/Safety Supplies	N
35	10-302-000-0000-6801	68.02	Civil process fee - Stadheim	202300729	Osha/Safety Supplies	N
91	Sheriff Of Steele County	136.04	2 Transactions			
302	DEPT Total:	28,182.61	Road & Bridge Maintenance Expense	5 Vendors	8 Transactions	
303	DEPT		Construction Expense			
3738	Arrow Ace Hardware					
1	10-303-000-0000-6510	2.22	Bolts for lab	272194/2	Engineering & Surveying Supplies	N
3738	Arrow Ace Hardware	2.22	1 Transactions			
52513	Mn Dept Of Transportation					
27	10-303-000-0000-6260	2,465.02	Material test, insp 74-599-037	P00017401	Consultants/Admin Fee	N
28	10-303-000-0000-6260	997.39	Material test, insp 74-649-001	P00017401	Consultants/Admin Fee	N
29	10-303-000-0000-6260	1,725.22	Material test, insp 74-599-039	P00017401	Consultants/Admin Fee	N
30	10-303-000-0000-6260	3,450.44	Material test, insp 74-599-008	P00017401	Consultants/Admin Fee	N
52513	Mn Dept Of Transportation	8,638.07	4 Transactions			
303	DEPT Total:	8,640.29	Construction Expense	2 Vendors	5 Transactions	
304	DEPT		Equipment Maintenance & Shops			
10150	Carquest Auto Parts					
3	10-304-000-0000-6520	13.20	2 toggle switches, unit#2235	465077	Machinery/Vehicle Parts	N
4	10-304-000-0000-6520	28.50	Fastener, unit#2232	465114	Machinery/Vehicle Parts	N
5	10-304-000-0000-6520	19.05	HD Oil filter, unit#2074	465393	Machinery/Vehicle Parts	N
6	10-304-000-0000-6520	6.60	Toggle switch, unit#2111	465394	Machinery/Vehicle Parts	N
7	10-304-000-0000-6520	11.38	Battery cleaner, unit#2111	465442	Machinery/Vehicle Parts	N
10150	Carquest Auto Parts	78.73	5 Transactions			
11215	Central Farm Services					
8	10-304-000-0000-6521	8,627.88	3,001 gallons of dyed diesel	2937626	Supplies-Diesel Fuel	N
9	10-304-000-0000-6540	14,467.11	4,999 gallons of unleaded fuel	2937627	Fuel & Lubricants	N

SBENDORF

8/3/23 12:33PM

10 Road & Bridge Fund

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



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No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
11215	Central Farm Services					
		23,094.99	2 Transactions			
43336	Kris Engineering Inc					
18	10-304-000-0000-6519	8,456.40	7/8x5x4 carbide cutting edges	38618	Cutting Edges	N
19	10-304-000-0000-6519	15,871.20	7/8x5x3 carbide cutting edges	38618	Cutting Edges	N
20	10-304-000-0000-6519	1,587.12	7/8x5x3 carbide cutting edges	38618	Cutting Edges	N
21	10-304-000-0000-6519	10,570.50	7/8x5x4 carbide cutting edges	38618	Cutting Edges	N
43336	Kris Engineering Inc	36,485.22	4 Transactions			
50510	McNeilus Steel Inc					
23	10-304-000-0000-6520	46.80	Hot roll square tube-unit#2212	01987517	Machinery/Vehicle Parts	N
24	10-304-000-0000-6520	44.00	Hot roll square tube-unit#2212	01989591	Machinery/Vehicle Parts	N
50510	McNeilus Steel Inc	90.80	2 Transactions			
56125	NAPA Auto Parts					
31	10-304-000-0000-6511	77.48	(4) mud flaps for inventory	979764	Maint Shop Supplies & Materials	N
32	10-304-000-0000-6520	88.61	Fuse holder & sealer-unit#2232	985455	Machinery/Vehicle Parts	N
56125	NAPA Auto Parts	166.09	2 Transactions			
8448	Valek Sandblasting & Painting LLC					
36	10-304-000-0000-6520	1,287.50	Sandblast & powdercoat sander	1494	Machinery/Vehicle Parts	N
8448	Valek Sandblasting & Painting LLC	1,287.50	1 Transactions			
304	DEPT Total:	61,203.33	Equipment Maintenance & Shops	6 Vendors	16 Transactions	
310	DEPT		Capital Construction			
4364	WSB & Associates Inc					
37	10-310-000-0000-6567	27,592.27	Prof services 74-021-006	19850-000.16	CRRSAA Construction Projects	Y
4364	WSB & Associates Inc	27,592.27	1 Transactions			
310	DEPT Total:	27,592.27	Capital Construction	1 Vendors	1 Transactions	
10	Fund Total:	129,008.51	Road & Bridge Fund		37 Transactions	
	Final Total:	129,008.51	19 Vendors	37 Transactions		

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	10	129,008.51	Road & Bridge Fund	
	All Funds	129,008.51	Total	Approved by, ...
				
				

SBENDORF

8/3/23

12:29PM

Steele County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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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

SBENDORF

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1 General Revenue Fund

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Page 2

	<u>Vendor Name</u>	<u>Rpt</u>		<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
31	DEPT			County Administrator			
	37025 Innovative Office Solutions LLC						
12	01-031-000-0000-6410		23.99	Paper	4269422	Office Supplies	N
	37025 Innovative Office Solutions LLC		23.99	1 Transactions			
31	DEPT Total:		23.99	County Administrator	1 Vendors	1 Transactions	
32	DEPT			Human Resources			
	37025 Innovative Office Solutions LLC						
11	01-032-000-0000-6410		47.98	Copy paper	4269422	Office Supplies	N
	37025 Innovative Office Solutions LLC		47.98	1 Transactions			
32	DEPT Total:		47.98	Human Resources	1 Vendors	1 Transactions	
41	DEPT			Auditor			
	37025 Innovative Office Solutions LLC						
13	01-041-000-0000-6410		47.85	Toner	4269556	Office Supplies	N
14	01-041-000-0000-6410		47.98	Copy paper	4269556	Office Supplies	N
	37025 Innovative Office Solutions LLC		95.83	2 Transactions			
41	DEPT Total:		95.83	Auditor	1 Vendors	2 Transactions	
42	DEPT			Treasurer			
	37025 Innovative Office Solutions LLC						
15	01-042-000-0000-6410		47.98	Copy paper	4269556	Office Supplies	N
	37025 Innovative Office Solutions LLC		47.98	1 Transactions			
42	DEPT Total:		47.98	Treasurer	1 Vendors	1 Transactions	
61	DEPT			Information Technology			
	84035 Tri-M Graphics						
114	01-061-000-0000-6410		61.02	Business cards - DPurscell	101782	Office Supplies	N
	84035 Tri-M Graphics		61.02	1 Transactions			
61	DEPT Total:		61.02	Information Technology	1 Vendors	1 Transactions	
62	DEPT			Central Services			

Steele County

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
16282	Crosstown Cartage Inc					
7	01-062-000-0000-6801		324.00	Contracted mail services	07/21/2023	General Expense N
8	01-062-000-0000-6802		135.00	Additional mail services	07/21/2023	Internal Chargeback N
16282	Crosstown Cartage Inc		459.00	2 Transactions		
4419	Matrix Communications Inc					
109	01-062-000-0000-6210		753.46	Monthly phone system maint	M007289	Telephone N
4419	Matrix Communications Inc		753.46	1 Transactions		
62	DEPT Total:		1,212.46	Central Services	2 Vendors	3 Transactions
63	DEPT			Auditor Elections		
21920	Election Systems & Software Inc					
10	01-063-531-0000-6801		18,565.25	Firmware lic/hardware maint	CD2062910	General Expense N
21920	Election Systems & Software Inc		18,565.25	1 Transactions		
63	DEPT Total:		18,565.25	Auditor Elections	1 Vendors	1 Transactions
91	DEPT			County Attorney		
1180	Dudley/Teresa					
77	01-091-000-0000-6540		37.77	Reimburse fuel for county car	July 2023	Gas & Oil N
1180	Dudley/Teresa		37.77	1 Transactions		
91	DEPT Total:		37.77	County Attorney	1 Vendors	1 Transactions
92	DEPT			Attorney Contingent Exp		
5461	Marvin/Elizabeth M					
88	01-092-000-0000-6801		297.50	Transcript 74-CR20142	949	General Expense Y
5461	Marvin/Elizabeth M		297.50	1 Transactions		
92	DEPT Total:		297.50	Attorney Contingent Exp	1 Vendors	1 Transactions
101	DEPT			County Recorder		
8498	KnowBe4 Inc					
17	01-101-000-9305-6480		1,743.48	PhishER Plus subscription	INV268990	Non-Capitalized Inv-Technology Fun Y
8498	KnowBe4 Inc		1,743.48	1 Transactions		
84035	Tri-M Graphics					

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1 General Revenue Fund

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
57	01-101-000-0000-6410	762.31	Marriage license envelopes	101749	Office Supplies	N
84035	Tri-M Graphics	762.31	1 Transactions			
101	DEPT Total:	2,505.79	County Recorder	2 Vendors	2 Transactions	
103	DEPT		Assessor			
9329	MAAP					
20	01-103-000-0000-6261	25.00	MAAP 2023 membership	2023	Conference & Training	N
9329	MAAP	25.00	1 Transactions			
9729	Property Tax Division					
27	01-103-000-0000-6330	90.00	PACE course - TReineke		Travel Expenses	N
9729	Property Tax Division	90.00	1 Transactions			
103	DEPT Total:	115.00	Assessor	2 Vendors	2 Transactions	
111	DEPT		Buildings & Grounds			
6980	Block Plumbing & Heating Inc					
63	01-111-044-0000-6300	44.87	Galvanized caps & nipples	65557	Bldg Repairs & Maintenance	N
6980	Block Plumbing & Heating Inc	44.87	1 Transactions			
8374	Burger/Thomas R					
3	01-111-000-0000-6331	37.34	April mileage-57 mi x .655	April 2023	Mileage Reimbursement	N
5	01-111-000-0000-6331	26.20	June mileage-40 mi x .655	June 2023	Mileage Reimbursement	N
4	01-111-000-0000-6331	30.13	May mileage-46 mi x .655	May 2023	Mileage Reimbursement	N
8374	Burger/Thomas R	93.67	3 Transactions			
16860	Custom Communications Inc					
67	01-111-040-0000-6300	148.08	Alarm monitoring - Admin	554122	Bldg Repairs & Maintenance	N
66	01-111-041-0000-6300	202.95	Alarm monitoring - Annex	554123	Bldg Repairs & Maintenance	N
68	01-111-043-0000-6300	135.87	Alarm monitoring - Attorney	554124	Bldg Repairs & Maintenance	N
69	01-111-042-0000-6300	135.87	Alarm monitoring - CH	554125	Bldg Repairs & Maintenance	N
65	01-111-044-0000-6300	135.87	Alarm monitoring - DC	554126	Bldg Repairs & Maintenance	N
71	01-111-045-0000-6300	184.68	Alarm monitoring - Comm Corr	554132	Bldg Repairs & Maintenance	N
16860	Custom Communications Inc	943.32	6 Transactions			
8866	Diverse Construction Services LLC					
75	01-111-040-0000-6300	2,091.00	Roof inspection & repair-Admin	3221	Bldg Repairs & Maintenance	N

Steele County

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No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
76	01-111-041-0000-6300		Roof inspection & repair-Annex	3221	Bldg Repairs & Maintenance	N
74	01-111-042-0000-6300		Roof inspection & repair-CH	3221	Bldg Repairs & Maintenance	N
72	01-111-044-0000-6300		Roof inspection & repair-DC	3221	Bldg Repairs & Maintenance	N
8866	Diverse Construction Services LLC	9,656.00	4 Transactions			
9731	Faribault Print Shop					
107	01-111-000-0000-6410	98.13	Maintenance memo notepads	33876	Office Supplies	N
9731	Faribault Print Shop	98.13	1 Transactions			
8288	Four Seasons Electric					
108	01-111-040-0000-6300	235.00	Repair flag pole	12812	Bldg Repairs & Maintenance	N
8288	Four Seasons Electric	235.00	1 Transactions			
4710	Interstate Power Systems Inc					
82	01-111-044-0000-6300	1,209.17	Generator maintenance & test	R001200350.01	Bldg Repairs & Maintenance	N
84	01-111-042-0000-6300	526.00	Generator maintenance & test	R001200353.01	Bldg Repairs & Maintenance	N
83	01-111-044-0000-6300	526.00	Generator maintenance & test	R001200354.01	Bldg Repairs & Maintenance	N
4710	Interstate Power Systems Inc	2,261.17	3 Transactions			
9161	Kraft Mechanical LLC					
87	01-111-044-0000-6300	3,665.00	Preventative maintenance	30891	Bldg Repairs & Maintenance	N
9161	Kraft Mechanical LLC	3,665.00	1 Transactions			
9683	Northland Pest Control					
90	01-111-043-0000-6300	75.00	Pest control - Attorney	14069	Bldg Repairs & Maintenance	Y
89	01-111-042-0000-6300	105.00	Pest control - CH	14070	Bldg Repairs & Maintenance	Y
92	01-111-041-0000-6300	85.00	Pest control - Annex	14072	Bldg Repairs & Maintenance	Y
91	01-111-040-0000-6300	65.00	Pest control - Admin	14073	Bldg Repairs & Maintenance	Y
9683	Northland Pest Control	330.00	4 Transactions			
8253	Owatonna Filters					
93	01-111-042-0000-6300	420.00	Filters	4532	Bldg Repairs & Maintenance	Y
8253	Owatonna Filters	420.00	1 Transactions			
8881	Rice Lake Fabricating Inc					
96	01-111-044-0000-6300	1,275.00	Repair bunk	6211	Bldg Repairs & Maintenance	N
8881	Rice Lake Fabricating Inc	1,275.00	1 Transactions			
83500	Steele County Highway Dept					

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
31	01-111-000-0000-6562	251.31	Fuel	2163	Fuel And Gas	N
83500	Steele County Highway Dept	251.31	1 Transactions			
9183	Van Meter Inc					
115	01-111-040-0000-6300	41.52	LED exit light	S012839088.002	Bldg Repairs & Maintenance	N
60	01-111-040-0000-6300	6.61	3 way 20 amp switch	S012809224.001	Bldg Repairs & Maintenance	N
9183	Van Meter Inc	48.13	2 Transactions			
111	DEPT Total:	19,321.60	Buildings & Grounds	13 Vendors	29 Transactions	
121	DEPT		Veteran Service			
6032	APG Media of Southern Minnesota LLC					
106	01-121-000-0000-6242	85.50	Memorial flags - July	13476-0723	Publishing	N
6032	APG Media of Southern Minnesota LLC	85.50	1 Transactions			
16050	Cragun Corporation					
6	01-121-000-0000-6330	277.02	MNCVSO assistants conference	16416	Travel Expenses	N
16050	Cragun Corporation	277.02	1 Transactions			
9728	MNCVSO Assistant's Assn					
23	01-121-000-0000-6261	197.00	2023 membership registration	2023MNCVSO	Conference & Training	N
9728	MNCVSO Assistant's Assn	197.00	1 Transactions			
121	DEPT Total:	559.52	Veteran Service	3 Vendors	3 Transactions	
201	DEPT		Sheriff			
8458	American Tower Corporation					
61	01-201-297-0000-6347	671.95	BP tower lease - August 2023	410896838	T-BI Pr Lease Payments	N
8458	American Tower Corporation	671.95	1 Transactions			
1967	BATTERIES PLUS BULBS					
62	01-201-000-0120-6320	11.95	Battery for key fob	P67331374	Squad 7402 Maintenance	N
1967	BATTERIES PLUS BULBS	11.95	1 Transactions			
4710	Interstate Power Systems Inc					
85	01-201-296-0000-6421	600.00	Complete B inspection	R001200355.01	T#9 Maintenance Operating Exp-Fuel	N
4710	Interstate Power Systems Inc	600.00	1 Transactions			

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
16	1064 Kappy's Collision Center		Repair cover, trim, liner, etc	3701	Squad 7404 Maintenance	Y
	01-201-000-0104-6320	1,101.00				
	1064 Kappy's Collision Center	1,101.00	1 Transactions			
18	4877 L & L Street Rods & Sport Trucks		New squad equipment - 7401	3781	Non-Capitalized Inventory	N
	01-201-000-0000-6480	5,978.50				
19	01-201-000-0000-6480	5,978.50	New squad equipment - 7402	3783	Non-Capitalized Inventory	N
	4877 L & L Street Rods & Sport Trucks	11,957.00	2 Transactions			
21	51300 Metro Sales Inc		Contract base rate 7/8 - 10/7	INV2321725	Contracts	N
	01-201-000-0000-6304	89.00				
22	01-201-000-0000-6304	225.98	Contract usage 4/8 - 7/7/23	INV2321725	Contracts	N
	51300 Metro Sales Inc	314.98	2 Transactions			
24	18450 Office of MN IT Services		Sheriff telecom - June 2023	W23060519	Telephone	N
	01-201-000-0000-6210	109.91				
	18450 Office of MN IT Services	109.91	1 Transactions			
95	63510 Owatonna Police Dept		SCDIU 2nd qtr - AMartin	07122023	South Central Drug Investigator	N
	01-201-000-0000-6260	9,837.45				
	63510 Owatonna Police Dept	9,837.45	1 Transactions			
32	8967 Steele Waseca Cooperative Electric		Somerset utilities 6/1 - 7/1	76720	Somerset Tower	N
	01-201-000-0000-6345	60.47				
	8967 Steele Waseca Cooperative Electric	60.47	1 Transactions			
54	85300 Streichers Inc		Credit - invoice I1645261	CM296716	Uniforms/Uniform Reimbursement	N
	01-201-000-0000-6408	344.97-				
34	01-201-000-0000-6408	64.99	Belt - ARector	I1645261	Uniforms/Uniform Reimbursement	N
35	01-201-000-0000-6408	26.99	Belt - ARector	I1645261	Uniforms/Uniform Reimbursement	N
36	01-201-000-0000-6408	14.99	Mask kit - ARector	I1645261	Uniforms/Uniform Reimbursement	N
37	01-201-000-0000-6408	43.99	Radio holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
38	01-201-000-0000-6408	30.99	Irratant holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
39	01-201-000-0000-6408	174.99	Holster - ARector	I1645261	Uniforms/Uniform Reimbursement	N
40	01-201-000-0000-6408	33.99	Mag holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
41	01-201-000-0000-6408	21.99	Cuff case - ARector	I1645261	Uniforms/Uniform Reimbursement	N
42	01-201-000-0000-6408	20.99	Flashlight holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
43	01-201-000-0000-6408	48.99	Baton holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
44	01-201-000-0000-6408	29.99	Key holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N

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No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
45	01-201-000-0000-6408		Tie bar - ARector	I1645261	Uniforms/Uniform Reimbursement	N
46	01-201-000-0000-6408		Glove holder - ARector	I1645261	Uniforms/Uniform Reimbursement	N
47	01-201-000-0000-6408		Handcuff peerless - ARector	I1645261	Uniforms/Uniform Reimbursement	N
48	01-201-000-0000-6408		Belt keeper - ARector	I1645261	Uniforms/Uniform Reimbursement	N
49	01-201-000-0000-6408		Apex pant - ARector	I1645261	Uniforms/Uniform Reimbursement	N
50	01-201-000-0000-6408		Shirt - ARector	I1645261	Uniforms/Uniform Reimbursement	N
51	01-201-000-0000-6408		3 shirts - ARector	I1645261	Uniforms/Uniform Reimbursement	N
52	01-201-000-0000-6408		4 duty shirts - ARector	I1645261	Uniforms/Uniform Reimbursement	N
53	01-201-000-0000-6408		Badge ID case - ARector	I1645261	Uniforms/Uniform Reimbursement	N
85300	Streichers Inc	1,209.79	21 Transactions			
84035	Tri-M Graphics					
58	01-201-000-0000-6410	103.01	2000 Victim services cards	101679	Office Supplies	N
84035	Tri-M Graphics	103.01	1 Transactions			
201	DEPT Total:	25,977.51	Sheriff	11 Vendors	33 Transactions	
251	DEPT		Jail			
4346	Advanced Correctional Healthcare Inc					
105	01-251-000-0000-6269	1,660.24	Onsite mental health services	132336	Site Mental Health Services	N
104	01-251-000-0000-6270	6,923.01	Onsite medical services	132336	Medical Services	N
4346	Advanced Correctional Healthcare Inc	8,583.25	2 Transactions			
3629	Kent/Leah					
155	01-251-000-0000-6330	25.00	Meal-Jail Summit Conference	7/2023	Travel Expenses	N
156	01-251-000-0000-6330	26.00	Meal-Jail Summit Conference	7/2023	Travel Expenses	N
3629	Kent/Leah	51.00	2 Transactions			
4498	Oak Glenn					
110	01-251-000-0000-6192	357.50	Trainee/transport polos	696	Uniform Allowance	N
4498	Oak Glenn	357.50	1 Transactions			
18450	Office of MN IT Services					
26	01-251-000-0000-6410	91.01	Jail telecom - June 2023	W23060519	Office Supplies	N
18450	Office of MN IT Services	91.01	1 Transactions			
79390	Sheriff Of Sherburne County					
29	01-251-000-0000-6432	44.87	Inmate pharmacy - May 2023	2082	Medical Payments	N
28	01-251-000-0000-6439	1,800.00	Inmate boarding - June 2023	2082	Prisoner Board	N

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No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
79390	Sheriff Of Sherburne County		1,844.87	2 Transactions		
9730	Sirchie Acquisition Co LLC					
30	01-251-000-0000-6451		100.03	Ink pads, printing - 4 count	0600567-IN	Operating Supplies N
9730	Sirchie Acquisition Co LLC		100.03	1 Transactions		
74145	South Central Human Relations					
111	01-251-000-0000-6196		320.00	Pre-employment eval - KK	June 2023	Employee Phys And Exams Y
74145	South Central Human Relations		320.00	1 Transactions		
8247	Summit Food Services LLC					
55	01-251-000-0000-6441		3,825.71	Inmate meals - 7/1 - 7/7/23	INV2000178687	Prisoner Meals N
56	01-251-000-0000-6441		3,837.38	Inmate meals - 7/8 - 7/14/23	INV2000179856	Prisoner Meals N
112	01-251-000-0000-6441		3,729.70	Inmate meals 7/15 - 7/21/2023	INV2000180294	Prisoner Meals N
113	01-251-000-0000-6441		3,743.48	Inmate meals 7/22 - 7/28/2023	INV2000180839	Prisoner Meals N
8247	Summit Food Services LLC		15,136.27	4 Transactions		
251	DEPT Total:		26,483.93	Jail	8 Vendors	14 Transactions
252	DEPT			Community Corrections		
4064	Alcohol Monitoring System Inc					
1	01-252-000-0000-6274		372.09	SCRAM monitoring equipment	285000	Scram Monitoring N
4064	Alcohol Monitoring System Inc		372.09	1 Transactions		
957	AlcoPro Inc					
2	01-252-000-0000-6270		170.00	Mouthpiece Alco-sensor IV	0273605-IN	Chemical Testing N
957	AlcoPro Inc		170.00	1 Transactions		
84035	Tri-M Graphics					
59	01-252-000-0000-6410		302.48	2 boxes of envelopes	101674	Office Supplies N
84035	Tri-M Graphics		302.48	1 Transactions		
9732	VonRuden/Jeffrey					
134	01-252-000-0000-5538		120.00	SCRAM reimbursement-VonRuden	74-CR2384	Scram Revenue N
9732	VonRuden/Jeffrey		120.00	1 Transactions		
252	DEPT Total:		964.57	Community Corrections	4 Vendors	4 Transactions

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
253	DEPT		Law Enforcement Center			
8866	Diverse Construction Services LLC					
73	01-253-000-0000-6300	2,340.00	Roof inspection & repair-Sher	3221	Bldg Repairs & Maintenance	N
8866	Diverse Construction Services LLC	2,340.00	1 Transactions			
37025	Innovative Office Solutions LLC					
81	01-253-000-0000-6410	594.01	Markers,paper,glue,tape,etc	4258777	Office Supplies	N
80	01-253-000-0000-6410	41.28	1 pocket file	4259211	Office Supplies	N
37025	Innovative Office Solutions LLC	635.29	2 Transactions			
4710	Interstate Power Systems Inc					
86	01-253-000-0000-6300	560.00	Complete B inspections	R001200352.01	Bldg Repairs & Maintenance	N
4710	Interstate Power Systems Inc	560.00	1 Transactions			
18450	Office of MN IT Services					
25	01-253-000-0000-6211	77.49	LEC telecom - June 2023	W23060519	Radio And Telephone	N
18450	Office of MN IT Services	77.49	1 Transactions			
253	DEPT Total:	3,612.78	Law Enforcement Center	4 Vendors	5 Transactions	
391	DEPT		Environmental Services			
8967	Steele Waseca Cooperative Electric					
33	01-391-000-0000-6550	33.60	Hazardous waste electric	22772	Household Hazardous Waste	N
8967	Steele Waseca Cooperative Electric	33.60	1 Transactions			
391	DEPT Total:	33.60	Environmental Services	1 Vendors	1 Transactions	
481	DEPT		Public Health Nursing			
10084	Cardinal Health 110 LLC					
116	01-481-462-6047-6434	175.22	Medical supplies	7312430716	Medical Supplies	Y
10084	Cardinal Health 110 LLC	175.22	1 Transactions			
18305	Dell Marketing LP					
9	01-481-460-6012-6410	88.78	Power supplies for PHN	10686513463	Office Supplies	N
18305	Dell Marketing LP	88.78	1 Transactions			
32735	HemoCue America					
117	01-481-461-6040-6434	875.00	Blood test supplies	3364517	Medical Supplies	N

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
32735	HemoCue America		875.00	1 Transactions		
37025	Innovative Office Solutions LLC					
124	01-481-465-6057-6410		35.20	Portfolio	4263835	Office Supplies N
126	01-481-461-6066-6410		20.53	Cardstock	4268220	Office Supplies N
118	01-481-460-6009-6410		111.41	Copy paper	4270772	Office Supplies N
119	01-481-460-6011-6410		11.42	Copy paper	4270772	Office Supplies N
120	01-481-460-6012-6410		44.07	Copy paper	4270772	Office Supplies N
121	01-481-461-6025-6410		20.70	Copy paper	4270772	Office Supplies N
122	01-481-462-6047-6410		7.20	Copy paper	4270772	Office Supplies N
123	01-481-465-6057-6410		45.10	Copy paper	4270772	Office Supplies N
125	01-481-465-6057-6410		11.77	Thermal pouch	4270962	Office Supplies N
37025	Innovative Office Solutions LLC		307.40	9 Transactions		
9246	Meagan Katchmark					
127	01-481-461-6040-6410		95.98	Shelves & frames for WIC rm		Office Supplies N
9246	Meagan Katchmark		95.98	1 Transactions		
52975	Minnesota Valley Testing Labs					
128	01-481-463-6049-6322		20.00	Lab water testing charges	1207367	Well Water Service Agreements N
52975	Minnesota Valley Testing Labs		20.00	1 Transactions		
4879	Shred Right					
158	01-481-465-6057-6322		40.00	Shredding service	3786	Service Agreements Y
4879	Shred Right		40.00	1 Transactions		
85147	Stericycle Inc					
130	01-481-460-6009-6322		88.12	Hazardous waste	4011915962	Service Agreements N
129	01-481-462-6047-6322		5.71	Hazardous waste	4011915962	Service Agreements N
131	01-481-464-6061-6322		16.42	Hazardous waste	4011915962	Service Agreements N
85147	Stericycle Inc		110.25	3 Transactions		
84035	Tri-M Graphics					
133	01-481-461-6066-6464		383.03	Brochures/flyers	101610	General Supplies & Outreach N
132	01-481-460-6011-6464		559.84	Envelopes	101744	General Supplies & Outreach N
84035	Tri-M Graphics		942.87	2 Transactions		
481	DEPT Total:		2,655.50	Public Health Nursing	9 Vendors	20 Transactions

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
502	DEPT		Steele Co Community Ctr			
	16860 Custom Communications Inc					
70	01-502-000-0000-6300	135.87	Alarm monitoring - Comm Center	554129	Bldg Repairs & Maintenance	N
	16860 Custom Communications Inc	135.87	1 Transactions			
502	DEPT Total:	135.87	Steele Co Community Ctr	1 Vendors	1 Transactions	
521	DEPT		Park And Recreation			
	8251 BRN Lawn & Landscape LLC					
153	01-521-000-0000-6304	120.00	Canoe landing mowings - July	2532	Lawn Mowing Contract	Y
152	01-521-000-0000-6304	340.00	Beaver Lake mowings - July	2536	Lawn Mowing Contract	Y
154	01-521-000-0000-6823	130.00	Beach tilling - July	2537	Beaver Lake	Y
	8251 BRN Lawn & Landscape LLC	590.00	3 Transactions			
	26699 Four Seasons Centre					
78	01-521-000-0000-6831	10,462.50	Summer Open Ice	4571-1	Ice Rental Pymts	N
	26699 Four Seasons Centre	10,462.50	1 Transactions			
	61520 Owatonna Motor Company					
94	01-521-000-0000-6410	102.68	Parts for F-550	162498	Operating Supplies/Truck Repairs	N
	61520 Owatonna Motor Company	102.68	1 Transactions			
	84725 Steele County Trail Assoc					
97	01-521-291-0000-5301	2,904.99	BM4-Steele County trails		State Grants	N
	84725 Steele County Trail Assoc	2,904.99	1 Transactions			
	8967 Steele Waseca Cooperative Electric					
98	01-521-000-0000-6823	48.85	Utilities - Beach House	120425	Beaver Lake	N
99	01-521-000-0000-6823	10.20	Utilities - security light	27829	Beaver Lake	N
	8967 Steele Waseca Cooperative Electric	59.05	2 Transactions			
521	DEPT Total:	14,119.22	Park And Recreation	5 Vendors	8 Transactions	
550	DEPT		Four Seasons			
	8424 Cintas					
64	01-550-000-0000-6420	196.90	Monthly linens	4162520745	Linen Service	Y
	8424 Cintas	196.90	1 Transactions			

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
33550	Hillyard - Hutchinson					
79	01-550-000-0000-6410		71.56	Scrubber pads	6051887998	Operating Supplies - Contracts N
33550	Hillyard - Hutchinson		71.56	1 Transactions		
585	Olympic Fire Protection Corp					
157	01-550-000-0000-6410		460.00	Annual sprinkler inspection	10000744	Operating Supplies - Contracts N
585	Olympic Fire Protection Corp		460.00	1 Transactions		
550	DEPT Total:		728.46	Four Seasons	3 Vendors	3 Transactions
1	Fund Total:		117,603.13	General Revenue Fund		137 Transactions

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21 County Ditch Fund

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
635	DEPT		Judicial Ditch 6 & Imp			
	73120 Rice County Finance Department					
100	21-635-000-0000-6305	98,222.87	JD6 2018-2022 share of expense		Construction And Repairs	N
	73120 Rice County Finance Department	98,222.87	1 Transactions			
635	DEPT Total:	98,222.87	Judicial Ditch 6 & Imp	1 Vendors	1 Transactions	
654	DEPT		Public Tile Ditch 7			
	77449 Schultz Excavating					
101	21-654-000-0000-6305	2,442.50	PTD7 repairs-Sec 7-Owa Twp	3094	Construction And Repairs	Y
	77449 Schultz Excavating	2,442.50	1 Transactions			
654	DEPT Total:	2,442.50	Public Tile Ditch 7	1 Vendors	1 Transactions	
656	DEPT		Public Tile Ditch 9			
	77449 Schultz Excavating					
102	21-656-000-0000-6305	1,526.00	PTD9 repairs-Sec 25-Berlin Twp	3093	Construction And Repairs	Y
	77449 Schultz Excavating	1,526.00	1 Transactions			
656	DEPT Total:	1,526.00	Public Tile Ditch 9	1 Vendors	1 Transactions	
21	Fund Total:	102,191.37	County Ditch Fund		3 Transactions	

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23 Bixby Maintenance Operati

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Vendor		Name	Rpt	Warrant Description		Invoice #	Account/Formula Descripti	1099
No.		Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
609	DEPT				Bixby Sewer Project			
	8967	Steele Waseca Cooperative Electric						
135		23-609-000-0000-6250		32.55	Bixby utilities 6/12 - 7/12/23	1065870	Utilities	N
	8967	Steele Waseca Cooperative Electric		32.55	1 Transactions			
609	DEPT Total:			32.55	Bixby Sewer Project	1 Vendors	1 Transactions	
23	Fund Total:			32.55	Bixby Maintenance Operations		1 Transactions	

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38 Capital Outlay Fund

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	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
11	DEPT			District Court Admin.		
	9138 ICS Consulting LLC					
136	38-011-000-0000-6600		1,886.23	Courthouse bill thru 7/31/23	10092	Capital Outlay - District Court Y
	9138 ICS Consulting LLC		1,886.23	1 Transactions		
11	DEPT Total:		1,886.23	District Court Admin.	1 Vendors	1 Transactions
251	DEPT			Jail		
	9548 LVC Companies Inc					
103	38-251-000-0000-6600		1,420.73	Progress billing - ISG scope	118361	Capital Outlay - Detention Center N
	9548 LVC Companies Inc		1,420.73	1 Transactions		
251	DEPT Total:		1,420.73	Jail	1 Vendors	1 Transactions
38	Fund Total:		3,306.96	Capital Outlay Fund		2 Transactions

SBENDORF

8/3/23 12:29PM

53 Landfill Fund

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Page 17

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
398	DEPT		Landfill			
38160	J R's Advanced Recyclers Inc					
138	53-398-000-0000-6304	6,781.60	13,840 pounds electronics	110663	Contract Services	N
137	53-398-000-0000-6304	915.00	105 appliances	110702	Contract Services	N
38160	J R's Advanced Recyclers Inc	7,696.60	2 Transactions			
524	Kecks Repair Inc					
139	53-398-000-0000-6301	259.26	Air suspension springs & bags	302392	Equip Repairs	N
524	Kecks Repair Inc	259.26	1 Transactions			
4097	Nuss Truck & Equipment					
140	53-398-000-0000-6301	2,693.64	Parts for BOMAG	PSO014588-1	Equip Repairs	N
4097	Nuss Truck & Equipment	2,693.64	1 Transactions			
77570	Short Elliott Hendrickson Inc					
141	53-398-000-0000-6542	5,737.35	Landfill services	449517	Testing & Monitoring	N
142	53-398-000-0000-6542	10,623.50	Permitting & expansion	449654	Testing & Monitoring	N
77570	Short Elliott Hendrickson Inc	16,360.85	2 Transactions			
83500	Steele County Highway Dept					
143	53-398-000-0000-6301	4,361.96	Equipment repairs	2164	Equip Repairs	N
144	53-398-000-0000-6388	2,021.49	Labor reimbursement	2164	Labor costs-Highway	N
83500	Steele County Highway Dept	6,383.45	2 Transactions			
8967	Steele Waseca Cooperative Electric					
145	53-398-000-0000-6250	32.76	Old shop	120431	Utilities	N
146	53-398-000-0000-6250	280.85	New shop	120435	Utilities	N
147	53-398-000-0000-6250	101.05	Clem's building site	120436	Utilities	N
148	53-398-000-0000-6250	58.36	Pumping station	22594	Utilities	N
149	53-398-000-0000-6250	116.16	Office	29002	Utilities	N
8967	Steele Waseca Cooperative Electric	589.18	5 Transactions			
99500	Ziegler,Inc					
151	53-398-000-0000-6301	93.94	Repair to D6N	INV001090840	Equip Repairs	N
150	53-398-000-0000-6600	442,590.65	CAT 963 track loader	INV001091682	Capital Outlay	N
99500	Ziegler,Inc	442,684.59	2 Transactions			
398	DEPT Total:	476,667.57	Landfill	7 Vendors	15 Transactions	

SBENDORF
8/3/23 12:29PM
53 Landfill Fund

Steele County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 18

Vendor		Name		Rpt	Warrant Description		Invoice #	Account/Formula Descripti	1099
No.		Account/Formula		Accr	Amount		Service Dates	Paid On Bhf #	On Behalf of Name
53	Fund Total:				476,667.57	Landfill Fund			15 Transactions
	Final Total:				699,801.58	89 Vendors		158 Transactions	

Steele County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	117,603.13	General Revenue Fund	
	21	102,191.37	County Ditch Fund	
	23	32.55	Bixby Maintenance Operations	
	38	3,306.96	Capital Outlay Fund	
	53	476,667.57	Landfill Fund	
	All Funds	699,801.58	Total	Approved by, ...
				
				

Steele County

JOURNAL ENTRIES



Description 06 JUNE 2023 CASH JOURNALS

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	6/30/23	501	01-003-000-0000-6357 Bank Charges	448.69	D	Bank Charges - Magic #1				1
2	6/30/23	501	01-003-000-0000-6357 Bank Charges	19.79	D	Bank Charges - Magic #2				1
3	6/30/23	501	01-003-000-0000-6357 Bank Charges	23.66	D	Bank Charges - Payroll				1
4	6/30/23	501	01-000-000-0000-1001 Cash	492.14	C	June 2023 Bank Charges				1
5	6/30/23	501	01-000-000-0000-1001 Cash	106,344.90	D	June 2023 Interest				1
6	6/30/23	501	01-003-000-0000-5710 Interest From Investments	81,314.06	C	June Interest - Magic #1				1
7	6/30/23	501	01-003-000-0000-5710 Interest From Investments	24,919.89	C	June Interest - Magic #2				1
8	6/30/23	501	01-003-000-0000-5710 Interest From Investments	109.97	C	June Interest - Payroll				1
9	6/30/23	501	01-003-000-0000-5710 Interest From Investments	0.98	C	June Interest - 6228				1
10	6/30/23	501	81-000-000-0000-1001 Cash	2,478.59	D	June 2023 Interest				1
11	6/30/23	501	81-230-000-0000-5710 Interest	2,478.59	C	June Interest - E911				1
12	6/30/23	501	72-000-000-0000-1001 Cash	1,150.00	D	Mort Tax Overpay- Net w/179220				1
13	6/30/23	501	72-860-000-0000-2100 Mn State Treasurer-Mortgage Regis Tax	1,150.00	C	Mort Tax Overpay- Net w/179220				1
14	6/30/23	501	01-003-000-0000-6354 Misc Insurance Acct	31,987.67	D	Payroll Vendor Diff Q1-Q2				1
15	6/30/23	501	01-000-000-0000-1001 Cash	31,987.67	C	Payroll Vendor Diff Q1-Q2				1
16	6/30/23	501	01-003-000-0000-6801 General Expense	0.01	D	UKG Wallet Test Deposit				1
17	6/30/23	501	01-000-000-0000-1001 Cash	0.01	C	UKG Wallet Test Deposit				1
18	6/30/23	501	53-398-000-0000-6382 Reimb.Environmental Service	10,000.00	D	Admin Time - Landfill Services				1
19	6/30/23	501	53-000-000-0000-1001 Cash	10,000.00	C	Admin Time - Landfill Services				1
20	6/30/23	501	01-000-000-0000-1001 Cash	10,000.00	D	Admin Time - Landfill Services				1

Steele County

JOURNAL ENTRIES



Description 06 JUNE 2023 CASH JOURNALS

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
21	6/30/23	501	01-031-000-0000-5842 Wage Reimbursement	10,000.00	C	Admin Time - Landfill Services				1
22	6/30/23	501	81-000-000-0000-1001 Cash	1,027.25	D	Reclass OPU Payments # 718561				1
23	6/30/23	501	81-230-000-0000-6172 Unemployment Benefit	1,027.25	C	Reclass OPU Payments # 718561				1
24	6/30/23	501	01-201-296-0000-6250 T#9 Utilities	1,027.25	D	Reclass OPU Payments # 718561				1
25	6/30/23	501	01-000-000-0000-1001 Cash	1,027.25	C	Reclass OPU Payments # 718561				1
26	6/30/23	501	01-000-000-0000-1001 Cash	8,451.00	D	MCIT Auto Audit Adjustment				1
27	6/30/23	501	01-111-050-0000-6348 Insurance	1,762.00	C	MCIT Auto Audit Adjustment				1
28	6/30/23	501	01-201-000-0000-6350 Property & Liability Insurance	6,689.00	C	MCIT Auto Audit Adjustment				1
29	6/30/23	501	10-000-000-0000-1001 Cash	2,372.00	D	MCIT Auto Audit Adjustment				1
30	6/30/23	501	10-301-000-0000-6350 Property & Liability Insurance	2,372.00	C	MCIT Auto Audit Adjustment				1
31	6/30/23	501	53-000-000-0000-1001 Cash	331.00	D	MCIT Auto Audit Adjustment				1
32	6/30/23	501	53-398-000-0000-6350 Property & Liability Insurance	331.00	C	MCIT Auto Audit Adjustment				1
33	6/30/23	501	53-398-000-0000-6388 Labor costs-Highway	227.36	D	Greg Highway Labor - June				1
34	6/30/23	501	53-000-000-0000-1001 Cash	227.36	C	Greg Highway Labor - June				1
35	6/30/23	501	10-000-000-0000-1001 Cash	227.36	D	Greg Highway Labor - June				1
36	6/30/23	501	10-301-000-0000-5511 Charges For Services	227.36	C	Greg Highway Labor - June				1
Debit Total				176,116.53		Credit Total	176,116.53	Net:		0.00

Steele County

JOURNAL ENTRIES



Description MM - JUNE 2023 INVESTMENTS C6

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	6/30/23	906	01-003-000-0000-5710 Interest From Investments	122,775.32	C	June Interest From Investments				1
2	6/30/23	906	01-003-000-0000-5710 Interest From Investments	622.01	C	June Interest ROI				1
3	6/30/23	906	01-000-000-0000-1001 Cash	105,146.11	D	June Investment				1
4	6/30/23	906	01-003-000-0000-6801 General Expense	6,236.76	C	June Interest Adjustment				1
5	6/30/23	906	01-003-000-0000-5712 Premiums/Discounts on Investments	24,484.31	D	June Premiums/Discounts Invest				1
6	6/30/23	906	01-003-000-0000-6801 General Expense	3.67	D	June Investment Adjustment				1
7	6/30/23	906	75-000-000-0000-1001 Cash	140.37	D	Jun 2023 Missing Heir Interest				1
8	6/30/23	906	75-870-000-0000-5710 Interest	140.37	C	Jun 2023 Missing Heir Interest				1
Debit Total				129,774.46		Credit Total	129,774.46	Net:	0.00	

Steele County
JOURNAL ENTRIES



Description 04 2023 JE UPLOAD - C7 MM

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	4/30/23	907	01-000-000-0000-1001 Cash	500.00	D	Void Check # 170472				1
2	4/30/23	907	01-481-461-6032-6464 General Supplies & Outreach	500.00	C	Void Check # 170472				1
Debit Total				500.00		Credit Total	500.00	Net:	0.00	

Steele County
JOURNAL ENTRIES



Description 06 2023 JE UPLOAD - C8

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	6/30/23	908	01-003-000-0000-5710 Interest From Investments	40.00	C	June Interest ROI				1
2	6/30/23	908	01-000-000-0000-1001 Cash	40.00	D	June Investment				1
Debit Total				40.00		Credit Total	40.00	Net:	0.00	

Steele County
JOURNAL ENTRIES



Description 05 2023 JE UPLOAD - C9 MM

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	5/31/23	909	01-000-000-0000-1001 Cash	50.00	D	Returned Payroll Dep 5/26/23				1
2	5/31/23	909	01-104-000-0000-6110 Full-Time Wages	50.00	C	Returned Payroll Dep 5/26/23				1
3	5/31/23	909	01-000-000-0000-1001 Cash	0.10	D	Record Adjustment				1
4	5/31/23	909	01-003-000-0000-6801 General Expense	0.10	C	Record Adjustment				1
Debit Total				50.10		Credit Total	50.10	Net:	0.00	

Steele County
JOURNAL ENTRIES



Description 06 2023 JE UPLOAD - C7

RRN	Audit Date	Aud Seq	Account/Formula	Trans Amt	D/C	Desc 1	Desc 2	RC1	RC2	Basis
1	6/30/23	907	01-000-000-0000-1001 Cash	1,023.99	D	Mortgage Tax (Accelerated Jun)				1
2	6/30/23	907	01-003-000-0000-5013 Mortgage Registry Tax Revenue	1,023.99	C	Mortgage Tax (Accelerated Jun)				1
3	6/30/23	907	01-000-000-0000-1001 Cash	1,423.01	D	Deed Tax (Accelerated Jun)				1
4	6/30/23	907	01-003-000-0000-5014 State Deed Tax Revenue	1,423.01	C	Deed Tax (Accelerated Jun)				1
Debit Total				2,447.00		Credit Total	2,447.00	Net:	0.00	

PERSONNEL REPORT
August 8, 2023 at 4:00 pm

ACTION ITEMS

1. Personnel Actions:

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

<i>Name</i>	<i>Position/Dept.</i>	<i>Rating/Step</i>	<i>Date</i>
Brianna Robran	Case Manager/Care Coordinator	C42/1	08/07/23
Connor Burton	Asst. Cty. Attorney II	C45/6	08/14/23
Roxanne Rezac	Assessment Technician I	B23/1	08/28/23

Resignations/Retirements/Terminations:

<i>Name</i>	<i>Position</i>	<i>Department</i>	<i>End Date</i>
Paris Ingebritson	Correctional Officer	Detention Center	07/27/23
Michael Diercks	Road Deputy	Sheriff's Office	08/07/23

Open Positions-Pending Board Approval:

<i>Position</i>	<i>Department</i>	<i>Notes</i>
Correctional Officer	Detention Center	Backfill Ingebritson
Road Deputy	Sheriff's Office	Backfill Diercks

STAFFING STATUS (Information Only – No Action Required)

Open Positions - Approved to Fill:

<i>Position</i>	<i>Department</i>	<i>Notes</i>
Correctional Officer (3)	Det. Center/Sheriff's Office	Recruiting & 1 in background
Road Deputy (4)	Sheriff's Office	Interviewing & 1 in background
RN/Case Manager/Social Worker	Public Health	Backgrounding
Asst. County Attorney I/II/Sr.	County Attorney	Offer Pending
Legal Administrative Assistant	County Attorney	Offer Pending
Property Tax & Elections Director	Property Tax & Elections	Position Being Rated
Temporary Records Specialist	Sheriff's Office	Scoring Applicants
Finance Director	Finance	Interviewing

Open Positions – In Committee:

<i>Position</i>	<i>Department</i>	<i>Notes</i>
Lead Custodian	Facilities & Grounds	On Hold
Office Support Specialist (.5 FTE)	Extension	On Hold For 2023



Steele County Agenda Item

Subject: Ditch Interest Rate

Department: Auditor's Office

Committee Meeting Date: August 1, 2023

Board Meeting Date: August 8, 2023

Consent Agenda: ☒ Yes ☐ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

Set the ditch interest for 2024 at 4%

Recommendation:

Set the ditch interest for 2024 at 4%

Background (*Including Budget Impact*):

Annually the County Board sets the interest rate to be charged on ditch liens.

In consultation with the Finance Office, we recommend the rate be set at 4% for 2024.

Attachments:



Steele County Agenda Item

Subject: Ditch Levies

Department: Auditor's Office

Committee Meeting Date: August 1, 2023

Board Meeting Date: August 8, 2023

Consent Agenda: ☒ Yes ☐ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

Approve 2024 ditch assessments for unpaid balances related to a project on CD 20

Recommendation:

Approve 2024 ditch assessments for CD 20

Background (*Including Budget Impact*):

CD 20 had a Redetermination project. The landowners were billed for the costs associated with the project and there are remaining unpaid parcels. These levies would be for the unpaid balances remaining in the amount of \$1,293.15 at 4% interest over 3 years.

Attachments:



Steele County Agenda Item

Subject: Resolution - Delegation of Authority of Forfeiture Powers

Department: Auditor's Office

Committee Meeting Date August 1, 2023

Board Meeting Date: August 8, 2023

Consent Agenda: ☒ Yes ☐ No

Resolution: ☒ Yes ☐ No

Policy Committee Recommendation:

Approve Resolution Delegation of Authority of Forfeiture Powers

Recommendation:

Approve Resolution Delegation of Authority of Forfeiture Powers

Background (*Including Budget Impact*):

Minnesota Statute 282.135 provides for Delegation by County Board

The county board may delegate to the county auditor any authority, power or duties relating to the administration of tax-forfeited land. Delegations include but are not limited to the authority, power and responsibilities set out in the attached Resolution numbers 1-7.

Previously, the county auditor held an elective office prior to her appointment, therefore, no delegation was necessary.

This delegation of authority, powers and responsibilities shall remain in effect until December 31, 2023.

Attachments:

Resolution

DELEGATION OF AUTHORITY OF FORFEITURE POWERS

RESOLUTION # _____

WHEREAS, pursuant to Minn. Stat. §282.135, the County Board may delegate to the County Auditor any of its authority, powers or responsibilities under Chapter 282;

WHEREAS, the County Board has previously delegated authority, powers and responsibilities, under Chapter 282, to Laura Ihrke, previously the Steele County Auditor.

NOW, THEREFORE, BE IT RESOLVED, the County Board hereby delegates the following authority, powers and duties to Brenda Blood, Interim Steele County Auditor:

1. The classification of tax-forfeited land as conservation or non-conservation property;
2. The determination of appraised value for the sale of tax-forfeited land;
3. The determination of the terms of the sale of tax-forfeited land;
4. The sale of tax-forfeited land at public auction;
5. The initiation of legal proceedings to cancel contracts for the purchase or repurchase of tax-forfeited land in default;
6. The authorization to reinstate canceled contracts for the purchase or repurchase of tax-forfeited land; and
7. The authorization to approve to disapprove the repurchase of tax-forfeited land by the former owner or other eligible party.

BE IT FURTHER RESOLVED that this delegation of authority, powers and responsibilities shall remain in effect until December 31, 2023.

Dated this 8th day of August, 2023.

STEELE COUNTY BOARD OF COMMISSIONERS

Greg Krueger, Chair

ATTEST:



Steele County Agenda Item

Subject: Tax Forfeited Properties - Resolution

Department: Auditor's Office

Committee Meeting Date August 1, 2023

Board Meeting Date: August 8, 2023

Consent Agenda: ☒ Yes ☐ No

Resolution: ☒ Yes ☐ No

Policy Committee Recommendation:

Approve Resolution classifying tax forfeited property as non-conservation land.

Recommendation:

Approve Resolution classifying tax forfeited property as non-conservation land.

Background (*Including Budget Impact*):

SUBJECT: Classification of the tax forfeited parcels as conservation or non-conservation land.

BACKGROUND: In order to move forward in the tax forfeiture process, the County Board needs to classify the land as conservation or non-conservation. After discussion with the County Assessor, it was determined that this property would be classified as non-conservation.

The next step is to notify the City of Blooming Prairie of the classification and for the City to approve the parcel for public auction or auction to adjacent owners or request a conveyance for public use. The parcel listed on the List of Tax-Forfeited Land is non-waterfront land.

Attachments:

Resolution

RESOLUTION

WHEREAS, The County Board of Commissioners of the County of Steele, State of Minnesota, desires to offer for sale certain parcels of land that have forfeited for non-payment of taxes; and

WHEREAS, said parcels of land have been viewed by the County Board of Commissioners and have been classified as non-conservation lands as provided for in Minnesota Statute 282.01.

NOW, THEREFORE, BE IT RESOLVED that the Steele County Board of Commissioners hereby certify that all parcels of land on the attached list have been viewed and comply with the provisions of Minnesota Statutes 85.012, 92.461, 282.01, Subd. 8 and 282.018, and other statutes that require the withholding of tax-forfeited lands from sale.

Upon the vote being taken _____ Commissioners voted in favor thereof, and _____ Commissioners voted against.

Dated this _____ day of August, 2023

STEELE COUNTY BOARD OF COMMISSIONERS

By: _____
Chairman

ATTEST: _____
Steele County Auditor

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 August, 2023.

Steele County Auditor

STEELE COUNTY PERSONNEL AGENDA ITEM

August 8, 2023 at 4:00 pm

AUGUST EMPLOYEE ANNIVERSARIES

(Information Only – No Action Required)

Anniversaries:

<i>Name</i>	<i>Position-Dept</i>	<i>Anniv. Date</i>	<i>Yrs. Service</i>
Scott Hanson	Chief Deputy – Sheriff's Office	08/01/23	23
Nick Flatgard	GIS Coordinator – IT Dept.	08/01/23	12
Amber Kniefel	Admin. Asst. – Community Corrections	08/07/23	6
Joel Jandt	Correctional Officer – Det. Ctr.	08/08/23	1
Jordynn Finer	HR Generalist – Human Resources	08/10/23	2
Rebecca Kubicek	Executive Assistant – Administration	08/13/23	5
Scott Golberg	County Administrator – Administration	08/13/23	42
Mary Ripple	Custodian – Facilities	08/19/23	9
Brian Bogen	Arena Maint. Worker – Park & Rec.	08/20/23	5
Christine Hoffmann	PHN – Public Health Dept.	08/20/23	11
Paul Prissel	Asst. Jail Administrator – Det. Ctr.	08/23/23	24
Rick Kvien	County Recorder – Recorder's Office	08/24/23	14
Greg Huebbe	Correctional Sergeant – Det. Ctr.	08/27/23	11
Barb Jindra	Custodian – Bldg & Grounds Dept.	08/28/23	5
Jayson Teichroew	Deputy – Sheriff's Office	08/29/23	7



Steele County Agenda Item

Subject: Approve Agreement with Minnesota Department of Revenue for Collection of Local Transportation Sales Tax

Department: Highway

Committee Meeting Date: N/A

Board Meeting Date: August 8, 2023

Consent Agenda: ☐ Yes ☒ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

N/A

Recommendation:

Approve the Agreement with the Minnesota Department of Revenue (MnDOR) for Collection of Local Transportation Sales Tax and authorize the Chair and Administrator to sign the Agreement.

Background (*Including Budget Impact*):

The County Board adopted a 0.5% local option sales tax for transportation in late 2014 and approved the original collection agreement with the MnDOR on February 26, 2015.

This Agreement supersedes the original agreement. The main differences are that this agreement specifies the fee the County pays starting January 1, 2024, as 1.35%. The original agreement did not specify a percentage but used a formula. During 2022 the average fee the County paid MnDOR for collection was 1.16%, ranging from 0.92% to 1.53%. The other change is instead of making two payments per month, an estimated payment and a settlement payment, MnDOR will only make one payment per month which will be the full amount less the 1.35% fee.

The 1.35% fee is typical of what surrounding counties that have adopted the transportation sales tax are paying MnDOR.

Attachments:

MnDOR Agreement



Agreement Between the Minnesota Department of Revenue and Steele County for Collection of a Local Transit Sales and Use Tax

Introduction

This agreement concerns administration of local taxes identified below:

- Steele County transit sales tax
- Steele County transit use tax

Laws of Minnesota Statute 297A.993 authorize the above taxes. The taxes are imposed by Steele County Resolution Number 14-73.

Administration, collection and enforcement

The Department of Revenue (department) will administer, collect, and enforce the Steele County taxes identified in the introduction, as authorized under:

- Minnesota Statutes, section(s) 297A.99, and
- any other governing laws or statutes identified in the introduction

The administration, collection, and enforcement process will follow:

- Minnesota Statutes, Chapters 297A, 289A, and 270C
- Minnesota rules Chapter 8130, and
- Administrative procedures

Local tax administration also includes processing refunds, litigation, and authority to enter into settlement agreements on behalf of Steele County. If the local tax revenues collected are not sufficient to cover actions taken, Steele County must provide the department with sufficient funding to process all adjustments.

Steele County agrees to update the resolution listed above as needed to remain consistent with current language and definitions used in the governing Minnesota Statutes. Steele County further agrees to take corrective action within 90 days if notified by the department of required resolution language changes. The department will not enforce or engage in compliance activities for local taxes administered by the department if any portion of Steele County's resolution is not consistent with the governing Minnesota statutes. Local special taxes imposed before 2010 are not subject to this limitation.

Registration of vendors

The department is responsible for notifying vendors that are registered for state sales and use tax of their obligations to collect and remit Steele County taxes covered by this agreement. The department is also responsible for informing newly registered businesses of their obligations to collect and remit Steele County sales and use taxes covered by this agreement.

Accounts registered for state sales and use tax who have a ZIP Code in the Steele County tax jurisdiction will be registered for the Steele County taxes by the department. We will mail an informational notice of registration to these businesses.

Outreach and education

The department will register and notify all vendors that are currently registered for state sales and use tax and the general public about the Steele County taxes by posting a notice on the department's website (www.revenue.state.mn.us). Other notifications will be made at the time of registration, through the department's website.

Steele County acknowledges that there is no cost-effective way to identify specific vendors located outside the Steele County taxing jurisdiction who are required to be registered for Steele County taxes. Identification of these vendors will be voluntary by vendor response to general notifications by the department and through other contacts that the vendor has with the department or the Streamlined Sales Tax Governing Board's (SSTGB) central registration system.

Publicity

If Steele County maintains an official website, it will display (on its main web page) a link to a notice that residents and businesses may reference for more information about the local taxes. Steele County will briefly describe the taxes and provide a link to the department's website (www.revenue.state.mn.us). Also state in the description that local use taxes on purchases of goods and services made outside of the political subdivision that are used in the political subdivision, are subject to local use taxes.

Local governments that bill residents and businesses for utilities must include a notice of the local taxes at least once per year. The notice must include a brief description of both the local sales and use taxes, and reference the department's website link.

Returns and remittance

Vendors will collect and remit Steele County taxes covered by this agreement as part of their Minnesota sales and use tax returns, which include simplified electronic returns (SER's) authorized by the SSTGB. Revenues collected by the department are deposited in the State Treasury and credited to a special account. The department will draw from this account to recover department costs as provided in this agreement, and to transmit collections to Steele County. Steele County will accrue no interest on this amount.

Transmittal of tax

The department will transmit the taxes reported on returns monthly through the automatic clearinghouse system.

For each month of collection related to July through December 2023, the department will continue to make two transmittals. The first will be transmitted approximately five business days after month end. The second transmittal will be sent approximately 40 days after month end. The second transmission will reflect any adjustments made for refunds issued by the department for tax reported in error. The department retains, from the second monthly payment, a fee for administering, collecting, and enforcing the Steele County taxes as provided in this agreement. The department sends notification each month to the contact person showing the breakdown of the month's collections and administrative fees deducted.

For each month of collection beginning January 1, 2024, the department will transmit taxes reported for that month in one monthly payment. The transmittal will be sent approximately 40 days after month end. The department retains a fee for administering, collecting, and enforcing the Steele County taxes as provided in this agreement. The department sends notification each month to Steele County with the month's sales and use tax collections and the administrative fees deducted. See the calendar examples below.

Reports

Upon request, the department will provide Steele County with a report showing information about taxpayers and the amount of taxes remitted. This report can be requested once per year at no additional cost. Steele County must submit a written request via email or US mail. The department will consider requests for more frequent reports for an additional administrative fee.

Disclosure

Steele County understands that any local sales and use tax account information given to it by the department is subject to the classification and disclosure provisions in Minnesota Statutes, chapters 13 and 270B. Pursuant to Minnesota Statutes, section 270B.12, subdivision 2, such information can only be used to the extent necessary to administer the local sales or use tax.

The department will provide disclosure training materials to Steele County's designated representative. Steele County must train any employees with a business need to access not public Minnesota sales and use tax information provided by the department. All employees who have a business reason to access not public tax information must complete the required training annually. New employees and other users who did not previously have a business reason to access not public tax information must complete the training before they may be granted access it.

Steele County must update its disclosure authorization form by December 31 of each year, providing a list of all personnel who are trained and authorized to view not public Minnesota sales and use tax information. If an authorized employee or official no longer needs access to tax information due to a change of duties, separation from employment, or any other reason, it is Steele County's obligation to instruct the department's local tax liaison to terminate access rights for that individual by the start of the next calendar quarter.

Failure to conduct the required disclosure trainings or update the user access list as described above will result in the department suspending Steele County's access to not public Minnesota sales and use tax information until such training is completed.

Inspection of records and audit information

The department will allow Steele County to inspect and audit all data, records, and other information relating to its local sales or use tax, the cost of collecting the tax, and the performance by the department under this agreement. Steele County will submit any requests to inspect the sales or use tax data to the department in writing, as prescribed by the department.

Reimbursement of costs

The department will review its own direct and indirect costs for administering, collecting, and enforcing local taxes as needed and adjust costs accordingly. If changes are required, the department will notify Steele County of the estimated cost for administering, collecting, and auditing the local taxes at least 180 days prior to when the change will be implemented.

For each month of collection related to July through December 2023, the following calculation of reimbursement for administrative costs will continue to apply.

All local jurisdictions share in the cost of local tax administration. The calculations are based on the share of total revenues and total tax lines reported on Minnesota sales and use tax returns for each local area. The department weights each jurisdiction's percentage of revenue by one third and their percentage of tax lines by two thirds to compute their monthly percentage of total administrative costs.

Example:

Assume monthly totals for all Local Sales Taxes:

Total Tax revenues	\$20,000,000.00
Total Tax lines on returns	90,000.00
Total Administrative costs	\$200,000.00

If Local Tax A has revenues of \$1,600,000.00 (8% of the total) and 9,000 tax lines (10% of the total) their share of monthly expenses would be 9.34% or \$18,680.00, which represents approximately 1.17% of their monthly revenues. The following is how the 9.34% was calculated:

$$\begin{aligned} 8\% \times 1/3 &= 2.67\% \\ 10\% \times 2/3 &= \underline{6.67\%} \\ &9.34\% \end{aligned}$$

For each month of collection beginning January 1, 2024, the following calculation of reimbursement for administrative costs will apply.

Minnesota Statutes, section 297A.99, subdivision 11 states the Department shall deduct the direct and indirect costs to administer local taxes. Steele County will pay a flat rate of 1.35% of sales taxes collected to cover the administration, collection, and auditing of local sales taxes.

Any changes required to balance costs and fees will be communicated according to the notification schedule noted above. Any shortfalls or reserves will be managed across years to the extent possible.

Termination of a local tax

The department will provide a report to Steele County after the last month that the tax is in effect. The report will indicate the total amount of Steele County taxes, corresponding adjustments made, prior month corrections, and administrative fees retained. In addition, when a tax ends, the department will work with Steele County to determine a reserve amount the department will retain which will be used as a fund to make adjustments or refunds. Please see the Responsibilities section below for more details. The portion of this fund not used for refunds or adjustments will be transmitted to Steele County at the close of the period of limitations. The account remains open for a period equal to the statute of limitations provided in Minnesota Statutes, section 289A.40, for sales and use tax returns. The account will be reconciled and Steele County will be notified of the final settlement.

Responsibilities

When the boundary limits for Steele County change, it is the responsibility of Steele County to notify and provide the department with the updated boundary information. The department will only update the rate calculator and ZIP Code guide upon receiving this information. Minnesota Statute requires that the department notify vendors of their tax obligations when boundaries change. Vendors not notified will be relieved of liability until notification occurs. The department will not engage in compliance activities for vendors in the new boundary area who have not been formally notified of the change.

If Steele County updates or amends the county resolution relating to the Steele County tax covered by this agreement, Steele County must provide a draft of the changes to the department for review before it is made final. The department will review the changes to ensure compliance with governing statutes. Steele County will then provide the department with a signed copy of the revised or amended resolution.

Steele County must provide the department with current contact information annually and advise when any changes occur. This includes, but is not limited to, the contact person, phone number, address, and email.

Steele County will notify the department prior to the 90-day notification requirement for when the tax will end. The department will work with Steele County to project an estimated amount to retain for the reserve fund. This amount retained will allow for adjustments and refunds as mentioned in the "Termination of local tax" section. In the event the Department does not retain enough revenues to cover any adjustments once the tax ends, a bill will be sent for the outstanding amount. See Minnesota Statutes, section 297A.99, subdivision 9.

Effective date

This agreement is effective the day following imposition of the tax and supersedes any previous agreement.

Modifications

Any portion of this agreement may be modified. Modifications must be in writing and signed by the Commissioner of Revenue and an authorized representative of Steele County.

Minnesota Department of Revenue

Signature: _____

Paul Marquart
Commissioner of Revenue

Date: _____

Steele County Representative

Signature: _____

Signature: _____

Print Name: _____

Print Name: _____

Print Title: _____

Print Title: _____

Date: _____

Date: _____

2024

Local Government Payment Schedule

January						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

	Estimated Payment for December 2023
	Final Payment for December 2023
	Final Payment for November 2023
	Estimated Payment for January 2024
	Final Payment for January 2024

The payment dates are the approximate days the payments will be made. The payments will be made as close to the date listed as possible.

Business returns are due on the 20th of the month. If the 20th falls on a holiday or weekend, the returns are due the next business day.



Steele County Agenda Item

Subject: 2nd Quarter 2023 Financial Reports

Department: Treasurer's Office/Finance

Committee Meeting Date: August 1, 2023

Board Meeting Date: August 8, 2023

Consent Agenda: ☐ Yes ☒ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

Recommendation:

Information Only

Background(Including Budget Impact):

Attached are the financial reports for the six months ended June 30, 2023. Revenues exceeded expenditures by \$5.4 million. The county collected over 46% of the 2023 projected revenues and spent over 37% of the budget for the first six months of 2023. Actual expenditures fell short of budgeted expenditures mainly due delayed disbursements relating to capital and road construction projects. Capital projects for the Fairground's electrical project and the Community Corrections building account for \$3.9 million of budgeted expenditures; however, no major construction payments have been made to date for them. Road and bridge construction projects (under the supplies and materials category) are significantly less than the 50% mark because highway construction jobs are typically paid during the third or fourth quarter of the year. As the year progresses, expenditures are expected to “catch up” to budgeted amounts.

Cash and investments at the end of June totaled over \$72.9 million. This balance includes just over \$7.0 million received relating to the American Rescue Plan Act (ARPA) revenues which have been earmarked for the Community Corrections building and Sheriff's Office addition. Also attached are the investment portfolio reports for June 30, 2023.

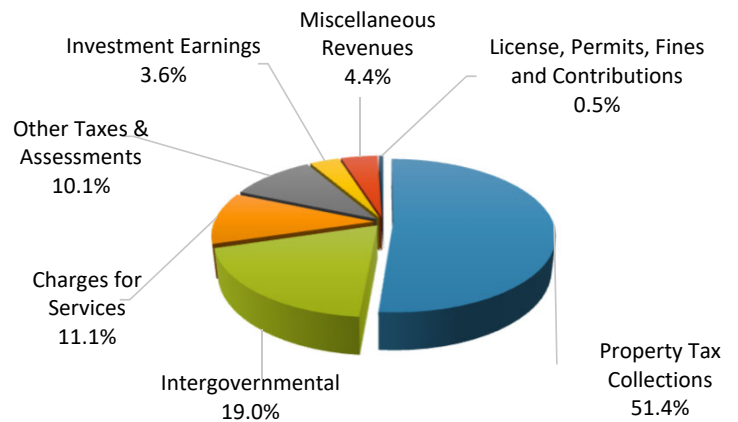
Attachments:

2023 Qtr 2 Financial Reports

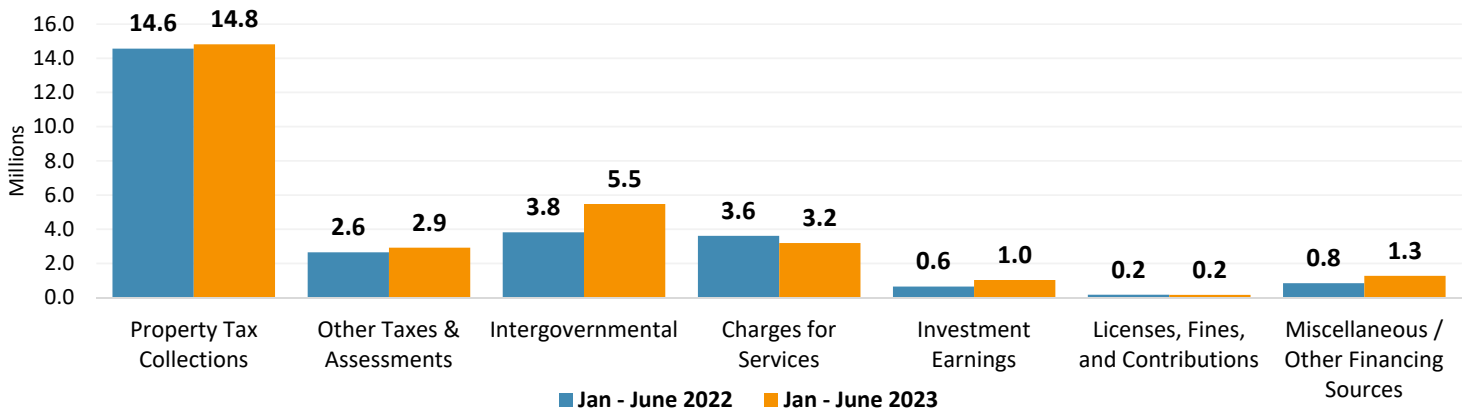
Steele County
Overview of Activities
January - June 2023

January - June 2023 Revenues

Property Tax Collections	\$ 14,825,898
Intergovernmental	5,477,544
Charges for Services	3,189,547
Other Taxes & Assessments	2,913,978
Investment Earnings	1,024,606
Miscellaneous Revenues	1,272,372
License, Permits, Fines and Contributions	152,142
Total Revenues	\$ 28,856,087



Revenues in Comparison to Prior Year



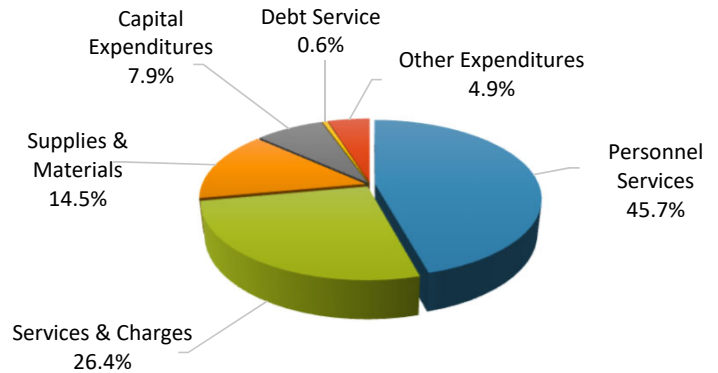
Significant changes between 2022 and 2023 are outlined below:

- **Property Tax Collections** increased overall by 1.7% over the previous year due to a 3.6% property tax levy increase approved in December 2022. The County collected 53.0% of all levied taxes (County, City, School, Townships, etc.) through the first tax settlement date of May 15, 2023.
- **Other Taxes & Assessments** increased by 10.1% mainly from an increase in delinquent property tax collections during the first property tax settlement of 2023.
- **Intergovernmental** revenues increased by 43.6% due to state aid collections being received in June of 2023. In the previous year, state aid funds were received in July.
- **Charges for Service** revenue decreased by 11.6% mainly due to the timing of Highway construction project reimbursement revenue. These revenues are from projects completed for other governmental agencies.
- **Investment Earnings** increased 59.9% due to improvements in market conditions yielding higher interest income. For example, back in June of 2022, the County's checking account interest rate was at 1.01% and as of June 2023 interest rates were at 5.10%.
- **Miscellaneous / Other Financing Sources** increased by 50.9% due to the board-approved transfer of \$900,000 from the General fund to the Capital Projects fund for the Fairgrounds electrical system project.

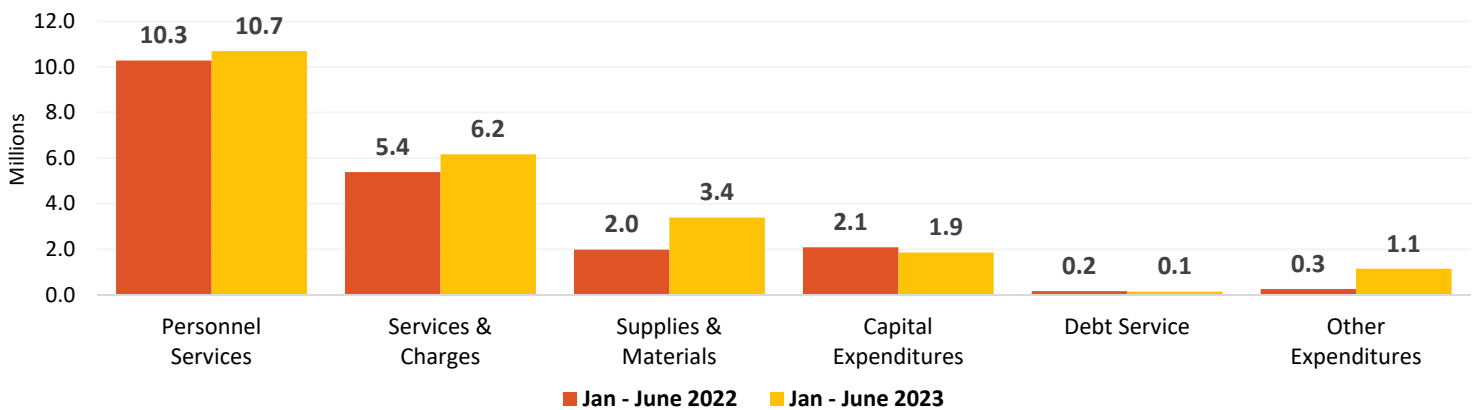
Steele County
Overview of Activities (Continued)
January - June 2023

January - June 2023 Expenditures

Personnel Services	\$ 10,694,840
Services & Charges	6,165,771
Supplies & Materials	3,397,531
Capital Expenditures	1,852,349
Debt Service	136,925
Other Expenditures	1,138,315
Total Expenditures	\$ 23,385,731



Expenditures in Comparison to Prior Year

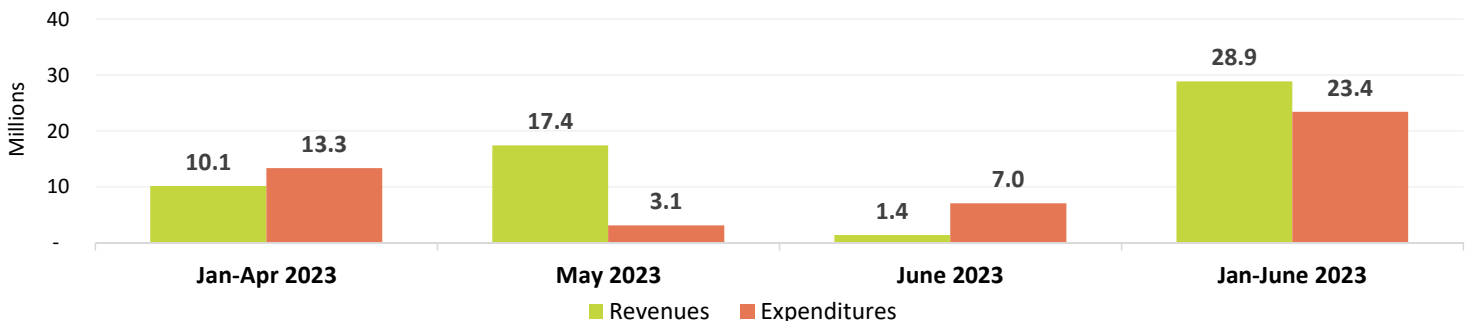


Significant changes between 2022 and 2023 are outlined below:

- **Personnel Services** are the main driver for expenditures in most County departments, which increased by 4.0% over the prior year. This increase is due to changes in the cost of living adjustment (COLA), employee anniversary step increases, health insurance premiums, retirement contributions, payroll taxes, and worker's compensation insurance. Other factors for personnel services include vacation and sick leave payouts, uniforms provided by the county, and unemployment benefits.
- **Services & Charges** expenditures increased by 14.4% primarily from the following reasons:
 - Contracted services - the timing of contracted payments from 2022 and 2023. This includes payments to the Rice-Steele Consolidated Dispatch and Owatonna Library.
 - Enterprise fleet - The County switched the payments being made to the enterprise fleet leasing program from capital expenditures in 2022 to this category in 2023.
 - Professional services - including Highway road and bridge consulting fees and District Court attorney fees.
- **Supplies & Materials** increased 71.3% mainly due to expenditures for road and bridge construction projects in comparison to the first six months of 2022.
- **Capital Expenditures** decreased by 11.2% mainly from payments being made for the Detention Center security and pod separation project for the first six months of 2022.
- **Other Expenditures** increased by 350.2% due to the board-approved transfer of \$900,000 from the General fund to the Capital Projects fund for the Fairgrounds electrical system project.

Steele County
Comparative Financial Statements
January - June 2023

Revenues	Jan - Apr 2023 Actual	May 2023 Actual	June 2023 Actual	YTD Q2 2023	2023 Budget	% of 2023 Budget
Property Tax Collections	\$ -	\$ 14,825,898	\$ -	\$ 14,825,898	\$ 28,021,403	52.9%
Other Taxes & Assessments	1,544,470	980,224	389,284	2,913,978	4,430,000	65.8%
Intergovernmental	4,621,464	537,263	318,817	5,477,544	13,431,648	40.8%
Charges for Services	2,103,016	726,376	360,155	3,189,547	8,219,308	38.8%
Licenses and Permits	42,330	21,996	26,056	90,382	194,000	46.6%
Fines and Forfeitures	4,089	476	426	4,991	12,000	41.6%
Investment Earnings	583,736	234,466	206,404	1,024,606	315,000	325.3%
Gifts and Contributions	56,769	-	-	56,769	100,000	56.8%
Miscellaneous / Other Financing Sources	1,142,636	56,276	73,460	1,272,372	7,819,534	16.3%
Total Revenues	10,098,510	17,382,975	1,374,602	28,856,087	62,542,893	46.1%
Expenditures						
<i>Personnel Services</i>						
Wages and Overtime	5,238,993	1,177,765	1,310,497	7,727,255	16,552,056	46.7%
Health, Life and Disability Insurance	1,024,770	257,111	250,948	1,532,829	3,309,315	46.3%
PERA Contributions	458,381	101,119	108,538	668,038	1,461,481	45.7%
FICA / Medicare Tax	340,321	76,290	82,848	499,459	1,097,023	45.5%
Other Payroll Related Expenses	257,187	4,349	5,723	267,259	405,801	65.9%
Total Personnel Services	7,319,652	1,616,634	1,758,554	10,694,840	22,825,676	46.9%
Services & Charges	2,201,784	681,042	3,282,945	6,165,771	12,287,614	50.2%
Supplies & Materials	1,456,915	440,295	1,500,321	3,397,531	17,525,405	19.4%
Capital Expenditures	1,239,753	220,428	392,168	1,852,349	7,021,100	26.4%
Debt Service Levy	-	19,269	90,950	110,219	1,863,533	5.9%
Non-Levied Debt	3,973	22,733	-	26,706	53,410	50.0%
Other Expenditures	1,067,414	54,960	15,941	1,138,315	966,155	117.8%
Total Expenditures	13,289,491	3,055,361	7,040,879	23,385,731	62,542,893	37.4%
Net Revenues Over (Under) Expenditures	\$ (3,190,981)	\$ 14,327,614	\$ (5,666,277)	\$ 5,470,356	\$ -	

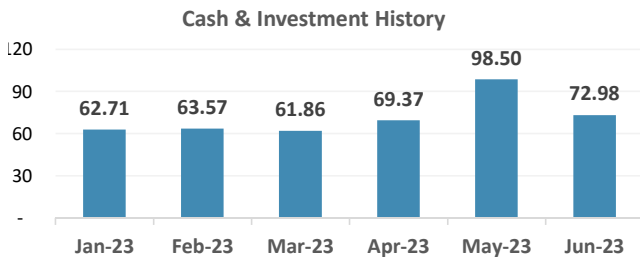


Steele County
Fund Financial Statements
January - June 2023

Revenues	General	Highway	Debt Service	Capital Projects	Other County Funds/Dept*	Total
Property Tax Collections	\$ 12,481,577	\$ 1,346,407	\$ 912,234	\$ 85,680	\$ -	\$ 14,825,898
Other Taxes & Assessments	418,397	2,302,384	16,364	8,606	168,227	2,913,978
Intergovernmental	1,123,675	4,353,869	-	-	-	5,477,544
Charges for Services	1,782,313	542,509	-	-	864,725	3,189,547
Licenses and Permits	84,912	5,470	-	-	-	90,382
Fines and Forfeitures	4,991	-	-	-	-	4,991
Investment Earnings	1,024,606	-	-	-	-	1,024,606
Gifts and Contributions	56,769	-	-	-	-	56,769
Miscellaneous / Other Financing Sources	284,365	7,428	-	964,627	15,952	1,272,372
Total Revenues	17,261,605	8,558,067	928,598	1,058,913	1,048,904	28,856,087
Expenditures						
<i>Personnel Services</i>						
Wages and Overtime	6,767,621	782,580	-	-	177,054	7,727,255
Health, Life and Disability Insurance	1,299,932	203,026	-	-	29,871	1,532,829
PERA Contributions	598,198	57,572	-	-	12,268	668,038
FICA / Medicare Tax	430,952	55,467	-	-	13,040	499,459
Other Payroll Related Expenses	214,751	43,710	-	-	8,798	267,259
Total Personnel Services	9,311,454	1,142,355	-	-	241,031	10,694,840
Services & Charges	5,523,722	336,323	-	-	305,726	6,165,771
Supplies & Materials	858,364	2,428,591	-	-	110,576	3,397,531
Capital Expenditures	114,370	309,407	-	1,299,054	129,518	1,852,349
Debt Service Levy	-	-	110,219	-	-	110,219
Non-Levied Debt	-	-	-	-	26,706	26,706
Other Expenditures	1,127,774	-	7,100	-	3,441	1,138,315
Total Expenditures	16,935,684	4,216,676	117,319	1,299,054	816,998	23,385,731
Net Revenues Over (Under) Expenditures	325,921	4,341,391	811,279	(240,141)	231,906	5,470,356
Cash and Investment Balance - Dec 31, 2022	23,361,115	18,251,564	1,193,793	11,540,526	9,442,878	63,789,876
Balance Sheet Cash Changes	50	-	-	-	204	254
Cash and Investment Balance - June 30, 2023	\$ 23,687,086	\$ 22,592,955	\$ 2,005,072	\$ 11,300,385	\$ 9,674,988	69,260,486

* Includes Landfill, Ditch, Bixby, Clean Water Partnership, Opioid Settlement, and Trust Funds (Excludes County Custodial Funds)

Cash and Investments - Funds Held for Other Agencies June 30, 2023	3,714,693
Total County Cash and Investments on June 30, 2023	\$ 72,975,179



Asset Allocation

Investment Portfolio	\$ 59,655,456
Checking Accounts	13,317,798
Petty Cash	1,925
Total County Cash and Investments on June 30, 2023	\$ 72,975,179

Steele County
Net (Revenues)/Expenditures in Comparison to Levied Funding Per Department
For Six Months Ended June 30, 2022 and 2023

	Net (Revenues)/ Expenditures		Percentage of 2022		Net (Revenues)/ Expenditures		Percentage of 2023	
	Jan - June 2022	2022 Levy		Actual to Levy	Jan - June 2023	2023 Levy		Actual to Levy
<i>General Government</i>								
Commissioners	\$ 106,333	\$ 216,862		49.0%	\$ 119,498	\$ 231,496		51.6%
Courts	148,583	310,750		47.8%	219,142	364,750		60.1%
Law Library	7,664	-		0.0%	5,666	-		0.0%
County Administrator	82,099	228,287		36.0%	141,453	249,671		56.7%
Human Resources	182,105	260,123		70.0%	202,093	302,442		66.8%
Property Tax & Elections	240,853	576,179		41.8%	234,087	630,601		37.1%
Finance	276,687	513,504		53.9%	291,278	544,878		53.5%
Information Technology	200,874	320,742		62.6%	210,310	378,926		55.5%
Central Services	123,367	241,600		51.1%	133,709	389,591		34.3%
County Attorney	606,245	1,209,352		50.1%	647,469	1,163,640		55.6%
Drug Court	-	54,400		0.0%	-	-		0.0%
Recorder	76,326	180,363		42.3%	155,857	205,450		75.9%
Surveyor	24,180	30,000		80.6%	22,368	30,000		74.6%
County Assessor	403,680	769,978		52.4%	360,059	761,888		47.3%
Geographic Information Systems (GIS)	45,651	96,572		47.3%	59,552	128,374		46.4%
Planning & Zoning	131,481	262,808		50.0%	205,979	313,804		65.6%
Buildings and Grounds	665,596	1,462,235		45.5%	805,532	1,615,428		49.9%
Veterans Service	103,449	231,991		44.6%	117,640	244,651		48.1%
Other General Government	(764,120)	(2,188,749)		34.9%	(318,338)	(2,091,735)		15.2%
Total General Government	2,661,053	4,776,997		55.7%	3,613,354	5,463,855		66.1%
<i>Public Safety</i>								
Sheriff	1,658,082	2,910,456		57.0%	1,723,079	3,481,377		49.5%
Coroner	56,897	102,999		55.2%	54,563	110,000		49.6%
Public Transit	100	-		0.0%	(290)	-		0.0%
Detention Center	1,848,689	3,761,422		49.1%	1,788,968	4,287,210		41.7%
Community Corrections	541,978	1,130,766		47.9%	591,417	1,187,211		49.8%
Law Enforcement Center	118,231	334,733		35.3%	224,723	322,282		69.7%
Joint Dispatch	220,042	880,169		25.0%	477,385	954,770		50.0%
Emergency Management	84,503	151,642		55.7%	94,491	166,620		56.7%
Total Public Safety	4,528,522	9,272,187		48.8%	4,954,336	10,509,470		47.1%
<i>Sanitation</i>								
Environmental Services	(52,286)	-		0.0%	(22,870)	-		0.0%
Landfill	(176,419)	-		0.0%	(178,201)	-		0.0%
Total Sanitation	(228,705)	-		0.0%	(201,071)	-		0.0%

Steele County
Net (Revenues)/Expenditures in Comparison to Levied Funding Per Department
For Six Months Ended June 30, 2022 and 2023

	Net (Revenues)/ Expenditures Jan - June 2022	2022 Levy	Percentage of 2022 Actual to Levy	Net (Revenues)/ Expenditures Jan - June 2023	2023 Levy	Percentage of 2023 Actual to Levy
<i>Road and Bridge</i>						
Highway	(3,196,052)	2,512,001	(127.2%)	(2,994,982)	2,512,001	(119.2%)
<i>Human Services</i>						
MNPrairie County Alliance	2,789,719	5,579,438	50.0%	2,805,810	5,611,620	50.0%
<i>Health</i>						
Public Health	184,255	1,070,060	17.2%	453,472	1,070,060	42.4%
Opiod Settlement Funds	-	-	0.0%	(5,910)	-	0.0%
Total Health	184,255	1,070,060	17.2%	447,562	1,070,060	41.8%
<i>Culture and Recreation</i>						
Historical Society	4,000	8,000	50.0%	8,000	8,000	100.0%
Parks and Recreation	170,504	308,476	55.3%	162,352	318,567	51.0%
Four Seasons Center	(69,090)	22,571	(306.1%)	(12,889)	31,719	(40.6%)
Community Center	8,031	10,700	75.1%	4,342	11,200	38.8%
Total Culture and Recreation	113,445	349,747	32.4%	161,805	369,486	43.8%
<i>Conservation of Natural Resources</i>						
U of M Extension	116,536	379,551	30.7%	111,996	390,722	28.7%
Soil and Water Conservation	33,750	135,000	25.0%	33,750	135,000	25.0%
Agricultural Society/County Fair	21,000	72,500	29.0%	42,500	72,500	58.6%
County Ditch	(72,010)	-	0.0%	(64,152)	-	0.0%
Clean Water Loan Program	12,325	-	0.0%	18,844	-	0.0%
Bixby Sewer Project	(5,011)	-	0.0%	(988)	-	0.0%
Total Conservation of NR	106,590	587,051	18.2%	141,950	598,222	23.7%
<i>Debt Service</i>						
Debt Service Levy	124,888	1,707,994	7.3%	100,955	1,711,589	5.9%
<i>Capital Improvements</i>						
Capital Projects Fund	1,341,820	1,192,208	112.5%	325,822	175,100	186.1%
Net (Increase)/Decrease in Cash without Property Tax Levy Collections	8,425,535	27,047,683	31.2%	9,355,541	28,021,403	33.4%
Current Property Tax Levy Collections	(14,570,972)	(27,047,683)	53.9%	(14,825,897)	(28,021,403)	52.9%
Net (Increase)/Decrease in Cash with Property Tax Levy Collections	\$ (6,145,437)	\$ -		\$ (5,470,356)	\$ -	



Portfolio: STEELE COUNTY
Report As Of Date: 06/30/2023
Representative: Gracia Butwin/MJ



150 South 5th Street, Suite 3300, Minneapolis, MN 55402
www.NorthlandSecurities.com

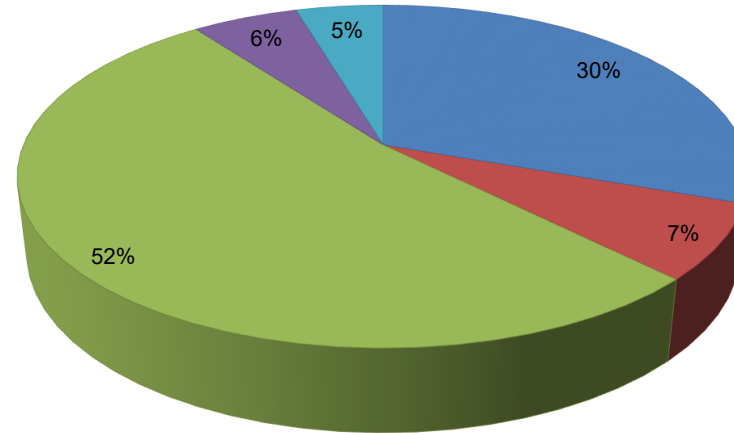
Member FINRA and SIPC | Registered with SEC and MSRB

Portfolio Summary

Portfolio Characteristics

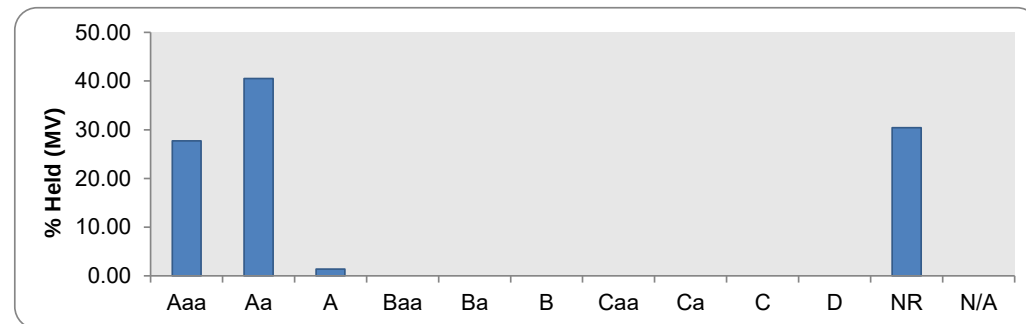
Par Value	60,328,240
Total Cost Value	0
Total Market Value	55,702,951
Total Unrealized Gain/Loss	0
Weighted Average Coupon	2.68
Weighted Average Life	3.4
Weighted Average Maturity (Yrs)	3.398
Effective Duration	2.986
Convexity	0.045
Market Yield to Maturity	5.076
Market Yield to Worst	5.076

Sector Distribution



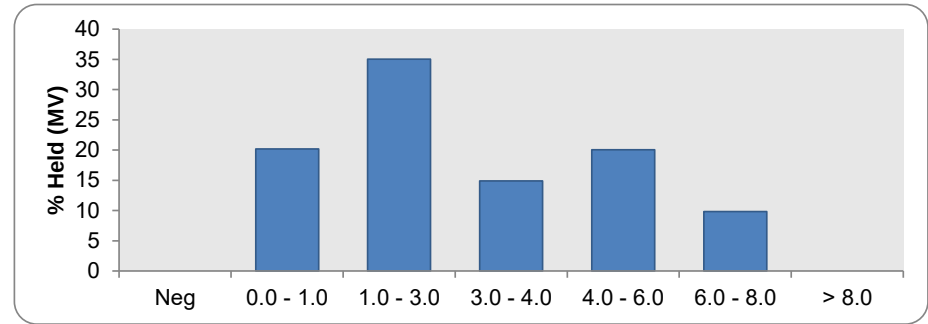
■ CDs: 30.41 ■ Agencies: 7.07 ■ Taxable Munis: 52.31 ■ MBS Fixed: 5.6 ■ Other: 4.61

Ratings Distribution



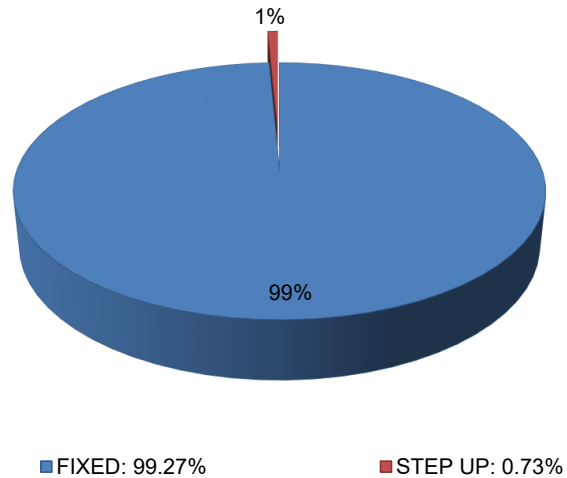
Ratings shown are the higher of Moody's or S&P

Effective Duration

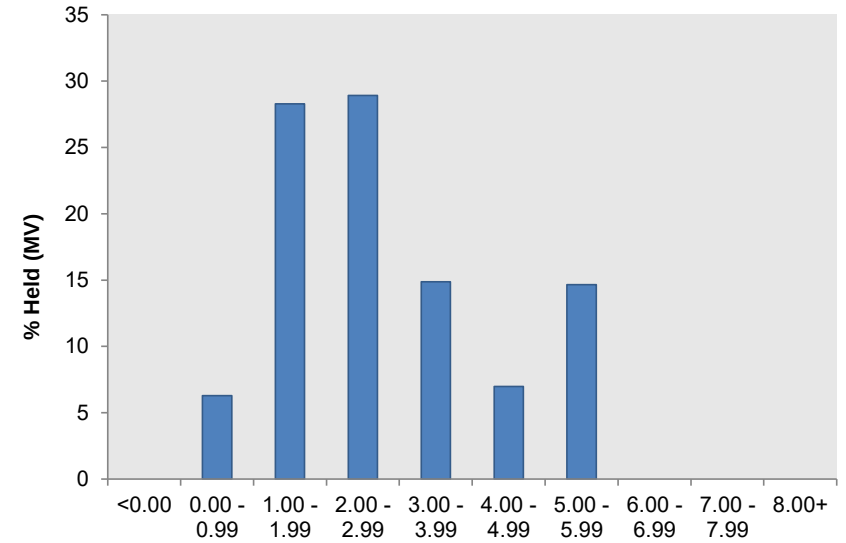


Portfolio Summary

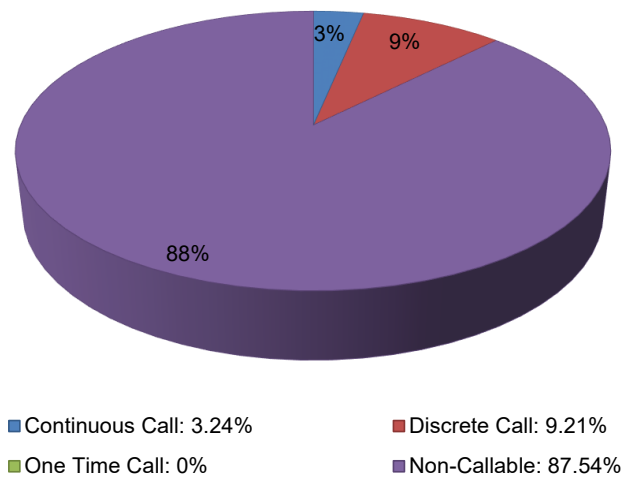
Coupon Type



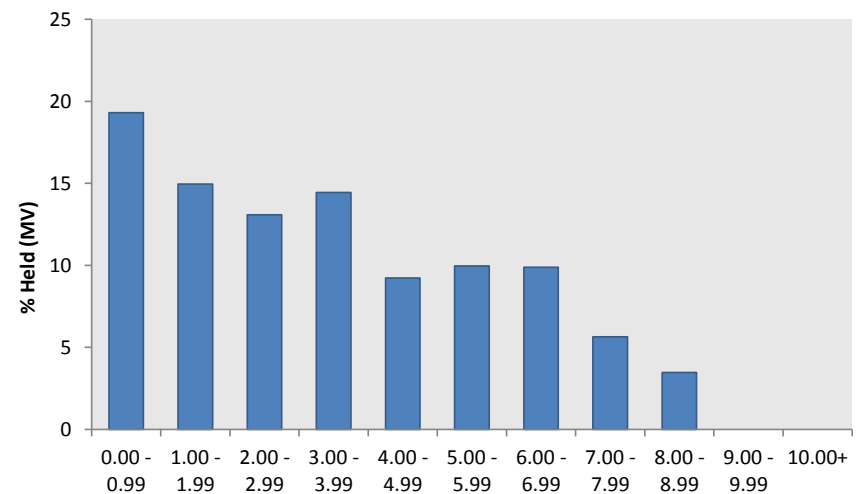
Coupon Distribution



Call Types



Maturity Distribution



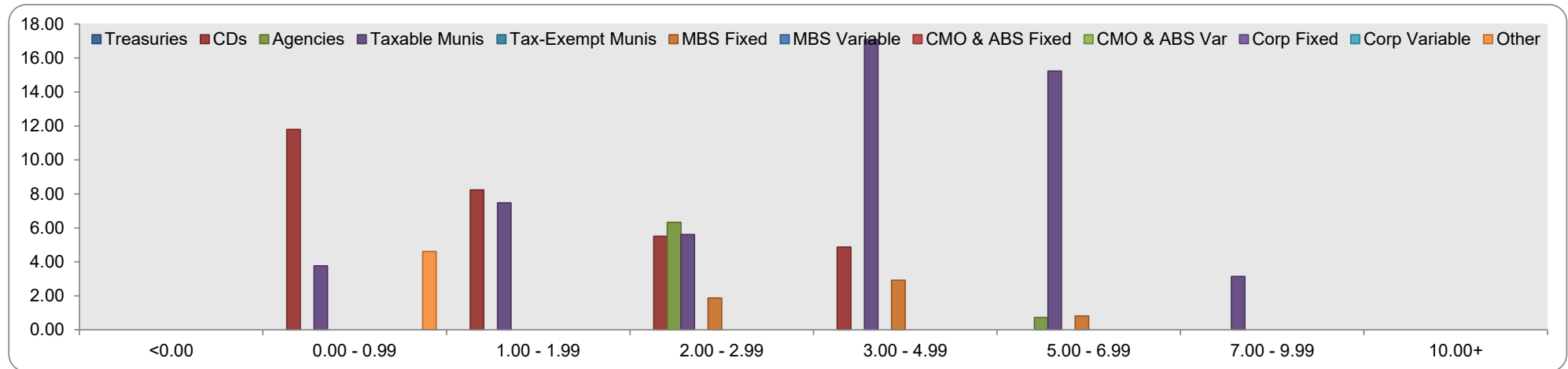
Inventory By Bond Type

Bond Types	# of Bonds	% Market Value	Par Value	Bk Value	Market Value	Unrealized Gain/Loss	Mkt YTM	Mkt YTW	Coupon	Eff Dur
Treasuries										
CDs	81	30.41	17,527,275	0	16,939,349	0	5.14	5.14	3.09	1.68
Agencies	7	7.07	4,168,000	0	3,935,494	0	5.18	5.18	3.59	2.77
Taxable Munis	82	52.31	32,725,000	0	29,138,938	0	5.04	5.04	2.11	3.95
Tax-Exempt Munis										
MBS Fixed	7	5.60	3,340,000	0	3,121,206	0	4.94	4.94	3.10	3.73
MBS Variable										
CMO & ABS Fixed										
CMO & ABS Var										
Corp Fixed										
Corp Variable										
Other	1	4.61	2,567,964	0	2,567,964	0	5.11	5.11	5.11	0.08
Total:	178	100.00	60,328,240	0	55,702,951	0	5.08	5.08	2.68	2.99

Source: BondEdge Solutions

Sector Duration Matrix

	Effective Duration							Total
	<0.00	0.00 - 0.99	1.00 - 1.99	2.00 - 2.99	3.00 - 4.99	5.00 - 6.99	7.00 - 9.99	10.00+
Treasuries								
CDs		11.79	8.23	5.51	4.88			30.41
Agencies				6.33		0.73		7.07
Taxable Munis		3.77	7.48	5.61	17.08	15.23	3.15	52.31
Tax-Exempt Munis								
MBS Fixed				1.87	2.92	0.81		5.60
MBS Variable								
CMO & ABS Fixed								
CMO & ABS Var								
Corp Fixed								
Corp Variable								
Other	4.61							4.61
Total:	20.17	15.72	19.32	24.87	16.77	3.15		100.00

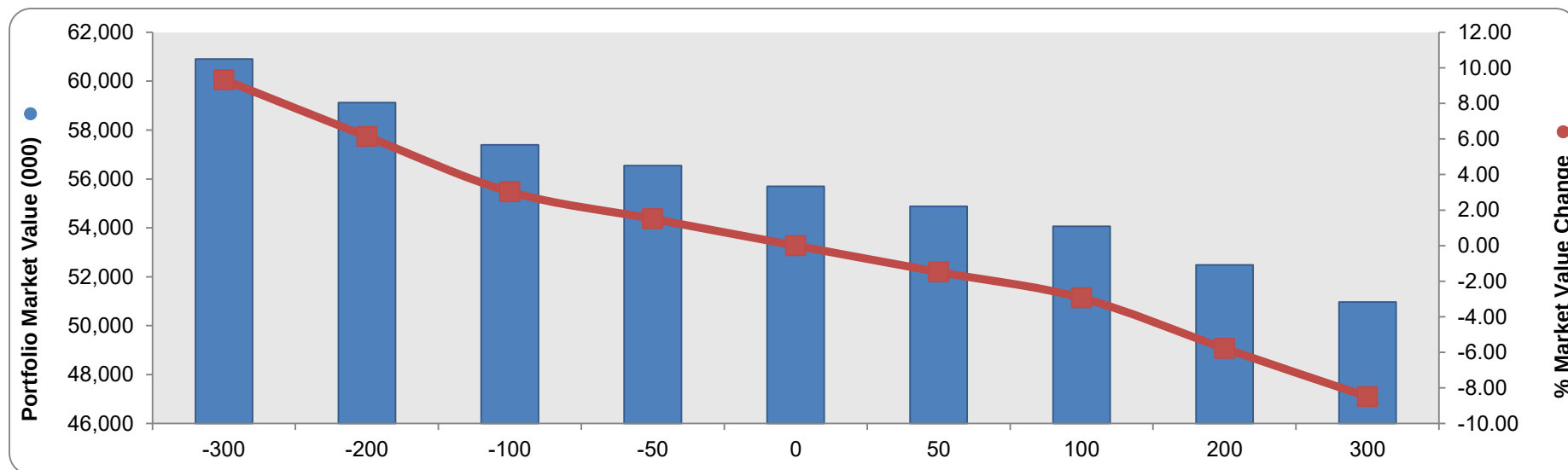


Source: BondEdge Solutions

Parallel Simulation Analysis

0 mo/Overnight Horizon

Yield Change	% Market Value Change	Mkt YTW	Average Life	Effective Duration	Convexity	Market Value (000)	Cost Value (000)	Unrealized Gain/Loss (000)
-300	9.33	2.13	3.27	2.97	0.05	60,902	0	60,902
-200	6.14	3.13	3.31	2.97	0.04	59,121	0	59,121
-100	3.03	4.12	3.44	2.98	0.04	57,391	0	57,391
-50	1.51	4.60	3.42	2.98	0.04	56,541	0	56,541
0	0.00	5.08	3.40	2.99	0.05	55,703	0	55,703
50	-1.48	5.58	3.37	2.98	0.05	54,877	0	54,877
100	-2.94	6.08	3.35	2.98	0.06	54,065	0	54,065
200	-5.78	7.08	3.31	2.95	0.06	52,485	0	52,485
300	-8.49	8.08	3.26	2.90	0.07	50,973	0	50,973

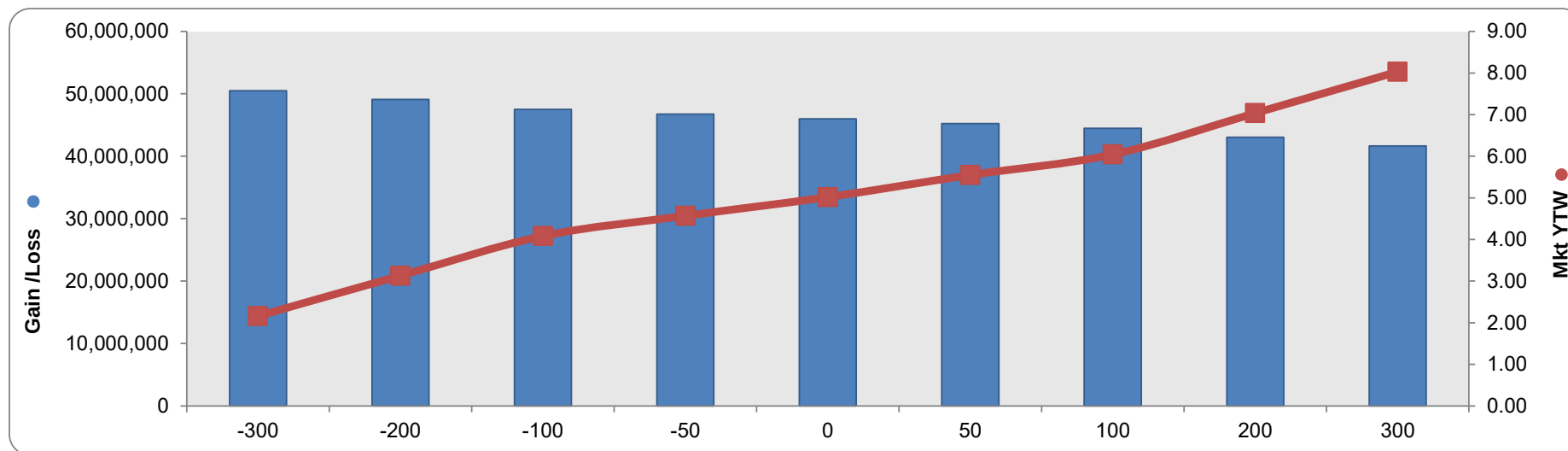


This report estimates the effect of immediate(overnight) changes in interest rates on the bond portfolio. The U.S. Treasury Curve, used to discount taxable bonds, is parallelly shifted by the amounts shown. The AAA Muni Curve, used to discount tax-exempt municipal bonds, is parallelly shifted by 70% of the amount of the U.S.

Parallel Simulation Analysis

12 Month Horizon

Yield Change	Mkt YTW	Bk Yld	Market Value	Cost Value	Gain/Loss	Modified Duration
-300	2.16	3.31	63,191,648	12,700,129	50,491,519	3.30
-200	3.13	3.73	61,576,763	12,461,625	49,115,138	3.22
-100	4.08	4.08	59,978,222	12,467,161	47,511,061	3.15
-50	4.57	4.29	59,209,950	12,471,062	46,738,888	3.11
0	5.02	4.50	58,484,526	12,475,454	46,009,072	3.08
50	5.55	4.71	57,701,154	12,479,856	45,221,298	3.04
100	6.04	4.92	56,966,247	12,484,534	44,481,713	3.01
200	7.04	5.35	55,538,675	12,493,741	43,044,934	2.95
300	8.03	5.77	54,170,015	12,502,989	41,667,026	2.88

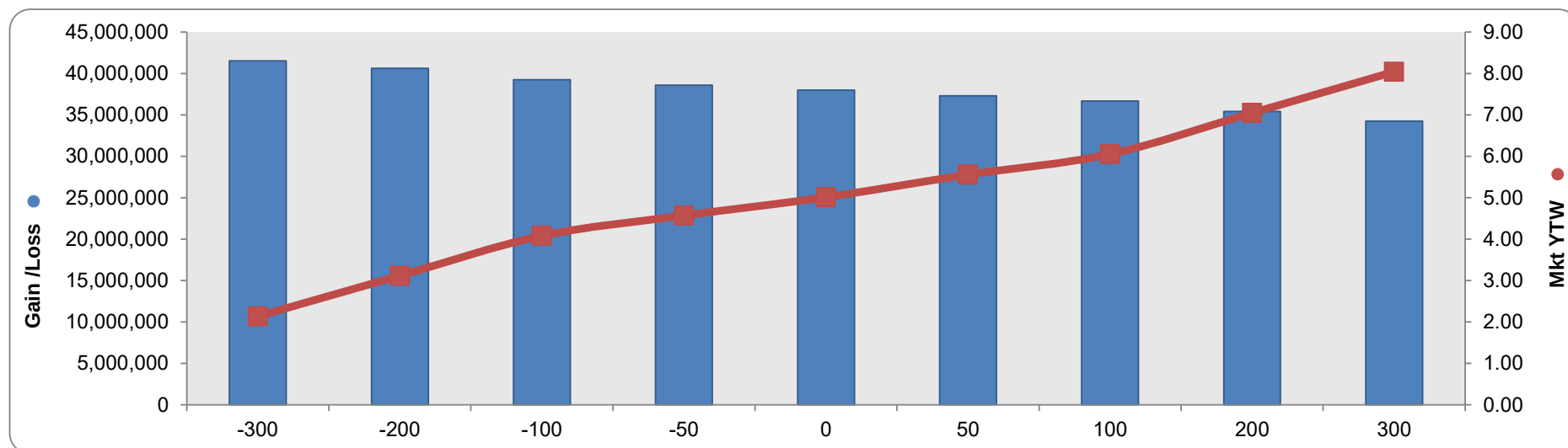


This report estimates the effect of changes in interest rates on the bond portfolio. The U.S. Treasury Curve, used to discount positions, is parallelly shifted by the amounts shown. This shift occurs gradually over the 12 month period. Cash flows projected before the 12 month horizon are reinvested in proxy assets with a term of 5 years and an initial taxable yield of 4.5%. These reinvestment yields are adjusted based on the interest rate scenarios they are occurring in.

Parallel Simulation Analysis

24 Month Horizon

Yield Change	Mkt YTW	Bk Yld	Market Value	Cost Value	Gain/Loss	Modified Duration
-300	2.14	3.13	65,137,747	23,615,789	41,521,958	3.10
-200	3.12	3.60	63,797,296	23,171,955	40,625,341	3.00
-100	4.08	4.03	62,467,872	23,213,904	39,253,968	2.94
-50	4.57	4.27	61,833,098	23,238,399	38,594,699	2.91
0	5.01	4.50	61,237,679	23,263,487	37,974,192	2.87
50	5.56	4.73	60,581,446	23,288,475	37,292,971	2.84
100	6.05	4.97	59,974,860	23,314,613	36,660,247	2.81
200	7.05	5.44	58,794,341	23,366,737	35,427,604	2.76
300	8.04	5.92	57,658,525	23,419,312	34,239,213	2.70

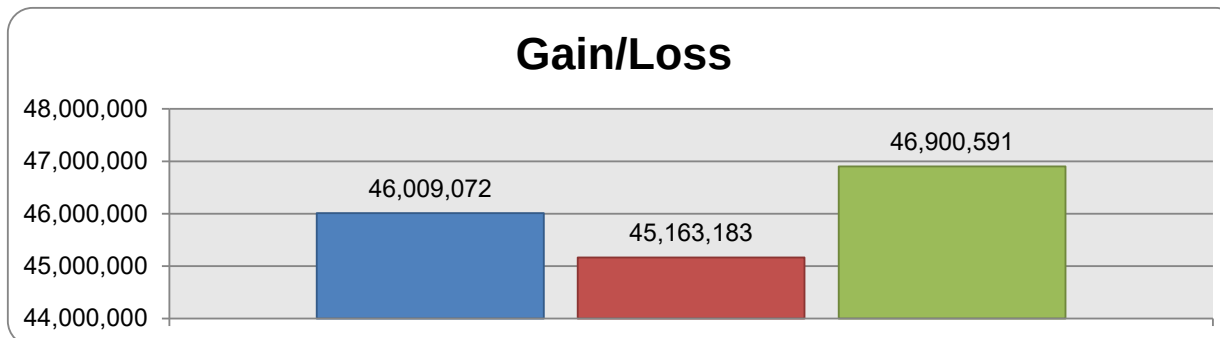
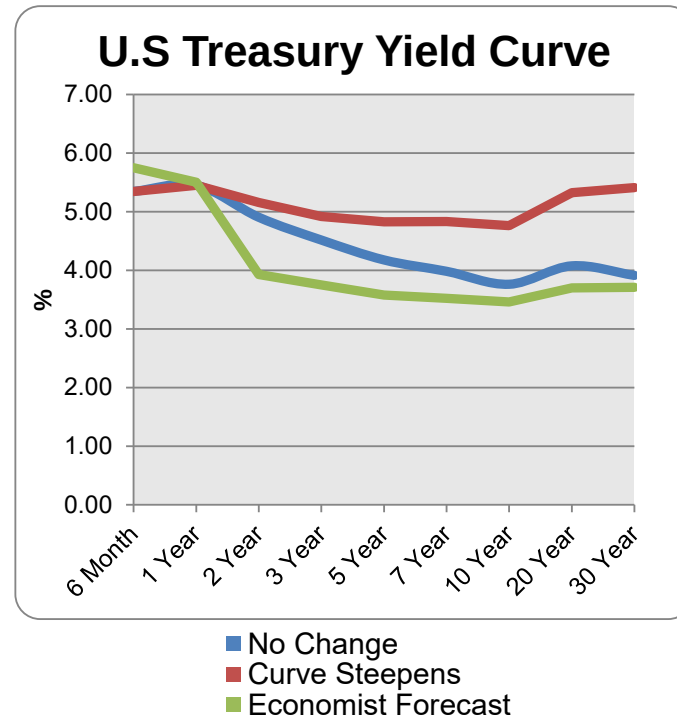
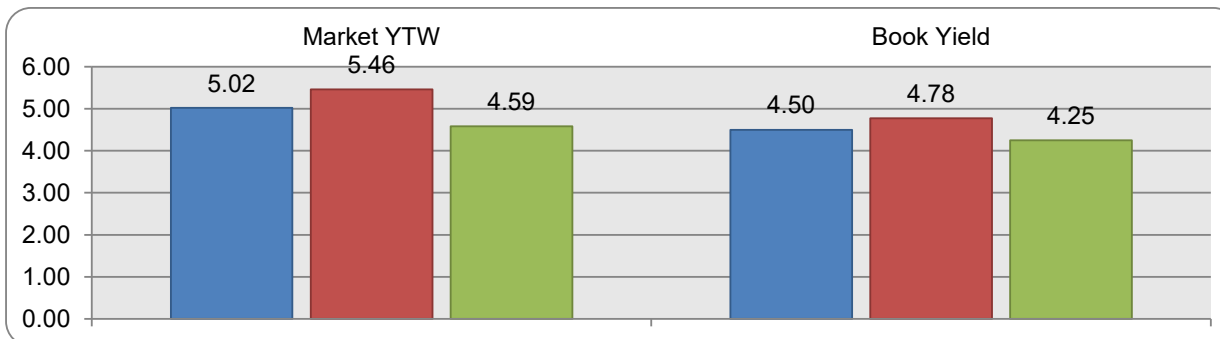


This report estimates the effect of changes in interest rates on the bond portfolio. The U.S. Treasury Curve, used to discount positions, is parallelly shifted by the amounts shown. This shift occurs gradually over the 24 month period. Cash flows projected before the 24 month horizon are reinvested in proxy assets with a term of 5 years and an initial taxable yield of 4.5%. These reinvestment yields are adjusted based on the interest rate scenarios they are occurring in.

12-Month Interest Rate Scenarios

Specified Scenario - Portfolio

Horizon Months: 12



	No Change	Curve Steepens	Economist Forecast
Market YTW	5.02	5.46	4.59
Book Yield	4.50	4.78	4.25
Market Value	58,484,526	57,642,371	59,373,838
Cost Value	12,475,454	12,479,188	12,473,247
Gain/Loss	46,009,072	45,163,183	46,900,591
Modified Duration	3.08	3.03	3.12

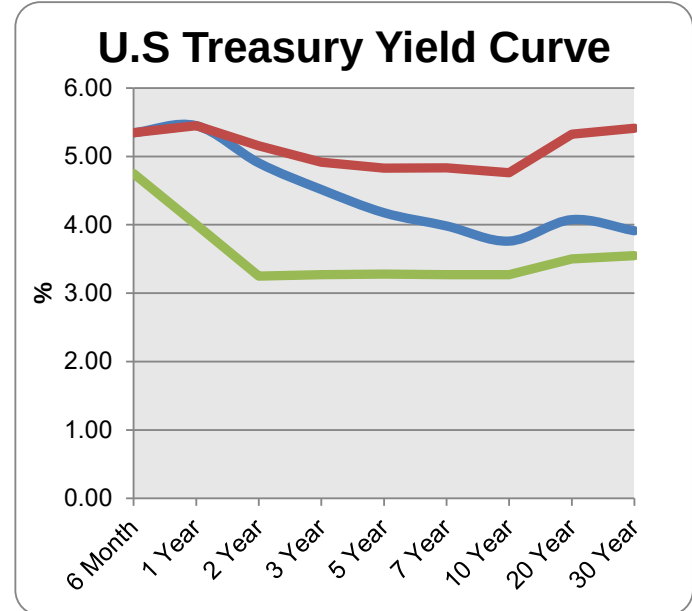
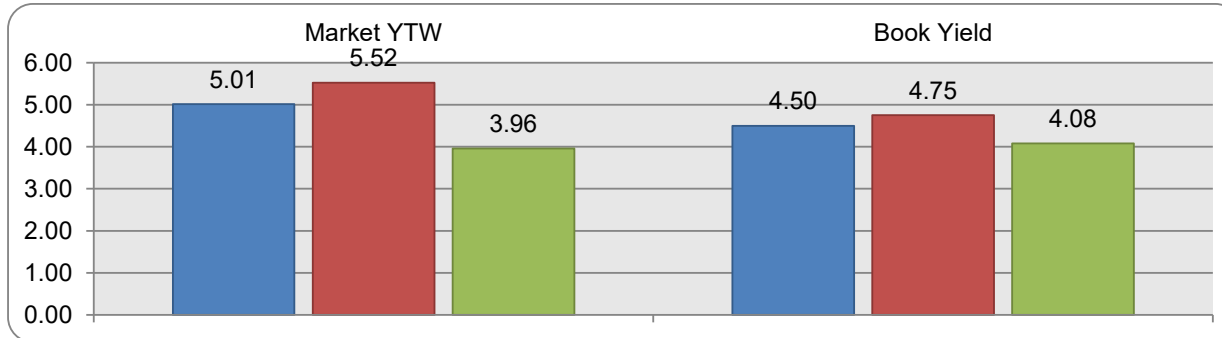
Yield Curve	No Change	Curve Steepens	Economist Forecast
6 Month	5.35	5.35	5.75
1 Year	5.45	5.45	5.50
2 Year	4.91	5.16	3.93
3 Year	4.52	4.92	3.75
5 Year	4.18	4.83	3.58
7 Year	3.98	4.83	3.52
10 Year	3.76	4.76	3.46
20 Year	4.08	5.33	3.70
30 Year	3.91	5.41	3.71

This report estimates the effect of changes in interest rates on the bond portfolio. The U.S. Treasury Curve, used to discount positions, is non-parallelly shifted by the amounts shown. This shift occurs gradually over the 12 month period. Cash flows projected before the 12 month horizon are reinvested in proxy assets with a term of 5 years and an initial taxable yield of 4.5%. These reinvestment yields are adjusted based on the interest rate scenarios they are occurring in.

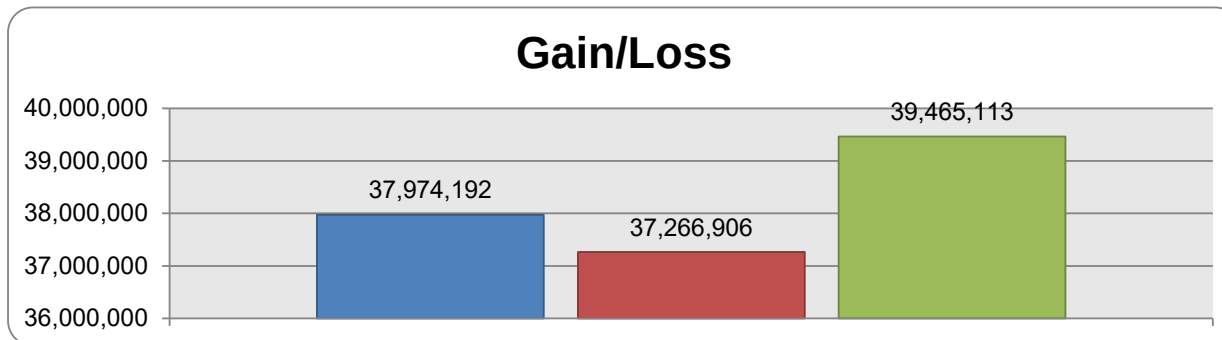
24-Month Interest Rate Scenarios

Specified Scenario - Portfolio

Horizon Months: 24



■ No Change
■ Curve Steepens
■ Economist Forecast



	No Change	Curve Steepens	Economist Forecast
Market YTW	5.01	5.52	3.96
Book Yield	4.50	4.75	4.08
Market Value	61,237,679	60,553,644	62,684,487
Cost Value	23,263,487	23,286,738	23,219,374
Gain/Loss	37,974,192	37,266,906	39,465,113
Modified Duration	2.87	2.84	2.94

Yield Curve	No Change	Curve Steepens	Economist Forecast
6 Month	5.35	5.35	4.75
1 Year	5.45	5.45	4.00
2 Year	4.91	5.16	3.25
3 Year	4.52	4.92	3.27
5 Year	4.18	4.83	3.28
7 Year	3.98	4.83	3.27
10 Year	3.76	4.76	3.27
20 Year	4.08	5.33	3.50
30 Year	3.91	5.41	3.55

This report estimates the effect of changes in interest rates on the bond portfolio. The U.S. Treasury Curve, used to discount positions, is non-parallelly shifted by the amounts shown. This shift occurs gradually over the 24 month period. Cash flows projected before the 24 month horizon are reinvested in proxy assets with a term of 5 years and an initial taxable yield of 4.5%. These reinvestment yields are adjusted based on the interest rate scenarios they are occurring in.

Portfolio Cashflow Report



	-300			-200			-100			No Change			+100			+200			+300		
	Principal	Coupon	Total	Principal	Coupon	Total	Principal	Coupon	Total	Principal	Coupon	Total	Principal	Coupon	Total	Principal	Coupon	Total	Principal	Coupon	Total
2023	7,693	740	8,433	6,713	746	7,459	6,713	746	7,459	6,713	746	7,459	6,713	746	7,459	6,713	746	7,459	6,713	746	7,459
2024	7,927	1,277	9,204	8,417	1,302	9,719	8,172	1,307	9,479	8,172	1,307	9,479	8,172	1,307	9,479	8,172	1,307	9,479	8,172	1,307	9,479
2025	8,181	1,024	9,205	7,926	1,052	8,978	8,171	1,062	9,233	8,171	1,062	9,233	8,171	1,062	9,233	8,171	1,062	9,233	8,171	1,062	9,233
2026	7,482	828	8,310	7,482	858	8,340	7,482	858	8,340	7,482	858	8,340	7,482	858	8,340	7,482	858	8,340	7,482	858	8,340
2027	8,293	670	8,963	9,038	682	9,720	9,038	687	9,725	9,038	687	9,725	9,038	687	9,725	9,038	687	9,725	9,038	687	9,725
2028	6,774	481	7,255	6,774	481	7,255	6,774	481	7,255	6,774	481	7,255	6,774	481	7,255	6,774	481	7,255	6,774	481	7,255
2029	7,273	277	7,550	7,273	277	7,550	7,273	277	7,550	7,273	277	7,550	7,273	277	7,550	7,273	277	7,550	7,273	277	7,550
2030	3,312	128	3,440	3,312	128	3,440	3,312	128	3,440	3,312	128	3,440	3,312	128	3,440	3,312	128	3,440	3,312	128	3,440
2031	3,405	58	3,463	3,405	58	3,463	3,405	58	3,463	3,405	58	3,463	3,405	58	3,463	3,405	58	3,463	3,405	58	3,463
2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	60,340	5,483	65,823	60,340	5,584	65,924	60,340	5,604	65,944	60,340	5,604	65,944	60,340	5,604	65,944	60,340	5,604	65,944	60,340	5,604	65,944

Remaining
Principal

-12

-12

-12

-12

-12

-12

-12

This report projects future cash flows based on the interest rate scenarios shown. In each scenario interest rates are immediately(overnight) parallelly shifted by the amounts listed and then held at constant levels through the 10 year horizon. Early cash flows are not reinvested in these projections.

Cash Flow Analysis - Flat Interest Rates

	Treasuries	CDs	Agencies	Taxable Munis	Tax-Exempt Munis	MBS Fixed	MBS Variable	CMO & ABS Fixed	CMO & ABS Var	CMBS	Corp Fixed	Corp Variable	Other	Principal	Coupon	*Interest on Cash flow	Total	Cumulative
July-23		269,303	2,500	58,192	0	10,176							2,581,087	2,817,396	103,862	0	2,921,258	2,921,258
August-23		26,401	0	678,505	0	10,386								586,488	128,804	0	715,292	715,292
September-23		1,048,453	1,200	46,910	0	10,389								965,494	141,458	0	1,106,952	1,106,952
October-23		783,700	60,150	416,900	0	10,186								1,111,556	159,380	0	1,270,936	1,270,936
November-23		756,213	10,900	288,125	0	10,396								981,507	84,127	0	1,065,634	1,065,634
December-23		302,753	0	66,256	0	10,193								250,569	128,633	0	379,202	379,202
January-24		267,586	2,500	168,192	0	10,403								364,132	84,549	65,728	514,409	514,409
February-24		273,023	0	86,388	0	10,407								250,526	119,292	16,094	385,912	385,912
March-24		913,431	1,200	46,910	0	9,996								841,643	129,894	24,906	996,443	996,443
April-24		717,499	60,150	37,681	0	10,413								668,919	156,824	28,596	854,339	854,339
May-24		997,636	10,900	36,293	0	10,210								981,601	73,438	23,977	1,079,016	1,079,016
June-24		296,074	0	866,256	0	10,420								1,046,552	126,198	8,532	1,181,282	1,181,282
July-24		746,778	2,500	56,587	0	10,216								737,613	78,468	77,302	893,383	893,383
August-24		564,860	0	86,388	0	10,427								546,565	115,110	24,777	686,452	686,452
September-24		745,046	1,200	346,910	0	10,431								982,572	121,015	47,326	1,150,913	1,150,913
October-24		29,905	60,150	37,681	0	10,227								1,633	136,330	47,819	185,782	185,782
November-24		500,070	10,900	536,293	0	10,438								989,585	68,116	48,255	1,105,956	1,105,956
December-24		795,797	0	49,781	0	10,234								757,166	98,646	35,111	890,923	890,923
January-25		6,281	2,500	56,587	0	10,445								1,598	74,215	97,404	173,217	173,217
February-25		763,149	0	636,388	0	10,449								1,301,206	108,780	40,222	1,450,208	1,450,208
March-25		49,677	1,200	485,300	0	9,830								441,774	104,233	73,222	619,229	619,229
April-25		535,648	60,150	952,681	0	10,456								1,425,888	133,047	51,999	1,610,934	1,610,934
May-25		5,189	10,900	431,293	0	10,253								401,680	55,955	73,139	530,774	530,774
June-25		519,206	0	899,781	0	10,463								1,345,632	83,818	55,157	1,484,607	1,484,607
July-25		4,596	2,500	491,587	0	10,259								436,693	72,249	101,301	610,243	610,243
August-25		256,409	0	79,075	0	10,362								2,817,396	96,415	72,852	2,986,663	2,986,663
September-25		48,377	1,200	625,460	0	10,309								586,488	98,858	87,155	772,501	772,501
October-25		981,612	60,150	28,409	0	10,051								965,494	114,728	88,245	1,168,467	1,168,467
November-25		738,045	10,900	400,293	0	10,371								1,111,556	48,053	85,081	1,244,690	1,244,690
December-25		753,061	0	291,526	0	8,570								981,507	71,650	88,560	1,141,717	1,141,717
January-26		252,780	2,500	48,080	0	8,840								250,569	61,631	115,031	427,231	427,231
February-26		260,306	0	182,775	0	8,788								364,132	87,737	87,948	539,817	539,817
March-26		291,524	1,200	40,460	0	8,157								250,526	90,815	102,402	443,743	443,743
April-26		851,017	60,150	25,284	0	7,624								841,643	102,432	110,715	1,054,790	1,054,790
May-26		670,251	10,000	25,293	0	7,349								668,919	43,974	106,114	819,007	819,007
June-26		1,002,888	0	37,928	0	7,580								981,601	66,795	97,190	1,145,586	1,145,586
July-26		247,973	5,000	848,080	0	7,360								1,046,552	61,861	119,044	1,227,457	1,227,457
July-23		757,410	2,500	58,192	0	10,251								737,613	103,862	0	841,475	841,475
August-23		571,401	0	93,505	0	10,463								546,565	128,804	0	675,369	675,369
September-23		765,453	1,200	346,910	0	10,467								982,572	141,458	0	1,124,030	1,124,030
October-23		48,700	60,150	41,900	0	10,263								1,633	159,380	0	161,013	161,013
November-23		514,213	10,900	538,125	0	10,474								989,585	84,127	0	1,073,712	1,073,712
December-23		809,273	0	66,256	0	10,270								757,166	128,633	0	885,799	885,799
January-24		14,974	2,500	58,192	0	10,481								1,598	84,549	65,728	151,875	151,875
February-24		773,624	0	636,388	0	10,486								1,301,206	119,292	16,094	1,436,592	1,436,592
March-24		73,431	1,200	486,910	0	10,127								441,774	129,894	24,906	596,574	596,574
April-24		559,388	60,150	952,681	0	10,493								1,425,888	156,824	28,596	1,611,308	1,611,308
May-24		17,636	10,900	436,293	0	10,289								401,680	73,438	23,977	499,095	499,095
June-24		545,074	0	916,256	0	10,500								1,345,632	126,198	8,532	1,480,362	1,480,362
July-24		10,778	2,500	491,587	0	10,296								436,693	78,468	77,302	592,463	592,463
August-24		19,860	0	586,388	0	10,508								501,646	115,110	24,777	641,533	641,533

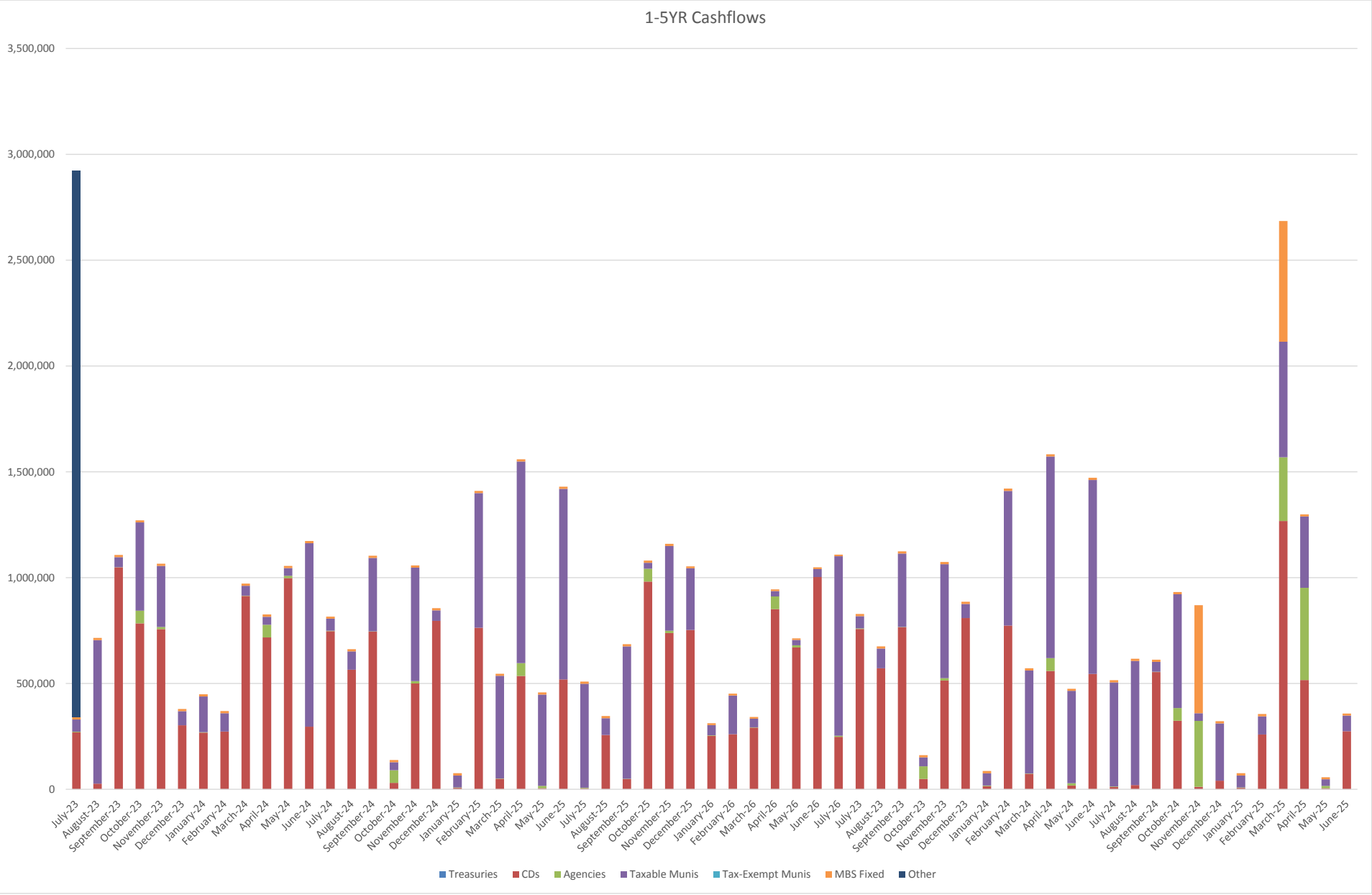
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	Treasuries	CDs	Agencies	Taxable Munis	Tax-Exempt Munis	MBS Fixed	MBS Variable	CMO & ABS Fixed	CMO & ABS Var	CMBS	Corp Fixed	Corp Variable	Other	Principal	Coupon	*Interest on Cash flow	Total	Cumulative	IS
September-24		554,046	1,200	46,910	0	10,512								491,653	121,015	47,326	659,994	659,994	
October-24		323,905	60,150	537,681	0	10,307								795,713	136,330	47,819	979,862	979,862	
November-24		12,070	310,900	36,293	0	510,520								801,667	68,116	48,255	918,038	918,038	
December-24		40,277	0	271,375	0	10,315								223,321	98,646	35,111	357,078	357,078	
January-25		6,281	2,500	56,587	0	10,528								1,681	74,215	97,404	173,300	173,300	
February-25		258,548	0	86,388	0	10,532								246,688	108,780	40,222	395,690	395,690	
March-25		1,267,677	301,200	545,300	0	570,832								2,580,776	104,233	73,222	2,758,231	2,758,231	
April-25		516,379	435,150	337,681	0	9,586								1,165,749	133,047	51,999	1,350,795	1,350,795	
May-25		5,189	10,900	31,293	0	9,378								805	55,955	73,139	129,899	129,899	
June-25		274,206	0	74,129	0	9,586								274,103	83,818	55,157	413,078	413,078	
July-25		249,596	2,500	56,587	0	9,376								245,810	72,249	101,301	419,360	419,360	
August-25		8,516	0	1,014,075	0	9,584								935,760	96,415	72,852	1,105,027	1,105,027	
September-25		48,377	1,200	540,460	0	9,584								500,763	98,858	87,155	686,776	686,776	
October-25		17,612	60,150	528,409	0	9,375								500,818	114,728	88,245	703,791	703,791	
November-25		3,045	10,900	25,293	0	9,583								768	48,053	85,081	133,902	133,902	
December-25		23,061	0	567,033	0	507,886								1,026,330	71,650	88,560	1,186,540	1,186,540	
January-26		248,780	2,500	948,080	0	8,045								1,145,774	61,631	115,031	1,322,436	1,322,436	
February-26		497,694	0	1,062,775	0	8,044								1,480,776	87,737	87,948	1,656,461	1,656,461	
March-26		42,524	1,200	580,460	0	7,567								540,936	90,815	102,402	734,153	734,153	
April-26		256,017	60,150	1,025,284	0	6,763								1,245,782	102,432	110,715	1,458,929	1,458,929	
May-26		2,871	510,000	25,293	0	6,647								500,837	43,974	106,114	650,925	650,925	
June-26		512,888	0	458,653	0	6,767								911,513	66,795	97,190	1,075,498	1,075,498	
July-26		2,973	5,000	48,080	0	6,650								842	61,861	119,044	181,747	181,747	
August-26		6,720	0	722,775	0	6,770								650,794	85,471	97,451	833,716	833,716	
September-26		502,795	0	538,410	0	6,771								990,796	57,180	164,817	1,212,793	1,212,793	
October-26		5,740	1,247,825	344,309	0	6,655								1,513,851	90,678	141,740	1,746,269	1,746,269	
November-26		2,065	10,000	25,293	0	6,775								802	43,331	109,509	153,642	153,642	
December-26		22,081	0	89,504	0	6,658								52,740	65,503	107,047	225,290	225,290	
January-27		2,800	5,000	48,080	0	5,383								808	60,455	128,645	189,908	189,908	
February-27		6,568	0	684,848	0	5,385								621,600	75,201	122,621	819,422	819,422	
March-27		255,795	0	34,325	0	5,114								243,915	51,319	181,079	476,313	476,313	
April-27		5,740	54,825	19,334	0	5,389								817	84,471	158,238	243,526	243,526	
May-27		2,065	10,000	425,293	0	459,912								855,466	41,804	112,965	1,010,235	1,010,235	
June-27		752,081	0	69,096	0	4,569								767,681	58,065	134,022	959,768	959,768	
July-27		2,065	5,000	542,305	0	4,443								500,000	53,813	158,680	712,493	712,493	
August-27		247,065	0	1,400,955	0	254,567								1,835,000	67,587	160,390	2,062,977	2,062,977	
September-27		0	0	939,154	0	4,566								910,000	46,515	198,479	1,154,994	1,154,994	
October-27		0	1,054,825	11,186	0	4,440								1,000,000	71,648	191,729	1,263,377	1,263,377	
November-27		0	0	25,293	0	4,563								0	31,053	127,716	158,769	158,769	
December-27		0	0	65,914	0	4,437								38,261	44,974	158,853	242,088	242,088	
January-28		0	5,000	42,305	0	504,561								500,000	53,063	163,480	716,543	716,543	
February-28		0	0	187,353	0	4,559								134,211	58,898	180,162	373,271	373,271	
March-28		0	0	25,287	0	4,309								0	36,868	226,284	263,152	263,152	
April-28		25,000	0	8,592	0	4,557								0	39,346	231,717	271,063	271,063	
May-28		0	0	25,293	0	4,431								0	30,921	131,307	162,228	162,228	
June-28		0	0	618,591	0	3,869								591,594	43,750	164,625	799,969	799,969	
July-28		0	5,000	1,592,305	0	503,744								2,050,000	51,335	168,370	2,269,705	2,269,705	
August-28		0	0	1,678,754	0	0								1,635,000	47,909	199,527	1,882,436	1,882,436	
September-28		0	0	475,287	0	0								450,000	28,348	237,693	716,041	716,041	
October-28		25,000	0	8,592	0	0								0	36,554	237,834	274,388	274,388	
November-28		0	0	1,841,993	0	0								1,820,000	25,054	154,205	1,999,259	1,999,259	
December-28		0	0	118,259	0	0								91,739	29,482	186,587	307,808	307,808	
January-29		0	5,000	37,056	0	0								0	45,117	184,564	229,681	229,681	
February-29		0	0	30,837	0	0								0	32,090	246,382	278,472	278,472	

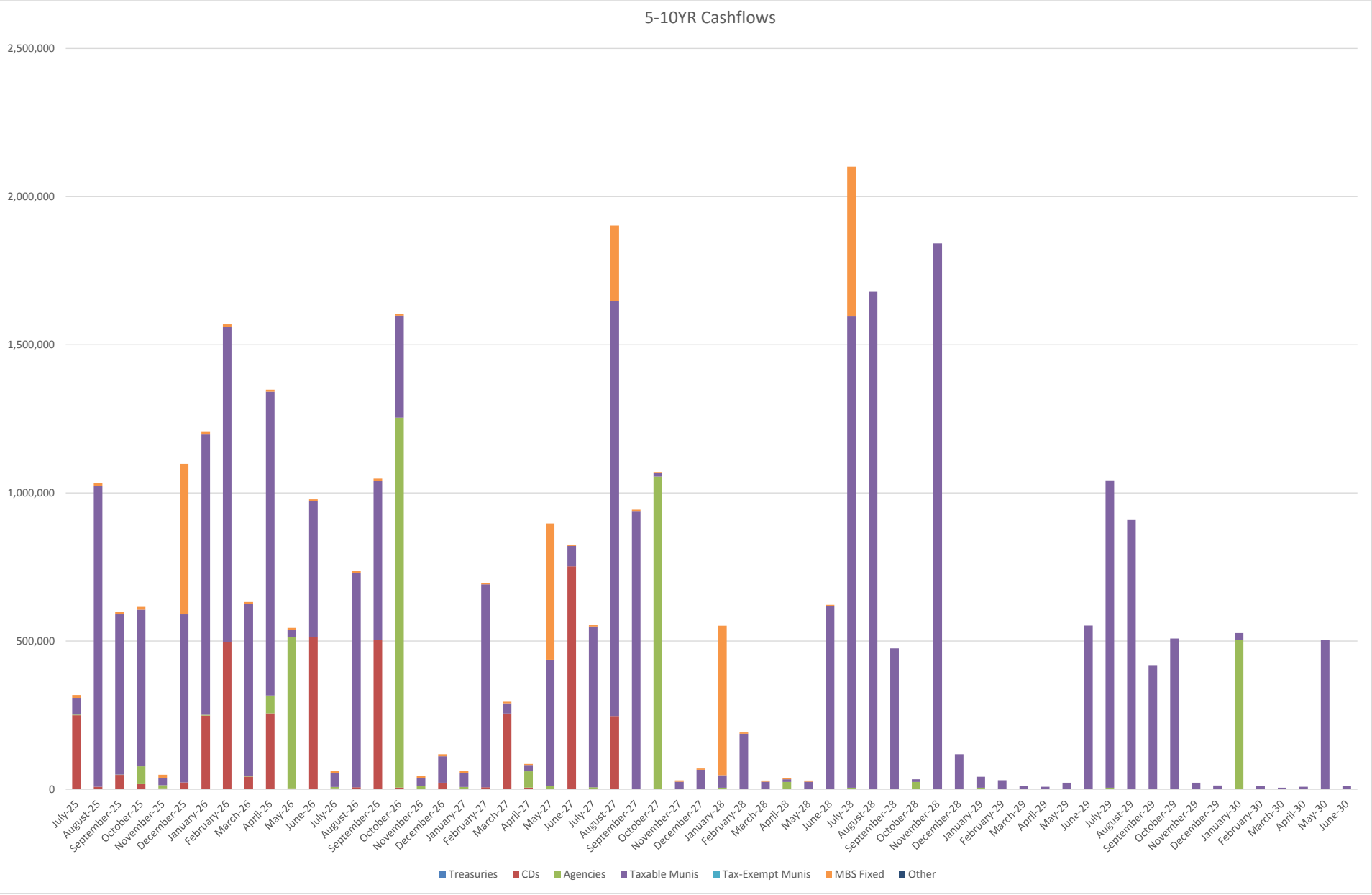
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	Treasuries	CDs	Agencies	Taxable Munis	Tax-Exempt Munis	MBS Fixed	MBS Variable	CMO & ABS Fixed	CMO & ABS Var	CMBS	Corp Fixed	Corp Variable	Other	Principal	Coupon	*Interest on Cash flow	Total	Cumulative	\$
March-29			0	11,969	0									0	13,101	264,154	277,255	277,255	
April-29			0	8,592	0									0	9,845	266,508	276,353	276,353	
May-29			0	21,993	0									0	23,206	158,238	181,444	181,444	
June-29			0	552,703	0									526,667	27,289	192,309	746,265	746,265	
July-29			5,000	1,037,056	0									1,000,000	43,269	200,982	1,244,251	1,244,251	
August-29			0	908,656	0									880,000	28,656	255,667	1,164,323	1,164,323	
September-29			0	416,969	0									405,000	11,969	270,392	687,361	687,361	
October-29			0	508,592	0									500,000	8,592	272,726	781,318	781,318	
November-29			0	21,993	0									0	21,993	162,321	184,314	184,314	
December-29			0	12,378	0									0	12,378	210,561	222,939	222,939	
January-30			505,000	22,334	0									500,000	27,334	252,602	779,936	779,936	
February-30				9,946	0									0	9,946	298,852	308,798	308,798	
March-30				5,287	0									0	5,287	286,871	292,158	292,158	
April-30				8,592	0									0	8,592	279,056	287,648	287,648	
May-30				505,085	0									500,000	5,085	207,418	712,503	712,503	
June-30				11,218	0									0	11,218	217,641	228,859	228,859	
July-30				1,237,334	0									1,215,000	27,334	258,901	1,501,235	1,501,235	
August-30				319,946	0									310,000	9,946	305,800	625,746	625,746	
September-30				5,287	0									0	5,287	293,444	298,731	298,731	
October-30				388,592	0									380,000	8,592	285,528	674,120	674,120	
November-30				5,085	0									0	5,085	212,199	217,284	217,284	
December-30				505,315	0									500,000	5,315	234,640	739,955	739,955	
January-31			5,000	11,564	0									0	16,564	287,841	304,405	304,405	
February-31				2,790	0									0	2,790	332,704	335,494	335,494	
March-31				0	0									0	0	309,278	309,278	309,278	
April-31				3,610	0									0	3,610	303,395	307,005	307,005	
May-31				5,085	0									0	5,085	217,088	222,173	222,173	
June-31				5,315	0									0	5,315	240,039	245,354	245,354	
July-31				11,564	0									0	11,564	305,940	317,504	317,504	
August-31				2,790	0									0	2,790	340,253	343,043	343,043	
September-31				0	0									0	0	316,237	316,237	316,237	
October-31				3,610	0									0	3,610	310,303	313,913	313,913	
November-31				0	0									0	0	233,337	233,337	233,337	
December-31				5,315	0									0	5,315	245,560	250,875	250,875	

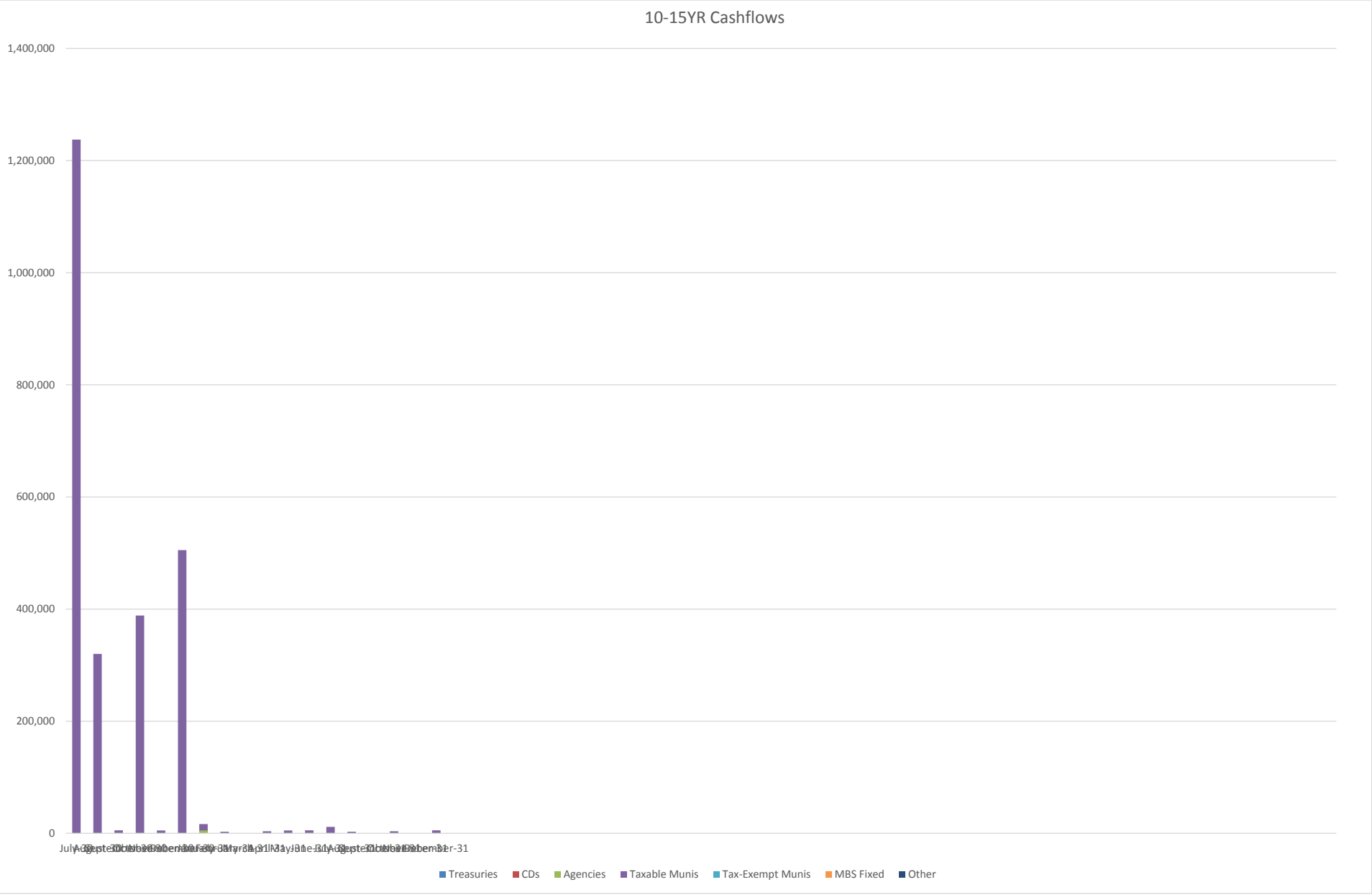
Cash Flow Graph 1-5YR



Cash Flow Graph 5-10YR

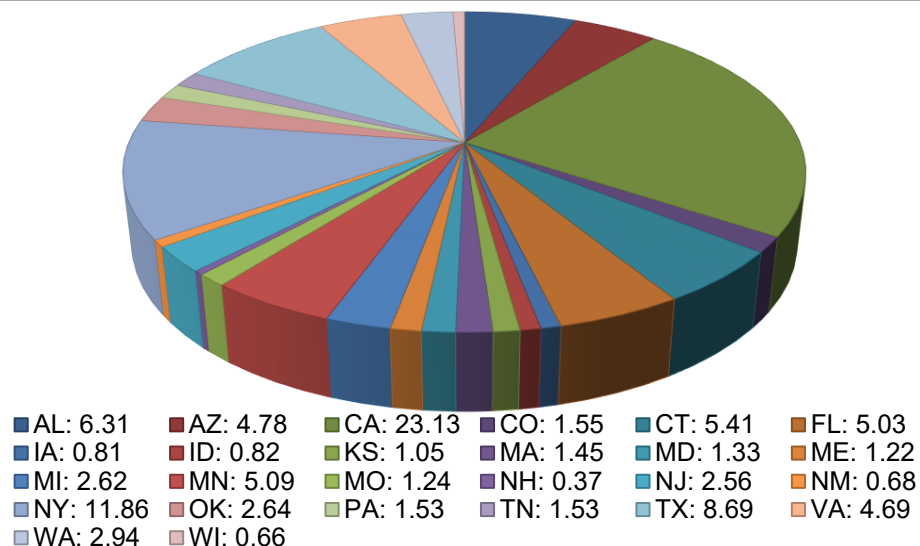


Cash Flow Graph 10-15YR

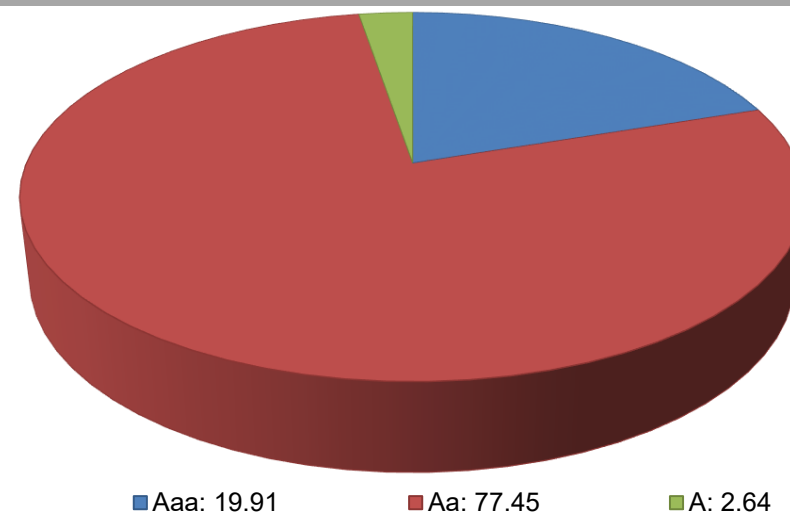


Municipal Bond Summary I

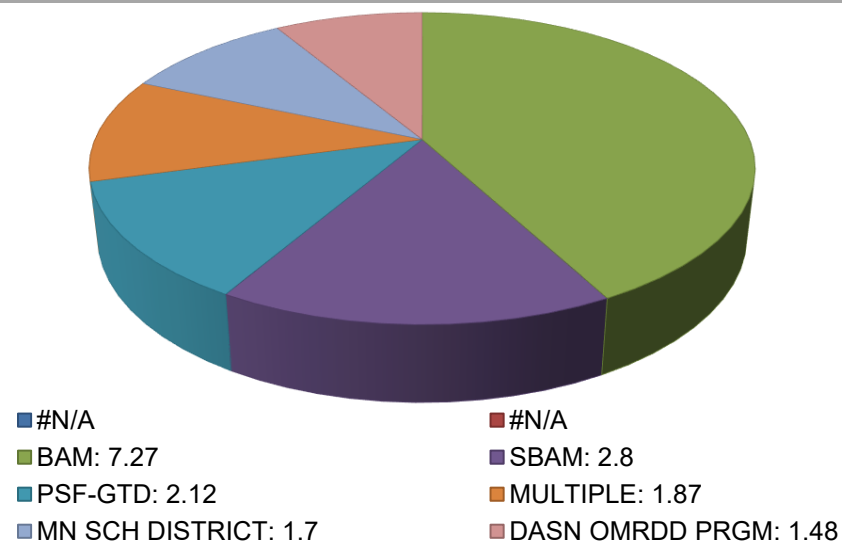
State Distribution



Ratings Exposure

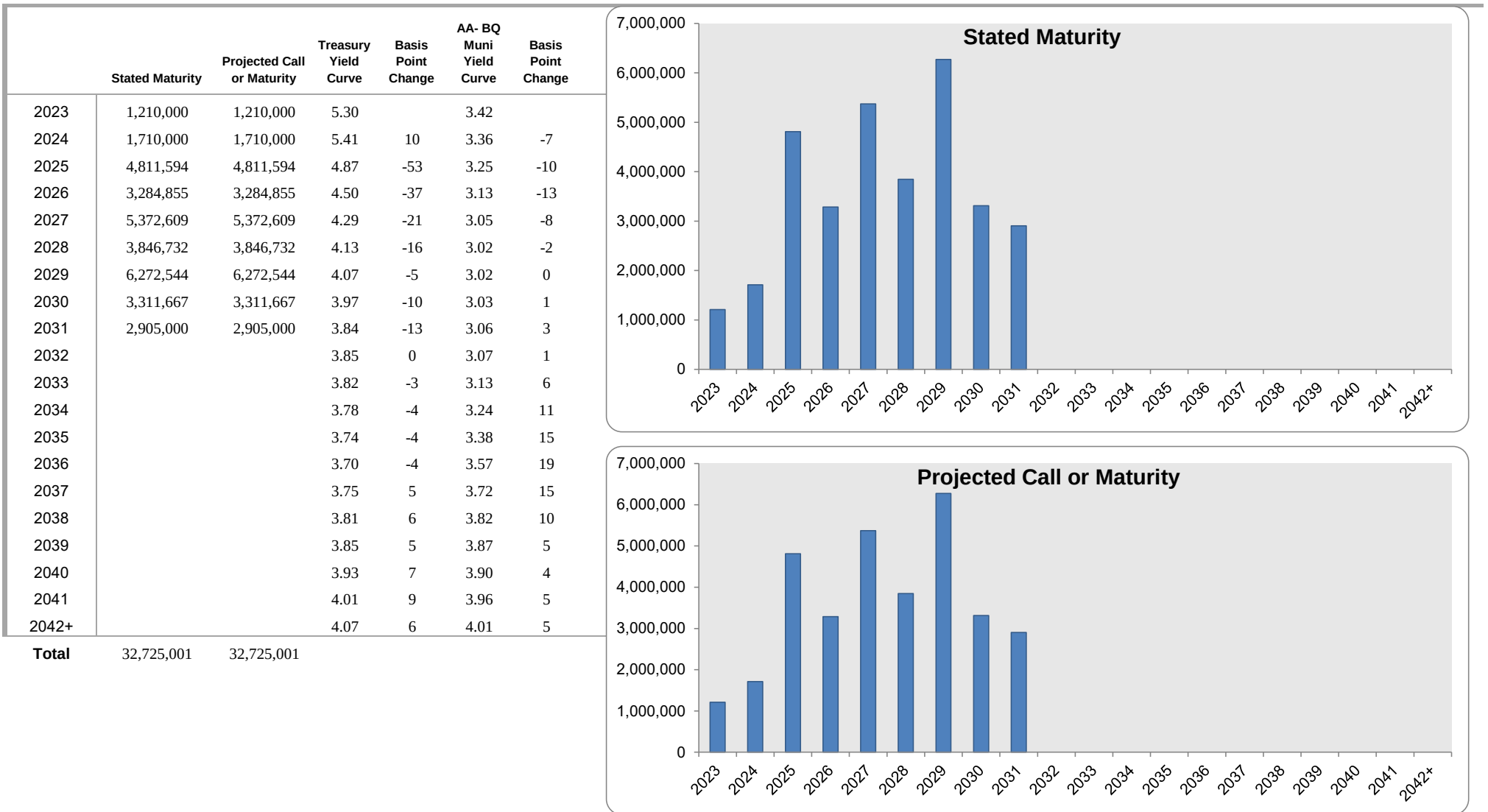


Bond Insurance Distribution



Information shown includes both tax-exempt and taxable municipal bonds unless otherwise noted. Ratings shown are the higher of Moody's or S&P

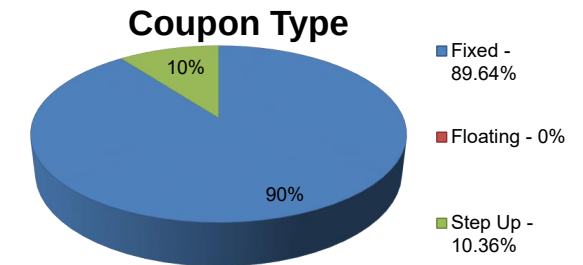
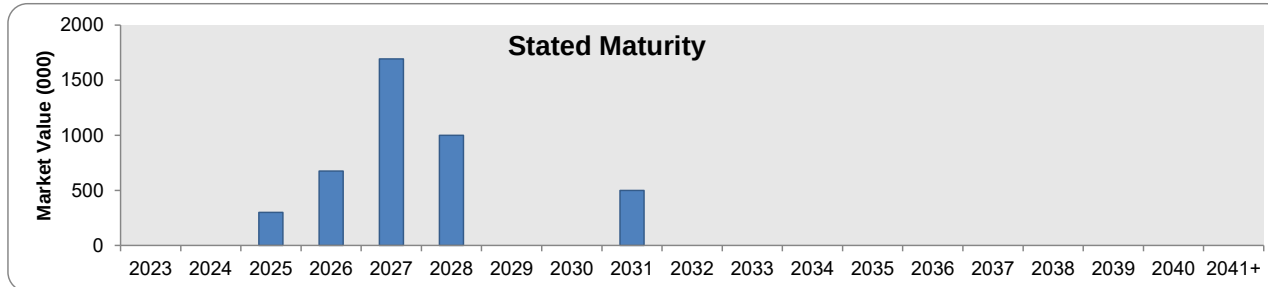
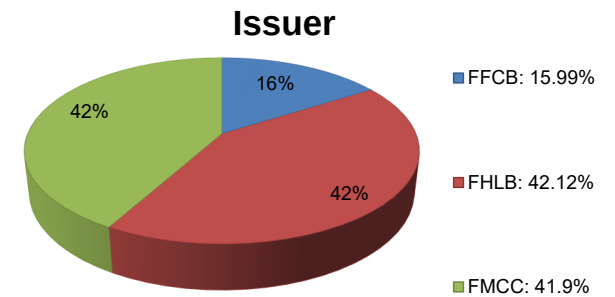
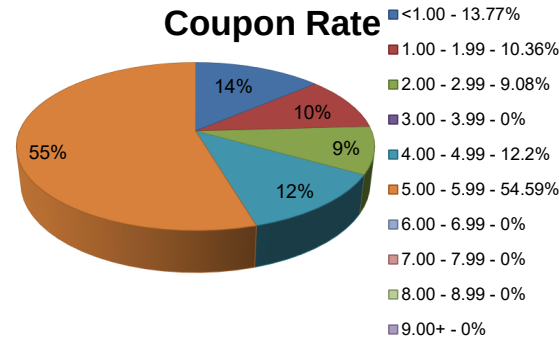
Municipal Bond Summary II



This report shows projected principal cash flow from all municipal bonds in the portfolio. Amounts in the Stated Maturity section are based on the maturity and sinking fund schedules of the bonds. Amounts in the Projected Call or Maturity section incorporate anticipated calls along with maturities and sinking funds. A flat interest rate environment is used when projecting calls.

Government Agency Bond Summary

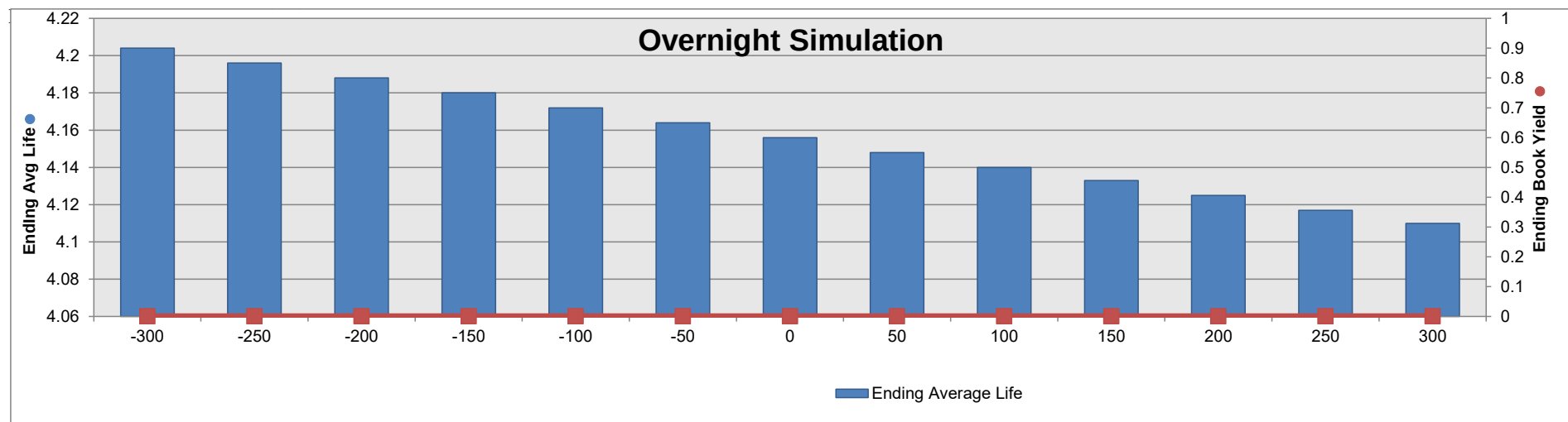
# of Positions	7
Par Value	4,168,000
Coupon	3.59
Avg Life	4.47
Stated Mat (Yrs)	4.47
Book Value	
Market Value	3,935,494
Gain/Loss	
Mkt YTW	5.18
Mkt YTM	5.18
Bk Yld	N/A
Eff Dur	2.77



Projected Cash Flows (000)																				
-300			-200			-100			No Change			+100			+200			+300		
Maturity	Call	Interest	Maturity	Call	Interest	Maturity	Call	Interest	Maturity	Call	Interest	Maturity	Call	Interest	Maturity	Call	Interest	Maturity	Call	Interest
2023		72			72			72			72			72			72			72
2024		150			150			150			150			150			150			150
2025	300	500	137	300	150	300		150	300		150	300		150	300		150	300		150
2026	675		124	675	144	675		144	675		144	675		144	675		144	675		144
2027	1,193		120	1,693	130	1,693		130	1,693		130	1,693		130	1,693		130	1,693		130
2028	1,000		60	1,000	60	1,000		60	1,000		60	1,000		60	1,000		60	1,000		60
2029			10		10			10			10			10			10			10
2030			10		10			10			10			10			10			10
2031	500		5	500	5	500		5	500		5	500		5	500		5	500		5
2032																				
	3,668	500	688	4,168	731	4,168		731	4,168		731	4,168		731	4,168		731	4,168		731

MBS Summary

Sector (MBS)	Positions	Par Value	Book Value	Market Value	Unrealized Gain/Loss	Market Yield	Average Coupon	Average Life	WAM	CPR%	Eff Dur	Conv
MBS Pass-throughs-Fixed	7	3,340,000	0	3,121,206	0	4.94	3.10	4.17	43	0.00	3.73	0.09
GNMA												
Agency	7	3,340,000	0	3,121,206	0	4.94	3.10	4.17	43	0.00	3.73	0.09
Private Label												
Other Pass-through Fixed												
MBS Pass-throughs-ARM												
GNMA												
Agency												
Private Label												
CMO												
GNMA												
Agency												
Private Label												
ABS CMBS & OTHER												
Total:	7	\$3,340,000	\$0	\$3,121,206	\$0	4.94	3.10	4.17	43.00	0.00	3.73	0.09



The chart above shows the projected ending average life and ending book yield on the mortgage backed securities in the portfolio following the parallel overnight interest rate changes

Portfolio Holdings

Bond Types	Identifier	Par (000)	Mdys	S&P Issuer Name	Cpn	Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	070123US	3	FDIC	FDIC *US BANK	2.71	7/1/2023	N/A	6.69	0.00	100.00	2,893
	17312QP5	245	FDIC	FDIC CITIBANK N A	3.30	7/13/2023	N/A	5.62	0.04	99.93	244,824
	33767GAF	245	FDIC	FDIC FIRSTBANK PR SANTURCE	1.85	9/6/2023	N/A	5.39	0.18	99.37	243,449
	64017AAH	245	FDIC	FDIC NEIGHBORS FCU BATON ROUGE LA	3.30	9/19/2023	N/A	5.26	0.22	99.55	243,888
	30781TBJ	229	FDIC	FDIC FARMERS & MERCHANTS BK MILLI	3.30	9/27/2023	N/A	5.27	0.24	99.50	227,857
	499724AE	245	FDIC	FDIC KNOXVILLE TVA EMPLOYEES	3.30	9/27/2023	N/A	5.38	0.24	99.52	243,826
	06740KMG	245	FDIC	FDIC BARCLAYS BK DEL	3.35	10/10/2023	N/A	5.31	0.27	99.45	243,640
	90348JEV	245	FDIC	FDIC UBS BK USA SALT LAKE CITY UT	3.45	10/24/2023	N/A	5.38	0.31	99.42	243,579
	635573AK	245	FDIC	FDIC NATIONAL COOP BK N A	3.45	10/30/2023	N/A	5.28	0.33	99.37	243,466
	465076SR	245	FDIC	FDIC ISRAEL DISC BK NEW YORK N Y	0.50	11/6/2023	N/A	5.36	0.34	98.32	240,879
	61760ARS	245	FDIC	FDIC MORGAN STANLEY PRIVATE BK NA	3.55	11/8/2023	N/A	5.36	0.35	99.34	243,383
	112323PB	240	FDIC	FDIC *PORTAGE BANK	1.25	11/23/2023	N/A	1.24	0.40	100.00	240,000
	92834CCV	249	FDIC	FDIC VISION BK IOWA WEST DES MOIN	3.00	12/29/2023	N/A	5.37	0.48	98.87	246,194
	012724US	8	FDIC	FDIC *US BANK	2.71	1/27/2024	N/A	2.73	0.56	100.00	7,612
	072727AY	245	FDIC	FDIC BAYCOAST BK SWANSEA MASS	1.75	1/31/2024	N/A	5.34	0.57	97.97	240,014
	05580AC5	249	FDIC	FDIC BMW BK NORTH AMER UTAH	0.45	2/13/2024	N/A	5.34	0.61	97.05	241,662
	030524CB	245	FDIC	FDIC *COMMERCE BANK GENEVA MN	1.79	3/5/2024	N/A	1.78	0.67	100.00	245,000
	981993ZE	200	FDIC	FDIC *CD - COMENITY BANK DE US	2.95	3/14/2024	N/A	5.41	0.68	98.30	196,592
	031524FB	4	FDIC	FDIC *FBS STEELE CENTER LUTHERAN	0.10	3/15/2024	N/A	0.10	0.71	100.00	4,000
	06251AW4	142	FDIC	FDIC BANK HAPOALIM B M NEW YORK	2.90	3/25/2024	N/A	5.34	0.71	98.24	139,497
	654062KZ	249	FDIC	FDIC NICOLET NATL BK GREEN BAY WI	4.00	3/28/2024	N/A	5.42	0.71	99.02	246,550
	040724CB	86	FDIC	FDIC *COMMUNITY BANK	2.23	4/7/2024	N/A	2.22	0.76	100.00	86,008
	4724CB	96	FDIC	FDIC *COMMUNITY BANK	2.23	4/7/2024	N/A	2.24	0.75	100.00	96,372
	02007GPS	247	FDIC	FDIC *ALLY BANK SANDY UTAH	2.40	4/22/2024	N/A	5.44	0.78	97.64	241,173
	75524KQR	238	FDIC	FDIC CITIZENS BK NA PROVIDENCE RI	5.00	4/25/2024	N/A	5.41	0.80	99.65	237,167
	49306SK5	243	FDIC	FDIC KEYBANK NATIONAL ASSOCIATION	5.00	5/1/2024	N/A	5.39	0.80	99.67	242,193
	73966LAD	245	FDIC	FDIC PRAIRIE SUN BK MILAN MINN	2.55	5/3/2024	N/A	5.47	0.81	97.66	239,262
	73317ABA	245	N/A	N/A POPULAR BK NEW YORK BRH IN	2.65	5/3/2024	8/4/2023	5.45	0.81	97.74	239,470
	14042RLW	247	FDIC	FDIC CAPITAL ONE NATL ASSN VA	2.65	5/30/2024	N/A	5.46	0.88	97.51	240,857
	38149MBE	245	FDIC	FDIC GOLDMAN SACHS BK USA	2.65	6/12/2024	N/A	5.47	0.92	97.41	238,657
	67523TBE	245	FDIC	FDIC OCEANFIRST BANK NATIONAL ASS	3.25	7/1/2024	N/A	5.49	0.96	97.83	239,688
	05961SNS	245	FDIC	FDIC BANC CALIF NA IRVINE CA	3.20	7/1/2024	N/A	5.49	0.96	97.78	239,571
	03784JTK	246	FDIC	FDIC APPLE BK FOR SVGS N Y	3.20	7/22/2024	N/A	5.49	1.00	97.68	240,290
	02589ADK	245	FDIC	FDIC AMERICAN EXPRESS NATL BK BRO	3.35	8/5/2024	N/A	5.49	1.04	97.76	239,502
	75472RAE	247	FDIC	FDIC RAYMOND JAMES BK NATL ASSN	2.00	8/23/2024	N/A	5.49	1.10	96.18	237,555
	33766LAJ	53	FDIC	FDIC FIRSTIER BANK	1.95	8/23/2024	N/A	5.54	1.10	96.09	50,928
	15987UAX	243	FDIC	FDIC CHARLES SCHWAB BK SSB WESTLA	5.35	9/23/2024	N/A	5.75	1.16	99.50	241,778
	87164XB6	195	FDIC	FDIC SYNCHRONY BANK	0.65	9/24/2024	N/A	5.48	1.19	94.30	183,889

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Bond Types	Identifier	Par (000)	Mdys	S&P Issuer Name	Cpn	Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	98970LC4	243	FDIC	FDIC ZIONS BANCORPORATION NATL AS	5.40	9/27/2024	N/A	5.47	1.17	99.91	242,779
	560507AN	245	FDIC	FDIC MAINE SVGS FCU HAMPDEN ME	1.90	11/8/2024	N/A	5.53	1.30	95.36	233,627
	06063HQL	243	FDIC	FDIC BANK BARODA NEW YORK BRH	5.05	11/15/2024	N/A	5.45	1.30	99.46	241,676
	24773RBD	200	FDIC	FDIC DELTA NATL BK & TR CO	2.80	12/5/2024	N/A	5.46	1.36	96.37	192,742
	564759RJ	244	FDIC	FDIC MANUFACTURERS & TRADERS TR C	4.90	12/9/2024	N/A	5.45	1.37	99.23	242,126
	795451BK	246	FDIC	FDIC SALLIE MAE BK MURRAY UTAH	3.00	12/16/2024	N/A	5.46	1.40	96.58	237,582
	123024CB	66	FDIC	FDIC *COMMUNITY BANK	0.85	12/30/2024	N/A	0.85	1.48	100.00	65,520
	903572CY	239	FDIC	FDIC UINTA BK MTN VIEW WYO	3.30	2/3/2025	N/A	5.45	1.52	96.75	231,225
	021525US	9	FDIC	FDIC *USBANK - DANISH LUTHERAN C	1.04	2/15/2025	N/A	1.04	1.60	100.00	8,700
	22525PB	6	FDIC	FDIC *PROFINIUM BANK	2.01	2/25/2025	N/A	2.02	1.61	100.00	6,038
	020525PB	251	FDIC	FDIC *PROFINIUM BANK	2.01	2/25/2025	N/A	2.02	1.61	100.00	250,864
	59013KFT	245	FDIC	FDIC MERRICK BK SOUTH JORDAN UTAH	1.70	2/28/2025	N/A	5.49	1.59	94.07	230,474
	040225UB	263	FDIC	FDIC *UNITY BANK EDINA	2.40	4/2/2025	N/A	2.40	1.70	100.00	263,269
	254673B7	246	FDIC	FDIC DISCOVER BK	2.80	4/28/2025	N/A	5.44	1.73	95.46	234,839
	05600XFB	245	N/A	N/A BMO HARRIS BK NATL ASSN CHI	3.15	6/17/2025	9/17/2023	5.48	1.81	95.78	234,654
	58404DPX	249	FDIC	FDIC MEDALLION BK UTAH	3.30	6/30/2025	N/A	5.48	1.88	95.99	239,015
	46593LPJ	245	N/A	N/A JPMORGAN CHASE BK N A	4.00	9/23/2025	9/23/2023	5.41	1.84	97.06	237,787
	32056GDQ	245	FDIC	FDIC FIRST INTERNET BK IND	4.00	9/29/2025	N/A	5.48	2.09	97.01	237,679
	87165HLT	50	FDIC	FDIC SYNCHRONY BANK	2.75	10/23/2025	N/A	5.32	2.18	94.47	47,235
	319477AN	244	FDIC	FDIC FIRST CTZNS BK & TR CO RALEI	4.70	10/28/2025	N/A	5.41	2.15	98.45	240,213
	88241TJC	245	N/A	N/A TEXAS EXCHANGE BK CROWLEY	0.85	2/27/2026	7/31/2023	5.48	2.55	88.73	217,384
	12527CFL	245	FDIC	FDIC *CFG COMMUNITY BANK MD	3.80	3/11/2026	N/A	5.39	2.48	96.03	235,283
	09582YAG	243	FDIC	FDIC BLUE RIDGE BK MARTINSVILLE V	5.00	3/16/2026	N/A	5.40	2.45	98.98	240,519
	800364EX	244	FDIC	FDIC SANDY SPRING BK OLNEY MD	4.90	3/16/2026	N/A	5.40	2.46	98.73	240,901
	02357QBT	243	FDIC	FDIC AMERANT BK NATL ASSN CORAL	4.95	3/23/2026	N/A	5.40	2.47	98.85	240,198
	23204HNP	243	FDIC	FDIC CUSTOMERS BK PHOENIXVILLE PA	5.05	3/24/2026	N/A	5.40	2.47	99.10	240,806
	14042TFM	245	FDIC	FDIC CAPITAL ONE NATL ASSN VA	2.75	4/20/2026	N/A	5.41	2.62	93.16	228,240
	89235MKY	245	FDIC	FDIC TOYOTA FINL SVGS BK HEND NV	0.90	4/22/2026	N/A	5.41	2.69	88.38	216,521
	20357CAC	249	N/A	N/A COMMUNITY BK OF LA MANSFIEL	3.05	6/15/2026	7/15/2023	5.46	2.63	93.60	233,054
	29278TPW	245	FDIC	FDIC REGIONS BK BIRMINGHAM ALA	0.85	7/10/2026	N/A	5.46	2.89	87.32	213,941
	32110YSC	245	FDIC	FDIC *FIRST NATIONAL BANK OF AMER	0.60	1/28/2027	N/A	5.41	3.42	84.54	207,130
	07371CE8	245	FDIC	FDIC BEAL BK USA LAS VEGAS NEV	1.90	2/17/2027	N/A	5.36	3.38	88.71	217,347
	07371AYE	245	FDIC	FDIC BEAL BK PLANO TEX	1.90	2/17/2027	N/A	5.36	3.38	88.71	217,347
	61773TDN	245	N/A	N/A MORGAN STANLEY BK N A	3.00	4/29/2027	10/29/2023	5.33	3.36	92.01	225,422
	856283Z6	245	FDIC	FDIC STATE BK INDIA CHICAGO ILL	3.30	6/14/2027	N/A	5.33	3.60	92.85	227,487
	88413QDL	245	FDIC	FDIC THIRD FED SVGS & LN ASSN OF	3.50	6/28/2027	N/A	5.32	3.63	93.51	229,107
	67134XAB	245	N/A	N/A OAK VIEW BANKSHARES INC	4.25	9/28/2027	7/28/2023	5.37	2.84	96.00	235,188
	32112UEA	245	FDIC	FDIC FIRST NATL BK MCGREGOR TEX	3.80	9/30/2027	N/A	5.31	3.79	94.32	231,079

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Bond Types	Identifier	Par (000)	Mdys	S&P Issuer Name	Cpn	Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	178180GY	243	FDIC	FDIC CITY NATL BK LOS ANGELES CAL	5.00	3/31/2028	N/A	5.28	4.09	98.82	240,125
	69506YA2	243	FDIC	FDIC *PACIFIC WESTERN BANK	5.10	6/9/2028	N/A	5.21	4.27	99.53	241,855
	12547CBS	244	FDIC	FDIC CIBC BK USA	4.50	6/14/2028	N/A	5.27	4.33	96.66	235,858
	910286GN	243	FDIC	FDIC UNITED FID BK FSB EVANSVILLE	4.50	6/29/2028	N/A	4.75	4.34	99.11	240,837
	15118RWG	245	N/A	N/A CELTIC BK SALT LAKE CITY UT	1.40	8/25/2028	7/25/2023	5.31	4.76	82.66	202,510
CDs		17,527			3.09	1.84		5.14	1.68	96.65	16,939,349
	3133EMHF	300	AGY	AA+ FEDERAL FARM CR BKS	0.60	11/24/2025	5/24/2023	4.78	2.32	90.64	271,905
	3130ALDN	300	AGY	AA+ FEDERAL HOME LOAN BANKS	0.80	3/16/2026	9/16/2023	4.80	2.60	89.95	269,856
	3133EDYU	375	AGY	AA+ FEDERAL FARM CR BKS	2.84	4/23/2026	N/A	4.66	2.63	95.25	357,184
	3134GXTF	500	AGY	AA+ FEDERAL HOME LN MTG CORP	4.00	5/27/2027	7/27/2023	5.13	2.69	96.06	480,285
	3134GX3M	1,193	AGY	AA+ FEDERAL HOME LN MTG CORP	5.00	10/18/2027	10/18/2023	5.54	2.09	97.95	1,168,579
	3130ATDB	1,000	AGY	AA+ FEDERAL HOME LOAN BANKS	5.00	10/13/2028	7/13/2023	5.44	2.23	97.99	979,860
	3130AKTE	500	AGY	AA+ FEDERAL HOME LOAN BANKS	1.00	1/27/2031	7/27/2023	4.52	6.66	81.57	407,825
Agencies		4,168			3.59	4.47		5.18	2.77	94.42	3,935,494
	20772JL8	250	Aa3	AA- CONNECTICUT ST TAXABLE GO B	2.92	8/1/2023	N/A	5.13	0.09	99.81	249,525
	630337AK	335	N/A	AA NAPA CALIF SOLID WASTE REV	2.07	8/1/2023	N/A	5.47	0.09	99.71	334,028
	13063DDG	375	Aa2	AA- CALIFORNIA ST FEDERALLY TAX	2.25	10/1/2023	N/A	5.53	0.25	99.18	371,940
	231266ML	250	Aa1	AA+ CURATORS UNIV MO SYS FACS R	1.47	11/1/2023	N/A	5.63	0.33	98.63	246,580
	64469DD5	110	Aa1	N/A NEW HAMPSHIRE ST HSG FIN AU	2.92	1/1/2024	N/A	6.49	0.48	98.26	108,089
	67869TAD	300	N/A	AA- OKLAHOMA CNTY OKLA METRO TE	2.65	6/1/2024	N/A	5.62	0.89	97.37	292,110
	840610QJ	500	Aa1	N/A SOUTH WASHINGTON CNTY INDPT	5.00	6/1/2024	N/A	5.73	0.88	99.35	496,760
	169548FK	300	N/A	AA CHINO CALIF PUB FING AUTH R	1.07	9/1/2024	N/A	5.80	1.13	94.73	284,184
	135537GT	500	N/A	A+ CANADIAN CNTY OKLA INDPT SC	2.00	11/1/2024	N/A	5.71	1.28	95.29	476,450
	516824ML	250	Aa2	AA LAREDO TEX TAXABLE GO REF B	1.05	2/15/2025	N/A	5.38	1.57	93.35	233,370
	878147JC	300	N/A	A+ TEAGUE TEX INDPT SCH DIST T	4.00	2/15/2025	N/A	5.59	1.52	97.56	292,671
	790074CK	115	N/A	AA+ ST JAMES MO REORG SCH DIST	5.25	3/1/2025	N/A	5.51	1.55	99.59	114,527
	276037EQ	325	N/A	AA EASTAMPTON TWP N J BRD ED T	1.12	3/1/2025	N/A	5.52	1.60	93.07	302,484
	6474294F	210	A1	AA NEW MEXICO ST UNIV REVS TAX	2.41	4/1/2025	N/A	5.51	1.67	94.89	199,259
	010662PW	495	N/A	AA ALABASTER ALA TAXABLE GO WT	2.41	4/1/2025	N/A	5.40	1.67	95.05	470,478
	610100ZC	210	N/A	AA+ MONONA WIS TAXABLE GO REF B	0.75	4/1/2025	N/A	5.54	1.69	92.10	193,416
	92774GLZ	400	Aa1	AA+ VIRGINIA BEACH VA DEV AUTH	3.00	5/1/2025	N/A	5.28	1.74	96.05	384,192
	604146DT	100	N/A	AA+ MINNESOTA ST GEN FD REV TAX	2.60	6/1/2025	N/A	5.21	1.83	95.29	95,289
	238388QV	250	Aa2	AA DAVENPORT IOWA TAXABLE GO R	2.35	6/1/2025	6/1/2024	5.30	1.82	94.67	236,685
	86476PE2	500	N/A	AA SUFFOLK CNTY N Y TAXABLE RE	1.61	6/15/2025	N/A	5.69	1.88	92.54	462,690
	57563RPL	435	N/A	AA MASSACHUSETTS EDL FING AUTH	3.91	7/1/2025	N/A	5.60	1.85	96.85	421,284
	20772J3K	500	Aa3	AA- CONNECTICUT ST TAXABLE GO B	2.52	8/15/2025	N/A	5.19	2.00	94.69	473,460
	646513H9	500	N/A	AA- NEW LONDON CONN TAXABLE GO	1.25	10/1/2025	N/A	5.29	2.16	91.53	457,630
	721664FC	200	N/A	AA- PIMA CNTY ARIZ CTFS PARTN C	3.33	12/1/2025	N/A	5.60	2.27	94.91	189,812

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Bond Types	Identifier	Par (000)	Mdys	S&P Issuer Name	Cpn	Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	013842V5	500	N/A	AA- ALCOA TENN TAXABLE GO BDS 2	0.82	3/1/2026	N/A	5.16	2.56	89.31	446,525
	542535LY	300	Aa2	N/A LONG BEACH N Y CITY SCH DIS	0.65	4/15/2026	N/A	5.27	2.68	88.16	264,471
	189849MJ	300	A1	AA COACHELLA VALLEY CALIF UNI	2.25	8/1/2026	N/A	5.35	2.87	91.28	273,843
	42605PDS	145	N/A	AA+ HENRICO CNTY VA ECONOMIC DE	1.70	8/1/2026	N/A	4.98	2.90	90.72	131,538
	590595FE	490	N/A	AA- MESA CALIF UNIFIED SCH DIST	1.68	8/1/2026	N/A	5.00	2.91	90.60	443,960
	87638QQX	500	A1	AA TARRANT CNTY TEX CULTURAL E	1.63	9/1/2026	N/A	5.52	2.98	88.84	444,175
	64966QEJ	500	Aa2	AA NEW YORK N Y TAXABLE GO BDS	1.99	10/1/2026	N/A	5.01	3.05	91.04	455,185
	24917NAG	500	N/A	AA+ DENVER COLO CITY & CNTY HSG	2.35	12/1/2026	N/A	5.48	3.19	90.38	451,900
	691395V6	500	Aa2	AA OXFORD ALA TAXABLE GO WTS 2	1.27	1/1/2027	N/A	4.86	3.31	88.56	442,815
	347622CW	400	Aa1	AAA FORT LAUDERDALE FLA SPL OBL	1.30	1/1/2027	N/A	4.98	3.30	88.31	353,224
	77781RCS	440	N/A	AA ROSEVILLE CALIF FIN AUTH EL	1.41	2/1/2027	N/A	4.85	3.38	88.81	390,773
	018106UW	550	Aaa	AAA ALLEN TEX INDPT SCH DIST TA	0.00	2/15/2027	N/A	4.68	3.52	84.57	465,113
	471250PH	270	A2	AA JASPER ALA TAXABLE GO WTS 2	2.25	3/1/2027	N/A	4.93	3.40	91.09	245,951
	931541JC	270	N/A	AA WALKER CNTY ALA BRD ED TAXA	1.58	3/1/2027	N/A	4.93	3.44	88.88	239,971
	959878RJ	500	A2	AA WESTERN WASH UNIV WASH REVS	1.76	4/1/2027	N/A	4.95	3.51	89.21	446,030
	699347LG	500	N/A	AA+ PARAMUS N J SCH DIST TAXABL	1.50	4/1/2027	N/A	4.77	3.53	88.90	444,495
	80169PEQ	370	N/A	AA+ SANTA CLARITA CALIF PUB FIN	1.69	6/1/2027	N/A	5.01	3.68	88.30	326,710
	551800JF	500	N/A	AA LYNWOOD CALIF UNI SCH DIST	1.63	8/1/2027	N/A	4.91	3.81	87.96	439,810
	343400DX	150	N/A	AAA FLOUR BLUFF TEX INDPT SCH D	5.00	8/15/2027	N/A	4.67	3.60	101.23	151,842
	010268CP	500	Aa2	AAA ALABAMA FED AID HWY FIN AUT	1.55	9/1/2027	N/A	4.71	3.90	88.17	440,845
	59333NV9	320	A1	AA MIAMI-DADE CNTY FLA SPL OBL	1.62	10/1/2027	N/A	5.13	3.97	86.74	277,571
	64971WZW	500	Aa1	AAA NEW YORK N Y CITY TRANSITIO	2.97	2/1/2028	2/1/2026	4.78	3.80	92.61	463,065
	032879UZ	400	N/A	AA ANCHOR BAY MICH SCH DIST TA	1.65	5/1/2028	N/A	4.86	4.49	86.31	345,228
	56042RJ7	200	A1	AA MAINE HEALTH & HIGHER EDL F	1.86	7/1/2028	N/A	5.14	4.57	85.67	171,348
	8821176F	300	Aaa	AAA TEXAS A & M UNIV PERM UNIV	2.26	7/1/2028	N/A	4.64	4.54	89.47	268,422
	798186P3	600	Aaa	AA+ SAN JOSE CALIF UNI SCH DIST	1.22	8/1/2028	N/A	4.63	4.75	84.72	508,326
	9523474N	420	A1	AA WEST CONTRA COSTA CALIF UNI	2.29	8/1/2028	N/A	4.68	4.62	89.29	375,010
	283839ZU	320	N/A	AA EL RANCHO CALIF UNI SCH DIS	2.77	8/1/2028	N/A	4.76	4.56	91.09	291,472
	709235P2	500	Aa1	AA PENNSYLVANIA ST UNIV TAXABL	2.13	9/1/2028	N/A	4.54	4.72	88.98	444,910
	20772KEZ	410	Aa3	AA- CONNECTICUT ST TAXABLE GO B	3.90	9/15/2028	N/A	4.64	4.56	96.61	396,105
	809557BH	255	N/A	AAA SCOTT CNTY MINN CMNTY DEV A	3.25	2/1/2029	2/1/2026	4.58	3.92	94.01	239,728
	088281P5	500	Aaa	AAA BEXAR CNTY TEX TAXABLE LTD	5.00	6/15/2029	N/A	4.54	5.07	102.37	511,865
	799381AH	550	N/A	AAA SAN RAMON CALIF PENSION OBL	1.98	7/1/2029	N/A	4.84	5.41	85.24	468,825
	64990GS8	500	Aa2	N/A NEW YORK ST DORM AUTH REVS	2.15	7/1/2029	N/A	4.85	5.38	86.09	430,440
	928075JD	500	Aa1	AA+ VIRGINIA PORT AUTH COMWLTH	1.56	7/1/2029	N/A	4.91	5.48	82.74	413,705
	9523474P	500	N/A	AA WEST CONTRA COSTA CALIF UNI	2.39	8/1/2029	N/A	4.69	5.43	87.93	439,665
	250433UD	500	Aa2	AA DESERT SANDS CALIF UNI SCH	2.25	8/1/2029	N/A	5.10	5.43	85.24	426,215
	64966QCF	305	Aa2	AA NEW YORK N Y TAXABLE GO BDS	2.73	8/1/2029	N/A	4.87	5.37	88.82	270,904

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Portfolio Holdings

Bond Types	Identifier	Par (000)	Mdys	S&P Issuer Name	Cpn	Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	586752EJ	330	A1	AA MENDOTA CALIF UNI SCH DIST	1.78	8/1/2029	N/A	5.01	5.52	83.23	274,642
	1164753C	200	N/A	AA BROWNSVILLE TEX UTIL SYS RE	1.68	9/1/2029	N/A	5.05	5.62	82.33	164,654
	138824LB	250	Aa1	N/A CANYON CNTY IDAHO SCH DIST	4.00	9/15/2029	N/A	4.76	5.31	95.97	239,915
	64971XMJ	320	Aa1	AAA NEW YORK N Y CITY TRANSITIO	2.63	11/1/2029	N/A	4.91	5.62	87.69	280,611
	923078CZ	500	Aa1	AA+ VENTURA CNTY CALIF PUB FING	2.16	11/1/2029	N/A	4.89	5.70	85.27	426,365
	631663RK	1,000	N/A	AAA NASSAU CNTY N Y INTERIM FIN	1.46	11/15/2029	N/A	4.60	5.87	82.83	828,330
	92812VD4	500	Aa1	AA+ VIRGINIA ST HSG DEV AUTH TA	2.53	6/1/2030	N/A	5.39	4.69	87.17	435,855
	230723QL	460	N/A	AA CUMBERLAND MD GO TAXABLE RE	2.20	6/1/2030	N/A	4.87	6.18	84.46	388,525
	341271AF	500	Aa3	AA FLORIDA ST BRD ADMIN FIN CO	2.15	7/1/2030	N/A	5.00	6.18	83.35	416,755
	341271AF	500	Aa3	AA FLORIDA ST BRD ADMIN FIN CO	2.15	7/1/2030	N/A	5.00	6.18	83.35	416,755
	671205Z4	380	Aa3	AA OAK GROVE CALIF SCH DIST TA	2.08	8/1/2030	N/A	4.84	6.29	83.61	317,714
	60412AVZ	500	Aaa	AAA MINNESOTA ST TAXABLE GO TRU	1.28	8/1/2030	N/A	4.56	6.49	80.32	401,615
	169548FR	405	N/A	AA CHINO CALIF PUB FING AUTH R	2.61	9/1/2030	N/A	5.10	6.24	85.19	345,020
	093869DV	500	N/A	AAA BLOOMFIELD HILLS MICH TAXAB	1.99	10/1/2030	N/A	4.65	6.48	83.78	418,905
	72178JAK	500	N/A	AA+ PIMA CNTY ARIZ PLEDGED REV	2.03	5/1/2031	N/A	4.62	6.94	83.18	415,895
	87971LAN	985	N/A	AA+ TEMPE ARIZ CTFS PARTN TAXAB	1.95	7/1/2031	N/A	5.02	7.02	80.00	787,990
	060096CT	230	Aa2	AA- BANGOR ME TAXABLE GO REF BD	1.70	7/15/2031	7/15/2029	4.71	7.00	80.06	184,145
	914468GA	310	Aa1	AA+ UNIVERSITY MINN SPL PURP RE	1.80	8/1/2031	N/A	4.66	7.16	80.93	250,880
	866382FU	380	N/A	AA SUMNER CNTY KANS REF TAXABL	1.90	10/1/2031	N/A	4.84	7.28	80.20	304,752
	84908AAS	500	Aa1	AA+ SPOKANE WASH PUB FACS DIST	2.13	12/1/2031	12/1/2030	4.72	7.26	82.14	410,720
Taxable Munis		32,725			2.11	4.37		5.04	3.95	89.04	29,138,938
	3140HRXS	500	AGY	AGY FNMA POOL - BL0533	3.57	11/1/2025	N/A	5.23	2.24	96.28	481,401
	3140HWFV	590	AGY	AGY FNMA POOL - BL4679	2.65	3/1/2026	N/A	4.75	2.50	94.77	559,122
	3138L8J7	500	AGY	AGY FNMA POOL - AM7485	3.24	12/1/2026	N/A	4.86	3.19	94.90	474,476
	3140LCCY	500	AGY	AGY *FN BS1886 DUS	1.81	5/1/2028	N/A	5.32	4.24	85.92	429,580
	313637Q5	250	AGY	AGY FNMA POOL - 109476	3.75	8/1/2028	N/A	4.86	4.52	95.16	237,902
	3140HSNS	500	AGY	AGY FNMA POOL - BL1300	4.20	1/1/2029	N/A	4.84	4.80	97.16	485,794
	3140HURA	500	AGY	AGY FNMA POOL - BL3180	2.91	7/1/2029	N/A	4.75	5.35	90.59	452,932
MBS Fixed		3,340			3.10	4.17		4.94	3.73	93.45	3,121,206
	000000CM	2,568	Aaa	AAA CASH & EQUIVALENTS	5.11	7/31/2023	N/A	5.11	0.08	100.00	2,567,964
Other		2,568			5.11	0.09		5.11	0.08	100.00	2,567,964
Total:		60,328			2.68	3.40		5.08	2.99	92.33	55,702,951

Municipal Duration Beta applied.

Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	070123US	3	N/A	N/A	*US BANK	2.71	7/1/2023	N/A	6.69	0.00	100.00	2,893
	17312QP5	245	N/A	N/A	CITIBANK N A	3.30	7/13/2023	N/A	5.62	0.04	99.93	244,824
	000000CM	2,568	Aaa	AAA	CASH & EQUIVALENTS	5.11	7/31/2023	N/A	5.11	0.08	100.00	2,567,964
	20772JL8	250	Aa3	AA-	CONNECTICUT ST TAXABLE GO B	2.92	8/1/2023	N/A	5.13	0.09	99.81	249,525
	630337AK	335	N/A	AA	NAPA CALIF SOLID WASTE REV	2.07	8/1/2023	N/A	5.47	0.09	99.71	334,028
	33767GAF	245	N/A	N/A	FIRSTBANK PR SANTURCE	1.85	9/6/2023	N/A	5.39	0.18	99.37	243,449
	64017AAH	245	N/A	N/A	NEIGHBORS FCU BATON ROUGE LA	3.30	9/19/2023	N/A	5.26	0.22	99.55	243,888
	499724AE	245	N/A	N/A	KNOXVILLE TVA EMPLOYEES	3.30	9/27/2023	N/A	5.38	0.24	99.52	243,826
	30781TBJ	229	N/A	N/A	FARMERS & MERCHANTS BK MILLI	3.30	9/27/2023	N/A	5.27	0.24	99.50	227,857
	13063DDG	375	Aa2	AA-	CALIFORNIA ST FEDERALLY TAX	2.25	10/1/2023	N/A	5.53	0.25	99.18	371,940
	06740KMG	245	N/A	N/A	BARCLAYS BK DEL	3.35	10/10/2023	N/A	5.31	0.27	99.45	243,640
	90348JEV	245	N/A	N/A	UBS BK USA SALT LAKE CITY UT	3.45	10/24/2023	N/A	5.38	0.31	99.42	243,579
	635573AK	245	N/A	N/A	NATIONAL COOP BK N A	3.45	10/30/2023	N/A	5.28	0.33	99.37	243,466
	231266ML	250	Aa1	AA+	CURATORS UNIV MO SYS FACS R	1.47	11/1/2023	N/A	5.63	0.33	98.63	246,580
	465076SR	245	N/A	N/A	ISRAEL DISC BK NEW YORK N Y	0.50	11/6/2023	N/A	5.36	0.34	98.32	240,879
	61760ARS	245	N/A	N/A	MORGAN STANLEY PRIVATE BK NA	3.55	11/8/2023	N/A	5.36	0.35	99.34	243,383
	112323PB	240	N/A	N/A	*PORTAGE BANK	1.25	11/23/2023	N/A	1.24	0.40	100.00	240,000
	92834CCV	249	N/A	N/A	VISION BK IOWA WEST DES MOIN	3.00	12/29/2023	N/A	5.37	0.48	98.87	246,194
2023		6,704				3.57	9/8/2023		5.13	0.19	99.61	6,677,917
	64469DD5	110	Aa1	N/A	NEW HAMPSHIRE ST HSG FIN AU	2.92	1/1/2024	N/A	6.49	0.48	98.26	108,089
	012724US	8	N/A	N/A	*US BANK	2.71	1/27/2024	N/A	2.73	0.56	100.00	7,612
	072727AY	245	N/A	N/A	BAYCOAST BK SWANSEA MASS	1.75	1/31/2024	N/A	5.34	0.57	97.97	240,014
	05580AC5	249	N/A	N/A	BMW BK NORTH AMER UTAH	0.45	2/13/2024	N/A	5.34	0.61	97.05	241,662
	030524CB	245	N/A	N/A	*COMMERCE BANK GENEVA MN	1.79	3/5/2024	N/A	1.78	0.67	100.00	245,000
	981993ZE	200	N/A	N/A	*CD - COMENITY BANK DE US	2.95	3/14/2024	N/A	5.41	0.68	98.30	196,592
	031524FB	4	N/A	N/A	*FBS STEELE CENTER LUTHERAN	0.10	3/15/2024	N/A	0.10	0.71	100.00	4,000
	06251AW4	142	N/A	N/A	BANK HAPOALIM B M NEW YORK	2.90	3/25/2024	N/A	5.34	0.71	98.24	139,497
	654062KZ	249	N/A	N/A	NICOLET NATL BK GREEN BAY WI	4.00	3/28/2024	N/A	5.42	0.71	99.02	246,550
	4724CB	96	N/A	N/A	*COMMUNITY BANK	2.23	4/7/2024	N/A	2.24	0.75	100.00	96,372
	040724CB	86	N/A	N/A	*COMMUNITY BANK	2.23	4/7/2024	N/A	2.22	0.76	100.00	86,008
	02007GPS	247	N/A	N/A	*ALLY BANK SANDY UTAH	2.40	4/22/2024	N/A	5.44	0.78	97.64	241,173
	75524KQR	238	N/A	N/A	CITIZENS BK NA PROVIDENCE RI	5.00	4/25/2024	N/A	5.41	0.80	99.65	237,167
	49306SK5	243	N/A	N/A	KEYBANK NATIONAL ASSOCIATION	5.00	5/1/2024	N/A	5.39	0.80	99.67	242,193
	73966LAD	245	N/A	N/A	PRAIRIE SUN BK MILAN MINN	2.55	5/3/2024	N/A	5.47	0.81	97.66	239,262
	73317ABA	245	N/A	N/A	POPULAR BK NEW YORK BRH IN	2.65	5/3/2024	8/4/2023	5.45	0.81	97.74	239,470
	14042RLW	247	N/A	N/A	CAPITAL ONE NATL ASSN VA	2.65	5/30/2024	N/A	5.46	0.88	97.51	240,857

Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	67869TAD	300	N/A	AA-	OKLAHOMA CNTY OKLA METRO TE	2.65	6/1/2024	N/A	5.62	0.89	97.37	292,110
	840610QJ	500	Aa1	N/A	SOUTH WASHINGTON CNTY INDPT	5.00	6/1/2024	N/A	5.73	0.88	99.35	496,760
	38149MBE	245	N/A	N/A	GOLDMAN SACHS BK USA	2.65	6/12/2024	N/A	5.47	0.92	97.41	238,657
	67523TBE	245	N/A	N/A	OCEANFIRST BANK NATIONAL ASS	3.25	7/1/2024	N/A	5.49	0.96	97.83	239,688
	05961SNS	245	N/A	N/A	BANC CALIF NA IRVINE CA	3.20	7/1/2024	N/A	5.49	0.96	97.78	239,571
	03784JTK	246	N/A	N/A	APPLE BK FOR SVGS N Y	3.20	7/22/2024	N/A	5.49	1.00	97.68	240,290
	02589ADK	245	N/A	N/A	AMERICAN EXPRESS NATL BK BRO	3.35	8/5/2024	N/A	5.49	1.04	97.76	239,502
	75472RAE	247	N/A	N/A	RAYMOND JAMES BK NATL ASSN	2.00	8/23/2024	N/A	5.49	1.10	96.18	237,555
	33766LAJ	53	N/A	N/A	FIRSTIER BANK	1.95	8/23/2024	N/A	5.54	1.10	96.09	50,928
	169548FK	300	N/A	AA	CHINO CALIF PUB FING AUTH R	1.07	9/1/2024	N/A	5.80	1.13	94.73	284,184
	15987UAX	243	N/A	N/A	CHARLES SCHWAB BK SSB WESTLA	5.35	9/23/2024	N/A	5.75	1.16	99.50	241,778
	87164XB6	195	N/A	N/A	SYNCHRONY BANK	0.65	9/24/2024	N/A	5.48	1.19	94.30	183,889
	98970LC4	243	N/A	N/A	ZIONS BANCORPORATION NATL AS	5.40	9/27/2024	N/A	5.47	1.17	99.91	242,779
	135537GT	500	N/A	A+	CANADIAN CNTY OKLA INDPT SC	2.00	11/1/2024	N/A	5.71	1.28	95.29	476,450
	560507AN	245	N/A	N/A	MAINE SVGS FCU HAMPDEN ME	1.90	11/8/2024	N/A	5.53	1.30	95.36	233,627
	06063HQL	243	N/A	N/A	BANK BARODA NEW YORK BRH	5.05	11/15/2024	N/A	5.45	1.30	99.46	241,676
	24773RBD	200	N/A	N/A	DELTA NATL BK & TR CO	2.80	12/5/2024	N/A	5.46	1.36	96.37	192,742
	564759RJ	244	N/A	N/A	MANUFACTURERS & TRADERS TR C	4.90	12/9/2024	N/A	5.45	1.37	99.23	242,126
	795451BK	246	N/A	N/A	SALLIE MAE BK MURRAY UTAH	3.00	12/16/2024	N/A	5.46	1.40	96.58	237,582
	123024CB	66	N/A	N/A	*COMMUNITY BANK	0.85	12/30/2024	N/A	0.85	1.48	100.00	65,520
2024		8,150				3.03	7/6/2024		5.30	0.97	97.78	7,968,932
	903572CY	239	N/A	N/A	UINTA BK MTN VIEW WYO	3.30	2/3/2025	N/A	5.45	1.52	96.75	231,225
	878147JC	300	N/A	A+	TEAGUE TEX INDPT SCH DIST T	4.00	2/15/2025	N/A	5.59	1.52	97.56	292,671
	516824ML	250	Aa2	AA	LAREDO TEX TAXABLE GO REF B	1.05	2/15/2025	N/A	5.38	1.57	93.35	233,370
	021525US	9	N/A	N/A	*USBANK - DANISH LUTHERAN C	1.04	2/15/2025	N/A	1.04	1.60	100.00	8,700
	020525PB	251	N/A	N/A	*PROFINIUM BANK	2.01	2/25/2025	N/A	2.02	1.61	100.00	250,864
	22525PB	6	N/A	N/A	*PROFINIUM BANK	2.01	2/25/2025	N/A	2.02	1.61	100.00	6,038
	59013KFT	245	N/A	N/A	MERRICK BK SOUTH JORDAN UTAH	1.70	2/28/2025	N/A	5.49	1.59	94.07	230,474
	790074CK	115	N/A	AA+	ST JAMES MO REORG SCH DIST	5.25	3/1/2025	N/A	5.51	1.55	99.59	114,527
	276037EQ	325	N/A	AA	EASTAMPTON TWP N J BRD ED T	1.12	3/1/2025	N/A	5.52	1.60	93.07	302,484
	610100ZC	210	N/A	AA+	MONONA WIS TAXABLE GO REF B	0.75	4/1/2025	N/A	5.54	1.69	92.10	193,416
	010662PW	495	N/A	AA	ALABASTER ALA TAXABLE GO WT	2.41	4/1/2025	N/A	5.40	1.67	95.05	470,478
	6474294F	210	A1	AA	NEW MEXICO ST UNIV REVS TAX	2.41	4/1/2025	N/A	5.51	1.67	94.89	199,259
	040225UB	263	N/A	N/A	*UNITY BANK EDINA	2.40	4/2/2025	N/A	2.40	1.70	100.00	263,269
	254673B7	246	N/A	N/A	DISCOVER BK	2.80	4/28/2025	N/A	5.44	1.73	95.46	234,839
	92774GLZ	400	Aa1	AA+	VIRGINIA BEACH VA DEV AUTH	3.00	5/1/2025	N/A	5.28	1.74	96.05	384,192

Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	238388QV	250	Aa2	AA	DAVENPORT IOWA TAXABLE GO R	2.35	6/1/2025	6/1/2024	5.30	1.82	94.67	236,685
	604146DT	100	N/A	AA+	MINNESOTA ST GEN FD REV TAX	2.60	6/1/2025	N/A	5.21	1.83	95.29	95,289
	86476PE2	500	N/A	AA	SUFFOLK CNTY N Y TAXABLE RE	1.61	6/15/2025	N/A	5.69	1.88	92.54	462,690
	05600XFV	245	N/A	N/A	BMO HARRIS BK NATL ASSN CHI	3.15	6/17/2025	9/17/2023	5.48	1.81	95.78	234,654
	58404DPX	249	N/A	N/A	MEDALLION BK UTAH	3.30	6/30/2025	N/A	5.48	1.88	95.99	239,015
	57563RPL	435	N/A	AA	MASSACHUSETTS EDL FING AUTH	3.91	7/1/2025	N/A	5.60	1.85	96.85	421,284
	20772J3K	500	Aa3	AA-	CONNECTICUT ST TAXABLE GO B	2.52	8/15/2025	N/A	5.19	2.00	94.69	473,460
	46593LPJ	245	N/A	N/A	JPMORGAN CHASE BK N A	4.00	9/23/2025	9/23/2023	5.41	1.84	97.06	237,787
	32056GDQ	245	N/A	N/A	FIRST INTERNET BK IND	4.00	9/29/2025	N/A	5.48	2.09	97.01	237,679
	646513H9	500	N/A	AA-	NEW LONDON CONN TAXABLE GO	1.25	10/1/2025	N/A	5.29	2.16	91.53	457,630
	87165HLT	50	N/A	N/A	SYNCHRONY BANK	2.75	10/23/2025	N/A	5.32	2.18	94.47	47,235
	319477AN	244	N/A	N/A	FIRST CTZNS BK & TR CO RALEI	4.70	10/28/2025	N/A	5.41	2.15	98.45	240,213
	3140HRSX	500	AGY	AGY	FNMA POOL - BL0533	3.57	11/1/2025	N/A	5.23	2.24	96.28	481,401
	3133EMHF	300	AGY	AA+	FEDERAL FARM CR BKS	0.60	11/24/2025	5/24/2023	4.78	2.32	90.64	271,905
	721664FC	200	N/A	AA-	PIMA CNTY ARIZ CTFS PARTN C	3.33	12/1/2025	N/A	5.60	2.27	94.91	189,812
2025		8,127				2.61	6/16/2025		5.18	1.85	95.27	7,742,545
	88241TJC	245	N/A	N/A	TEXAS EXCHANGE BK CROWLEY	0.85	2/27/2026	7/31/2023	5.48	2.55	88.73	217,384
	013842V5	500	N/A	AA-	ALCOA TENN TAXABLE GO BDS 2	0.82	3/1/2026	N/A	5.16	2.56	89.31	446,525
	3140HWFV	590	AGY	AGY	FNMA POOL - BL4679	2.65	3/1/2026	N/A	4.75	2.50	94.77	559,122
	12527CFL	245	N/A	N/A	*CFG COMMUNITY BANK MD	3.80	3/11/2026	N/A	5.39	2.48	96.03	235,283
	3130ALDN	300	AGY	AA+	FEDERAL HOME LOAN BANKS	0.80	3/16/2026	9/16/2023	4.80	2.60	89.95	269,856
	800364EX	244	N/A	N/A	SANDY SPRING BK OLNEY MD	4.90	3/16/2026	N/A	5.40	2.46	98.73	240,901
	09582YAG	243	N/A	N/A	BLUE RIDGE BK MARTINSVILLE V	5.00	3/16/2026	N/A	5.40	2.45	98.98	240,519
	02357QBT	243	N/A	N/A	AMERANT BK NATL ASSN CORAL	4.95	3/23/2026	N/A	5.40	2.47	98.85	240,198
	23204HNP	243	N/A	N/A	CUSTOMERS BK PHOENIXVILLE PA	5.05	3/24/2026	N/A	5.40	2.47	99.10	240,806
	542535LY	300	Aa2	N/A	LONG BEACH N Y CITY SCH DIS	0.65	4/15/2026	N/A	5.27	2.68	88.16	264,471
	14042TFM	245	N/A	N/A	CAPITAL ONE NATL ASSN VA	2.75	4/20/2026	N/A	5.41	2.62	93.16	228,240
	89235MKY	245	N/A	N/A	TOYOTA FINL SVGS BK HEND NV	0.90	4/22/2026	N/A	5.41	2.69	88.38	216,521
	3133EDYU	375	AGY	AA+	FEDERAL FARM CR BKS	2.84	4/23/2026	N/A	4.66	2.63	95.25	357,184
	20357CAC	249	N/A	N/A	COMMUNITY BK OF LA MANSFIEL	3.05	6/15/2026	7/15/2023	5.46	2.63	93.60	233,054
	29278TPW	245	N/A	N/A	REGIONS BK BIRMINGHAM ALA	0.85	7/10/2026	N/A	5.46	2.89	87.32	213,941
	590595FE	490	N/A	AA-	MESA CALIF UNIFIED SCH DIST	1.68	8/1/2026	N/A	5.00	2.91	90.60	443,960
	42605PDS	145	N/A	AA+	HENRICO CNTY VA ECONOMIC DE	1.70	8/1/2026	N/A	4.98	2.90	90.72	131,538
	189849MJ	300	A1	AA	COACHELLA VALLEY CALIF UNI	2.25	8/1/2026	N/A	5.35	2.87	91.28	273,843
	87638QXX	500	A1	AA	TARRANT CNTY TEX CULTURAL E	1.63	9/1/2026	N/A	5.52	2.98	88.84	444,175
	64966QEJ	500	Aa2	AA	NEW YORK N Y TAXABLE GO BDS	1.99	10/1/2026	N/A	5.01	3.05	91.04	455,185

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Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	24917NAG	500	N/A	AA+	DENVER COLO CITY & CNTY HSG	2.35	12/1/2026	N/A	5.48	3.19	90.38	451,900
	3138L8J7	500	AGY	AGY	FNMA POOL - AM7485	3.24	12/1/2026	N/A	4.86	3.19	94.90	474,476
2026		7,447				2.37	6/9/2026		5.19	2.75	92.37	6,879,081
	691395V6	500	Aa2	AA	OXFORD ALA TAXABLE GO WTS 2	1.27	1/1/2027	N/A	4.86	3.31	88.56	442,815
	347622CW	400	Aa1	AAA	FORT LAUDERDALE FLA SPL OBL	1.30	1/1/2027	N/A	4.98	3.30	88.31	353,224
	32110YSC	245	N/A	N/A	*FIRST NATIONAL BANK OF AMER	0.60	1/28/2027	N/A	5.41	3.42	84.54	207,130
	77781RCS	440	N/A	AA	ROSEVILLE CALIF FIN AUTH EL	1.41	2/1/2027	N/A	4.85	3.38	88.81	390,773
	018106UW	550	Aaa	AAA	ALLEN TEX INDPT SCH DIST TA	0.00	2/15/2027	N/A	4.68	3.52	84.57	465,113
	07371CE8	245	N/A	N/A	BEAL BK USA LAS VEGAS NEV	1.90	2/17/2027	N/A	5.36	3.38	88.71	217,347
	07371AYE	245	N/A	N/A	BEAL BK PLANO TEX	1.90	2/17/2027	N/A	5.36	3.38	88.71	217,347
	471250PH	270	A2	AA	JASPER ALA TAXABLE GO WTS 2	2.25	3/1/2027	N/A	4.93	3.40	91.09	245,951
	931541JC	270	N/A	AA	WALKER CNTY ALA BRD ED TAXA	1.58	3/1/2027	N/A	4.93	3.44	88.88	239,971
	959878RJ	500	A2	AA	WESTERN WASH UNIV WASH REVS	1.76	4/1/2027	N/A	4.95	3.51	89.21	446,030
	699347LG	500	N/A	AA+	PARAMUS N J SCH DIST TAXABL	1.50	4/1/2027	N/A	4.77	3.53	88.90	444,495
	61773TDN	245	N/A	N/A	MORGAN STANLEY BK N A	3.00	4/29/2027	10/29/2023	5.33	3.36	92.01	225,422
	3134GXTF	500	AGY	AA+	FEDERAL HOME LN MTG CORP	4.00	5/27/2027	7/27/2023	5.13	2.69	96.06	480,285
	80169PEQ	370	N/A	AA+	SANTA CLARITA CALIF PUB FIN	1.69	6/1/2027	N/A	5.01	3.68	88.30	326,710
	856283Z6	245	N/A	N/A	STATE BK INDIA CHICAGO ILL	3.30	6/14/2027	N/A	5.33	3.60	92.85	227,487
	88413QDL	245	N/A	N/A	THIRD FED SVGS & LN ASSN OF	3.50	6/28/2027	N/A	5.32	3.63	93.51	229,107
	551800JF	500	N/A	AA	LYNWOOD CALIF UNI SCH DIST	1.63	8/1/2027	N/A	4.91	3.81	87.96	439,810
	343400DX	150	N/A	AAA	FLOUR BLUFF TEX INDPT SCH D	5.00	8/15/2027	N/A	4.67	3.60	101.23	151,842
	010268CP	500	Aa2	AAA	ALABAMA FED AID HWY FIN AUT	1.55	9/1/2027	N/A	4.71	3.90	88.17	440,845
	67134XAB	245	N/A	N/A	OAK VIEW BANKSHARES INC	4.25	9/28/2027	7/28/2023	5.37	2.84	96.00	235,188
	32112UEA	245	N/A	N/A	FIRST NATL BK MCGREGOR TEX	3.80	9/30/2027	N/A	5.31	3.79	94.32	231,079
	59333NV9	320	A1	AA	MIAMI-DADE CNTY FLA SPL OBL	1.62	10/1/2027	N/A	5.13	3.97	86.74	277,571
	3134GX3M	1,193	AGY	AA+	FEDERAL HOME LN MTG CORP	5.00	10/18/2027	10/18/2023	5.54	2.09	97.95	1,168,579
2027		8,923				2.39	5/25/2027		5.09	3.27	90.82	8,104,121
	64971WZW	500	Aa1	AAA	NEW YORK N Y CITY TRANSITIO	2.97	2/1/2028	2/1/2026	4.78	3.80	92.61	463,065
	178180GY	243	N/A	N/A	CITY NATL BK LOS ANGELES CAL	5.00	3/31/2028	N/A	5.28	4.09	98.82	240,125
	032879UZ	400	N/A	AA	ANCHOR BAY MICH SCH DIST TA	1.65	5/1/2028	N/A	4.86	4.49	86.31	345,228
	3140LCCY	500	AGY	AGY	*FN BS1886 DUS	1.81	5/1/2028	N/A	5.32	4.24	85.92	429,580
	69506YA2	243	N/A	N/A	*PACIFIC WESTERN BANK	5.10	6/9/2028	N/A	5.21	4.27	99.53	241,855
	12547CBS	244	N/A	N/A	CIBC BK USA	4.50	6/14/2028	N/A	5.27	4.33	96.66	235,858
	910286GN	243	N/A	N/A	UNITED FID BK FSB EVANSVILLE	4.50	6/29/2028	N/A	4.75	4.34	99.11	240,837
	56042RJ7	200	A1	AA	MAINE HEALTH & HIGHER EDL F	1.86	7/1/2028	N/A	5.14	4.57	85.67	171,348
	8821176F	300	Aaa	AAA	TEXAS A & M UNIV PERM UNIV	2.26	7/1/2028	N/A	4.64	4.54	89.47	268,422

Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	313637Q5	250	AGY	AGY	FNMA POOL - 109476	3.75	8/1/2028	N/A	4.86	4.52	95.16	237,902
	798186P3	600	Aaa	AA+	SAN JOSE CALIF UNI SCH DIST	1.22	8/1/2028	N/A	4.63	4.75	84.72	508,326
	9523474N	420	A1	AA	WEST CONTRA COSTA CALIF UNI	2.29	8/1/2028	N/A	4.68	4.62	89.29	375,010
	283839ZU	320	N/A	AA	EL RANCHO CALIF UNI SCH DIS	2.77	8/1/2028	N/A	4.76	4.56	91.09	291,472
	15118RWG	245	N/A	N/A	CELTIC BK SALT LAKE CITY UT	1.40	8/25/2028	7/25/2023	5.31	4.76	82.66	202,510
	709235P2	500	Aa1	AA	PENNSYLVANIA ST UNIV TAXABL	2.13	9/1/2028	N/A	4.54	4.72	88.98	444,910
	20772KEZ	410	Aa3	AA-	CONNECTICUT ST TAXABLE GO B	3.90	9/15/2028	N/A	4.64	4.56	96.61	396,105
	3130ATDB	1,000	AGY	AA+	FEDERAL HOME LOAN BANKS	5.00	10/13/2028	7/13/2023	5.44	2.23	97.99	979,860
2028		6,618				3.06	7/11/2028		4.96	4.09	91.76	6,072,413
	3140HSNS	500	AGY	AGY	FNMA POOL - BL1300	4.20	1/1/2029	N/A	4.84	4.80	97.16	485,794
	809557BH	255	N/A	AAA	SCOTT CNTY MINN CMNTY DEV A	3.25	2/1/2029	2/1/2026	4.58	3.92	94.01	239,728
	088281P5	500	Aaa	AAA	BEXAR CNTY TEX TAXABLE LTD	5.00	6/15/2029	N/A	4.54	5.07	102.37	511,865
	799381AH	550	N/A	AAA	SAN RAMON CALIF PENSION OBL	1.98	7/1/2029	N/A	4.84	5.41	85.24	468,825
	64990GS8	500	Aa2	N/A	NEW YORK ST DORM AUTH REVS	2.15	7/1/2029	N/A	4.85	5.38	86.09	430,440
	928075JD	500	Aa1	AA+	VIRGINIA PORT AUTH COMWLTH	1.56	7/1/2029	N/A	4.91	5.48	82.74	413,705
	3140HURA	500	AGY	AGY	FNMA POOL - BL3180	2.91	7/1/2029	N/A	4.75	5.35	90.59	452,932
	64966QCF	305	Aa2	AA	NEW YORK N Y TAXABLE GO BDS	2.73	8/1/2029	N/A	4.87	5.37	88.82	270,904
	586752EJ	330	A1	AA	MENDOTA CALIF UNI SCH DIST	1.78	8/1/2029	N/A	5.01	5.52	83.23	274,642
	250433UD	500	Aa2	AA	DESERT SANDS CALIF UNI SCH	2.25	8/1/2029	N/A	5.10	5.43	85.24	426,215
	9523474P	500	N/A	AA	WEST CONTRA COSTA CALIF UNI	2.39	8/1/2029	N/A	4.69	5.43	87.93	439,665
	1164753C	200	N/A	AA	BROWNSVILLE TEX UTIL SYS RE	1.68	9/1/2029	N/A	5.05	5.62	82.33	164,654
	138824LB	250	Aa1	N/A	CANYON CNTY IDAHO SCH DIST	4.00	9/15/2029	N/A	4.76	5.31	95.97	239,915
	64971XMJ	320	Aa1	AAA	NEW YORK N Y CITY TRANSITIO	2.63	11/1/2029	N/A	4.91	5.62	87.69	280,611
	923078CZ	500	Aa1	AA+	VENTURA CNTY CALIF PUB FING	2.16	11/1/2029	N/A	4.89	5.70	85.27	426,365
	631663RK	1,000	N/A	AAA	NASSAU CNTY N Y INTERIM FIN	1.46	11/15/2029	N/A	4.60	5.87	82.83	828,330
2029		7,210				2.54	7/23/2029		4.80	5.37	88.14	6,354,591
	92812VD4	500	Aa1	AA+	VIRGINIA ST HSG DEV AUTH TA	2.53	6/1/2030	N/A	5.39	4.69	87.17	435,855
	230723QL	460	N/A	AA	CUMBERLAND MD GO TAXABLE RE	2.20	6/1/2030	N/A	4.87	6.18	84.46	388,525
	341271AF	500	Aa3	AA	FLORIDA ST BRD ADMIN FIN CO	2.15	7/1/2030	N/A	5.00	6.18	83.35	416,755
	341271AF	500	Aa3	AA	FLORIDA ST BRD ADMIN FIN CO	2.15	7/1/2030	N/A	5.00	6.18	83.35	416,755
	671205Z4	380	Aa3	AA	OAK GROVE CALIF SCH DIST TA	2.08	8/1/2030	N/A	4.84	6.29	83.61	317,714
	60412AVZ	500	Aaa	AAA	MINNESOTA ST TAXABLE GO TRU	1.28	8/1/2030	N/A	4.56	6.49	80.32	401,615
	169548FR	405	N/A	AA	CHINO CALIF PUB FING AUTH R	2.61	9/1/2030	N/A	5.10	6.24	85.19	345,020
	093869DV	500	N/A	AAA	BLOOMFIELD HILLS MICH TAXAB	1.99	10/1/2030	N/A	4.65	6.48	83.78	418,905
2030		3,745				2.11	7/19/2030		4.93	6.07	83.88	3,141,144
	3130AKTE	500	AGY	AA+	FEDERAL HOME LOAN BANKS	1.00	1/27/2031	7/27/2023	4.52	6.66	81.57	407,825

Portfolio Holdings by Maturity

Stated Maturity	Identifier	Par (000)	Mdys	S&P	Issuer Name	Cpn	Stated Maturity	Call Date	YTW	Eff Dur	Mkt Price	Mkt Value
	72178JAK	500	N/A	AA+	PIMA CNTY ARIZ PLEDGED REV	2.03	5/1/2031	N/A	4.62	6.94	83.18	415,895
	87971LAN	985	N/A	AA+	TEMPE ARIZ CTFS PARTN TAXAB	1.95	7/1/2031	N/A	5.02	7.02	80.00	787,990
	060096CT	230	Aa2	AA-	BANGOR ME TAXABLE GO REF BD	1.70	7/15/2031	7/15/2029	4.71	7.00	80.06	184,145
	914468GA	310	Aa1	AA+	UNIVERSITY MINN SPL PURP RE	1.80	8/1/2031	N/A	4.66	7.16	80.93	250,880
	866382FU	380	N/A	AA	SUMNER CNTY KANS REF TAXABL	1.90	10/1/2031	N/A	4.84	7.28	80.20	304,752
	84908AAS	500	Aa1	AA+	SPOKANE WASH PUB FACS DIST	2.13	12/1/2031	12/1/2030	4.72	7.26	82.14	410,720
2031		3,405				1.81	7/5/2031		4.77	7.03	81.12	2,762,207
Total:		60,328				2.68	11/27/2026		5.08	2.99	92.33	55,702,951

Municipal Duration Beta applied.



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Analytic Source: BondEdge Solutions

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STEELE COUNTY
INTERNAL CENTRAL POLICY COMMITTEE MINUTES
Steele County Administration Center – 630 Florence - Owatonna, MN 55060

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

Tuesday, August 1, 2023 at 8:00 a.m. – Steele County Boardroom

Attendees: Commissioner Abbe, Commissioner Krueger, Interim Auditor Brenda Blood, Interim Finance Director Cathy Piepho, and IT Director Dave Purscell.

Consent Agenda

1. Committee recommends the ditch interest rate of 4% for 2024.
2. Committee recommends approving the 2024 ditch assessment for CD 20.
3. Committee recommends approving the Delegation of Authority of Forfeiture Powers.
4. Committee recommends approving Resolution classifying tax forfeited property as non-conservation land.

General Agenda

5. 2nd Quarter Financial Reports

Department Head Reports

Treasurer/Finance: Working on Budgets and interviews for Finance Director position

Auditor Office: Working on Tax Forfeited property process

IT: Working on 4-year refresh process with departments computers, working with departments as construction continues and IT issues arise, always working on cybersecurity threats, and attendance at ISAC Conference next week.