

# **Financial Statement of Wright County, Minnesota**

Prepared by Robert Hiivala, County Auditor/Treasurer

**Year Ended December 31, 2015**

To the Honorable Board of County Commissioners:

I hereby submit to you the Comprehensive Annual Financial Report of Wright County, Minnesota for the fiscal year ended December 31, 2015. 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 2015.

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

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,

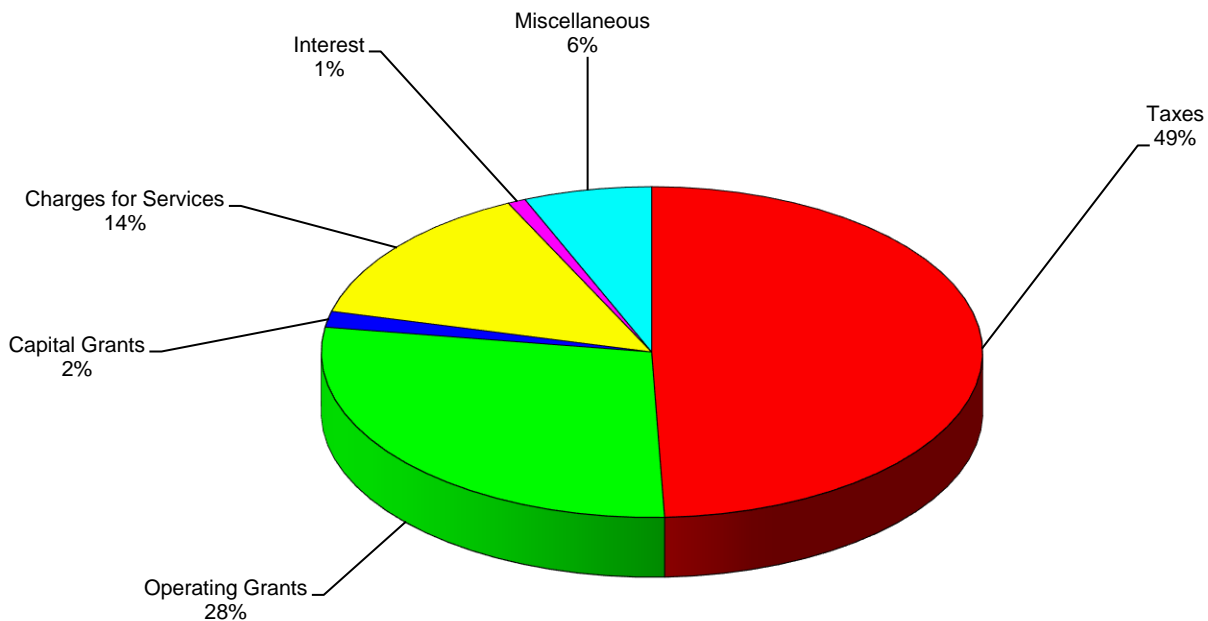
Robert J. Hiivala  
County Auditor/Treasurer

**WRIGHT COUNTY, MINNESOTA  
BUFFALO, MINNESOTA  
PRINCIPAL COUNTY OFFICIALS  
DECEMBER 31, 2015**

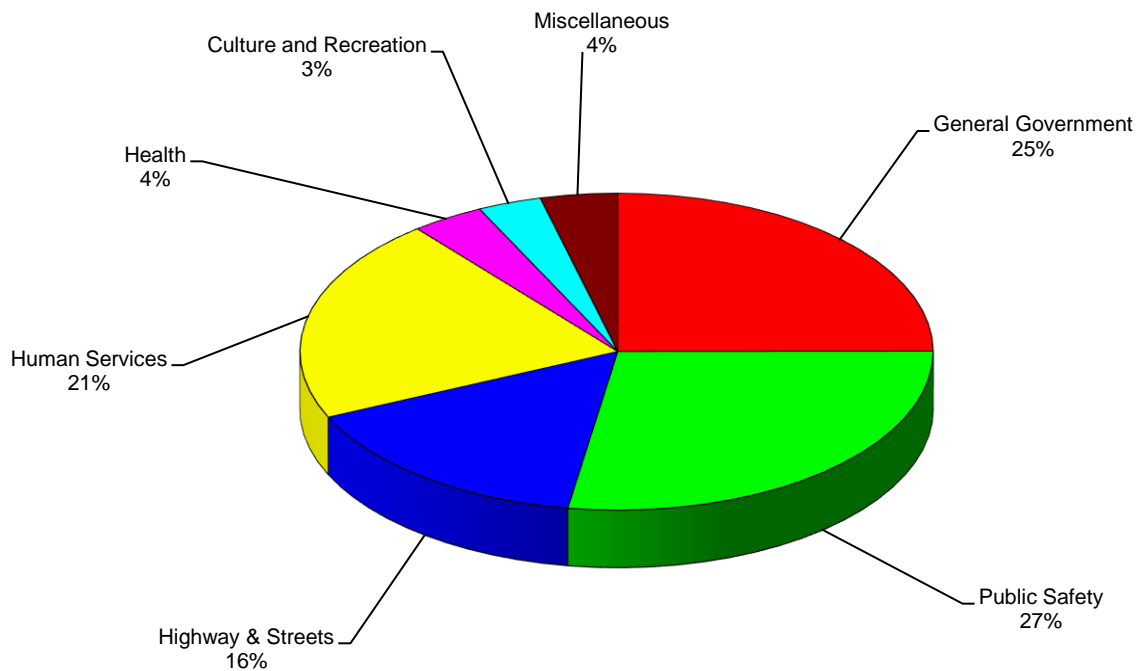
Office	Name	Term Expires
<b>Commissioners</b>		
1st District	Christine Husom	January 2019
2nd District	Pat Sawatzke	January 2017
3rd District	Mark Daleiden	January 2019
4th District	Mike Potter*	January 2017
5th District	Charles Borrell	January 2017
<b>Officers</b>		
<b>Elected</b>		
Attorney	Tom Kelly	January 2019
Auditor-Treasurer	Robert J. Hiivala	January 2019
Sheriff	Joe Hagerty	January 2019
<b>Appointed</b>		
Coordinator	Lee Kelly	Indefinite
Assessor	Tony Rasmuson	December 2016
Highway Engineer	Virgil Hawkins	April 2017
Human Services Director	Jami Goodrum Schwartz	Indefinite
Recorder	Barb Gabrelcik	Indefinite
Surveyor	Steve Jobe	December 2018
Veteran Services/Nuclear	Launette Figliuzzi	October 2018

\* Chairperson

### Where it comes from



### Where it goes



## A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2014	Total 2015	Increase (Decrease)
Estimated Population	129,946	131,361	1,415
Total Net Tax Capacity of All Taxable Property	117,994,143	132,024,316	14,030,173
Percent of Property Taxes Collected	98.90%	98.70%	-0.20%
Total Revenues	107,233,617	107,623,797	390,180
Total Current County Expenditures (All Governmental Funds)	98,786,399	110,968,514	12,182,115
Capital Assets	264,794,420	277,339,456	12,545,036
Total Outstanding Net Bonded Debt of the County	49,412,930	57,098,458	7,685,528
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	Aa3	AA+	
Total Government-Wide Net Assets	270,939,378	250,349,763	(20,589,615)
Total Number of Full/Part Time Employees	718	726	8

## **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 POSITION  
DECEMBER 31, 2015**

**ASSETS**

Cash and Pooled Investments	\$ 71,335,182
Petty Cash and Change Funds	5,610
Taxes Receivable - Delinquent	994,085
Special Assessments Receivable	
Delinquent	33,063
Noncurrent	176,094
Accounts Receivable - Net	300,885
Accrued Interest Receivable	718,716
Loans Receivable	768,623
Due from Other Governments	2,938,172
Prepaid Items	65,590
Inventory	1,406,337
Non-Depreciable Capital Assets	
Land	30,644,247
Construction-in-Progress	11,668,450
Depreciable Capital Assets - Net of Accumulated Depreciation	
Buildings	68,057,400
Machinery, Furniture, and Equipment	9,441,839
Infrastructure	<u>157,527,520</u>
<b>Total Assets</b>	<b>\$ 356,081,813</b>

**DEFERRED OUTFLOWS OF RESOURCES**

6,336,158

**LIABILITIES**

Accounts Payable	\$ 1,041,834
Salaries Payable	1,619,888
Contracts Payable	3,454,545
Other Accrued Liabilities	26,529
Due to Other Governments	856,537
Unearned Revenue	61,164
Accrued Interest Payable	254,802
General Obligation Bonds Payable - Due Within One Year	2,885,000
Loans Payable - Due Within One Year	523,148
Septic Loans Payable - Due Within One Year	57,428
Compensated Absences Payable - Due Within One Year	805,615
General Obligation Bonds Payable - Due in More Than One Year	54,213,458
Loans Payable - Due in More One Year	1,670,375
Septic Loans Payable - Due in More Than One Year	539,011
Compensated Absences Payable - Due in More One Year	2,416,844
Other Post Employment Benefits Payable - Due in More Than One Year	1,921,328
Net Pension Liability - Due in More One Year	<u>34,878,827</u>
<b>Total Liabilities</b>	<b>\$ 107,226,333</b>

**DEFERRED INFLOWS OF RESOURCES**

Pension Related	4,795,133
Advanced Allotments	46,742
Total Deferred Inflows of Resources	<u>4,841,875</u>

**NET POSITION**

Net Investment in Capital Assets	\$ 224,584,859
Restricted For:	
General Government	2,325,427
Public Safety	889,700
Highways and Streets	1,019,341
Culture and Recreation	669,261
Economic Development	898,304
Debt Service	3,362,154
Sanitation	291,085
Conservation of Natural Resources	69,287
Unrestricted	<u>16,240,345</u>
<b>Total Net Position</b>	<b>\$ 250,349,763</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2015**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>FUNCTIONS/PROGRAMS</b>					
<b>GOVERNMENTAL ACTIVITIES</b>					
General Government	\$ 23,711,238	\$ 4,569,318	\$ 926,177	\$ -	\$ (18,215,743)
Public Safety	26,158,300	7,326,397	1,723,936	-	(17,107,967)
Highways and Streets	14,898,705	889,583	12,016,480	265,182	(1,727,460)
Sanitation	740,187	124,584	385,656	-	(229,947)
Human Services	19,864,509	1,028,772	13,043,091	-	(5,792,646)
Health	3,528,033	336,472	1,469,564	-	(1,721,997)
Culture and Recreation	3,077,424	286,691	79,066	1,400,000	(1,311,667)
Conservation of Natural Resources	683,262	76,730	296,507	-	(310,025)
Economic Development	30,000	196,438	-	-	166,438
Interest	2,274,662	-	-	-	(2,274,662)
<b>Total Governmental Activities</b>	<b>\$ 94,966,320</b>	<b>\$ 14,834,985</b>	<b>\$ 29,940,477</b>	<b>\$ 1,665,182</b>	<b>\$ (48,525,676)</b>
 <b>GENERAL REVENUES</b>					
Property Taxes					\$ 52,749,321
Gravel Taxes					278,566
Mortgage Registry and Deed Tax					157,353
Grants and Contributions not Restricted for a Particular Purpose					6,113,541
Investment Earnings (Loss)					941,056
Miscellaneous					96,414
Gain on Sale of Capital Assets					56,446
<b>Total General Revenues</b>					<b>\$ 60,392,697</b>
 <b>CHANGE IN NET POSITION</b>					
Net Position - Beginning of Year					270,939,378
Change in Accounting Principle, See Note 1					<b>(32,456,636)</b>
Net Position - Beginning of Year, as Restated					<b>238,482,742</b>
 <b>NET POSITION - END OF YEAR</b>					
					<b>\$ 250,349,763</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2015**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Pooled Investments	\$ 34,302,195	\$ 10,537,841	\$ 7,475,327	\$ 3,332,043	\$ 10,385,342	\$ 5,302,434	\$ 71,335,182
Petty Cash and Change Funds	5,400	150	60	-	-	-	5,610
Taxes Receivable							
Delinquent	586,753	148,991	163,880	94,461	-	-	994,085
Special Assessments Receivable							
Delinquent	75	-	-	31,648	-	1,340	33,063
Noncurrent	-	-	-	159,704	-	16,390	176,094
Accounts Receivable	30,535	60,100	182,186	-	-	28,064	300,885
Accrued Interest Receivable	718,716	-	-	-	-	-	718,716
Loans Receivable	-	-	-	-	-	768,623	768,623
Due from Other Funds	16,953	43,033	-	-	-	-	59,986
Due from Other Governments	260,354	1,085,187	1,564,189	-	-	28,442	2,938,172
Inventories	-	1,406,337	-	-	-	-	1,406,337
Prepaid Items	4,500	-	61,090	-	-	-	65,590
Advances to Other Funds	12,800	-	-	-	-	-	12,800
<b>Total Assets</b>	<b>\$ 35,938,281</b>	<b>\$ 13,281,639</b>	<b>\$ 9,446,732</b>	<b>\$ 3,617,856</b>	<b>\$ 10,385,342</b>	<b>\$ 6,145,293</b>	<b>\$ 78,815,143</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 271,120	\$ 162,257	\$ 507,868	\$ 900	\$ 42,148	\$ 57,541	\$ 1,041,834
Salaries Payable	1,064,970	117,178	435,937	-	-	1,803	1,619,888
Contracts Payable	-	516,429	-	-	2,938,116	-	3,454,545
Other Accrued Liabilities	-	-	26,529	-	-	-	26,529
Due to Other Funds	39,593	-	17,202	-	-	3,191	59,986
Due to Other Governments	327,383	24,445	315,923	-	-	188,786	856,537
Unearned Revenue	61,164	-	-	-	-	-	61,164
Advance from Other Funds	-	-	-	-	-	12,800	12,800
<b>Total Liabilities</b>	<b>\$ 1,764,230</b>	<b>\$ 820,309</b>	<b>\$ 1,303,459</b>	<b>\$ 900</b>	<b>\$ 2,980,264</b>	<b>\$ 264,121</b>	<b>\$ 7,133,283</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Taxes	441,986	111,810	125,338	72,426	-	-	751,560
Unavailable Special Assesments	75	-	-	190,127	-	17,718	207,920
Unavailable Grants	-	1,019,341	138,195	-	-	-	1,157,536
Unavailable Loans	-	-	-	-	-	768,623	768,623
Advanced Allotments	-	46,742	-	-	-	-	46,742
<b>Total Deferred Inflows of Resources</b>	<b>442,061</b>	<b>1,177,893</b>	<b>263,533</b>	<b>262,553</b>	<b>-</b>	<b>786,341</b>	<b>2,932,381</b>
<b>FUND BALANCES</b>							
Nonspendable	\$ 17,300	\$ 1,406,337	\$ 61,090	\$ -	\$ -	\$ -	\$ 1,484,727
Restricted	-	-	-	3,354,403	-	4,374,441	7,728,844
Assigned	2,131,332	9,877,100	7,818,650	-	7,405,078	867,330	28,099,490
Unassigned	31,583,358	-	-	-	-	(146,940)	31,436,418
<b>Total Fund Balances</b>	<b>\$ 33,731,990</b>	<b>\$ 11,283,437</b>	<b>\$ 7,879,740</b>	<b>\$ 3,354,403</b>	<b>\$ 7,405,078</b>	<b>\$ 5,094,831</b>	<b>\$ 68,749,479</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 35,938,281</b>	<b>\$ 13,281,639</b>	<b>\$ 9,446,732</b>	<b>\$ 3,617,856</b>	<b>\$ 10,385,342</b>	<b>\$ 6,145,293</b>	<b>\$ 78,815,143</b>



**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2015**

**TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS** **\$ 68,749,479**

Total net position reported for governmental activities in the statement of net position is 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. 277,339,456

The County's net pension liability and related deferred inflows and outflows are recorded on the statement of net position. Balances at year-end are:

Net Pension Liability	(34,878,827)	
Deferred Outflows of Resources - Pension Related	6,336,158	
Deferred Inflows of Resources - Pension Related	(4,795,133)	(33,337,802)

Other long-term assets (deferred inflows of resources) are not available to pay for current-period expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds. 2,885,639

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	\$ (57,098,458)	
Accrued Interest Payable	(254,802)	
Loans Payable	(2,193,523)	
Septic Loans Payable	(596,439)	
Compensated Absences	(3,222,459)	
Other Postemployment Benefits	(1,921,328)	(65,287,009)

**TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 250,349,763**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2015**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 32,328,351	\$ 8,347,504	\$ 8,270,107	\$ 4,673,480	\$ -	\$ 86,581	\$ 53,706,023
Special Assessments	-	-	-	56,534	-	173,225	229,759
Licenses and Permits	136,573	-	-	-	-	122,834	259,407
Intergovernmental	7,146,711	13,295,206	14,914,184	33,710	1,400,000	781,636	37,571,447
Charges for Services	9,389,376	862,821	1,096,967	-	268,289	981,151	12,598,604
Fines and Forfeits	114,708	-	-	-	-	109,042	223,750
Gifts and Contributions	851	-	43,929	-	-	150	44,930
Investment Earnings (Loss)	929,837	-	9,506	433	-	9,809	949,585
Miscellaneous	1,559,870	90,254	325,742	-	-	64,426	2,040,292
<b>Total Revenues</b>	<b>\$ 51,606,277</b>	<b>\$ 22,595,785</b>	<b>\$ 24,660,435</b>	<b>\$ 4,764,157</b>	<b>\$ 1,668,289</b>	<b>\$ 2,328,854</b>	<b>\$ 107,623,797</b>
<b>EXPENDITURES</b>							
<b>CURRENT</b>							
General Government	\$ 20,861,448	\$ -	\$ -	\$ 7,068	\$ -	\$ 370,227	\$ 21,238,743
Public Safety	23,382,154	-	-	-	-	1,105,593	24,487,747
Highways and Streets	-	20,317,620	-	-	-	111,295	20,428,915
Sanitation	-	-	-	-	-	438,585	438,585
Human Services	-	-	20,451,392	-	-	-	20,451,392
Health	-	-	3,736,531	-	-	-	3,736,531
Culture and Recreation	1,443,951	-	-	-	-	96,979	1,540,930
Conservation of Natural Resources	390,956	-	-	-	-	291,205	682,161
Economic Development	-	-	-	-	-	30,000	30,000
<b>INTERGOVERNMENTAL</b>							
Highways and Streets	-	474,119	-	-	-	-	474,119
Culture and Recreation	1,947,067	-	-	-	-	-	1,947,067
<b>CAPITAL OUTLAY</b>							
General Government	-	-	-	-	610,407	-	610,407
Culture and Recreation	-	-	-	-	1,945,686	-	1,945,686
Public Safety	-	-	-	-	1,893,519	-	1,893,519
Highways and Streets	-	-	-	-	5,690,815	-	5,690,815
<b>DEBT SERVICE</b>							
Principal	-	523,148	-	2,460,000	-	99,592	3,082,740
Interest	-	32,653	-	2,184,799	-	-	2,217,452
Bond Issue Costs	-	-	-	2,575	67,405	-	69,980
Administrative (Fiscal) Charges	-	-	-	1,725	-	-	1,725
<b>Total Expenditures</b>	<b>\$ 48,025,576</b>	<b>\$ 21,347,540</b>	<b>\$ 24,187,923</b>	<b>\$ 4,656,167</b>	<b>\$ 10,207,832</b>	<b>\$ 2,543,476</b>	<b>\$ 110,968,514</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,580,701</b>	<b>\$ 1,248,245</b>	<b>\$ 472,512</b>	<b>\$ 107,990</b>	<b>\$ (8,539,543)</b>	<b>\$ (214,622)</b>	<b>\$ (3,344,717)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	\$ 5,000	\$ -	\$ -	\$ -	\$ 3,430,000	\$ -	\$ 3,435,000
Transfers Out	(3,430,000)	-	-	-	(5,000)	-	(3,435,000)
Loan Proceeds	-	-	-	-	-	226,545	226,545
Proceeds from Bonds Issued	-	-	-	-	9,735,000	-	9,735,000
Premium on Bonds Issued	-	-	-	-	462,517	-	462,517
Proceeds from Sale of Assets	47,808	34,373	-	-	-	-	82,181
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (3,377,192)</b>	<b>\$ 34,373</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 13,622,517</b>	<b>\$ 226,545</b>	<b>\$ 10,506,243</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 203,509</b>	<b>\$ 1,282,618</b>	<b>\$ 472,512</b>	<b>\$ 107,990</b>	<b>\$ 5,082,974</b>	<b>\$ 11,923</b>	<b>\$ 7,161,526</b>
Fund Balances - Beginning of Year	33,528,481	9,618,513	7,407,228	3,246,413	2,322,104	5,082,908	61,205,647
<b>INCREASE IN INVENTORY</b>	<b>-</b>	<b>382,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>382,306</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 33,731,990</b>	<b>\$ 11,283,437</b>	<b>\$ 7,879,740</b>	<b>\$ 3,354,403</b>	<b>\$ 7,405,078</b>	<b>\$ 5,094,831</b>	<b>\$ 68,749,479</b>

**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, 2015**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** **\$ 7,161,526**

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

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

Expenditures for General Capital Assets and Infrastructure	\$ 20,987,999	
Net Book Value of Disposed Assets	(25,735)	
Current Year Depreciation	<u>(8,417,228)</u>	12,545,036

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. (76,910)

Pension expenditures on the governmental funds are measured by current-year employer contributions. Pension expenses on the statement of activities are measured by the change in net pension liability and the related deferred inflows and outflows of resources. (881,166)

Long-Term Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. The new proceeds for debt issuance are:

Septic Loans Payable	(226,545)	
General Obligation Bonds	(9,735,000)	
Premium on Bond Issued	<u>(462,517)</u>	(10,424,062)

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

Principal Repayments		
General Obligation Bonds	2,460,000	
Septic Loans	99,592	
Loans Payable	<u>523,148</u>	3,082,740

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 Postemployment Benefit Plan	\$ (324,368)	
Change in Accrued Interest Payable	(37,494)	
Amortization of Premiums and Discounts	51,989	
Change in Compensated Absences	387,424	
Change in Inventories	<u>382,306</u>	<u>459,857</u>

**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 11,867,021**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 32,960,001	\$ 32,960,001	\$ 32,328,351	\$ (631,650)
Licenses and Permits	102,750	102,750	136,573	33,823
Intergovernmental	6,448,130	6,448,130	7,146,711	698,581
Charges for Services	8,454,492	8,454,492	9,389,376	934,884
Fines and Forfeits	171,000	171,000	114,708	(56,292)
Gifts and Contributions	-	-	851	851
Investment Earnings (Loss)	1,300,000	1,300,000	929,837	(370,163)
Miscellaneous	1,626,022	1,626,022	1,559,870	(66,152)
<b>Total Revenues</b>	<b>\$ 51,062,395</b>	<b>\$ 51,062,395</b>	<b>\$ 51,606,277</b>	<b>\$ 543,882</b>
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
<b>GENERAL GOVERNMENT</b>				
Commissioners	\$ 330,069	\$ 330,069	\$ 303,045	\$ 27,024
Courts	185,000	185,000	245,380	(60,380)
Court Services	3,302,942	3,302,942	3,256,578	46,364
County Administration	1,078,889	1,078,889	994,798	84,091
County Auditor/Treasurer	2,188,103	2,260,205	2,112,045	148,160
County Assessor	1,476,993	1,482,485	1,348,071	134,414
Elections	9,600	9,600	30,167	(20,567)
Information Technology	1,810,260	1,810,260	1,653,540	156,720
Attorney	2,704,506	2,879,088	2,767,334	111,754
Recorder	636,531	636,531	604,066	32,465
Surveyor	696,059	714,146	647,781	66,365
Planning and Zoning	1,237,873	1,252,500	1,211,550	40,950
Buildings and Plant	3,064,850	3,064,850	2,797,472	267,378
Veterans Service Officer	138,884	138,884	133,298	5,586
Other General Government	4,414,630	3,314,457	2,756,323	558,134
<b>Total General Government</b>	<b>\$ 23,275,189</b>	<b>\$ 22,459,906</b>	<b>\$ 20,861,448</b>	<b>\$ 1,598,458</b>
<b>PUBLIC SAFETY</b>				
Sheriff	\$ 17,583,229	\$ 17,627,651	\$ 17,467,193	\$ 160,458
Coroner	316,458	316,458	316,458	-
County Jail	5,770,839	5,784,522	5,495,654	288,868
Civil Defense	109,854	109,854	102,849	7,005
<b>Total Public Safety</b>	<b>\$ 23,780,380</b>	<b>\$ 23,838,485</b>	<b>\$ 23,382,154</b>	<b>\$ 456,331</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (CONTINUED)</b>				
<b>CURRENT (CONTINUED)</b>				
<b>CULTURE AND RECREATION</b>				
Parks	\$ 1,589,370	\$ 1,589,370	\$ 1,443,951	\$ 145,419
<b>CONSERVATION OF NATURAL RESOURCES</b>				
County Extension	285,379	289,018	268,346	20,672
Soil and Water Conservation	125,010	125,010	122,610	2,400
Total Conservation of Natural Resources	410,389	414,028	390,956	23,072
<b>INTERGOVERNMENTAL</b>				
Culture and Recreation	1,947,067	1,947,067	1,947,067	-
Total Expenditures	<u>51,002,395</u>	<u>50,248,856</u>	<u>48,025,576</u>	<u>2,223,280</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>60,000</b>	<b>813,539</b>	<b>3,580,701</b>	<b>2,767,162</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	0	0	5,000	5,000
Transfers Out	(100,000.00)	(853,539.00)	(3,430,000)	(2,576,461)
Proceeds from Sale of Assets	40,000	40,000	47,808	7,808
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>(813,539)</u>	<u>(3,377,192)</u>	<u>(2,563,653)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,509</u>	<u>\$ 203,509</u>
<b>Fund Balance - Beginning of Year</b>			33,528,481	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 33,731,990</u>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 8,266,619	\$ 8,266,619	\$ 8,347,504	\$ 80,885
Intergovernmental	11,757,958	11,757,958	13,295,206	1,537,248
Charges for Services	905,000	905,000	862,821	(42,179)
Miscellaneous	105,217	105,217	90,254	(14,963)
<b>Total Revenues</b>	<b>21,034,794</b>	<b>21,034,794</b>	<b>22,595,785</b>	<b>1,560,991</b>
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
<b>HIGHWAYS AND STREETS</b>				
Administration	585,651	615,671	586,238	29,433
Maintenance	5,464,456	5,536,555	5,558,271	(21,716)
Construction	11,753,336	11,803,549	12,615,170	(811,621)
Equipment and Maintenance Shops	2,226,741	2,246,648	1,557,941	688,707
<b>Total Highways and Streets</b>	<b>20,030,184</b>	<b>20,202,423</b>	<b>20,317,620</b>	<b>(115,197)</b>
<b>INTERGOVERNMENTAL</b>				
Highways and Streets	448,808	448,808	474,119	(25,311)
<b>DEBT SERVICE</b>				
Principal	523,149	523,149	523,148	1
Interest	32,653	32,653	32,653	-
Total Debt Service	555,802	555,802	555,801	1
Total Expenditures	21,034,794	21,207,033	21,347,540	(140,507)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(172,239)</b>	<b>1,248,245</b>	<b>1,420,484</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	172,239	-	(172,239)
Proceeds from Sale of Assets	-	-	34,373	34,373
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>172,239</b>	<b>34,373</b>	<b>(137,866)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,282,618</b>	<b>\$ 1,282,618</b>
Fund Balance - Beginning of Year			9,618,513	
Increase in Inventory			382,306	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 11,283,437</b>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 8,510,626	\$ 8,510,626	\$ 8,270,107	\$ (240,519)
Intergovernmental	15,289,554	15,289,554	14,914,184	(375,370)
Charges for Services	1,206,100	1,206,100	1,096,967	(109,133)
Gifts and Contributions	14,000	14,000	43,929	29,929
Investment Earnings	6,000	6,000	9,506	3,506
Miscellaneous	329,800	329,800	325,742	(4,058)
<b>Total Revenues</b>	<b><u>25,356,080</u></b>	<b><u>25,356,080</u></b>	<b><u>24,660,435</u></b>	<b><u>(695,645)</u></b>
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
<b>HUMAN SERVICES</b>				
Income Maintenance	6,405,860	6,587,205	6,116,893	470,312
Social Services	15,144,280	15,434,638	14,334,499	1,100,139
<b>Total Human Services</b>	<b><u>21,550,140</u></b>	<b><u>22,021,843</u></b>	<b><u>20,451,392</u></b>	<b><u>1,570,451</u></b>
<b>HEALTH</b>				
Nursing services	<b><u>3,805,940</u></b>	<b><u>3,915,537</u></b>	<b><u>3,736,531</u></b>	<b><u>179,006</u></b>
<b>Total Expenditures</b>	<b><u>25,356,080</u></b>	<b><u>25,937,380</u></b>	<b><u>24,187,923</u></b>	<b><u>1,749,457</u></b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>-</u></b>	<b><u>(581,300)</u></b>	<b><u>472,512</u></b>	<b><u>1,053,812</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<b><u>-</u></b>	<b><u>581,300</u></b>	<b><u>-</u></b>	<b><u>(581,300)</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>472,512</u></b>	<b><u>\$ 472,512</u></b>
Fund Balance - Beginning of Year			<b><u>7,407,228</u></b>	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 7,879,740</b>	

**MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES**

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2015. 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
180 DEGREES	13,770.68	CHATHAM TOWNSHIP	202,194.06	FRENCH LAKE CURB CO	5,680.00
1ST CHOICE MOVERS LLC	16,100.50	CHEVROLET OF DELANO	15,000.00	FRENCH LAKE TOWNSHIP	242,814.66
3 D SPECIALTIES INC	52,197.02	CITIES EDGE TRANSPORTATION LLC	87,826.48	FRIENDS OF THE MAPLE LAKE LIBRARY	12,500.00
A+ TAXI OF MONTICELLO	7,228.00	CIVICPLUS	34,371.85	FRONTIER PRECISION INC	78,554.39
ACTION SPORTS, INC	11,456.00	CLARKE AQUATIC SERVICES INC	10,317.44	FUNCTIONAL INDUSTRIES INC	382,665.51
ADULT TRAINING & HABILITATION CENTER	14,487.96	CLEARWATER RIVER WATERSHED	237,893.93	FYLES EXCAVATING & HONEY WAGON	33,769.00
ADVANCED GRAPHIX INC	6,125.00	CLEARWATER TOWNSHIP	498,964.22	GABRIEL/CATHLEEN	82,021.42
AERCOR WIRELESS INC	13,515.00	CLEARWATER/CITY OF	1,013,936.96	GALE-TEC ENGINEERING INC	34,571.26
AERIAL SERVICES INC	60,053.31	CLIFTONLARSONALLEN LLP	60,500.00	GATEWAY ASSOCIATION INC	10,452.96
AGC NETWORKS INC	231,934.71	CLIMATE AIR	174,334.89	GERARD TREATMENT PROGRAMS	143,360.64
ALBERTVILLE BODY SHOP INC	18,441.92	COKATO MOTOR SALES INC	15,000.00	GLAXOSMITHKLINE PHARMACEUTICALS	9,215.10
ALBERTVILLE/CITY OF	4,081,813.18	COKATO TOWNSHIP	299,671.31	GONYEA/DAVID & JACKIE	6,886.00
ALBION TOWNSHIP	351,689.59	COKATO/CITY OF	1,275,086.84	GRABAR VOICE AND DATA INC	94,523.00
ALL STATE COMMUNICATIONS INC	21,354.48	COMM OF MMB, TREAS DIV	370,477.86	GRAINGER	18,821.38
ALLEY EXCAVATING INC	15,765.00	COMMERCIAL DOOR SYSTEMS INC	15,438.00	GRANITE ELECTRONICS	25,953.99
ALLINA HOSPITALS & CLINICS	9,855.00	COMMISSIONER OF REVENUE	27,030.00	GREAT RIVER REGIONAL LIBRARY	1,947,067.00
ALTA PLANNING + DESIGN INC	79,666.50	COMMISSIONER OF TRANSPORTATION	13,211.74	GREEN INTERIORS	5,400.00
AME COMMUNITY SERVICES INC	28,403.18	COMMUNICATION SOLUTIONS LLC	9,045.00	GREEN VIEW INC	118,957.04
AMERICAN LEGAL PUBLISHING CORPORATI	5,430.00	COMPASS MINERALS AMERICA INC	744,720.61	GREENE ESPEL PLLP	28,628.05
AMERICAN TOWER CORPORATION	50,653.24	CONSTELLATION JUSTICE SYSTEMS	29,320.00	GREYSTONE CONSTRUCTION COMPANY	25,497.03
AMERIPRIDE SERVICES	10,964.44	CONTECH CONSTRUCTION PRODUCT	22,355.36	H M CRAGG CO	7,124.00
AMI IMAGING SYSTEMS INC	21,356.50	CORE PROFESSIONAL SERVICES	8,800.00	H&R CONST CO	26,469.78
ANNANDALE ISD 876	6,893.84	CORELOGIC TAX SERVICES	33,527.57	HAGEN, CHRISTENSEN & MCILWAIN ARCHIT	655,877.99
ANNANDALE PUBLIC SCHOOL 876	13,771.39	CORINNA TOWNSHIP	1,118,871.62	HANCOCK CONCRETE PRODUCTS LLC	32,252.18
ANNANDALE ROCK PRODUCTS	20,794.33	CORPORATE PAYMENT SYSTEMS	20,089.43	HANOVER EDA	37,371.88
ANNANDALE/CITY OF	1,625,780.14	CORPORATE PAYMENT SYSTEMS	17,819.17	HANOVER/CITY OF	1,402,995.75
ANOKA COUNTY - MEDICAL EXAMINER	316,458.00	COTTENS INC	31,809.48	HARDRIVES INC	16,531.01
ANOKA COUNTY FISCAL SERVICES	118,018.52	COUNTRY CHEVROLET	30,008.00	HARRIS COMPUTER SYSTEMS	18,049.69
ANOKA COUNTY JUVENILE CENTER	25,270.00	COURTVIEW JUSTICE SOLUTIONS INC	14,000.00	HEALTH PARTNERS	5,297,737.94
ANOKA COUNTY SHERIFF	373,003.51	CPS TECHNOLOGY SOLUTIONS	5,538.13	HEALTH PARTNERS	2,349,329.65
ANOKA-METRO RTC	28,545.00	CREATIVE PRODUCT SOURCING INC	7,551.96	HEALTHCARE FIRST - CAREFACTS	15,941.00
ANSR ASSOCIATION FOR NONSMOKERS	37,027.22	CREMATION SOCIETY OF MN INC	6,150.00	HEARTLAND RANCH INC	9,372.00
APEC INDUSTRIAL SALES & SERVICES	11,250.58	CROW WING COUNTY COMMUNITY SERVICE	18,618.00	HELENA CHEMICAL COMPANY	23,736.19
APS	9,750.00	CROWS NEST PROGRAMS INC	19,948.04	HERC-U-LIFT	27,295.21
ARAMARK SERVICES INC	403,540.48	CST DISTRIBUTION LLC	11,001.69	HEURING/ERIK JOSEPH	10,000.00
ARCHONIX	9,328.00	DASSEL COKATO ISD 466	13,337.82	HEWLETT PACKARD ENTERPRISE CO	13,426.54
ASSOCIATION OF MN COUNTIES	19,584.33	DATABANK IMX LLC	222,353.67	HILLYARD INC - MINNEAPOLIS	115,685.65
ASSOCIATION OF MN COUNTIES	15,061.47	DATABANK IMX LLC	74,240.81	HOLIDAY COMPANIES	163,610.65
ASSURANT BENEFITS	9,749.49	DAYTON/CITY OF	37,883.01	HOLIDAY COMPANIES CORPORATE OFFICE	10,360.00
ASSURANT BENEFITS	6,486.01	DELANO ISD 879	15,534.56	HOWARD LAKE/CITY OF	1,052,576.97
ASTECH	1,430,019.06	DELANO/CITY OF	3,014,495.69	HOWARD LAKE-WAVERLY-WINSTED ISD 26E	11,502.73
AXEL H OHMAN INC	190,000.00	DELL MARKETING LP	101,335.38	HOWARD LAKE-WAVERLY-WINSTED ISD 26E	8,493.04
BACKYARD REFLECTIONS INC	10,000.00	DELL MARKETING LP	34,069.83	HOWARD/JOLANTA	15,777.45
BANKERS ADVERTISING CO INC	7,447.98	DELTA DENTAL OF MINNESOTA	153,193.70	I 94 WEST CORRIDOR COALITION	7,500.00
BEAUDRY PROPANE INC	20,766.05	DELTA DENTAL OF MINNESOTA	63,852.70	I STATE TRUCK CENTER	65,138.25
BELCH/RON & JANICE	9,850.00	DELTAWARE DATA SOLUTIONS	7,958.75	IMPACT PROVEN SOLUTIONS	93,672.67
BIDNE/KAREN	9,056.27	DEPARTMENT OF CORRECTIONS MOOSE LA	13,826.00	INDIAN LAKE IMPROVEMENT DIST	5,835.24
BLACK BOX RESALE SERVICES	32,448.00	DEPARTMENT OF NATURAL RESOURCE	147,110.79	INGLESIDE ENGINEERING & CONSTRUCTION	61,862.00
BLACK BOX RESALE SERVICES	10,432.00	DEPARTMENT OF PUBLIC SAFETY	33,240.00	INITIATIVE FOUNDATION	7,000.00
BOB BARKER COMPANY INC	25,264.13	DEPT OF CORRECTIONS	30,132.75	INTEGRATED FIRE & SECURITY	72,160.59
BOLTON & MENK INC	8,008.50	DEPUTY REG 77	11,044.55	INTEREUM INC	29,587.00
BONK MASONRY INC/GARY	25,408.50	DESIGN ELECTRICAL INC-COLD SPRING ELI	154,890.90	INTERPROSE CORPORATION/THE	17,062.00
BOYER TRUCK PARTS	118,143.25	DHS	288,675.62	JAKES EXCAVATING	28,092.00
BP AMOCO	9,084.11	DHS ST PETER RTC 472	5,473.40	JANICE OPHOVEN MD	5,200.00
BRAUN INTERTEC CORPORATION	29,466.75	DHS- SWIFT	495,257.42	JEDDELOH & SNYDER PA	10,807.00
BROCK WHITE CO LLC	61,960.93	DHS-MAXIS CASHIER, SWIFT	32,936.22	JK LANDSCAPING	15,450.00
BUFFALO AUTO VALUE	8,201.01	DIAMOND MOWERS INC	36,813.92	JONES AND MAGNUS	6,717.10
BUFFALO HOSPITAL	17,192.76	DLT SOLUTIONS LLC	12,849.92	KASPER'S PLUMBING LLC	6,102.00
BUFFALO HRA	194,717.17	DOLLY JEAN PROPERTIES LLC	11,448.34	KELLER FENCE COMPANY INC	71,284.10
BUFFALO ISD 877	44,807.66	DONLAR CONSTRUCTION COMPANY	253,283.89	KEMBLE INC	20,775.00
BUFFALO TOWNSHIP	549,745.74	DYNAMIC RECYCLING	11,069.81	KENNEDY & GRAVEN	10,000.00
BUFFALO/CITY OF	6,969,649.81	E2 ELECTRICAL SERVICES INC	113,054.75	KIDS CASTLE DAYCARE INC	16,628.00
BURDAS TOWING	8,488.48	EAST CENTRAL REGIONAL JUVENILE CENTR	189,272.08	KIDS HAVEN CHILD CARE & PRESCHOOL IN	18,533.53
BUREAU OF CRIMINAL APPREHENSION	11,485.00	ELECTION SYSTEMS & SOFTWARE INC	17,956.42	KIDSPACE CORPORATION	91,936.76
BUSINESS WARE SOLUTIONS	26,157.20	ELK RIVER-OTSEGO ISD 728	112,699.78	KINDERCARE LEARNING CENTER	12,221.61
C WALKER TRUCKING	17,475.00	EMERGENCY AUTOMOTIVE TECH INC	89,336.10	KINDERCARE LEARNING CENTERS	11,694.18
CARE CAB SCHUMACHER TRANSPORTATIO	182,368.55	EMERGENCY COMMUNICATIONS NETWORK	8,620.00	KINDERCARE LEARNING CENTERS	6,475.70
CASSERLY/KEVIN	5,750.00	EMERGENT NETWORKS	31,870.01	KINDRED FAMILY FOCUS	116,875.60
CATHOLIC CHARITIES	7,112.48	EMPIREHOUSE INC	5,719.00	KJOLHAUG ENVIRONMENTAL SERVICES	8,559.43
CDW GOVERNMENT INC	107,953.22	ENGEL/DALE L	5,575.00	KLEIN BANK	9,321,664.14
CDW GOVERNMENT INC	54,305.90	ENVIROTECH SERVICES INC	116,814.57	Klein Bank	50,000.00
CENEX FLEETCARD	14,305.04	ERNST GENERAL CONSTRUCTION INC	50,307.14	KNIFE RIVER	8,124,708.65
CENTER POINT ENERGY	104,013.22	ESRI	22,450.00	KONRAD MATERIAL SALES LLC	24,300.00
CENTRA SOTA COOPERATIVE - BUFFALO	446,684.25	FABCON PRECAST LLC	922,735.00	KOTILA EXCAVATING	5,671.20
CENTRAL LAND TITLE GUARANTEE CO	1,920,212.26	FAMILY ASSESSMENT SERVICES	7,398.75	KRAUS ANDERSON CONSTRUCTION	252,027.69
CENTRAL MN COUNCIL ON AGING INC	5,375.23	FAMILY EDUCATION CENTERS OF WRIGHT I	10,000.00	KRIS ENGINEERING INC	60,404.86
CENTRAL MN FABRICATION INC	154,939.94	FARM-RITE EQUIPMENT INC	7,325.60	KVALHEIM/JANE	15,097.75
CENTRAL MN JOBS & TRAINING SERVICES I	312,380.79	FEHN GRAVEL & EXCAVATING/DENNIS	7,500.00	L3 COMMUNICATIONS INC	18,155.50
CENTRAL MN MENTAL HEALTH CENTER INC	195,439.58	FLYGARE EXCAVATING	10,585.00	LAKE RESTORATION INC	12,858.90
CENTRAL MN SEXUAL ASSAULT CTR	5,000.01	FORGELBERG/JAY C	12,129.00	LAMPERT YARDS INC	14,579.51
CENTURYLINK	45,577.48	FORD OF HIBBING	213,561.00	LANGUAGE LINE SERVICES INC	12,729.57
CENTURYLINK	8,583.78	FOREST CITY MODELS AND PATTERS LTD	14,780.00	LAPLANT DEMO INC	28,831.54
CENTURYLINK	24,652.08	FRANKLIN TOWNSHIP	1,078,569.63	LATOUR/MARGARET & THEODORE	6,600.00
CENTURYLINK	9,357.64	FRANZ REPROGRAPHICS	13,649.94	LAWSON PRODUCTS INC	5,434.26
CHAMBERLAIN OIL CO	26,978.21	FRRATTALONE COMPANIES INC	99,730.00	LEAGUE OF MN CITIES	13,974.08



VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
LEXIS NEXIS RISK SOLUTIONS	5,309.19	MONTROSE/CITY OF	1,224,137.29	ROYAL TIRE INC	41,668.74
LIMAN POST & BEAM	751,750.00	MOON MOTORSPORTS	7,466.17	RS EDEN	16,099.41
LINDBERG EXCAVATING INC	9,950.00	MOORES EXCAVATING INC	10,000.00	RTS DRUG TESTING	30,480.00
LOBERG ELECTRIC	24,388.22	MORK WELL CO INC	12,903.00	RTVISION INC	10,128.00
LU DENIA LANDSCAPING	7,080.00	MORPHOTRUST USA INC	7,797.62	RUFFRIDGE-JOHNSON	88,280.89
LUTHER BROOKDALE CHEVROLET	19,070.00	MORRIES PARTS & SERVICE GROUP	24,112.90	RUSSELL SECURITY RESOURCE INC	60,841.10
LUTHERAN SOCIAL SERVICES OF MN	12,706.76	MOTOROLA INC	70,889.28	SAFE COMMUNITIES OF WRIGHT COUNTY	33,930.00
M & M EXPRESS SALES AND SERVICE	32,333.27	M-R SIGN COMPANY INC	60,517.93	SAFETY ENGINEERING & SUPPLY	6,640.62
MACO	5,000.00	MSDSONLINE INC	8,794.00	SAFETY ENGINEERING ASSOCIATES LLC	6,640.62
MADDE GALANTER HANSEN LLP	82,542.42	MSOP-MN SEX OFFENDER PROGRAM -462	204,874.00	SAFETY SIGNS	5,000.00
MAGNUSSEN LLC/RHONDA J	9,158.53	MSSA INC	8,945.00	SAND CREEK GROUP LTD	5,098.13
MAILFINANCE	7,398.81	MULTILINGUAL WORD, INC	7,580.00	SANDIN'S LANDSCAPING LTD	9,045.00
MAPLE LAKE ISD 881	11,841.49	NATIONAL CENTER FOR STATE COURTS	15,697.00	SANOFI PASTEUR INC	7,196.88
MAPLE LAKE TOWNSHIP	611,806.06	NATIONAL TAX SEARCH LLC	6,918.00	SCHEDULE SOFT	13,860.00
MAPLE LAKE/CITY OF	1,070,574.99	NEIL'S FLOOR COVERING	32,446.37	SCHMITZ & SONS/J L	16,225.00
MARCO	223,014.20	NELSON AUTO CENTER	168,837.67	SCHNEIDER CORPORATION	21,210.00
MARCO	11,555.78	NEOGOV	24,609.00	SCHOOL DIST NO 2687	3,173,221.06
MARCO	89,767.03	NEOPOST USA INC	106,683.60	SCHOOL DISTRICT NO 111 TR	574,080.89
MARCO	47,610.46	NET TRANSCRIPTS INC	11,806.33	SCHOOL DISTRICT NO 466	1,262,298.35
MARTIN & WAGNER, P.A.	7,180.50	NETMAIL INC	13,000.00	SCHOOL DISTRICT NO 728	7,930,812.08
MARTIN MARIETTA MATERIALS	14,255.61	NEW LOOK CONTRACTING INC	534,184.18	SCHOOL DISTRICT NO 742	721,005.87
MARTIN-MCALLISTERS CONSULTING	14,400.00	NORTH FORK CROW RIVER WATERSHED DI	7,606.22	SCHOOL DISTRICT NO 876	4,453,892.63
MARYSVILLE TOWNSHIP	396,764.84	NORTH HOMES CHILDREN AND FAMILY SRV	67,409.47	SCHOOL DISTRICT NO 877	11,249,154.52
MATHIOWETZ CONSTRUCTION	6,474.24	NORTHLAND BUSINESS SYSTEMS INC	12,855.33	SCHOOL DISTRICT NO 879	3,197,920.24
MATTER EXCAVATING LLC	12,920.00	NORTHWINDS ELEMENTARY SCHOOL	6,022.76	SCHOOL DISTRICT NO 881	2,444,989.74
MATTSON WELL COMPANY	14,678.30	NORTHWOODS FRAUD INVESTIGATIONS	84,041.65	SCHOOL DISTRICT NO 882	10,659,740.97
MAWSECO	6,325.99	NURSE-FAMILY PARTNERSHIP	15,957.00	SCHOOL DISTRICT NO 883	1,929,387.71
MAXX STEEL ERECTORS INC	28,500.00	OFFICE DEPOT	92,317.06	SCHOOL DISTRICT NO 885	11,909,731.13
MCDONALD'S USA LLC	13,126.70	OFFICE DEPOT	46,202.19	SCHUTRAN LLC	33,789.93
MCIT	1,090,039.50	OFFICE OF MN IT SERVICES	27,503.77	SCUBA CENTER	10,514.58
MCIT	149,922.00	OMANN BROTHERS INC	136,631.44	SEACHANGE PRINTING AND MARKETING LL	6,903.85
MCKESSON MEDICAL-SURGICAL	8,088.75	OMNI RAIL PRODUCTS INC	9,718.00	SELECT ACCOUNT	12,005.29
MCKINZIE METRO APPRAISAL	21,875.00	OPERATION FORESIGHT SERVICES INC	7,345.00	SELECT ACCOUNT	5,216.81
MCLEOD COUNTY AUDITOR-TREASURER	33,121.82	OPTIONS INC	12,110.34	SHI INTERNATIONAL CORP	167,838.65
MCMAHON COUNSELING & CONSULTATION	6,937.50	ORION, ISO	16,499.66	SHOPPES AT PRAIRIE RUN PROP	10,046.91
MCNAMARA INC/B	56,600.00	OTSEGO/CITY OF	5,985,517.73	SIGN MAN OF MN INC/THE	6,162.02
MEADA	10,792.15	PATH INC	33,825.99	SILVER CREEK TOWNSHIP	906,578.55
MENARDS - BUFFALO	26,072.05	PATNODE BROTHERS INC	45,005.00	SJ ROOFING	5,135.00
MEND CORRECTIONAL CARE LLC	265,313.38	PAYROLL DEDUCTIONS	34,601,204.70	SLR15 RIFLES INC	12,930.00
MERIDIAN SERVICES INC	35,728.90	PAYROLL DEDUCTIONS	12,669,112.42	SOLDO CONSULTING, P.C.	5,488.68
METRO GROUP INC/THE	72,992.21	PERFORMANCE KENNELS INC	14,532.00	SOUTH HAVEN/CITY OF	133,275.69
MF MONTICELLO LLC	7,763.88	PETERSEN/TOM	9,607.44	SOUTHSIDE TOWNSHIP	589,050.65
MID-AMERICA BUSINESS SYSTEMS	5,021.60	PETERSON CHAPEL-BUFFALO	15,110.98	SPENCE/CYNTHIA	7,138.75
MIDDLE FORK CROW RIVER WATERSHED D	8,352.68	PETERSON/MARY ANN	6,000.00	SPRINT	90,415.81
MIDDLEVILLE TOWNSHIP	299,151.12	PHYXIUS INC	26,305.18	SRF CONSULTING GROUP INC	8,514.15
MID-MINNESOTA HOT MIX INC	209,512.33	PICTOMETRY INTERNATIONAL CORP	7,305.45	ST CLOUD CHILDRENS HOME	27,813.06
MIDSTATES EQUIP AND SUPPLY	28,934.00	PIEPER/ROBERT	8,001.00	ST CLOUD/CITY OF	12,655.49
MIDWAY FORD	81,622.14	PINEHAVEN YOUTH AND FAMILY SERVICES	9,503.80	ST CROIX RECREATION CO INC	6,697.00
MIDWEST CLINICAL PSYCHOLOGIST INC	7,450.00	PINNACLE SERVICES INC	27,499.10	ST FRANCIS XAVIER CATHOLIC SCHOOL	10,054.63
MIDWEST PROTECTION AGENCY INC	8,206.99	PLAYHOUSE CHILD CARE CENTER MONTIC	25,055.96	ST MICHAEL AUTO BODY SHOP	6,109.73
MIES OUTLAND INC	28,588.59	POLAR CHEVROLET	35,483.02	ST MICHAEL EDA	90,140.83
MINNCOR INDUSTRIES	5,400.00	PORT AUTHORITY	6,192.57	ST MICHAEL/CITY OF	6,481,004.87
MINNESOTA MONITORING	109,072.00	POWERPHONE INC	78,666.00	ST MICHAEL-ALBERTVILLE ISD 885	31,239.83
MIRACLE RECREATION EQUIPMENT	16,506.25	POWERPLAN OIB	8,638.42	ST PAUL/CITY OF	5,388.00
MN AREA ASSOCIATION OF REALTORS	5,135.00	PRAIRIE LAKES YOUTH PROGRAMS	12,245.00	STANDARD AND POOR'S RATINGS SERVICE	16,500.00
MN CHEMICAL COMPANY	12,718.25	PRAIRIE LAKES YOUTH PROGRAMS	130,929.10	STAR TRIBUNE	5,904.50
MN CHILD SUPPORT PAYMENT CENTER	15,405.42	PRAIRIE RESTORATIONS INC	10,512.80	STATE OF MINNESOTA-TREASURER	5,801,986.82
MN CORRECTIONAL FACILITY-RED WING	77,756.00	PREMIER BANK	8,062.40	STEARNS COUNTY AUDITOR-TREASURER	10,875.00
MN COUNTIES COMPUTER COOPERATIVE	215,200.76	PREMIER BIOTECH LABS LLC	8,720.33	STELLIS HEALTH, PA -BUFFALO CLINIC	37,967.65
MN COUNTIES COMPUTER COOPERATIVE	27,809.64	PSC ALLIANCE INC	5,273.65	STEVENSON/JANE DOLS	18,376.80
MN COUNTIES INS TRUST	12,557.95	PTS OF AMERICA LLC	6,548.93	STOCKHOLM TOWNSHIP	306,329.19
MN COUNTY ATTORNEYS ASSOCIATION	17,056.95	PUBLIC EMP RETIREMENT ASSN	7,234.25	STREICHERS	35,043.81
MN DEPARTMENT OF CORRECTIONS	30,132.75	PUSH PEDAL PULL	6,323.00	STRUCTURAL SPECIALTIES INC	442,100.60
MN DEPARTMENT OF HEALTH	16,192.50	RANGER CHEVROLET INC	53,505.29	SUBURBAN TIRE WHOLESALE INC	45,645.61
MN DEPARTMENT OF LABOR & INDUSTRY	13,223.72	RATWIK,ROSZAK,&MALONEY	8,679.36	SUGAR LAKE SUPPORTED LIVING SERVICE	24,116.74
MN DEPARTMENT OF REVENUE	16,308.42	RCM SPECIALTIES INC	30,058.84	SUMMIT COMPANIES	9,423.50
MN DEPARTMENT OF TRANSPORTATION	232,751.20	RDO EQUIPMENT CO	138,441.00	SURVEY SYSTEMS, INC	23,006.91
MN DEPT OF TRANSPORTATION	30,486.45	REGENERATION PARTNERSHIP LLC	36,700.00	SWANSON PETERSON FUNERAL HOME INC	5,451.00
MN ELEVATOR INC	14,141.62	REGENTS OF THE UNIVERSITY OF MN	211,116.26	T & S TRUCKING	23,148.50
MN MONITORING INC	40,794.25	REM CENTRAL LAKES INC	5,374.80	TASER INTERNATIONAL	8,979.55
MN MUTUAL LIFE INSURANCE CO	11,613.03	REM MINNESOTA COMMUNITY SERVICES IN	8,187.21	TATANKA ELEMENTARY SCHOOL	6,295.60
MN NATIVE LANDSCAPES	11,520.00	REM SOUTH CENTRAL SERVICES	47,818.40	TAX TRANSFER ACCOUNT	9,711,121.94
MN POLLUTION CONTROL AGENCY	100,075.38	RESPONDER GEAR INC	8,441.03	TERNING EXCAVATING INC	123,486.27
MN SAFETY COUNCIL	7,927.10	RETTMANN JR/EDWARD H	35,000.00	THOMSON REUTERS WEST PUBLISHING CO	51,070.99
MN SHERIFFS ASSOCIATION	24,739.00	RICHARDS/THOMAS W	6,910.50	THRIFTY WHITE PHARMACY	44,170.67
MN STATE TREASURER-TIF	6,549.50	RIDLEY/GLENDA	8,790.25	TIERNEY BROTHERS INC	39,516.77
MN UC FUND	20,330.65	RINKE-NOONAN	10,027.53	TIMEKEEPING SYSTEMS INC	6,859.45
MN UC FUND	19,375.04	RIVERS OF HOPE	24,999.96	TOLINS LLC/MILANA P	22,426.38
MONICELLO ATHLETIC CLUB INC	22,921.54	RMB ENVIRONMENTAL LABORATORIES INC	15,671.00	TOMAR ELECTRONICS	51,177.07
MONTICELLO AUTO BODY INC	25,899.37	ROCKFORD FIRE DEPARTMENT	5,000.00	TOTAL PRINTING	11,254.15
MONTICELLO COMMUNITY EDUCATION	5,000.00	ROCKFORD ISD 883	15,561.33	TOWMASTER	172,911.78
MONTICELLO COMMUNITY EDUCATION	19,040.03	ROCKFORD ISD 883	8,726.91	TRAFFIC CONTROL CORPORATION	14,738.00
MONTICELLO ISD 882	22,685.55	ROCKFORD TOWNSHIP	937,985.57	TRAFFIC MARKING SERVICE INC	369,188.45
MONTICELLO TOWNSHIP	765,860.48	ROCKFORD/CITY OF	1,472,232.67	TRIMIN SYSTEMS INC	17,905.00
MONTICELLO/CITY OF	11,705,227.84	ROUGIER/ALICE L	10,930.08	TRIMIN SYSTEMS INC	7,427.46

VENDORNAME	AMOUNT
TRUENORTH STEEL	7,326.00
TURNKEY CORRECTIONS	26,091.86
TUTOR TIME LEARNING CENTER LLC	9,634.00
TW VENDING INC	324,577.99
ULTRAMAX	24,717.00
UNIFORMS UNLIMITED	6,097.81
US DEPARTMENT OF STATE	87,837.15
US POSTAL SERVICES (NEOPOST)	30,000.00
VARITECH INDUSTRIES INC	29,290.88
VEOLIA ENVIRONMENTAL SERVICES	33,036.43
VEOLIA ES SOLID WASTE MIDWEST INC G2	31,048.24
VERIZON WIRELESS	28,962.58
VERIZON WIRELESS	92,155.98
VICTOR TOWNSHIP	389,149.33
VILLAGE RANCH CHILD AND FAMILY SERVIC	6,499.08
VILLAGE RANCH INC	6,564.71
VILLAGE RANCH INC	353,178.76
VOA MINNESOTA	104,223.02
VOSS LIGHTING	8,830.81
W D LARSON COMPANIES LTD	5,187.93
WALGREENS COMPANY	11,687.96
WALMART COMMUNITY BRC	10,040.65
WALMART COMMUNITY RFCS LLC	8,866.30
WARNING LITES OF MN INC	6,860.14
WASTE MANAGEMENT OF WI-MN	32,276.60
WASTE MANAGEMENT-TC WEST	5,945.41
WATSON FURNITURE GROUP	5,156.00
WAVERLY/CITY OF	1,127,841.14
WEIDNER PLUMBING AND HEATING CO	317,517.55
WENCK ASSOCIATES INC	101,286.48
WESTSIDE WHOLESALE TIRE	7,348.39
WINDSTREAM	6,564.77
WINTER/DELIA	14,420.53
WOLF AUTO PARTS	30,000.00
WOOD CHUCKERS FIREWOOD	5,130.00
WOODLAND TOWNSHIP	384,522.22
WOODWARD YOUTH CORPORATION	33,530.12
WORKS COMPUTING INC	5,000.00
WRIGHT CO SNOWMOBILE TRAIL ASN	115,712.91
WRIGHT COUNTY AG SOCIETY	76,000.00
WRIGHT COUNTY ATTORNEY	138,933.78
WRIGHT COUNTY AUDITOR TREASURER	32,098.34
WRIGHT COUNTY COMMUNITY ACTION	6,892.92
WRIGHT COUNTY COURT ADMINISTRATION	12,898.61
WRIGHT COUNTY COURT SERVICES	7,299.22
WRIGHT COUNTY COURT SERVICES	61,518.50
WRIGHT COUNTY DEPUTY REGISTRAR 77	7,873,223.13
WRIGHT COUNTY DRUG TASK FORCE	7,000.00
WRIGHT COUNTY FAMILY SERVICES	331,538.00
WRIGHT COUNTY HIGHWAY DEPT	515,293.72
WRIGHT COUNTY HIGHWAY DEPT	18,928.26
WRIGHT COUNTY HISTORICAL SOCIETY	275,000.00
WRIGHT COUNTY HUMAN SERVICES	28,418.28
WRIGHT COUNTY HUMAN SERVICES	22,384.27
WRIGHT COUNTY HUMAN SERVICES	11,739.96
WRIGHT COUNTY PLANNING & ZONING	8,637.21
WRIGHT COUNTY PLANNING & ZONING	47,500.00
WRIGHT COUNTY SHERIFF	10,393.47
WRIGHT COUNTY SHERIFF	10,368.00
WRIGHT CTY ECONOMIC DEVELOPMENT P.	55,150.00
WRIGHT HENNEPIN COOP ELEC ASSN	72,007.09
WRIGHT HENNEPIN ELECTRIC	31,941.46
WRIGHT SOIL & WATER CONSERVATION DI:	621,715.42
WRIGHT TECHNICAL CENTER	15,000.00
WSB & ASSOCIATES INC	30,198.06
XCEL ENERGY	26,429.08
XEROX BUSINESS SERVICES LLC	8,215.34
XIOTECH CORPORATON	15,640.70
YOUNG/MIKE	7,800.78
ZIEGLER CAT	19,115.68
ZIEGLER INC	231,674.31
ZIXCORP	18,780.36
ZUERCHER TECHNOLOGIES LLC	397,850.50
	29,711,216.84
VENDORS LESS THAN \$5,000 AND OTHERS	3,597,655.81