

Financial Statement of Wright County, Minnesota

Prepared by Robert Hiivala, County Auditor/Treasurer

Year Ended December 31, 2009

To the Honorable Board of County Commissioners:

I hereby submit to you the comprehensive Annual Financial Statement of Wright County, Minnesota for the fiscal year ended December 31, 2009. Minnesota Law requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the County by the State Auditor. This requirement has been completed for 2009.

This report complies with the format prescribed by the Office of the State Auditor, pursuant to Minnesota Statutes, Section 375.17 as the form of financial statements to be used by all Counties in Minnesota.

Detailed analysis of items contained in this report, additional schedules and analysis of the various funds, account groups and disbursements not required to be published are on file and of record in the office of the Auditor/Treasurer and are available for public inspection.

Acknowledgements:

I would like to thank the members of the Wright County Board of Commissioners for their dedicated interest and support in planning and conducting the financial operations of Wright County in a responsible and progressive manner.

I wish to take the opportunity to thank all of the accounting and payroll staff of Wright County for their assistance in the preparation of this statement.

Respectfully Submitted,

Robert J. Hiivala
County Auditor/Treasurer

Wright County

Summary Financial Statement
For the Year Ended December 31, 2009

The purpose of this report is to provide a summary of financial information concerning Wright County for interested citizens. Questions about this report should be directed to Robert J. Hiivala, Wright County Auditor-Treasurer (763) 682-7579.

A full and complete copy of the County Financial Statement is available for review at the Office of the Wright County Auditor-Treasurer, 10 N.W. 2nd Street - Room 230, Buffalo, MN 55313-1195.

County Officials

Rose Thelen
County Commissioner - District 1
(763) 682-7697

Pat Sawatzke
County Commissioner - District 2
(763) 682-7687

Jack Russek
County Commissioner - District 3
(763) 682-7686

Elmer Eichelberg
County Commissioner - District 4
(763) 682-7696

Dick Mattson
County Commissioner - District 5
(763) 682-7685

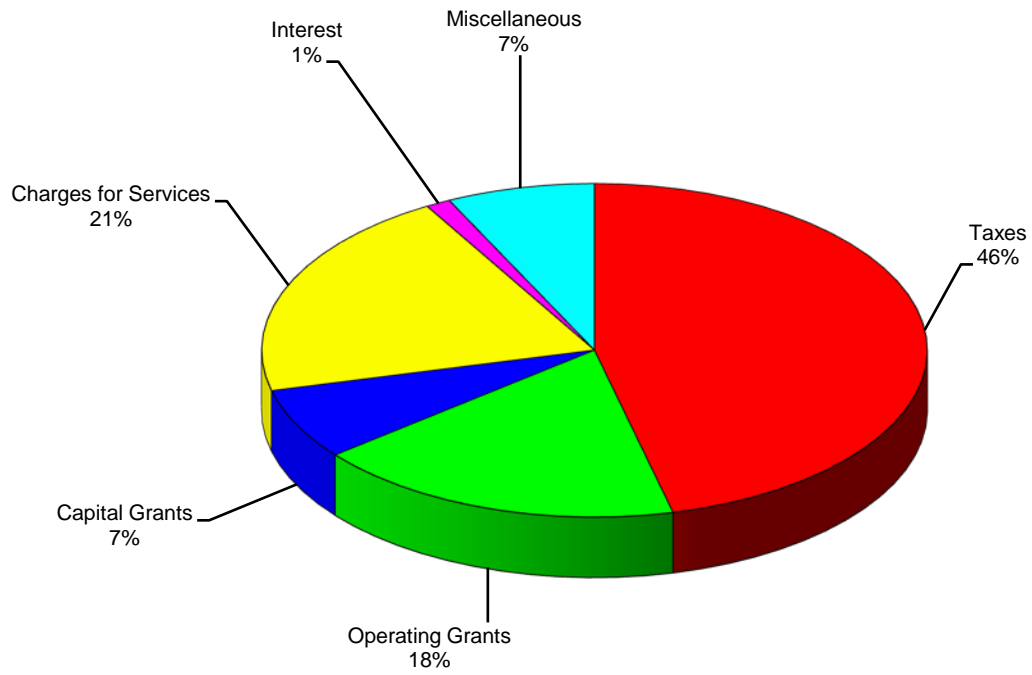
Tom Kelly
County Attorney
(763) 682-7341

Robert Hiivala
County Auditor-Treasurer
(763) 682-7579

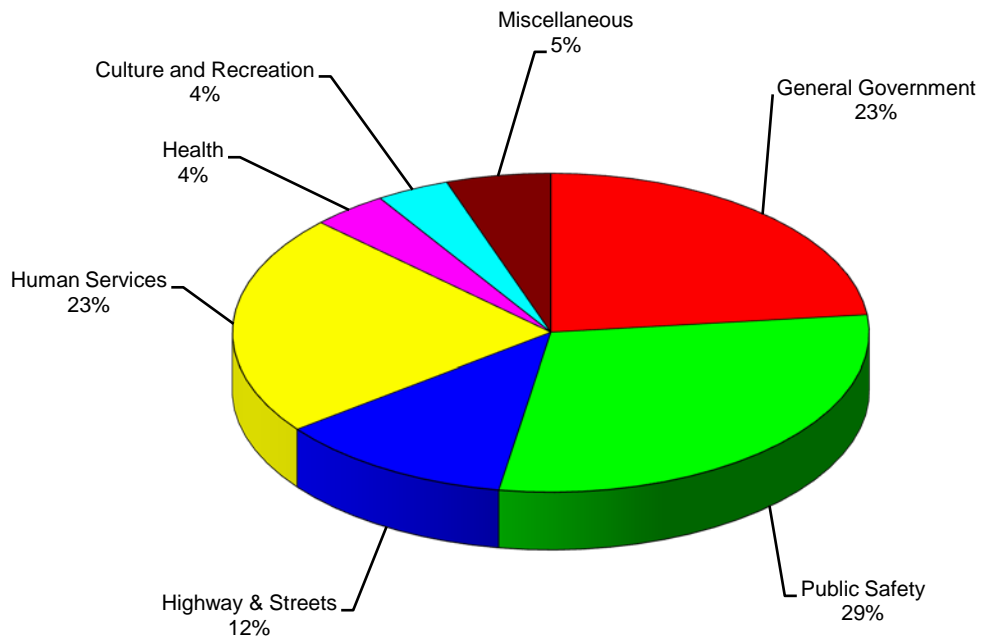
Gary Miller
County Sheriff
(763) 682-7619

Dick Norman
County Coordinator
(763) 682-7377

Where it comes from



Where it goes



A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2008	Total 2009	Percentage Increase (Decrease)
Estimated Population	119,353	120,684	1,331
Total Net Tax Capacity of All Taxable Property	134,260,094	139,943,462	5,683,368
Percent of Property Taxes Collected	96.33%	95.60%	-0.73%
Total Revenues	93,441,167	92,633,517	(807,650)
Total Current County Expenditures (All Governmental Funds)	129,968,646	97,164,077	(32,804,569)
Capital Assets	225,031,502	236,287,247	11,255,745
Total Outstanding Net Bonded Debt of the County	66,348,157	65,307,041	(1,041,116)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	Aa3	Aa3	
Total Government-Wide Net Assets	199,741,242	211,007,301	11,266,059
Total Number of Full/Part Time Employees	677	712	35

A User's Guide to County Financial Statements

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Wright County's basic financial statement consists of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds, fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information and disclosure for information in the financial statements.

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

County Governmental Fund Types

The General Fund is the general operating fund of the county. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt services are presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest, and other costs associated with debt.

Capital outlays are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of county capital assets.

Intergovernmental represent resources transferred by the county to other governments.

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF NET ASSETS
YEAR ENDED DECEMBER 31, 2009**

ASSETS

Cash and Pooled Investments	\$ 48,555,330
Petty Cash and Change Funds	2,460
Restricted Cash	1,730,000
Taxes Receivable - Delinquent	2,256,076
Special Assessments Receivable	
Delinquent	167,492
Noncurrent	556,529
Accounts Receivable - Net	109,273
Accrued Interest Receivable	756,032
Loans Receivable	112,687
Due from Other Governments	2,989,543
Inventory	952,226
Deferred Charges	276,240
Non-Depreciable Capital Assets	
Land	20,974,453
Construction in Progress	3,515,560
Depreciable Capital Assets - Net of Accumulated Depreciation	
Buildings	77,187,880
Machinery, Furniture, and Equipment	8,574,246
Infrastructure	126,035,108
Total Assets	\$ 294,751,135

LIABILITIES

Accounts Payable	\$ 942,808
Salaries Payable	564,096
Contracts Payable	1,031,369
Other Accrued Liabilities	191,036
Due to Other Governments	424,380
Deferred Revenue - Unearned	471,636
Accrued Interest Payable	367,844
General Obligation Bonds Payable - Due Within One Year	4,580,000
General Obligation Notes Payable - Due Within One Year	2,375,000
Contract for Deed - Due Within One Year	32,000
Loans Payable - Due Within One Year	450,000
Compensated Absences Payable - Due Within One Year	1,843,360
General Obligation Bonds Payable - Due in More Than One Year	60,727,041
General Obligation Notes Payable - Due in More Than One Year	4,950,000
Contract for Deed - Due in More One Year	32,000
Loans Payable - Due in More One Year	3,200,000
Other Post Employment Benefits Payable - Due in More Than One Year	346,942
Compensated Absences Payable - Due in More One Year	1,214,322
Total Liabilities	\$ 83,743,834

NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$ 165,619,544
Restricted For:	
General Government	1,086,042
Public Safety	676,719
Culture and Recreation	40,152
Economic Development	151,851
Debt Service	3,781,371
Compost Facility	288,669
Unrestricted	39,362,953
Total Net Assets	\$ 211,007,301

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Fees, Charges, Fines, and Other</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
FUNCTIONS/PROGRAMS					
GOVERNMENTAL ACTIVITIES					
General Government	\$ 19,080,422	\$ 8,986,484	\$ 848,995	\$ 45,071	\$ (9,199,872)
Public Safety	24,111,249	5,745,432	1,471,059	0	(16,894,758)
Highways and Streets	9,879,262	1,004,290	2,768,835	6,085,777	(20,360)
Sanitation	800,374	1,432,605	362,893	0	995,124
Human Services	18,452,789	1,368,302	9,984,955	0	(7,099,532)
Health	3,164,911	330,078	1,248,920	0	(1,585,913)
Culture and Recreation	3,046,907	133,705	54,371	311,889	(2,546,942)
Conservation of Natural Resources	493,765	103,799	58,980	0	(330,986)
Economic Development	50,000	53,426	0	0	3,426
Interest	3,066,853	0	0	0	(3,066,853)
Total Governmental Activities	\$ 82,146,532	\$ 19,158,121	\$ 16,799,008	\$ 6,442,737	\$ (39,746,666)
GENERAL REVENUES					
Property Taxes					\$ 43,165,642
Gravel Taxes					168,629
Mortgage Registry and Deed Tax					128,433
Grants and Contributions not Restricted to a Particular Purpose					6,319,438
Investment Earnings					1,123,910
Miscellaneous					76,717
Gain on Sale of Capital Assets					29,956
Total General Revenues					\$ 51,012,725
CHANGE IN NET ASSETS					
					\$ 11,266,059
Net Assets - Beginning of Year					199,741,242
NET ASSETS - END OF YEAR					\$ 211,007,301

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Pooled Investments	\$ 23,766,588	\$ 5,288,645	\$ 3,863,685	\$ 1,632,571	\$ 9,846,824	\$ 4,157,017	\$ 48,555,330
Petty Cash and Change Funds	2,250	150	60	0	0	0	2,460
Restricted Cash	0	0	0	1,730,000	0	0	1,730,000
Taxes Receivable							
Delinquent	1,343,353	366,134	406,054	139,235	0	1,300	2,256,076
Special Assessments Receivable							
Delinquent	53,658	0	0	112,100	0	1,734	167,492
Deferred	0	0	0	535,309	0	21,220	556,529
Accounts Receivable	49,120	18,090	31,320	0	2,189	8,554	109,273
Accrued Interest Receivable	753,025	0	0	0	3,007	0	756,032
Loans Receivable	0	0	0	0	27,836	84,851	112,687
Due from Other Funds	15,085	43,746	0	0	0	0	58,831
Due from Other Governments	198,912	1,228,257	874,642	0	650,000	37,732	2,989,543
Inventories	0	952,226	0	0	0	0	952,226
Advances to Other Funds	17,400	0	0	0	0	0	17,400
Total Assets	\$ 26,199,391	\$ 7,897,248	\$ 5,175,761	\$ 4,149,215	\$ 10,529,856	\$ 4,312,408	\$ 58,263,879
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 262,657	\$ 118,112	\$ 542,073	\$ 0	\$ 0	\$ 19,966	\$ 942,808
Salaries Payable	347,444	48,404	168,248	0	0	0	564,096
Contracts Payable	0	664,354	2,592	0	364,423	0	1,031,369
Other Accrued Liabilities	0	0	17,344	0	0	0	17,344
Due to Other Funds	43,746	0	10,916	0	0	4,169	58,831
Due to Other Governments	107,515	23,193	370,049	0	0	97,315	598,072
Deferred Revenue - Unavailable	1,121,053	1,368,105	489,440	741,462	352,836	108,588	4,181,484
Deferred Revenue - Unearned	45,507	0	0	0	426,129	0	471,636
Advance from Other Funds	0	0	0	0	0	17,400	17,400
Total Liabilities	\$ 1,927,922	\$ 2,222,168	\$ 1,600,662	\$ 741,462	\$ 1,143,388	\$ 247,438	\$ 7,883,040
FUND BALANCES							
Reserved for							
Encumbrances	\$ 0	\$ 1,016,426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,016,426
Inventories	0	952,226	0	0	0	0	952,226
Advances to Other Funds	17,400	0	0	0	0	0	17,400
Change Funds	2,250	0	0	0	0	0	2,250
Compost Facility	0	0	0	0	0	288,669	288,669
Miscellaneous Items	0	0	0	0	0	1,827,090	1,827,090
Law Library	127,675	0	0	0	0	0	127,675
Unreserved							
Designated for Cash Flows	14,897,867	3,427,990	3,015,999	0	0	0	21,341,856
Designated for Debt Service	0	0	0	3,407,753	0	0	3,407,753
Designated for Compensated Absences	2,220,145	278,438	559,100	0	0	0	3,057,683
Designated for Construction	0	0	0	0	9,386,468	0	9,386,468
Designated for Miscellaneous Items	0	0	0	0	0	587,836	587,836
Undesignated	7,006,132	0	0	0	0	0	7,006,132
Unreserved, Reported in Special Revenue Funds	0	0	0	0	0	1,361,375	1,361,375
Total Fund Balances	\$ 24,271,469	\$ 5,675,080	\$ 3,575,099	\$ 3,407,753	\$ 9,386,468	\$ 4,064,970	\$ 50,380,839
Total Liabilities and Fund Balances	\$ 26,199,391	\$ 7,897,248	\$ 5,175,761	\$ 4,149,215	\$ 10,529,856	\$ 4,312,408	\$ 58,263,879

**WRIGHT COUNTY
BUFFALO, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET ASSETS--GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009**

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS **\$ 50,380,839**

Total net assets reported for governmental activities in the statement of net assets are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 236,287,247

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds. 4,181,484

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

General Obligation Bonds and Any Related Unamortized Discounts or Premiums	\$ (65,307,041)	
General Obligation Notes and Any Related Unamortized Discounts or Premiums	(7,325,000)	
Deferred Debt Issuance Charges	276,240	
Accrued Interest Payable	(367,844)	
Contract for Deed Payable	(64,000)	
Loans Payable	(3,650,000)	
Other Postemployment Benefits	(346,942)	
Compensated Absences	(3,057,682)	(79,842,269)

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 211,007,301**

WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 26,536,247	\$ 7,052,685	\$ 7,632,152	\$ 2,492,725	\$ 0	\$ 132,295	\$ 43,846,104
Special Assessments	0	0	0	1,389,293	0	78,336	1,467,629
Licenses and Permits	119,645	0	0	0	0	65,715	185,360
Intergovernmental	6,435,219	8,796,354	12,186,027	125,659	251,616	631,788	28,426,663
Charges for Services	7,825,017	755,967	1,325,870	0	335,537	507,178	10,749,569
Fines and Forfeits	160,917	0	0	0	0	193,879	354,796
Gifts and Contributions	2,000	0	16,920	0	0	12,859	31,779
Interest on Investments	1,104,452	0	6,328	0	(4,827)	21,381	1,127,334
Miscellaneous	5,106,808	446,425	418,567	0	430,344	42,139	6,444,283
Total Revenues	\$ 47,290,305	\$ 17,051,431	\$ 21,585,864	\$ 4,007,677	\$ 1,012,670	\$ 1,685,570	\$ 92,633,517
EXPENDITURES							
CURRENT							
General Government	\$ 18,168,730	\$ 0	\$ 0	\$ 7,305	\$ 0	\$ 206,215	\$ 18,382,250
Public Safety	22,661,971	0	0	0	0	657,938	23,319,909
Highways and Streets	0	16,102,265	0	0	0	106,819	16,209,084
Sanitation	0	0	0	0	0	498,772	498,772
Human Services	0	0	18,398,786	0	0	0	18,398,786
Health	0	0	3,162,876	0	0	0	3,162,876
Culture and Recreation	1,078,665	0	0	0	0	25,495	1,104,160
Conservation of Natural Resources	444,371	0	0	0	0	38,385	482,756
Economic Development	0	0	0	0	0	50,000	50,000
INTERGOVERNMENTAL							
Culture and Recreation	1,977,418	0	0	0	0	0	1,977,418
Conservation of Natural Resources	0	0	0	0	0	8,851	8,851
CAPITAL OUTLAY							
General Government	0	0	0	0	563,807	0	563,807
Public Safety	0	0	0	0	5,893,100	0	5,893,100
DEBT SERVICE							
Principal	0	450,000	0	3,470,000	32,000	0	3,952,000
Interest	0	63,200	0	3,066,146	0	0	3,129,346
Bond Issue Costs	0	0	0	25,950	0	0	25,950
Administrative (Fiscal) Charges	0	0	0	5,012	0	0	5,012
Total Expenditures	\$ 44,331,155	\$ 16,615,465	\$ 21,561,662	\$ 6,574,413	\$ 6,488,907	\$ 1,592,475	\$ 97,164,077
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,959,150	\$ 435,966	\$ 24,202	\$ (2,566,736)	\$ (5,476,237)	\$ 93,095	\$ (4,530,560)
OTHER FINANCING SOURCES (USES)							
Transfers In	\$ 1,050,784	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,050,784
Transfers Out	0	0	0	0	(810,556)	(240,228)	(1,050,784)
Refunding Bonds Issued	0	0	0	1,725,000	0	0	1,725,000
Premium on Refunding Bonds Issued	0	0	0	32,310	0	0	32,310
Proceeds from Sale of Assets	40,202	30,863	0	0	0	0	71,065
Total Other Financing Sources (Uses)	\$ 1,090,986	\$ 30,863	\$ 0	\$ 1,757,310	\$ (810,556)	\$ (240,228)	\$ 1,828,375
NET CHANGE IN FUND BALANCES	\$ 4,050,136	\$ 466,829	\$ 24,202	\$ (809,426)	\$ (6,286,793)	\$ (147,133)	\$ (2,702,185)
Fund Balances - Beginning of Year	20,221,333	5,059,388	3,550,897	4,217,179	15,673,261	4,212,103	52,934,161
INCREASE IN RESERVED FOR INVENTORIES	0	148,863	0	0	0	0	148,863
FUND BALANCES - END OF YEAR	\$ 24,271,469	\$ 5,675,080	\$ 3,575,099	\$ 3,407,753	\$ 9,386,468	\$ 4,064,970	\$ 50,380,839

**WRIGHT COUNTY
BUFFALO, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ (2,702,185)**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for General Capital Assets, and Infrastructure	\$ 18,512,947	
Net book Value of Disposed Assets	(309,237)	
Current Year Depreciation	<u>(6,947,965)</u>	11,255,745

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		749,118
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Long-Term Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. The net proceeds for debt issuance are:

General Obligation Refunding Bonds	(1,725,000)	
Discount on Bond Issued	<u>(32,310)</u>	(1,757,310)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Principal repayments		
General Obligation Bonds	2,745,000	
General Obligation Notes	725,000	
Contract for Deed	32,000	
Loans Payable	<u>450,000</u>	3,952,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in Other Post Employment Benefit Plan	\$ (157,260)	
Change in Accrued Interest Payable	36,115	
Amortization of Premiums and Deferred Issuance Charges	57,340	
Change in Compensated Absences	(316,367)	
Change in Inventories	<u>148,863</u>	(231,309)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 11,266,059**

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 26,542,932	\$ 26,542,932	\$ 26,536,247	\$ (6,685)
Licenses and Permits	128,850	128,850	119,645	(9,205)
Intergovernmental	5,691,696	5,691,696	6,435,219	743,523
Charges for Services	8,139,782	8,139,782	7,825,017	(314,765)
Fines and Forfeits	275,000	275,000	160,917	(114,083)
Gifts and Contributions	0	0	2,000	2,000
Investment Earnings	1,000,000	1,000,000	1,104,452	104,452
Miscellaneous	5,326,146	5,326,146	5,106,808	(219,338)
Total Revenues	\$ 47,104,406	\$ 47,104,406	\$ 47,290,305	\$ 185,899
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT				
Commissioners	\$ 321,925	\$ 329,145	\$ 309,796	\$ 19,349
Courts	660,057	660,057	587,765	72,292
Court Services	2,960,684	3,070,270	2,971,540	98,730
Law Library	161,634	163,340	130,160	33,180
County Administration	873,414	890,145	826,505	63,640
County Auditor/Treasurer	1,963,986	2,054,264	1,870,580	183,684
County Assessor	1,172,858	1,241,653	1,215,200	26,453
Elections	17,200	17,200	5,100	12,100
Information Technology	1,340,014	1,370,504	1,249,194	121,310
Attorney	2,412,982	2,519,001	2,366,572	152,429
Recorder	654,325	688,135	621,540	66,595
Surveyor	744,838	738,922	566,404	172,518
Planning and Zoning	1,179,962	1,227,994	1,104,718	123,276
Buildings and Plant	2,718,944	2,843,885	2,515,528	328,357
Veterans Service Officer	125,356	129,143	123,573	5,570
Other General Government	4,426,200	2,672,954	1,704,555	968,399
Total General Government	\$ 21,734,379	\$ 20,616,612	\$ 18,168,730	\$ 2,447,882
PUBLIC SAFETY				
Sheriff	\$ 15,641,643	\$ 16,481,788	\$ 15,407,248	\$ 1,074,540
Coroner	312,989	312,989	317,241	(4,252)
County Jail	6,773,757	7,015,751	6,817,944	197,807
Civil Defense	116,399	123,144	119,538	3,606
Total Public Safety	\$ 22,844,788	\$ 23,933,672	\$ 22,661,971	\$ 1,271,701

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (CONTINUED)				
CURRENT (CONTINUED)				
CULTURE AND RECREATION				
Parks	\$ 1,087,803	\$ 1,109,402	\$ 1,078,665	\$ 30,737
CONSERVATION OF NATURAL RESOURCES				
County Extension	323,902	331,486	274,603	56,883
Soil and Water Conservation	72,500	72,500	169,768	(97,268)
Total Conservation of Natural Resources	396,402	403,986	444,371	(40,385)
INTERGOVERNMENTAL				
Culture and Recreation	1,977,418	1,977,418	1,977,418	0
Total Expenditures	48,040,790	48,041,090	44,331,155	3,709,935
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(936,384)	(936,684)	2,959,150	3,895,834
OTHER FINANCING SOURCES (USES)				
Transfers In	896,384	896,684	1,050,784	154,100
Proceeds from Sale of Assets	40,000	40,000	40,202	202
Total Other Financing Sources (Uses)	936,384	936,684	1,090,986	154,302
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 4,050,136	\$ 4,050,136
Fund Balance - Beginning of Year			20,221,333	
FUND BALANCE - END OF YEAR			\$ 24,271,469	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 7,098,739	\$ 7,098,739	\$ 7,052,685	\$ (46,054)
Intergovernmental	11,726,042	11,726,042	8,796,354	(2,929,688)
Charges for Services	810,000	810,000	755,967	(54,033)
Miscellaneous	2,344,068	2,344,068	446,425	(1,897,643)
Total Revenues	21,978,849	21,978,849	17,051,431	(4,927,418)
EXPENDITURES				
CURRENT				
HIGHWAYS AND STREETS				
Administration	562,290	562,290	561,488	802
Maintenance	3,619,473	3,619,473	3,512,046	107,427
Construction	14,961,650	14,961,650	10,489,702	4,471,948
Equipment and Maintenance Shops	2,322,236	2,322,236	1,539,029	783,207
Total Highways and Streets	21,465,649	21,465,649	16,102,265	5,363,384
DEBT SERVICE				
Principal	450,000	450,000	450,000	0
Interest	63,200	63,200	63,200	0
Total Debt Service	513,200	513,200	513,200	0
Total Expenditures	21,978,849	21,978,849	16,615,465	5,363,384
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	0	0	435,966	435,966
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	0	0	30,863	30,863
Total Other Financing Sources (Uses)	0	0	30,863	30,863
NET CHANGE IN FUND BALANCE				
	\$ 0	\$ 0	466,829	\$ 466,829
Fund Balance - Beginning of Year			3,112,855	
Increase in Reserved for Inventory			148,863	
FUND BALANCE - END OF YEAR			\$ 3,728,547	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 7,834,445	\$ 7,834,445	\$ 7,632,152	\$ (202,293)
Intergovernmental	12,254,955	12,254,955	12,186,027	(68,928)
Charges for Services	1,360,700	1,360,700	1,325,870	(34,830)
Gifts and Contributions	14,800	14,800	16,920	2,120
Investment Earnings	10,000	10,000	6,328	(3,672)
Miscellaneous	388,700	388,700	418,567	29,867
Total Revenues	<u>21,863,600</u>	<u>21,863,600</u>	<u>21,585,864</u>	<u>(277,736)</u>
EXPENDITURES				
CURRENT				
HUMAN SERVICES				
Income Maintenance	4,496,200	4,496,200	4,559,567	(63,367)
Social Services	14,063,100	14,063,100	13,839,219	223,881
Total Human Services	<u>18,559,300</u>	<u>18,559,300</u>	<u>18,398,786</u>	<u>160,514</u>
HEALTH				
Nursing services	<u>3,304,300</u>	<u>3,304,300</u>	<u>3,162,876</u>	<u>141,424</u>
Total Expenditures	<u>21,863,600</u>	<u>21,863,600</u>	<u>21,561,662</u>	<u>301,938</u>
NET CHANGE IN FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,202</u>	<u>\$ 24,202</u>
Fund Balance - Beginning of Year			<u>3,550,897</u>	
Fund Balance - End of Year			<u><u>\$ 3,575,099</u></u>	

MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2009. The list does not include salaries paid to County employees nor does it include individuals who received Federal, State or County Human Services aid.

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
3 D SPECIALTIES INC	15,261.14	CENTER POINT ENERGY	136,850.31	FASTENAL COMPANY	14,298.26
AC TRANSPORTATION INC	23,036.10	CENTRA SOTA LAKE REGION LLC	541,073.64	FEDER PRAIRIE SEED	8,274.05
AC TRANSPORTATION INC	23,036.10	CENTRAL MN COUNCIL ON AGING IN	8,456.60	FEHN GRAVEL & EXCAVATNG/DENNIS	3,367,034.21
ADOLFSON & PETERSON CONSTRUCTI	415,440.98	CENTRAL MN JOBS & TRAINING SER	444,888.67	FIRST AMERICAN R E TAX SERVICE	29,302.13
ADULT TRAINING & HABILITATION	15,126.94	CENTRAL MN MENTAL HEALTH CENTE	26,065.64	FORCE AMERICA INC	9,913.30
ADULT TRAINING & HABILITATION	15,126.94	CENTRAL MN MENTAL HEALTH CENTE	289,953.94	FRANKLIN OUTDOOR ADVERTISING	8,300.00
ADVANCED GRAPHIC SYSTEMS INC	7,038.02	CHAMBERLAIN OIL CO	22,983.90	FRANKLIN TOWNSHIP	873,907.67
ADVANCED GRAPHIC SYSTEMS INC	7,038.02	CHATHAM TOWNSHIP	227,649.87	FRANSEN DECORATING INC	61,266.97
ADVANCED GRAPHIX INC	9,284.56	CHOICES FOR CHILDREN	5,856.00	FREIBERG/PATRICK	30,330.00
AECOM USA INC	10,180.05	CHRISTIAN/MARK R	26,200.00	FRENCH LAKE TOWNSHIP	233,986.84
AERCOR WIRELESS INC	7,455.00	CIT INFORMATION SERVICES INC	7,290.25	FRONTIER PRECISION INC	90,909.43
AG ENTERPRISES LLC	12,957.00	CLEARWATER RECREATION LLC	64,868.12	FUNCTIONAL INDUSTRIES INC	454,758.05
ALBERTVILLE BODY SHOP INC	21,672.23	CLEARWATER RIVER WATERSHED	198,119.63	GABRIEL/CATHLEEN	73,562.50
ALBERTVILLE/CITY OF	3,475,346.68	CLEARWATER TOWNSHIP	406,591.96	GALE-TEC ENGINEERING INC	22,064.70
ALBERTVILLE-ST MICHAEL	85,285.57	CLEARWATER/CITY OF	1,114,724.29	GENERAL OFFICE PRODUCTS COMPAN	64,238.42
ALBION TOWNSHIP	358,083.58	CLIMATE AIR	156,761.18	GEOCOMM INC	20,000.00
ALL STATE COMMUNICATIONS INC	52,737.20	COKATO TOWNSHIP	219,883.94	GERARD TREATMENT PROGRAMS	282,482.25
ALLEY EXCAVATING INC	14,904.00	COKATO/CITY OF	1,129,872.76	GILLE/KERRY	7,200.00
ALLINA HOSPITALS & CLINIC	44,567.05	COMMISSIONER OF FINANCE	400,004.73	GOLDENMAN/JULIE	16,519.08
ALLINA HOSPITALS & CLINICS	70,100.25	COMMISSIONER OF REVENUE	24,100.00	GOULD BROS CHEV-OLDS	13,284.06
ALLINA HOSPITALS & CLINICS	43,053.92	COMMISSIONER OF TRANSPORTATION	11,686.16	GP LAND	8,282.19
ALLINA HOSPITALS & CLINICS SP	5,787.25	COMMISSIONER OF TRANSPORTATION	55,377.36	GRAINGER	29,542.73
ALLINA MEDICAL LABORATORIES	5,764.00	COMMUNITY AND FAMILY SERVICES	19,300.21	GRANITE ELECTRONICS	289,632.24
ALPHA VIDEO AND AUDIO INC	67,972.53	COMMVAULT SYSTEMS	45,052.19	GRANITE LEDGE ELECTRICAL	80,190.00
AMERICAN INSTITUTIONAL SUPPLY	8,325.24	CONNECTED FAMILIES	5,765.00	GREAT NORTHERN BANK	50,000.00
AMERICAN MESSAGING	7,950.77	CONSTELLATION JUSTICE SYSTEMS	48,310.00	GREAT RIVER REGIONAL LIBRARY	1,977,418.00
AMERICAN TOWER & ATC TOWER INC	16,420.00	CONSUMER DIRECTIONS	10,736.00	GREENVIEW INC	88,136.84
AMERIPRIDE LINEN AND APPAREL	11,352.07	CONTECH CONSTRUCTION PRODUCT	22,113.99	H&R CONST CO	17,590.75
AMI IMAGING SYSTEMS INC	76,762.78	CORINNA TOWNSHIP	1,247,020.67	HAGLIN/DONNA	8,689.65
AMI IMAGING SYSTEMS INC	13,759.77	CORNERSTONE DETENTION PRODUCTS	103,278.05	HALDEMAN-HOMME	52,842.96
AMI IMAGING SYSTEMS INC	13,759.77	CORPORATE PAYMENT SYSTEMS	6,156.99	HALL CO/W L	61,755.10
ANCOM TECHNICAL CENTER	13,103.58	COTTENS INC	32,154.42	HANBERY AND CARNEY P.A.	58,931.60
ANNANDALE CONTRACTING INC	54,197.65	COUNTRY CHEVROLET	86,883.10	HANCOCK CONCRETE PRODUCTS LLC	24,182.47
ANNANDALE PUBLIC SCHOOL 876	12,113.49	CPS TECHNOLOGY SOLUTIONS	10,837.31	HANOVER EDA	36,859.84
ANNANDALE ROCK PRODUCTS	13,808.82	CREATIVE PRODUCT SOURCING INC	16,798.29	HANOVER/CITY OF	1,150,472.24
ANNANDALE/CITY OF	1,495,595.47	CROP PRODUCTIONS SERVICES	10,376.83	HANSON STRUCTURAL PRECAST MIDW	209,967.11
ANOKA COUNTY - MEDICAL EXAMINE	317,241.00	CRYSTEEL TRUCK & EQUIPMENT	18,569.43	HARDRIVES INC	57,913.69
ANOKA COUNTY CORRECTIONS	55,344.00	CUB PHARMACY	54,882.13	HEARTLAND HOME	7,186.63
ANOKA COUNTY JUVENILE CENTER	30,354.73	D AND D SERVICES & REPAIR LLC	20,336.31	HEARTLAND RANCH INC	34,814.00
ANOKA COUNTY JUVENILE CENTER	30,354.73	DAKOTA FOOD EQUIPMENT CO	32,665.63	HECKER AUTO MALL/DENNY	20,304.00
ANOKA COUNTY SHERIFF	91,788.05	DASSEL COKATO ISD 466	14,313.32	HELENA CHEMICAL COMPANY	7,151.46
ANOKA-METRO RTC	29,915.00	DAVIS CONSTRUCTION COMPANY	9,932.75	HENNEPIN COUNTY ESTATE RECOVER	6,194.98
ANOKA-METRO RTC	29,915.00	DAYTON/CITY OF	42,096.15	HENNEPIN COUNTY MEDICAL CENTER	8,416.19
APEC INDUSTRIAL SALES & SERVIC	9,519.52	DELANO ISD 879	13,118.27	HERC-U-LIFT	12,065.76
ARAMARK SERVICES	18,427.26	DELANO/CITY OF	2,153,596.76	HEWLETT PACKARD	46,303.58
ARAMARK SERVICES INC	308,486.57	DELL MARKETING LP	99,035.20	HIGHWAY TECHNOLOGIES INC	27,806.43
ARCHITECTURAL RENOVATIONS INC	6,928.00	DELL MARKETING LP	46,157.44	HILDI INC	5,425.00
ASPEN CREEK, INC	7,465.00	DEPARTMENT OF NATURAL RESOURCE	151,661.29	HILLYARD INC - MINNEAPOLIS	130,425.57
ASPEN CREEK, INC	7,465.00	DEPARTMENT OF PUBLIC SAFETY	25,650.00	HOLIDAY	113,260.62
ASSOCIATION OF MN COUNTIES	18,350.00	DEPT OF CORRECTIONS	18,997.25	HORIZON ROOFING INC	538,918.41
ASSOCIATION OF MN COUNTIES	13,780.00	DEPUTY REG 77	24,163.57	HOWARD LAKE/CITY OF	1,282,739.94
ASSOCIATION OF MN COUNTIES	13,780.00	DESIGN ELECTRICAL CONTRACTORS	18,238.96	HOWARD LAKE-WAVERLY-WINSTED IS	9,390.97
ASSURANT BENEFITS	10,224.25	DESIGN HOME CENTER, INC	18,312.61	HUBBARD COUNTY DAC INC	15,413.64
ASSURANT BENEFITS	6,199.01	DESOTO ASSOCIATES	5,137.66	HUTCHINSON COMMUNITY HOSPITAL	18,013.00
ASSURANT BENEFITS	6,199.01	DHS	296,218.96	IDENTIX INCORPORATED	24,430.55
ASTECH	375,722.46	DHS-ANNANDALE CBHH-491	8,566.16	IMPACT PROVEN SOLUTIONS	25,373.28
ASTLEFORD INTERNATIONAL	161,874.00	DHS-FORENSIC NURSING HOME-492	25,550.00	INDIAN LAKE IMPROVEMENT DIST	9,116.69
AVTEX INC	7,758.78	DHS-MAPS	1,043,049.19	INDIANHEAD SPECIALTY CO INC	12,421.06
B & B PRODUCTS - RIGS AND SQUA	56,039.66	DHS-MAXIS CASHIER	56,027.99	INGERSOLL/DELORES	9,101.65
BANKERS ADVERTISING CO INC	7,213.36	DHS-ST PETER-472	7,590.00	INITIATIVE FOUNDATION	7,000.00
BARKER CO/BOB	19,817.48	DHS-WILLMAR-482	12,981.00	INTEGRATED FIRE & SECURITY	25,196.91
BARNES DISTRIBUTION	5,828.93	DIVERSIFIED COATINGS INC	16,445.39	INTEREUM INC	84,572.49
BARRETT MOVING & STORAGE	10,000.00	DKMAGS LLC	9,549.13	INTERSTATE BATTERY SYSTEMS	9,800.11
BEAUDRY PROPANE INC	22,682.41	DUSTCOATING INC	51,650.04	JACKS OIL DISTRIBUTING	8,977.50
BECK DISASTER RECOVERY INC	25,500.00	DYNAMIC IMAGING SYSTEMS INC	5,716.49	JACOBSON/DREW S	8,800.00
BECKER BROTHERS	72,745.85	DYNAMIC RECYCLING	37,174.95	JAKES EXCAVATNG	16,900.00
BERNING/SHARON	8,808.96	EAST CENTRAL REGIONAL JUVENILE	204,462.74	JEDDELOH & SNYDER PA	12,151.17
BERNING/SHARON	8,808.96	EAST CENTRAL REGIONAL JUVENILE	193,865.38	JOHNSON CONSTRUCTION CORP/JULI	29,145.95
BLACK MOORE BUMGARDNER MAGNUSS	13,527.11	ECKERMAN/HEIDI	9,977.66	JOY TRANSPORTATION INC	12,952.08
BLACK MOORE BUMGARDNER MAGNUSS	11,598.61	ECONOMIC DEVELOPMENT PRTRNSHIP	42,925.00	KAPLAN PROFESSIONAL SCHOOLS	16,645.00
BLUE CROSS BLUE SHIELD	4,398,323.19	EICHER/ANTHONY	30,224.00	KELLY/EDWIN J	37,900.00
BLUE CROSS BLUE SHIELD	1,761,612.87	ELGARD/TRACY	15,892.80	KEMBLE INC	5,500.00
BLUE CROSS BLUE SHIELD	1,761,612.87	ELK RIVER CHRYSLER INC	21,092.86	KENNAMETAL INC	15,454.22
BOECKER/REBECCA	5,655.00	ELK RIVER FORD	473,080.36	KENNEDY & GRAVEN	10,056.50
BOECKER/REBECCA	5,655.00	ELK RIVER-OTSEGO ISD 728	56,977.65	KID CARE	5,181.00
BOYER TRUCK PARTS	19,190.43	ENGEL/DALE L	16,443.75	KKE ARCHITECTS INC	23,802.15
BP AMOCO	15,638.21	EPA AUDIO VISUAL INC	5,038.49	KLEIN BANK	13,411,942.37
BRAMAN SECURITY/MARCILLE	8,971.40	ERICKSON ENGINEERING COMPANY	10,831.75	KLEIN BANK	10,361,082.82
BREEZY POINT RESORT INC	5,115.70	ERNST GENERAL CONSTRUCTION INC	14,684.00	KLEIN BANK	18,817.90
BROCK WHITE CO LLC	7,945.72	ESRI	23,490.49	KMH ERECTORS	46,276.76
BROTHERS FIRE PROTECTION CO	19,624.00	EXCEL SYSTEMS	5,337.13	KNIFE RIVER	3,732,836.63
BUFFALO HOSPITAL	90,775.28	FAMILY EDUCATION CENTERS OF WR	11,000.00	KNIFE RIVER CORPORATION	7,085.25
BUFFALO HOSPITAL	6,524.10	FAMILY FOCUS	39,814.76	KNIFE RIVER CORPORATION - NORT	26,753.18
BUFFALO HRA	223,194.65	FAMILY PROSPECTIVE RESOURCES I	38,263.17	KRIS ENGINEERING INC	25,966.77
BUFFALO ISD 877	26,526.52	FARM-RITE EQUIPMENT INC	14,282.80	KRUSHE RESIDENTIAL SERVICES	15,064.50

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
KUSTOM BLINDS & DRAPERIES INC	25,050.56	MOODYS INVESTORS SERVICE	8,700.00	ROBERTSON/DELLA	5,033.71
KUSTOM SIGNALS INC	23,472.20	MOONEY/JEFF T	6,900.00	ROCKFORD ISD 883	8,369.35
L-3 COMMUNICATIONS MOBILE VISI	124,464.05	MOOSE LAKE MCF WILLOW RIVER	10,266.00	ROCKFORD TESTING SOLUTIONS	10,950.00
LABORATORY CORP OF AMERICA	5,764.00	MORRIES PARTS & SERVICE GROUP	37,107.00	ROCKFORD TOWNSHIP	1,049,690.03
LAKEDALE COMMUNICATIONS	5,480.48	MORRIS/PHILIP	23,487.09	ROCKFORD/CITY OF	1,902,071.42
LAMPI/SCOTT W	25,000.00	MORTON SALT	7,416.65	ROOF SPEC INC	23,827.40
LAMPI/THOMAS M	170,500.00	MOTOROLA INC	3,855,668.87	ROYAL TIRE INC	84,059.03
LANGUAGE LINE SERVICES INC	8,660.98	M-R SIGN COMPANY INC	104,282.57	RS EDEN	108,536.16
LAPLANT DEMO INC	33,995.15	MSOP-MN SEX OFFENDER PROGRAM -	105,486.80	RTL CONSTRUCTION	51,459.27
LARSON ALLEN LLP	63,950.00	MSSA INC	5,435.00	RUSSELL SECURITY RESOURCE INC	20,351.00
LARSON ENTERPRISES	9,304.54	MULLER PROPERTIES MONTICELLO	23,393.69	RW FARMS LLC	11,875.00
LAW ENFORCEMENT TECHNOLOGY GRO	5,070.00	MULTIPLE CONECEPTS INTERIORS	15,499.91	RYAN CHEVROLET	18,321.44
LDV INC	223,970.00	MUNICIPAL SOFTWARE	14,194.45	SAATHOFF INC	28,985.50
LITTFIN LUMBER CO INC	26,616.45	NAAKTGEBOREN DECORATING	5,847.00	SABRE COMMUNICATIO CORPORATIO	191,457.20
LOBERG ELECTRIC	11,217.95	NABOURS/TIMOTHY T	22,200.00	SAFE COMMUNITIES OF WRIGHT COU	54,125.35
LOSTETTER/CAROL H	10,708.44	NATIONAL BUSINESS SYSTEMS INC	59,266.51	SCHEDULE SOFT	5,050.00
LUNDEEN BROTHERS INC	12,789.68	NELSON AUTO CENTER	32,152.60	SCHMIDT INC/F H	61,760.00
LUTHERAN SOCIAL SERVICE	19,110.92	NEOPOST INC	135,935.81	SCHMIDT/ELMER A	7,825.00
LUTHERAN SOCIAL SERVICE OF MN	18,789.93	NEW HORIZONS COMPUTER LEARNING	14,000.00	SCHNEIDER COPORATION	16,860.00
LUTHERAN SOCIAL SERVICE/SCP	11,524.21	NEXTEL COMMUNICATIONS	12,047.36	SCHOOL DIST NO 2687	2,105,738.89
MABSSCO - STEP GROUP HOME	20,085.00	NEXTEL COMMUNICATIONS	14,001.00	SCHOOL DISTRICT NO 111 TR	376,677.34
MADDEN & ASSOCIATES/FRANK	22,909.19	NEXUS-MILLE LACS ACADEMY	54,507.16	SCHOOL DISTRICT NO 466	1,536,058.68
MADDEN & ASSOCIATES/FRANK	15,325.90	NORIX GROUP INC	5,459.62	SCHOOL DISTRICT NO 828	7,574,611.09
MAINS'L SERVICES INC	8,753.91	NORMENT SECURITY GROUP INC	115,272.20	SCHOOL DISTRICT NO 742	516,877.30
MAPLE LAKE ISD 881	11,750.20	NORTH AMERICAN SALT CO	598,492.01	SCHOOL DISTRICT NO 876	2,973,481.83
MAPLE LAKE TOWNSHIP	574,537.78	NORTH CENTRAL TRUCK EQUIP	5,931.03	SCHOOL DISTRICT NO 877	10,546,589.41
MAPLE LAKE/CITY OF	1,113,472.59	NORTH HOMES INC	104,151.68	SCHOOL DISTRICT NO 879	3,173,384.56
MARCO	50,292.90	NORTH METRO LANDSCAPING INC	9,699.53	SCHOOL DISTRICT NO 881	2,547,983.65
MARCO	8,072.84	NORTH RIDGE APARTMENTS LLC	5,599.95	SCHOOL DISTRICT NO 882	9,805,278.53
MARCO INC	91,325.17	NORTHWOOD CHILDRENS HOME	235,232.60	SCHOOL DISTRICT NO 883	1,352,629.38
MARCO INC	54,335.68	NOVARTIS VACCINES	6,687.50	SCHOOL DISTRICT NO 885	12,534,343.86
MARIETTA AGGREGATES/MARTIN	31,049.97	NUSS TRUCK & EQUIPMENT	5,536.56	SCHUMACHER TRANSPORTATION LLC	46,317.69
MARTIN-MCALLISTERS CONSULTING	10,800.00	OFFICE DEPOT	127,421.16	SEGNER/JAMES W	20,330.00
MARYSVILLE TOWNSHIP	346,065.08	OFFICE DEPOT	29,872.56	SGH INC	141,992.51
MATHIOWETZ CONSTRUCTION	1,066,286.27	OLD CASTLE PRECAST	240,145.34	SHADDUCK/JAMES N	9,900.00
MAWSECO	6,363.87	OLSON & SONS ELECTRIC	9,133.43	SHADDUCK/ROBERT	12,000.00
MAXIMUS	6,500.00	OMANN BROTHERS INC	13,594.38	SHERBURNE COUNTY SHERIFF	125,493.33
MAY/JOSEPH E	8,120.00	ONE SOURCE FITNESS LLC	11,670.30	SHERBURNE COUNTY SOCIAL SERVIC	33,552.00
MCDOWALL COMPANY	82,867.73	OPERATION FORESIGHT SERVICES I	18,330.00	SHERIFFS YOUTH PROGRAM	11,341.35
MCNAMARA INC/B	39,910.88	OPPORTUNITY WORKSHOP INC	11,326.92	SHERIFFS YOUTH PROGRAM OF MN	8,876.94
MEADA	5,000.00	OPTIONS INC	24,618.71	SHI INTERNATIONAL CORP	61,336.91
MENARDS - BUFFALO	16,841.11	ORION ASSOCIATES INC	13,478.40	SILVER CREEK TOWNSHIP	784,451.93
MERCK & CO INC	5,615.14	ORION ASSOCIATES INC	11,712.00	SOFTWARE HOUSE INTERNATIONAL IN	251,551.61
MERIDIAN SERVICES INC	63,505.97	OTSEGO INVESTMENT LLC	16,802.91	SOFTWARE HOUSE INTERNATIONAL IN	22,303.14
MERRICK & COMPANY	19,999.31	OTSEGO/CITY OF	5,038,638.10	SOKOLOWSKI/JASON & KARI	42,967.45
METEORLOGIX	10,278.06	OVERHEAD DOOR COMPANY	8,717.00	SOUTH HAVEN/CITY OF	86,296.97
METRO GROUP INC/THE	43,647.50	PATH	202,700.12	SOUTH ST PAUL STEEL CO INC	6,852.76
METRO HANDICAP INC	5,400.56	PAULSEN/GERALD A	6,700.00	SOUTHSIDE TOWNSHIP	594,291.82
MID-AMERICA BUSINESS SYSTEMS	13,486.45	PAVEMENT RESOURCES INC	8,067.16	SPECIALTY TURF & AG	5,559.20
MIDDLEVILLE TOWNSHIP	164,988.77	PAYROLL DEDUCTIONS	12,698,247.49	SPECTRUM SOLUTIONS	142,543.06
MIDLAND CORPORATE BENEFITS SVC	8,792.05	PAYROLL DEDUCTIONS	4,670,289.11	SPRINGSTED INC	26,862.30
MID-MINNESOTA HOT MIX INC	260,604.05	PAYROLL MAINTENANCE	17,306,738.82	SPRINT	95,280.60
MIDSTATES EQUIP AND SUPPLY	44,903.64	PAYROLL MAINTENANCE	6,266,630.75	SPRINT	12,182.97
MIDWEST MACHINERY CO	32,548.04	PETERSON CHAPEL-BUFFALO	11,404.06	SRF CONSULTING GROUP INC	28,120.92
MILLE LACS ACADEMY	191,521.82	PETERSON GRIMSOM FUNERAL CHAPE	8,200.00	ST CLOUD CHILDRENS HOME	26,696.67
MINNESOTA INSTITUTE OF PUBLIC	13,000.00	PETERSON/TAMMY L	5,227.70	ST CLOUD STATE UNIVERSITY	28,000.00
MINNESOTA STATE CURB	8,837.50	PHASOR ELECTRIC COMPANY	814,920.41	ST MICHAEL EDA	163,356.57
MLEZIVA/DON	7,278.98	PINEHAVEN YOUTH AND FAMILY SER	55,042.12	ST MICHAEL FARMS LLP	7,606.81
MN CHEMICAL COMPANY	5,063.36	PINNACLE SERVICES INC	16,063.47	ST MICHAEL TIF 853	57,700.00
MN CORRECTIONAL FACILITY-RED W	83,640.00	PINTA ACOUSTIC INC	22,230.00	ST MICHAEL/CITY OF	6,451,871.58
MN COUNTIES COMPUTER COOPERATI	82,026.61	PLANER/NORMAN G	19,000.10	ST MICHAEL-ALBERTVILLE ISD 885	22,775.35
MN COUNTIES INS TRUST	441,636.00	PORT GIRLS GROUP HOME	51,664.09	STAAF/ARTHUR N	5,960.00
MN COUNTIES INS TRUST	445,592.00	POSITRON PUBLIC SAFETY SYSTEMS	658,714.88	STANDARD IRON	48,375.40
MN COUNTIES INS TRUST	110,267.00	POTTER/ALLONE	32,000.00	STAR WEST	13,101.68
MN COUNTY ATTORNEYS ASSOCIATIO	7,999.88	PRAIRIE COUNTRY RC&D	8,353.00	STATE OF MN-OFFICE ENTERPRISE	18,773.82
MN DEPARTMENT OF CORRECTIONS	17,903.00	PRECISION PRINTS OF WRIGHT CO	6,558.74	STEARNS COUNTY HUMAN SERVICES	6,098.72
MN DEPARTMENT OF HEALTH	7,237.50	PREVOST TRUST NOV 19 1996	30,200.00	STELLAR CONCRETE	68,258.06
MN DEPARTMENT OF REVENUE	62,059.13	PUBLIC EMP RETIREMENT ASSN	15,082.80	STEVENSON/JANE DOLS	21,963.50
MN ELEVATOR INC	51,899.82	QWEST	70,716.09	STOCKHOLM TOWNSHIP	292,193.22
MN HIGHWAY SAFETY AND RESEARCH	14,274.00	QWEST	125,660.53	STRATUS TECHNOLOGIES IRELAND L	18,370.38
MN MONITORING INC	8,132.50	QWEST	9,151.84	STREICHERS	7,601.54
MN MUTUAL LIFE INSURANCE CO	12,906.83	QWEST	28,260.09	SUGAR LAKE SLS	19,186.74
MN SHERIFFS ASSOCIATION	7,365.68	QWEST	8,267.74	SYNERGY GRAPHICS	28,409.50
MN STATE TREASURER - SURCHARGE	5,186.21	RAMACCIOTTI/FRANK	19,756.56	SYP OF MN	95,468.68
MN STATE TREASURER-TIF	12,305.45	REGENTS OF THE UNIVERSITY OF M	127,136.30	T & S TRUCKING	21,227.50
MN TRANSPORTATION ALLIANCE	5,880.00	REGIONS HOSPITAL	5,538.47	TARGET	5,945.00
MN UC FUND	29,716.22	RELIABLE RESTORATION	35,635.00	TEKTON CONSTRUCTION COMPANY	123,001.94
MN UC FUND	10,185.11	RELIANCE TELEPHONE SYSTEMS INC	19,500.00	THELEN HEATING	665,841.10
MOBILE RADIO ENGINEERING INC	18,473.86	REM HENNEPIN INC	33,338.55	TKDA	19,502.62
MONTICELLO AUTO BODY INC	6,256.39	REM SOUTH CENTRAL INC	75,300.75	TOTAL PRINTING	16,679.35
MONTICELLO ISD 882	19,936.47	RESTORATIVE THERAPIES INC	13,007.50	TOTAL PRINTING	5,991.15
MONTICELLO TOWNSHIP	449,958.24	RICE LAKE CONSTRUCTION GROUP	87,445.50	TOWMASTER	96,654.29
MONTICELLO/CITY OF	11,345,267.29	RIGHT WAY CAULKING INC	25,296.84	TRAFFIC CONTROL CORPORATION	12,624.08
MONTICELLO-BIG LAKE HOSPITAL	749,322.26	RIVERRIDER PUBLIC TRANSIT SYST	13,140.00	TRAFFIC MARKING SERVICE INC	238,813.99
MONTROSE/CITY OF	1,173,081.94	RIVERS OF HOPE	30,000.00	TREFOIL CULTURAL & ENVIRONMENT	7,800.00

VENDORNAME	AMOUNT
TRIMIN GOVERNMENT SOLUTIONS	24,610.21
TRIMIN SYSTEMS INC	12,359.75
TRUCK UTILITIES INC	138,075.66
TRUEMAN WELTERS INC.	26,115.48
TW VENDING INC	45,717.32
TWIN CITY ACOUSTICS	38,838.60
ULTRAMAX	6,550.00
UNIFORMS UNLIMITED	8,401.24
UNITED GROUP INC	9,246.27
UNLIMITED ELECTRIC INC	9,229.09
US POSTAL SERVICES (NEOPOST)	32,500.00
VALLEYFAIR	5,966.85
VANCE BROTHERS INC	35,674.32
VEOLIA ENVIRONMENTAL SERVICES	26,863.75
VEOLIA ENVIRONMENTAL SERVICES	16,017.15
VERGIN SALES	10,133.48
VERIZON WIRELESS	13,379.44
VICTOR TOWNSHIP	302,515.56
VILLAGE RANCH	344,560.27
VOA	27,154.56
VOSS LIGHTING	7,096.60
WALKER TRUCKING/C	17,575.00
WALMART COMMUNITY BRC	8,042.58
WALMART STORE 01-1577	9,500.41
WALSH/HARRY	15,612.00
WASTE MANAGEMENT-TC WEST	24,740.56
WATSON FURNITURE GROUP	6,430.40
WAVERLY/CITY OF	1,059,339.63
WEIMAN/MARGARET	10,235.00
WELLS FARGO	11,485.37
WEST PAYMENT CENTER	68,804.21
WESTERN WATERPROOFING CO INC	10,538.00
WOLF PROTECTIVE AGENCY INC	5,688.11
WOODLAND TOWNSHIP	315,531.17
WRIGHT CO SNOWMOBILE TRAIL ASN	52,713.00
WRIGHT COUNTY AG SOCIETY	8,170.80
WRIGHT COUNTY AG SOCIETY	76,000.00
WRIGHT COUNTY ATTORNEY	129,604.33
WRIGHT COUNTY AUDITOR TREASURE	19,158.80
WRIGHT COUNTY COLLISION	8,305.00
WRIGHT COUNTY COURT ADMINISTRA	19,935.38
WRIGHT COUNTY COURT SERVICES	7,342.93
WRIGHT COUNTY COURT SERVICES	68,411.00
WRIGHT COUNTY DEPUTY REGISTRAR	3,525,752.79
WRIGHT COUNTY FAMILY SERVICES	327,750.03
WRIGHT COUNTY HIGHWAY DEPT	894,931.97
WRIGHT COUNTY HIGHWAY DEPT	12,267.41
WRIGHT COUNTY HISTORICAL SOCIE	235,596.00
WRIGHT COUNTY HUMAN SERVICES	7,900.80
WRIGHT COUNTY HUMAN SERVICES	13,390.65
WRIGHT COUNTY HUMAN SERVICES	14,363.35
WRIGHT COUNTY HUMAN SERVICES	22,518.32
WRIGHT COUNTY HUMAN SERVICES	11,804.00
WRIGHT COUNTY PLANNING & ZONIN	47,500.00
WRIGHT COUNTY PUBLIC HEALTH	17,124.00
WRIGHT COUNTY REP PAYEE ACCOUN	6,616.64
WRIGHT CTY DRUG TASK FORCE	7,500.00
WRIGHT HENNEPIN COOP ELEC ASSN	51,145.28
WRIGHT HENNEPIN ELECTRIC	31,120.25
WRIGHT SOIL & WATER CONS DIST	474,559.48
WRIGHT TECHNICAL CENTER	15,000.00
WURM CONSTRUCTION/KEITH	20,435.00
XCEL ENERGY	21,315.45
XIOTECH	118,868.30
YOUTH SERVICES INTERNATIONAL I	159,985.20
ZACK'S INC	11,904.74
ZIEGLER CAT	15,073.93
ZIEGLER INC	13,438.83
ZUMBRO VALLEY FORESTERY	12,884.00
VENDORS LESS THAN \$5,000 AND OTHERS	3,099,718.62