

Financial Statement of Wright County, Minnesota

Prepared by Robert Hiivala, County Auditor/Treasurer

Year Ended December 31, 2008

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, 2008. 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 2008.

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 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, 2008

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

Karla Heeter
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

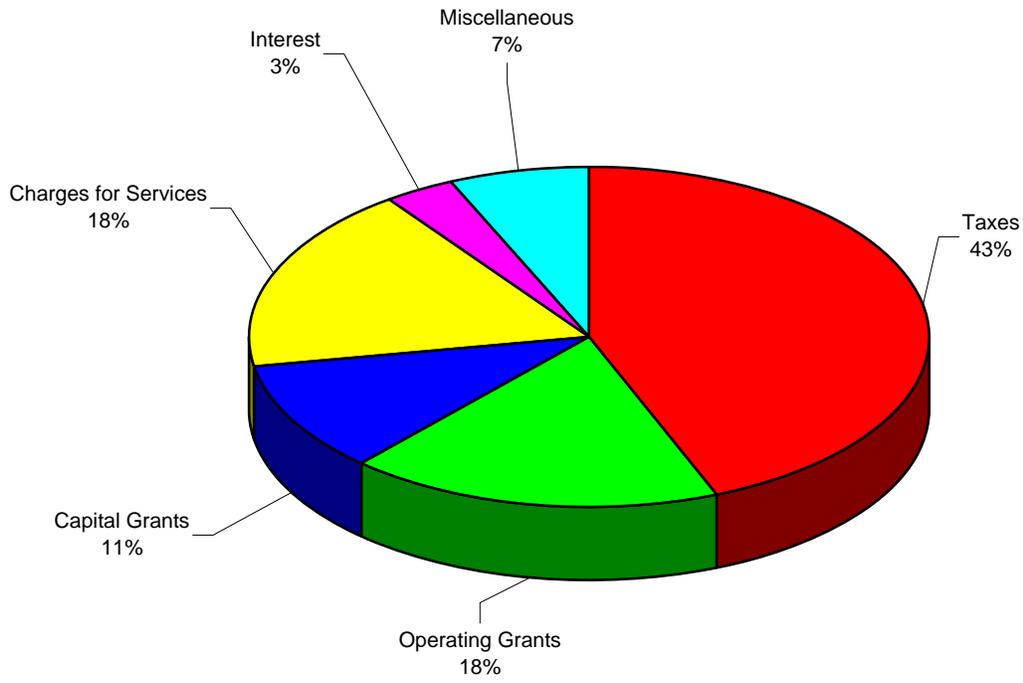
Tom Kelly
County Attorney
(763) 682-7341

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

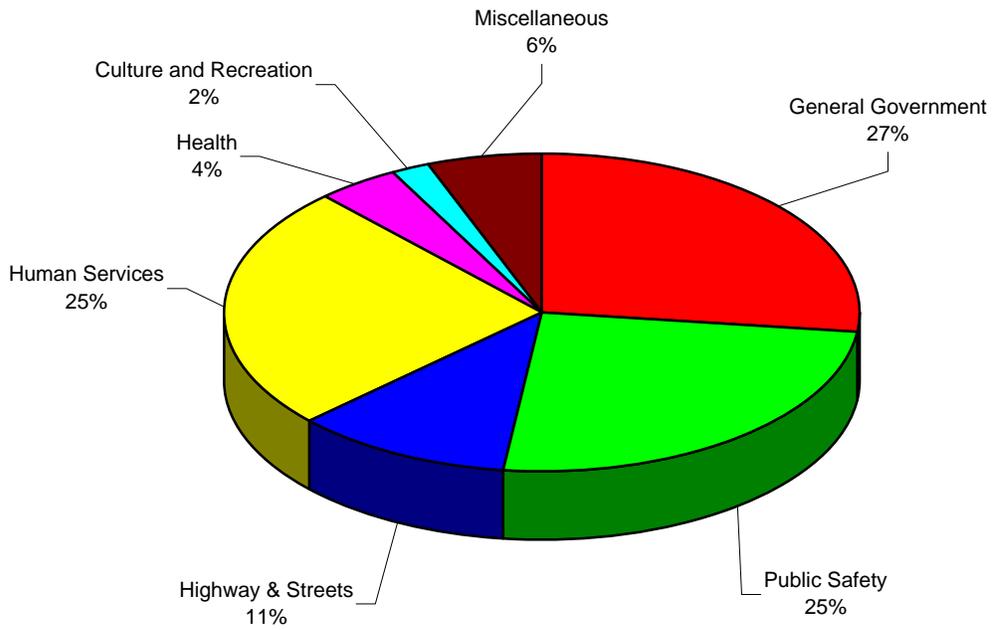
Gary Miller
County Sheriff
(763) 682-7619

Dick Norman
County Coordinator
(763) 682-7377

Where it comes from



Where it goes



A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2007	Total 2008	Percentage Increase (Decrease)
Estimated Population	116,780	119,353	2,573
Total Net Tax Capacity of All Taxable Property	123,154,690	134,260,094	11,105,404
Percent of Property Taxes Collected	96.54%	96.33%	-0.21%
Total Revenues	87,004,316	93,441,167	6,436,851
Total Current County Expenditures (All Governmental Funds)	93,995,207	129,968,646	35,973,439
Capital Assets	174,918,958	225,031,502	50,112,544
Total Outstanding Net Bonded Debt of the County	69,141,393	66,348,157	(2,793,236)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	Aa3	Aa3	
Total Government-Wide Net Assets	183,024,382	199,741,242	16,716,860
Total Number of Full/Part Time Employees	681	677	(4)

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, 2008**

ASSETS

Cash and Pooled Investments	\$ 56,354,685
Petty Cash and Change Funds	2,460
Taxes Receivable - Delinquent	1,939,779
Special Assessments Receivable	
Delinquent	146,039
Noncurrent	618,146
Accounts Receivable - Net	190,897
Accrued Interest Receivable	765,253
Loans Receivable	38,963
Due from Other Governments	3,592,825
Inventory	803,363
Deferred Charges	272,325
Non-Depreciable Capital Assets	
Land	18,517,552
Construction in Progress	58,018,155
Depreciable Capital Assets - Net of Accumulated Depreciation	
Buildings	29,859,361
Machinery, Furniture, and Equipment	5,153,099
Infrastructure	113,483,335
Total Assets	\$ 289,756,237

LIABILITIES

Accounts Payable	\$ 1,232,178
Salaries Payable	1,908,653
Contracts Payable	4,123,334
Other Accrued Liabilities	22,206
Due to Other Governments	652,234
Deferred Revenue - Unearned	147,277
Accrued Interest Payable	403,959
General Obligation Bonds Payable - Due Within One Year	2,745,000
General Obligation Notes Payable - Due Within One Year	725,000
Contract for Deed - Due Within One Year	32,000
Loans Payable - Due Within One Year	450,000
Compensated Absences Payable - Due Within One Year	1,523,547
General Obligation Bonds Payable - Due in More Than One Year	63,603,157
General Obligation Notes Payable - Due in More Than One Year	7,325,000
Contract for Deed - Due in More One Year	64,000
Loans Payable - Due in More One Year	3,650,000
Other Post Employment Benefits Payable - Due in More Than One Year	189,682
Compensated Absences Payable - Due in More One Year	1,217,768
Total Liabilities	\$ 90,014,995

NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$ 159,513,580
Restricted For:	
General Government	1,228,383
Public Safety	724,420
Culture and Recreation	42,161
Debt Service	4,321,906
Compost Facility	286,170
Unrestricted	33,624,622
Total Net Assets	\$ 199,741,242

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Assets</u>
	<u>Expenses</u>	<u>Fees, Charges, Fines, and Other</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<u>FUNCTIONS/PROGRAMS</u>					
GOVERNMENTAL ACTIVITIES					
General Government	\$ 20,484,594	\$ 6,759,512	\$ 834,356	\$ 0	\$ (12,890,726)
Public Safety	19,229,037	5,485,827	944,622	0	(12,798,588)
Highways and Streets	8,527,963	1,068,736	2,611,331	8,428,023	3,580,127
Sanitation	816,173	1,240,968	649,478	0	1,074,273
Human Services	19,056,299	1,348,734	10,260,843	0	(7,446,722)
Health	3,105,525	372,067	1,187,861	0	(1,545,597)
Culture and Recreation	1,557,146	186,117	87,836	1,557,806	274,613
Conservation of Natural Resources	394,190	7,152	0	0	(387,038)
Interest	3,195,499	0	0	0	(3,195,499)
Total Governmental Activities	<u>\$ 76,366,426</u>	<u>\$ 16,469,113</u>	<u>\$ 16,576,327</u>	<u>\$ 9,985,829</u>	<u>\$ (33,335,157)</u>
GENERAL REVENUES					
Property Taxes					\$ 40,731,165
Gravel Taxes					120,736
Mortgage Registry and Deed Tax					142,508
Grants and Contributions not Restricted to a Particular Purpose					5,330,495
Investment Earnings					3,121,788
Miscellaneous					582,996
Gain on Sale of Capital Assets					22,329
Total General Revenues					<u>\$ 50,052,017</u>
CHANGE IN NET ASSETS					
					\$ 16,716,860
Net Assets - Beginning of Year					<u>183,024,382</u>
NET ASSETS - END OF YEAR					<u>\$ 199,741,242</u>

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Pooled Investments	\$ 20,936,222	\$ 5,221,285	\$ 3,885,270	\$ 4,175,796	\$ 17,851,049	\$ 4,285,063	\$ 56,354,685
Petty Cash and Change Funds	2,250	150	60	0	0	0	2,460
Taxes Receivable							
Delinquent	1,140,030	322,638	350,982	125,450	0	679	1,939,779
Special Assessments Receivable							
Delinquent	35,671	0	0	108,786	0	1,582	146,039
Deferred	0	0	0	618,146	0	0	618,146
Accounts Receivable	1,506	696	187,069	0	0	1,626	190,897
Accrued Interest Receivable	687,325	0	0	0	77,928	0	765,253
Loans Receivable	0	0	0	0	0	38,963	38,963
Due from Other Funds	33,589	299,272	0	0	0	0	332,861
Due from Other Governments	238,900	255,574	1,193,568	0	1,850,000	54,783	3,592,825
Inventories	0	803,363	0	0	0	0	803,363
Advances to Other Funds	17,400	0	0	0	0	0	17,400
Total Assets	\$ 23,092,893	\$ 6,902,978	\$ 5,616,949	\$ 5,028,178	\$ 19,778,977	\$ 4,382,696	\$ 64,802,671
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 371,323	\$ 284,887	\$ 527,115	\$ 0	\$ 27,434	\$ 21,419	\$ 1,232,178
Salaries Payable	1,251,532	149,243	507,878	0	0	0	1,908,653
Contracts Payable	0	963,767	0	0	3,159,567	0	4,123,334
Other Accrued Liabilities	0	0	22,206	0	0	0	22,206
Due to Other Funds	29,941	0	10,462	0	268,715	23,743	332,861
Due to Other Governments	144,611	10,862	429,456	0	0	67,305	652,234
Deferred Revenue - Unavailable	926,876	434,831	568,935	810,999	650,000	40,726	3,432,367
Deferred Revenue - Unearned	147,277	0	0	0	0	0	147,277
Advance from Other Funds	0	0	0	0	0	17,400	17,400
Total Liabilities	\$ 2,871,560	\$ 1,843,590	\$ 2,066,052	\$ 810,999	\$ 4,105,716	\$ 170,593	\$ 11,868,510
FUND BALANCES							
Reserved for							
Encumbrances	\$ 0	\$ 542,832	\$ 0	\$ 0	\$ 9,611,735	\$ 0	\$ 10,154,567
Inventories	0	803,363	0	0	0	0	803,363
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	286,170	286,170
Miscellaneous Items	0	0	0	0	0	2,026,802	2,026,802
Law Library	162,478	0	0	0	0	0	162,478
Unreserved							
Designated for Cash Flows	15,056,828	3,168,688	2,978,530	0	0	0	21,204,046
Designated for Debt Service	0	0	0	4,217,179	0	0	4,217,179
Designated for Compensated Absences	1,893,159	275,790	572,367	0	0	0	2,741,316
Designated for Construction	0	0	0	0	6,061,526	0	6,061,526
Designated for Miscellaneous Items	0	0	0	0	0	619,151	619,151
Undesignated	3,089,218	268,715	0	0	0	0	3,357,933
Unreserved, Reported in Special Revenue Funds	0	0	0	0	0	1,279,980	1,279,980
Total Fund Balances	\$ 20,221,333	\$ 5,059,388	\$ 3,550,897	\$ 4,217,179	\$ 15,673,261	\$ 4,212,103	\$ 52,934,161
Total Liabilities and Fund Balances	\$ 23,092,893	\$ 6,902,978	\$ 5,616,949	\$ 5,028,178	\$ 19,778,977	\$ 4,382,696	\$ 64,802,671

**WRIGHT COUNTY
BUFFALO, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET ASSETS--GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2008**

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS	\$	52,934,161
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.		225,031,502
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		3,432,367
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	\$ (66,348,157)	
General Obligation Notes and any related unamortized discounts or premiums	(8,050,000)	
Deferred Debt Issuance Charges	272,325	
Accrued Interest Payable	(403,959)	
Contract for Deed Payable	(96,000)	
Loans Payable	(4,100,000)	
Other Post Employment Benefits	(189,682)	
Compensated Absences	(2,741,315)	(81,656,788)
TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u>199,741,242</u>

WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 24,614,844	\$ 6,910,297	\$ 7,103,961	\$ 2,405,527	\$ 0	\$ 102,480	\$ 41,137,109
Special Assessments	0	0	0	1,239,035	0	9,917	1,248,952
Licenses and Permits	172,543	0	0	0	0	0	172,543
Intergovernmental	5,217,226	11,165,401	11,909,556	7,691	1,414,502	927,685	30,642,061
Charges for Services	8,168,387	971,917	1,442,203	0	313,588	215,492	11,111,587
Fines and Forfeits	235,089	0	0	0	0	218,536	453,625
Gifts and Contributions	3,664	0	19,020	0	0	5,389	28,073
Interest on Investments	1,808,730	0	5,645	0	1,262,884	44,529	3,121,788
Miscellaneous	3,370,345	1,566,373	278,598	0	304,519	5,594	5,525,429
Total Revenues	\$ 43,590,828	\$ 20,613,988	\$ 20,758,983	\$ 3,652,253	\$ 3,295,493	\$ 1,529,622	\$ 93,441,167
EXPENDITURES							
CURRENT							
General Government	\$ 17,608,206	\$ 0	\$ 0	\$ 6,930	\$ 0	\$ 11,979	\$ 17,627,115
Public Safety	19,903,030	0	0	0	0	406,629	20,309,659
Highways and Streets	0	20,522,083	0	0	0	38,766	20,560,849
Sanitation	0	0	0	0	0	514,571	514,571
Human Services	0	0	18,958,620	0	0	0	18,958,620
Health	0	0	3,091,063	0	0	0	3,091,063
Culture and Recreation	1,201,376	0	0	0	0	9,840	1,211,216
Conservation of Natural Resources	342,803	0	0	0	0	44,368	387,171
INTERGOVERNMENTAL							
Culture and Recreation	1,898,893	0	0	0	0	0	1,898,893
Conservation of Natural Resources	0	0	0	0	0	7,422	7,422
CAPITAL OUTLAY							
	0	0	0	0	39,220,135	0	39,220,135
DEBT SERVICE							
Principal	0	250,000	0	2,690,000	182,000	0	3,122,000
Interest	0	71,100	0	2,958,559	0	0	3,029,659
Bond issuance costs	0	0	0	4,330	25,312	0	29,642
Administrative (Fiscal) charges	0	0	0	631	0	0	631
Total Expenditures	\$ 40,954,308	\$ 20,843,183	\$ 22,049,683	\$ 5,660,450	\$ 39,427,447	\$ 1,033,575	\$ 129,968,646
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES							
	\$ 2,636,520	\$ (229,195)	\$ (1,290,700)	\$ (2,008,197)	\$ (36,131,954)	\$ 496,047	\$ (36,527,479)
OTHER FINANCING SOURCES (USES)							
Transfers In	\$ 447,037	\$ 125,000	\$ 0	\$ 0	\$ 2,126,688	\$ 2,394,448	\$ 5,093,173
Transfers Out	(4,394,448)	0	0	(126,688)	(572,037)	0	(5,093,173)
Capital Notes Issued	0	2,000,000	0	0	8,050,000	0	10,050,000
Discount on Capital Notes Issued	0	0	0	0	(39,848)	0	(39,848)
Proceeds from Sale of Capital Assets	45,356	8,943	0	0	0	17,474	71,773
Total Other Financing Sources (Uses)	\$ (3,902,055)	\$ 2,133,943	\$ 0	\$ (126,688)	\$ 9,564,803	\$ 2,411,922	\$ 10,081,925
NET CHANGE IN FUND BALANCES							
	\$ (1,265,535)	\$ 1,904,748	\$ (1,290,700)	\$ (2,134,885)	\$ (26,567,151)	\$ 2,907,969	\$ (26,445,554)
Fund Balance - Beginning of Year	21,486,868	3,112,855	4,841,597	6,352,064	42,240,412	1,304,134	79,337,930
Increase in reserved for inventories	0	41,785	0	0	0	0	41,785
FUND BALANCES - END OF YEAR	\$ 20,221,333	\$ 5,059,388	\$ 3,550,897	\$ 4,217,179	\$ 15,673,261	\$ 4,212,103	\$ 52,934,161

**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, 2008**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ -26,445,554**

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	\$ 55,390,115	
Net book Value of Disposed Assets	(49,444)	
Current Year Depreciation	<u>(5,228,127)</u>	50,112,544

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		269,790
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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:

Loans Payable	\$ (2,000,000)	
General Obligation Capital Notes	(8,050,000)	
Discount on Bond Issued	39,848	
Deferred Issuance Charges	<u>25,312</u>	(9,984,840)

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	2,690,000	
Contract for Deed	182,000	
Loans Payable	<u>250,000</u>	3,122,000

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	\$ (189,682)	
Change in Accrued Interest Payable	(208,558)	
Amortization of Premiums and Deferred Issuance Charges	47,679	
Change in Compensated Absences	(48,304)	
Change in Inventories	<u>41,785</u>	<u>(357,080)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 16,716,860**

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 24,391,068	\$ 24,391,068	\$ 24,614,844	\$ 223,776
Licenses and Permits	128,850	128,850	172,543	43,693
Intergovernmental	5,180,767	5,180,767	5,217,226	36,459
Charges for Services	7,861,356	7,861,356	8,168,387	307,031
Fines and Forfeits	300,000	300,000	235,089	(64,911)
Gifts and Contributions	0	0	3,664	3,664
Investment Earnings	850,000	850,000	1,808,730	958,730
Miscellaneous	3,332,007	3,332,007	3,370,345	38,338
Total Revenues	\$ 42,044,048	\$ 42,044,048	\$ 43,590,828	\$ 1,546,780
Expenditures				
Current				
General government				
Commissioners	\$ 305,257	\$ 314,425	\$ 299,752	\$ 14,673
Courts	496,840	496,840	562,489	(65,649)
Court Services	2,779,243	2,956,526	2,972,129	(15,603)
Law Library	158,600	161,634	133,975	27,659
County Administration	847,923	881,175	817,208	63,967
County Auditor/Treasurer	1,868,956	1,947,732	1,749,233	198,499
County Assessor	1,121,974	1,172,858	1,123,210	49,648
Elections	109,450	109,450	119,307	(9,857)
Information Technology	1,195,927	1,229,763	1,083,470	146,293
Attorney	2,212,239	2,319,904	2,262,882	57,022
Recorder	629,722	652,176	674,965	(22,789)
Surveyor	1,212,249	1,215,163	897,336	317,827
Planning and Zoning	1,197,777	1,186,962	1,095,866	91,096
Buildings and Plant	1,747,330	1,787,150	1,837,018	(49,868)
Veterans Service Officer	119,528	123,106	122,090	1,016
Other General Government	3,952,800	2,397,846	1,857,276	540,570
Total General Government	\$ 19,955,815	\$ 18,952,710	\$ 17,608,206	\$ 1,344,504
Public safety				
Sheriff	\$ 13,941,123	\$ 14,744,415	\$ 14,505,581	\$ 238,834
Coroner	302,293	302,293	302,293	0
County Jail	5,148,834	5,329,532	4,939,490	390,042
Civil Defense	121,466	116,699	109,023	7,676
Other Public Safety	0	0	46,643	(46,643)
Total Public Safety	\$ 19,513,716	\$ 20,492,939	\$ 19,903,030	\$ 589,909

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures				
Current (Continued)				
Culture and Recreation				
Parks	1,091,689	1,110,917	1,201,376	(90,459)
Conservation of Natural Resources				
County Extension	\$ 322,635	\$ 327,289	\$ 319,271	\$ 8,018
Soil and Water Conservation	0	0	23,532	(23,532)
Total Conservation of Natural Resources	\$ 322,635	\$ 327,289	\$ 342,803	\$ (15,514)
Intergovernmental				
Culture and Recreation	1,898,893	1,898,893	1,898,893	0
Total Expenditures	\$ 42,782,748	\$ 42,782,748	\$ 40,954,308	\$ 1,828,440
Excess of Revenues Over (Under) Expenditures	\$ (738,700)	\$ (738,700)	\$ 2,636,520	\$ 3,375,220
Other Financing Sources (Uses)				
Transfers In	\$ 698,700	\$ 698,700	\$ 447,037	\$ (251,663)
Transfers Out	0		(4,394,448)	(4,394,448)
Proceeds from Sale of Assets	40,000	40,000	45,356	5,356
Total Other Financing Sources (Uses)	\$ 738,700	\$ 738,700	\$ (3,902,055)	\$ (4,640,755)
Net Change in Fund Balance	\$ 0	\$ 0	\$ (1,265,535)	\$ (1,265,535)
Fund Balance - Beginning of Year			21,486,868	
FUND BALANCE - END OF YEAR			\$ 20,221,333	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 6,985,769	\$ 6,985,769	\$ 6,910,297	\$ (75,472)
Intergovernmental	11,312,572	11,312,572	11,165,401	(147,171)
Charges for Services	680,000	680,000	971,917	291,917
Miscellaneous	3,968,172	3,968,172	1,566,373	(2,401,799)
Total Revenues	\$ 22,946,513	\$ 22,946,513	\$ 20,613,988	\$ (2,332,525)
Expenditures				
Current				
Highways and Streets				
Administration	\$ 540,977	\$ 540,977	\$ 551,755	\$ (10,778)
Maintenance	3,311,019	3,311,019	3,521,479	(210,460)
Construction	16,923,576	16,923,576	14,725,742	2,197,834
Equipment and Maintenance Shops	1,633,813	1,633,813	1,723,107	(89,294)
Total Highways and Streets	22,409,385	22,409,385	20,522,083	1,887,302
Debt Service				
Principal	250,000	250,000	250,000	0
Interest	71,110	71,110	71,100	10
Total Debt Service	321,110	321,110	321,100	10
Total Expenditures	\$ 22,730,495	\$ 22,730,495	\$ 20,843,183	\$ 1,887,312
Excess of Revenues Over (Under) Expenditures	\$ 216,018	\$ 216,018	\$ (229,195)	\$ (445,213)
Other Financing Sources (Uses)				
Transfers In	0	0	125,000	125,000
Capital Notes Issued	0	0	2,000,000	2,000,000
Proceeds from Sale of Assets	0	0	8,943	8,943
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 2,133,943	\$ 2,133,943
Net Change in Fund Balance	\$ 216,018	\$ 216,018	\$ 1,904,748	\$ 1,688,730
Fund Balance - Beginning of Year			3,112,855	
Increase in Reserved for Inventory			41,785	
FUND BALANCE - END OF YEAR			\$ 5,059,388	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 7,227,571	\$ 7,227,571	\$ 7,103,961	\$ (123,610)
Intergovernmental	12,183,629	12,183,629	11,909,556	(274,073)
Charges for Services	1,403,100	1,403,100	1,442,203	39,103
Gifts and Contributions	12,300	12,300	19,020	6,720
Investment Earnings	10,000	10,000	5,645	(4,355)
Miscellaneous	270,500	270,500	278,598	8,098
Total Revenues	\$ 21,107,100	\$ 21,107,100	\$ 20,758,983	\$ (348,117)
Expenditures				
Current				
Human Services				
Income Maintenance	\$ 4,457,000	\$ 4,457,000	\$ 4,243,050	\$ 213,950
Social Services	13,454,800	13,454,800	14,715,570	(1,260,770)
Total Human Services	\$ 17,911,800	\$ 17,911,800	\$ 18,958,620	\$ (1,046,820)
Health				
Nursing services	\$ 3,195,300	\$ 3,195,300	\$ 3,091,063	\$ 104,237
Total Expenditures	\$ 21,107,100	\$ 21,107,100	\$ 22,049,683	\$ (942,583)
Net Change in Fund Balance	\$ 0	\$ 0	\$ (1,290,700)	\$ (1,290,700)
Fund Balance - Beginning of Year			4,841,597	
Fund Balance - End of Year			\$ 3,550,897	

MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2008. 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
AAA STRIPING SERVICE INC	222,764.84	BUFFALO HRA	80,171.46	DICK/JOSEPH M	8,382.00
ACCESSIBLE HOMES LLC	15,448.00	BUFFALO ISD 877	19,550.99	DIVERSIFIED COATINGS INC	50,272.61
ACE PROPERTIES LLC	6,758.00	BUFFALO TOWNSHIP	491,959.08	DLT SOLUTIONS INC	6,575.65
ACHMAN/LORI	5,226.15	BUFFALO/CITY OF	5,486,820.00	DURST/JERALD L	154,420.00
ADOLFSON & PETERSON CONSTRUCTI	1,495,217.93	BUFFALO/CITY OF	6,644.48	DUSTCOATING INC	16,614.00
ADULT TRAINING & HABILITATION	10,234.60	BUREAU OF CRIMINAL APPREHENSIO	21,190.00	DYKHUIZEN/SIMON G	5,304.77
ADVANCED GRAPHIC SYSTEMS INC	9,211.46	BUSINESS WARE SOLUTIONS	6,629.07	DYNAMIC IMAGING SYSTEMS INC	45,421.60
ADVANCED GRAPHIX INC	7,298.67	CALDWELL ASPHALT CO INC	236,849.69	EAST CENTRAL REGIONAL JUVENILE	173,299.71
AERCOR WIRELESS INC	28,254.45	CANADIAN PACIFIC RAILWAY	69,993.98	EAST CENTRAL REGIONAL JUVENILE	172,007.00
AG ENTERPRISES LLC	12,957.00	CAREFACTS INFORMATION SYSTEMS	15,604.23	EAU CLAIRE ACADEMY	105,870.01
AIR SCIENCE USA LLC	9,597.20	CARGILL INC-SALT DIVISION	203,265.07	ECONOMIC DEVELOPMENT PRTRNSHIP	45,100.00
ALAMA TRUCKING/MILO	5,270.10	CARTEGRAPH SYSTEMS INC	10,150.00	EICHER/ANTHONY	30,224.00
ALBERTVILLE BODY SHOP INC	26,586.73	CARVER COUNTY-FINANCIAL SERVIC	10,143.00	EICHER/DONALD J	9,103.00
ALBERTVILLE/CITY OF	2,396,104.13	CATHOLIC CHARITIES	42,020.66	ELECTION SYSTEMS & SOFTWARE IN	58,453.00
ALBERTVILLE-ST MICHAEL	79,275.91	CATHOLIC CHARITIES DAY TREATME	10,348.88	ELECTRIC POWER DOOR	72,268.40
ALBION TOWNSHIP	307,221.91	CDW GOVERNMENT INC	16,084.89	ELK RIVER-OTSEGO ISD 728	91,812.63
ALL STATE COMMUNICATIONS INC	281,488.29	CENTER POINT ENERGY	182,083.86	EMERGENCY PHYSICIANS PA	5,927.25
ALLIANCE AUCTION AND REALTY SE	100,000.00	CENTRA SOTA LAKE REGION LLC	850,862.33	ENGEL/DALE L	8,737.50
ALLINA HEALTH SYSTEMS	5,349.22	CENTRAL LAND TITLE GUARANTEE C	3,606,912.00	ENGINEERING DESIGN INITIATIVE	8,812.60
ALLINA HOSPITALS & CLINICS	126,034.74	CENTRAL MN CONCRETE INC	16,540.00	ENVIROTECH SERVICES INC	26,996.70
ALLINA HOSPITALS AND CLINICS	14,847.19	CENTRAL MN JOBS & TRAINING SER	484,089.90	ERNST GENERAL CONSTRUCTION INC	14,259.25
ALSDURF PH D/JAMES M	6,900.00	CENTRAL MN MENTAL HEALTH CENTE	26,275.49	ESRI	29,988.15
AMERICAN INSTITUTIONAL SUPPLY	5,288.83	CENTRAL MN MENTAL HEALTH CENTE	422,387.42	EXCEL SYSTEMS LLC	5,616.51
AMERICAN MESSAGING	8,567.55	CENTURY FENCE COMPANY	36,307.84	FAMILIES UNITED	33,259.48
AMERIPRIDE LINEN AND APPAREL	11,164.92	CHAMBERLAIN OIL CO	24,571.53	FAMILY EDUCATION CENTERS OF WR	11,000.00
AMHERST WILDER FOUNDATION	11,582.07	CHANNING BETE COMPANY INC	5,925.92	FAMILY FOCUS	15,771.30
AMI IMAGING SYSTEMS INC	56,043.43	CHATHAM TOWNSHIP	239,608.44	FAMILY INNOVATIONS INC	13,164.71
ANCOM COMMUNICATIONS INC	23,140.04	CHILSON HOLDINGS LLC	35,600.00	FAMILY PROSPECTIVE RESOURCES I	67,074.15
ANCOM TECHNICAL CENTER	14,458.34	CHOICES FOR CHILDREN	11,712.00	FAMILY PROSPECTIVE RESOURCES I	6,465.88
ANDERSEN INC/EARL F	58,265.67	CHURCH OF ST MICHAEL	112,821.00	FAMILY THERAPY SPECIALISTS	6,443.50
ANNANDALE PUBLIC SCHOOL 876	9,220.55	CIT INFORMATION SERVICES INC	18,495.00	FARRELL/JOYCE B	6,696.00
ANNANDALE ROCK PRODUCTS	12,348.25	CLEARWATER RIVER WATERSHED	194,389.42	FEDERAL SIGNAL CORPORATION	16,086.75
ANNANDALE/CITY OF	1,714,432.32	CLEARWATER TOWNSHIP	377,674.02	FEHN GRAVEL & EXCAVATNG/DENNIS	2,784,767.90
ANOKA COUNTY - MEDICAL EXAMINE	302,292.92	CLEARWATER/CITY OF	1,140,901.06	FIELDSETH/DALE E	13,400.00
ANOKA COUNTY JUVENILE CENTER	88,403.00	CLIMATE AIR	96,368.02	FIRST AMERICAN R E TAX SERVICE	9,128.12
ANOKA COUNTY JUVENILE CENTER	49,476.99	COKATO MOTOR SALES INC	38,732.99	FIRST AMERICAN R E TAX SERVICE	15,739.00
ANOKA COUNTY SHERIFF	114,005.24	COKATO TOWNSHIP	181,083.85	FISHER/PETER A	27,290.44
ANOKA-METRO RTC	30,684.30	COKATO/CITY OF	1,122,785.33	FORCE AMERICA INC	5,087.81
ANYTIME TRANSPORTATION INC	8,335.76	COMMISSIONER OF FINANCE	395,885.06	FORSMAN/RONALD C	7,700.00
APEC INDUSTRIAL SALES & SERVIC	9,254.82	COMMISSIONER OF REVENUE	25,812.50	FOSTER & FREEMAN USA INC	5,495.03
ARAMARK CORRECTIONAL SERVICES	291,258.36	COMMISSIONER OF TRANSPORTATION	155,370.43	FRANKLIN TOWNSHIP	893,418.04
ARROW LIFT ACCESSIBILITY	14,042.00	COMMUNITY AND FAMILY SERVICES	53,296.39	FRANSEN DECORATING INC	341,409.70
ASPEN EQUIPMENT COMPANY	6,226.20	CONSOLIDATED CONTAINER CORP	5,707.89	FREIBERG/PATRICK	20,476.00
ASSOCIATION OF MN COUNTIES	26,049.00	CONSUMER DIRECTIONS	11,712.00	FRENCH LAKE TOWNSHIP	238,849.69
ASSOCIATION OF MN COUNTIES	15,615.00	CONTECH CONSTRUCTION PRODUCT	26,361.03	FRIEDRICH/RANDALL	11,249.94
ASSURANT BENEFITS	10,017.91	CONTINENTAL SAFETY EQUIPMENT	13,022.43	FRIEDRICH/RANDALL	16,229.06
ASSURANT BENEFITS	5,646.65	CORINNA TOWNSHIP	1,352,645.12	FRONTIER PRECISION INC	75,245.82
ASTECH	229,580.83	CORNERSTONE DETENTION PRODUCTS	963,257.25	FUNCTIONAL INDUSTRIES INC	352,770.94
ASTLEFORD INTERNATIONAL	191,698.00	COTTENS INC	25,348.66	GABRIEL/CATHLEEN	34,000.00
AUTO GLASS CENTER INC	7,256.72	COUNTRY CHEVROLET	37,425.00	GALE-TEC ENGINEERING INC	8,902.11
AVTEX INC	23,176.67	COUNTRY SERVICES INC	5,984.49	GARAGE DOOR STORE	18,762.48
B & B PRODUCTS - RIGS AND SQUA	78,714.74	COUNTRYWIDE TAX SERVICES GROUP	5,536.00	GATEWAY COMPANIES INC AN MPC C	49,242.07
BAERS BODY SHOP INC	29,168.70	CPS TECHNOLOGY SOLUTIONS	8,068.96	GATEWAY COMPANIES INC AN MPC C	41,640.45
BARKER CO/BOB	13,144.89	CRAGG CO/H M	10,266.94	GENERAL OFFICE PRODUCTS COMPAN	67,679.52
BARNES DISTRIBUTION	7,544.01	CRYSTEEL TRUCK & EQUIPMENT	24,802.23	GEOCOMM INC	56,600.00
BARTHEL/LAINE	6,466.96	CUB PHARMACY	35,503.83	GERARD TREATMENT PROGRAMS	310,754.83
BARTUSCH/LINDA L	6,677.00	CUSTOM MANUFACTURING INC	14,495.00	GIBBYS HAULING	12,185.00
BDS LAUNDRY SYSTEMS	65,290.65	CZANSTKOWSKI/ADAM	25,516.00	GILMAN/DEBORAH M	6,511.00
BEAUDRY PROPANE INC	25,842.82	DAHL/STEVE	5,384.98	GOREHAM/KAYLA	5,246.31
BEAUDRY/EARL	6,480.61	DAKOTA FOOD EQUIPMENT CO	588,523.75	GOULD BROS CHEV-OLDS	13,072.00
BECK DISASTER RECOVERY INC	5,500.00	DASSEL COKATO ISD 466	10,604.17	GRAINGER	17,810.24
BECKER BROTHERS	165,962.15	DAYTON/CITY OF	40,068.95	GRANITE ELECTRONICS	7,587.99
BELKE/GORDON F	25,500.00	DELANO ISD 879	10,062.10	GRAPHIC & PRINTING SERVICES	8,850.72
BELKE/GORDON F	19,405.00	DELANO SPORTS CENTER INC	7,476.84	GREAT RIVER GREENING	18,662.36
BELTRAMI COUNTY HUMAN SERVICES	8,472.00	DELANO/CITY OF	2,102,918.54	GREAT RIVER REGIONAL LIBRARY	1,898,893.00
BENSON/ANN M	5,053.56	DELL MARKETING LP	73,405.64	GREENE ESPEL PLLP	13,537.89
BERNING/SHARON	10,159.06	DELL MARKETING LP	23,989.03	GREENVIEW INC	85,198.70
BIONESS INC	6,200.00	DEPARTMENT OF NATURAL RESOURCE	161,122.07	GUNNERSON/ADRIAN M	5,100.00
BJORKLUND/DARREN D	5,700.00	DEPARTMENT OF PUBLIC SAFETY	17,340.00	H&R CONST CO	21,642.55
BLACK BOX RESALE SERVICES	8,131.00	DEPT OF CORRECTIONS	35,806.00	HAGLIN/DONNA	8,466.63
BLACK MOORE BUMGARDNER MAGNUSS	20,966.36	DEPT OF CORRECTIONS	9,858.31	HALDEMAN-HOMME	462,040.04
BLUE CROSS BLUE SHIELD	3,969,086.66	DEPUTY REG 77	30,310.83	HALL CO/W L	1,100,158.90
BLUE CROSS BLUE SHIELD	1,591,283.38	DESIGN ELECTRICAL CONTRACTORS	104,012.76	HANCOCK CONCRETE PRODUCTS CO	10,846.56
BOGART PEDERSON & ASSOC INC	6,242.50	DEVRIES/DIANE	12,836.00	HANERBERG CONSTRUCTION CO	19,083.00
BOGUT LAW OFFICES PA	6,372.50	DHS	298,828.78	HANOVER EDA	35,611.56
BONESTROO	12,636.56	DHS-ALEXANDRIA CBHH	7,112.00	HANOVER/CITY OF	1,114,845.97
BONK MASONRY INC/GARY	8,690.00	DHS-ANNANDALE CBHH-491	36,769.00	HANSON STRUCTURAL PRECAST MIDW	3,878,604.89
BOYER TRUCK PARTS	14,756.48	DHS-COLD SPRING CBHH-CODE491	5,930.00	HARDRIVES INC	4,600,912.84
BP AMOCO	37,427.16	DHS-FERGUS FALLS-452	14,172.00	HASSAN/MOHAMED	5,708.00
BRAUN INTERTEC CORPORATION	9,113.25	DHS-MAPS	137,989.00	HASSAN/MOHAMED AND MICHELLE	19,590.00
BREEZY POINT RESORT INC	5,434.89	DHS-MAPS	613,755.29	HEARTLAND HOME	6,252.20
BROCK WHITE CO LLC	37,622.05	DHS-MAXIS CASHIER	43,164.13	HEARTLAND RANCH INC	29,294.00
BROWN/JOHN D	13,300.00	DHS-MOOSE LAKE-462	51,520.00	HECKER AUTO MALL/DENNY	28,600.88
BUFFALO HOSPITAL	143,442.91	DHS-ST PETER-472	28,917.30	HECKERS MONTICELLO FORD/DENNY	37,384.00
BUFFALO HOSPITAL-OTPT COMMERC	9,728.20	DHS-WILLMAR-482	66,816.60	HELENA CHEMICAL COMPANY	17,478.19

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
HENNEPIN COUNTY MEDICAL CENTER	6,415.46	MCNAMARA/DOUGLAS C	105,484.42	OMEGON INC	7,978.10
HEWLETT PACKARD	50,303.04	MCNAMARA/MICHAEL P	16,580.05	OPC PARTNERS	5,855.84
HICKMAN/JOE E	69,000.00	MCNAMARA/RICHARD J	16,580.05	OPERATION FOSRESIGHT SERVICES I	31,645.00
HIGHWAY 55 TRAILER SALES	19,467.50	MCNAMARA/WAYNE R	16,580.05	OPPORTUNITY WORKSHOP INC	7,322.04
HIGHWAY TECHNOLOGIES INC	5,667.51	MEADA	5,100.00	OPTIONS INC	29,278.48
HILLYARD INC - MINNEAPOLIS	136,794.01	MEEKER COUNTY SHERIFF	6,958.86	ORION ASSOCIATES INC	12,352.20
HOESCHEN HOMES	6,834.59	MENARDS - BUFFALO	7,465.32	ORION ASSOCIATES INC	36,864.00
HOLIDAY	218,363.88	MERCK & CO INC	7,693.34	OTSEGO/CITY OF	3,225,965.08
HOLLOMAN INVESTMENTS LLC	9,125.00	MERIDIAN SERVICES INC	97,817.80	PATH	244,081.56
HOMETOWN PLUMBING & HEATING IN	15,720.66	MERRICK & COMPANY	379,986.84	PAYROLL DEDUCTIONS	11,534,151.66
HORSCH/TODD T	7,400.00	METEORLOGIX	10,608.92	PAYROLL DEDUCTIONS	4,437,338.19
HOWARD LAKE LEASED HOUSING	5,587.43	METRO GROUP INC/THE	41,517.53	PAYROLL MAINTENANCE	15,226,903.50
HOWARD LAKE/CITY OF	887,384.77	MID-AMERICA BUSINESS SYSTEMS	155,520.32	PAYROLL MAINTENANCE	5,636,891.76
HOWARD LAKE-WAVERLY-WINSTED IS	6,966.45	MIDDLEVILLE TOWNSHIP	151,234.37	PENHALL COMPANY	39,760.41
HUBBARD COUNTY DAC INC	17,034.70	MIDLAND CORPORATE BENEFITS SVC	7,800.00	PETERS/DEAN A	11,490.00
HUNERBERG CONSTRUCTION COMPANY	60,331.00	MID-MINNESOTA HOT MIX INC	287,593.18	PETERSON CHAPEL-BUFFALO	23,146.42
HUNT/HARRY W	7,100.00	MIDSTATES EQUIP AND SUPPLY	11,293.64	PETERSON/KELLY L	8,563.00
HUTCHINSON COMMUNITY HOSPITAL	6,589.95	MIDWEST MACHINERY CO	12,756.40	PETERSON/TAMMY L	7,264.12
INGERSOLL/DELORES	8,507.27	MILLE LACS ACADEMY	195,332.00	PHASOR ELECTRIC COMPANY	4,489,076.33
INITIATIVE FOUNDATION	7,045.00	MINNESOTA STATE CURB	167,912.50	PINEHAVEN YOUTH AND FAMILY SER	13,163.16
INTEGRATED FIRE & SECURITY	18,291.28	MLEZIVA/DON	7,792.43	PLASTOCOON INC	9,864.85
INTEREUM INC	254,785.56	MN ASSN OF COUNTY OFFICERS	6,305.00	PLEASURELAND RV CENTER INC	5,454.29
INTEREUM INC	9,390.00	MN CORRECTIONAL FACILITY-RED W	158,190.00	POLAR CHEVROLET	107,785.37
INTERSTATE BATTERY SYSTEMS	8,375.16	MN COUNTIES COMPUTER COOPERATI	117,831.43	PORT BOYS GROUP HOME	12,486.70
ISIC/ZEJIR	13,447.00	MN COUNTIES INS TRUST	889,836.92	PORT GIRLS GROUP HOME	81,252.56
JANKORD/LOVAIL L	5,000.00	MN COUNTIES INS TRUST	125,831.00	POSITRON PUBLIC SAFETY SYSTEMS	54,137.72
JOHNSON CONSTRUCTION CORP/JULI	78,403.26	MN COUNTY ATTORNEYS ASSOCIATIO	7,483.32	POTTER/ALLONE	32,000.00
JOHNSON/JULIE	10,735.56	MN DEPARTMENT OF HEALTH	7,362.50	PRAIRIE COUNTRY RC&D	8,353.00
JOHNSON/TIMOTHY A	7,381.10	MN DEPARTMENT OF REVENUE	48,420.00	PRECISION PRINTS OF WRIGHT CO	7,590.21
JUNCTION TOWING & AUTO REPAIR	5,074.50	MN ELEVATOR INC	133,481.31	PREMIER LIFT PRODUCTS INC	11,780.00
JUSTICE BENEFITS INC	6,740.36	MN HIGHWAY SAFETY AND RESEARCH	13,180.00	PUBLIC EMP RETIREMENT ASSN	13,377.75
KAPLAN PROFESSIONAL SCHOOLS	13,106.00	MN HOUSING & FINANCE AGENCY	18,487.62	QUETEL CORPORATION	7,315.00
KENNAMEAL INC	12,028.11	MN MONITORING INC	9,892.50	QWEST	7,681.06
KINTNER/SCOTT A	7,576.00	MN MUTUAL LIFE INSURANCE CO	13,096.12	QWEST	59,000.06
KKE ARCHITECTS INC	351,656.08	MN SHERIFFS ASSOCIATION	7,218.35	QWEST	6,962.78
KLAERS/DONALD T	18,646.00	MN STATE TREASURER - SURCHARGE	10,835.07	QWEST	22,495.11
KLEIN BANK	12,280,270.75	MN STATE TREASURER-TIF	13,700.44	RAMACCIOTTI/FRANK	15,803.31
KLEIN BANK	9,737,020.59	MN UC FUND	20,437.42	REAL ESTATE EQUITY STRATEGIES	44,400.00
KLEIN BANK	15,756.81	MN UC FUND	9,412.00	RED TAIL HAWK INC	9,859.22
KMH ERECTOR	764,365.24	MOE/WALTER	9,700.00	RELIANCE TELEPHONE SYSTEMS INC	21,150.00
KNIFE RIVER	5,055.25	MONTICELLO WASHINGTON ASSOC	34,239.85	REM HENNEPIN INC	11,901.22
KNIFE RIVER CORPORATION - NORT	396,706.27	MONTICELLO FORD MERCURY INC	402,097.84	REM SOUTH CENTRAL INC	109,682.62
KRAMER EXCAVATING/RANDY	22,233.54	MONTICELLO ISD 882	14,922.92	RENTSTROM/MICHAEL	5,391.36
KRIS ENGINEERING INC	12,958.66	MONTICELLO TOWNSHIP	301,310.59	RETROFIT COMPANIES INC	6,218.99
KUNZMAN/ERICH	11,065.00	MONTICELLO/CITY OF	7,455,792.17	RETTMANN JR/EDWARD H	6,073.00
KUSTOM SIGNALS INC	11,285.91	MONTICELLO-BIG LAKE HOSPITAL	838,502.33	REZNECCHK/DUANE A	5,200.00
KYLE FAMILY LIMITED PARTNERSHI	34,965.00	MONTROSE/CITY OF	1,087,186.49	RHODES LOCK & GLASS	5,704.23
L-3 COMMUNICATIONS MOBILE VISI	16,558.57	MOOSE LAKE MCF WILLOW RIVER	9,396.00	RICE LAKE CONSTRUCTION GROUP	1,679,837.50
LABORATORY CORP OF AMERICA	7,084.00	MORRIES PARTS & SERVICE GROUP	59,749.31	RICE MEMORIAL HOSPITAL	5,028.00
LAKEDALE COMMUNICIONS	5,896.65	MOTOROLA INC	295,654.42	RICHARDS/THOMAS W	26,364.03
LAKELAND CONSTRUCTION FIANANCE	5,192.32	MOUND PSYCHOLOGICAL SERVICES	8,150.00	RIGHT WAY CAULKING INC	148,934.16
LAMBERT APPRAISAL/PATRICK	19,000.00	MPC PRO	12,851.66	RIVERRIDER PUBLIC TRANSIT SYST	31,486.04
LANGUAGE LINE SERVICES INC	12,290.46	M-R SIGN COMPANY INC	59,768.54	RIVERS OF HOPE	30,000.00
LAPLANT DEMO INC	58,516.36	MSOP-MN SEX OFFENDER PROGRAM -	47,290.00	ROBERTSON/DELLA	6,249.52
LARSON ALLEN LLP	49,925.00	MULTIPLE CONECEPTS INTERIORS	219,888.09	ROCKFORD FIRE DEPARTMENT	5,123.00
LARSON FENCE COMPANY	12,914.00	MUNICIPAL SOFTWARE	9,380.00	ROCKFORD ISD 883	10,793.27
LAW ENFORCEMENT TECHNOLOGY GRO	42,229.97	NAGELL APPRAISAL & CONSULTING	5,825.00	ROCKFORD MALL VENTURE LLC	25,442.07
LBJ ENTERPRISES INC	5,779.63	NATIONAL BUSINESS SYSTEMS INC	82,636.25	ROCKFORD TESTING SOLUTIONS	14,628.00
LEAGUE OF MN CITIES	5,313.00	NATIONAL CAMERA EXCHANGE	7,215.41	ROCKFORD TOWNSHIP	1,387,481.94
LEE/YER	20,898.00	NATIONAL TAX SEARCH LLC	11,836.00	ROCKFORD/CITY OF	2,025,955.54
LEMMERMAN/THOMAS R	18,475.56	NELSON/DEBBIE	7,509.82	ROEHL/GARRY F	26,622.00
LIND/DARLENE M	6,446.26	NELSON/STEVEN R	7,900.00	ROMSLO/JAMES	5,640.00
LOBERG ELECTRIC	18,941.86	NEOPOST INC	144,073.97	ROOF SPEC INC	29,500.00
LOVHAUG/LOREN	7,850.00	NEOPOST INC	17,679.02	ROSITAS/LYNETTE	5,325.25
LUDESCHER TRUSTEES/LEONARD J	53,843.00	NEUFENELDT/HENRY W	5,100.00	ROY C INC	6,260.00
LUTHERAN SOCIAL SERVICE	17,766.12	NEW HORIZON ACADEMY	7,015.60	ROYAL TIRE INC	67,206.11
M & M EXPRESS SALES	5,700.32	NEW HORIZONS COMPUTER LEARNING	9,000.00	RS EDEN	138,924.05
MADDEN & ASSOCIATES/FRANK	31,562.86	NEXTEL COMMUNICATIONS	30,813.07	RTL CONSTRUCTION	575,229.73
MADDEN & ASSOCIATES/FRANK	14,749.32	NEXTEL COMMUNICATIONS	23,701.87	RUSSELL SECURITY RESOURCE INC	9,158.04
MAPLE LAKE TOWNSHIP	427,588.02	NORIX GROUP INC	39,334.71	RW FARMS LLC	9,825.00
MAPLE LAKE/CITY OF	1,075,729.83	NORMENT SECURITY GROUP INC	941,888.90	RYAN CHEVROLET	15,947.00
MARCO	24,982.64	NORTEC MARKETING	15,847.00	SAATHOFF INC	446,323.50
MARCO	32,250.73	NORTH AMERICAN SALT CO	288,203.11	SAFE COMMUNITIES OF WRIGHT COU	81,926.85
MARCO INC	90,617.18	NORTH HOMES INC	31,245.41	SALL/NEIL	13,464.00
MARCO INC	51,857.74	NORTH METRO LANDSCAPING INC	188,280.47	SANOFI PASTEUR INC	7,005.62
MARIETTA AGGREGATES/MARTIN	16,152.72	NORTHLAND BUSINESS SYSTEMS INC	47,253.37	SCHNEIDER COPORATION	12,645.00
MARTIN-MCALLISTERS CONSULTING	14,350.00	NORTHWOOD CHILDRENS HOME	177,811.94	SCHOOL DIST NO 2687	2,173,090.93
MARYSVILLE TOWNSHIP	335,820.84	NUSTAR PIPELINE OPERATING PART	25,728.95	SCHOOL DISTRICT NO 111 TR	366,330.53
MATHIOWETZ CONSTRUCTION	3,903,611.90	NYSTROM AND ASSOCIATES	8,434.79	SCHOOL DISTRICT NO 466	1,506,107.19
MAXIMUS	6,500.00	NYSTROM/RODNEY D	7,500.00	SCHOOL DISTRICT NO 728	6,208,491.86
MCDOWALL COMPANY	626,007.27	OFFICE DEPOT	132,461.56	SCHOOL DISTRICT NO 742	320,815.03
MCLEOD COUNTY TREASURER	38,601.34	OFFICE DEPOT	40,525.58	SCHOOL DISTRICT NO 876	2,930,907.03
MCLEOD TREATMENT PROGRAMS INC	113,055.81	OLD CASTLE PRECAST	4,064,575.00	SCHOOL DISTRICT NO 877	10,463,706.96
MCMAHON COUNSELING & CONSULTAT	9,254.45	OLSON & SONS ELECTRIC	29,511.54	SCHOOL DISTRICT NO 879	2,966,125.18
MCNAMARA INC/B	44,048.17	OMANN BROTHERS INC	6,457.81	SCHOOL DISTRICT NO 881	2,487,366.41

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
SCHOOL DISTRICT NO 882	8,962,978.98	WALMART COMMUNITY BRC	12,212.89
SCHOOL DISTRICT NO 883	1,279,486.43	WALMART STORE 01-1577	9,809.29
SCHOOL DISTRICT NO 885	11,964,553.68	WALSH/HARRY	15,156.00
SEH	19,438.89	WASTE MANAGEMENT-TC WEST	26,069.70
SERVERSUPPLY.COM INC	12,800.70	WASTEQUIP RAYFO	15,842.41
SETINA MFG CO INC	5,593.89	WATCHGUARD ELECTRONIC HOME MON	8,771.75
SGH INC	826,044.39	WATSON FURNITURE GROUP	122,086.83
SHAR-AUL TOWNHOUSE ASSOC INC	8,560.00	WAVERLY/CITY OF	862,731.33
SHELL FLEET PLUS	6,261.16	WEIMAN/MARGARET	12,972.00
SHERBURNE COUNTY SHERIFF	228,057.01	WELTER/HAROLD	14,805.00
SHERBURNE COUNTY SOCIAL SERVIC	10,259.40	WELTER/LEROY	87,922.00
SHERIFFS YOUTH PROGRAM	26,704.73	WEST PAYMENT CENTER	67,760.29
SHERIFFS YOUTH PROGRAM OF MN	11,832.68	WESTSIDE EQUIPMENT	10,488.83
SILVER CREEK TOWNSHIP	757,254.97	WILDER FOUNDATION BUSH CHILDRE	90,891.92
SNO-PLANE GROOMERS INC	42,931.40	WILDER SPENCER HOUSE	5,885.97
SOFTWARE HOUSE INTERNATIONAL IN	121,019.89	WILLEN INC	80,835.00
SOFTWARE HOUSE INTERNATIONAL IN	6,316.75	WIMMER BROTHERS CONSTRUCTION I	14,651.26
SOLBERG/VIRGIL	84,000.00	WOLF PROTECTIVE AGENCY INC	12,633.99
SOUTH HAVEN/CITY OF	85,711.98	WOODLAND TOWNSHIP	277,094.15
SOUTHSIDE TOWNSHIP	566,702.88	WRIGHT CO SNOWMOBILE TRAIL ASN	122,998.70
SPECIALTY TURF & AG	11,616.06	WRIGHT CONNECTIONS	25,307.44
SPECTRUM SOLUTIONS	292,659.61	WRIGHT COUNTY AG SOCIETY	80,000.00
SPECTRUM SOLUTIONS	7,215.13	WRIGHT COUNTY ATTORNEY	113,905.38
SPRINGER BUILDERS INC	28,146.57	WRIGHT COUNTY AUDITOR	13,674.68
SPRINT	53,067.76	WRIGHT COUNTY AUDITOR TREASURE	12,310.83
SRF CONSULTING GROUP INC	41,137.71	WRIGHT COUNTY COURT ADMINISTRA	108,318.55
ST CLOUD CHILDRENS HOME	72,060.02	WRIGHT COUNTY COURT SERVICES	5,426.58
ST CLOUD HOSPITAL	18,200.00	WRIGHT COUNTY DEPUTY REGISTRAR	4,154,945.55
ST MICHAEL EDA	76,958.20	WRIGHT COUNTY FAMILY SERVICES	454,570.71
ST MICHAEL EDA/CITY OF	82,917.10	WRIGHT COUNTY HIGHWAY DEPT	680,273.39
ST MICHAEL/CITY OF	3,940,097.67	WRIGHT COUNTY HIGHWAY DEPT	11,695.61
ST MICHAEL-ALBERTVILLE ISD 885	21,573.50	WRIGHT COUNTY HISTORICAL SOCIE	239,800.00
STANDARD IRON	807,032.60	WRIGHT COUNTY HUMAN SERVICES	21,127.47
STAR TRIBUNE	5,022.00	WRIGHT COUNTY HUMAN SERVICES	18,209.67
STATE OF MN-OFFICE ENTERPRISE	23,111.18	WRIGHT COUNTY HUMAN SERVICES	16,641.50
STELLAR CONCRETE	997,425.20	WRIGHT COUNTY HUMAN SERVICES	41,299.25
STEVENSON/JANE DOLS	24,506.05	WRIGHT COUNTY PLANNING & ZONIN	47,500.00
STOCKHOLM TOWNSHIP	193,808.94	WRIGHT COUNTY REP PAYEE ACCOUN	6,387.70
STRATUS TECHNOLOGIES IRELAND L	35,721.15	WRIGHT CTY DRUG TASK FORCE	10,000.00
STREICHERS	46,010.98	WRIGHT CTY HUMAN SERVICES	5,000.00
STS CONSULTANTS LTD	26,355.21	WRIGHT HENNEPIN COOP ELEC ASSN	57,469.01
SUGAR LAKE SLS	18,629.66	WRIGHT HENNEPIN ELECTRIC	24,623.86
SUMMIT ENVIROSOLUTIONS INC	5,080.21	WRIGHT SOIL & WATER	10,000.00
SUNSOURCE	8,202.82	WRIGHT SOIL & WATER CONS DIST	478,329.71
SWEENEY BROTHERS	6,576.75	WRIGHT TECHNICAL CENTER	14,350.00
SYNERGY GRAPHICS	47,599.36	WURM CONSTRUCTION/KEITH	10,455.00
SYP - ISANTI CONSEQUENCE PROGR	8,128.93	XAYARATH/DALIVANH	7,000.00
SYP OF MN	145,590.97	XCEL ENERGY	21,991.43
T & S TRUCKING	20,107.50	XIOTECH	178,804.59
TECH DEPOT	19,802.87	YOUTH SERVICES INTERNATIONAL I	291,138.40
TEE'S PLUS	13,813.15	ZACK JONES AND MAGNUS	5,011.52
TEKTON CONSTRUCTION COMPANY	836,746.86	ZACK'S INC	10,451.52
TERNING EXCAVATING INC	9,840.00	ZAHN/GARY A	7,960.00
THELEN HEATING	6,291,091.90	ZIEGLER INC	7,569.90
TIMEKEEPING SYSTEMS INC	14,586.85	ZIXCORP	6,709.50
TIMS TOWER 2000	34,837.12	ZUMBRO VALLEY FORESTRY	9,490.00
TOTAL PRINTING	24,482.73		
TOTAL PRINTING	5,721.41		
TRAFFIC MARKING SERVICE INC	27,338.84	VENDORS LESS THAN \$5000 AND OTHERS	3,492,779.53
TRIMIN GOVERNMENT SOLUTIONS	16,077.31		
TRIMIN SYSTEMS INC	12,396.92		
TRUCK BODIES & EQUIP INTL INC	191,079.14		
TUCHTENHAGEN/CHRISTOPHER A	8,050.00		
TWIN CITY ACOUSTICS	444,383.40		
TWITO/KENNETH M	9,733.00		
U S BANKS NA	31,736.00		
UNIFORMS UNLIMITED	21,575.45		
UNIVERSITY OF MINNESOTA	42,207.49		
UNIVERSITY OF MINNESOTA	122,587.47		
UNLIMITED ELECTRIC INC	15,530.92		
US POSTAL SERVICES (NEOPOST)	37,500.00		
VALLEYFAIR	7,598.75		
VARITECH INDUSTRIES INC	15,544.93		
VEOLIA ENVIRONMENTAL SERVICES	37,673.44		
VEOLIA ES ROLLING HILLS LANDFI	46,207.76		
VERIZON WIRELESS	16,059.45		
VICTOR TOWNSHIP	279,261.03		
VILLAGE FAMILY SERVICE CENTER	18,092.82		
VILLAGE RANCH	437,386.19		
VOA	106,051.75		
VOA - CHILDRENS RESIDENTIAL TR	28,910.13		
VOA - SUNRISE	88,395.00		
WADMAN/MITCHELL P	10,446.00		
WALKER TRUCKING/C	8,595.00		
WALKER/RYAN	7,168.00		