

Financial Statement of Wright County, Minnesota

Prepared by Robert Hiivala, County Auditor/Treasurer

Year Ended December 31, 2012

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, 2012. 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 2012.

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

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

Acknowledgements:

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

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

Respectfully Submitted,

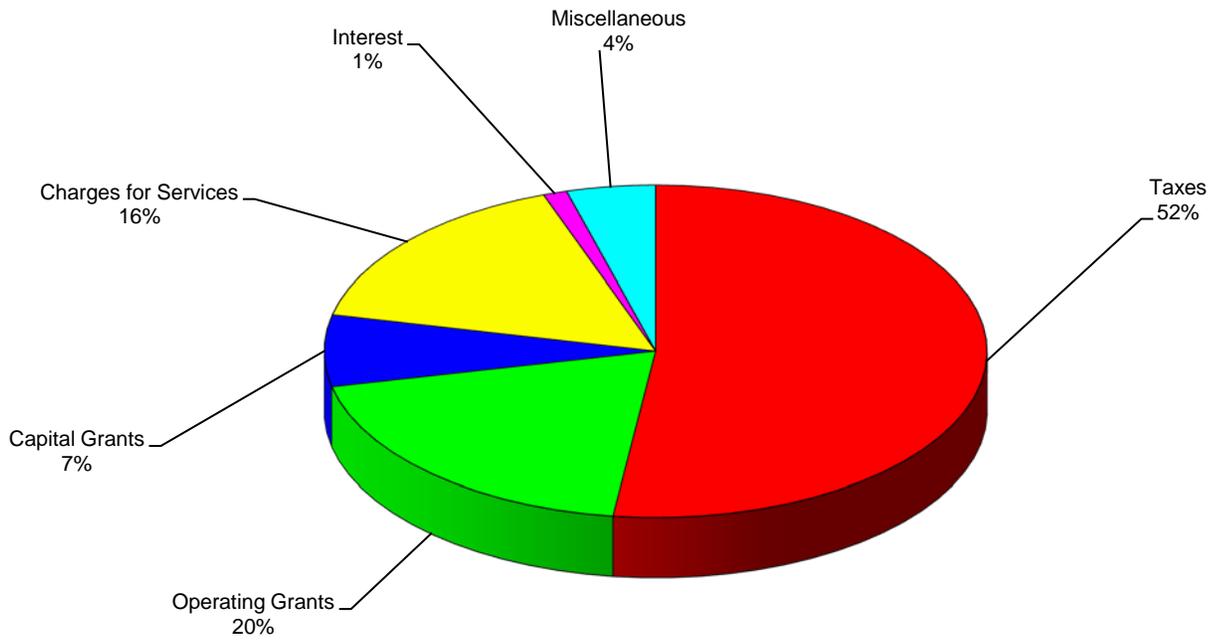
Robert J. Hiivala
County Auditor/Treasurer

**WRIGHT COUNTY, MINNESOTA
BUFFALO, MINNESOTA
PRINCIPAL COUNTY OFFICIALS
DECEMBER 31, 2012**

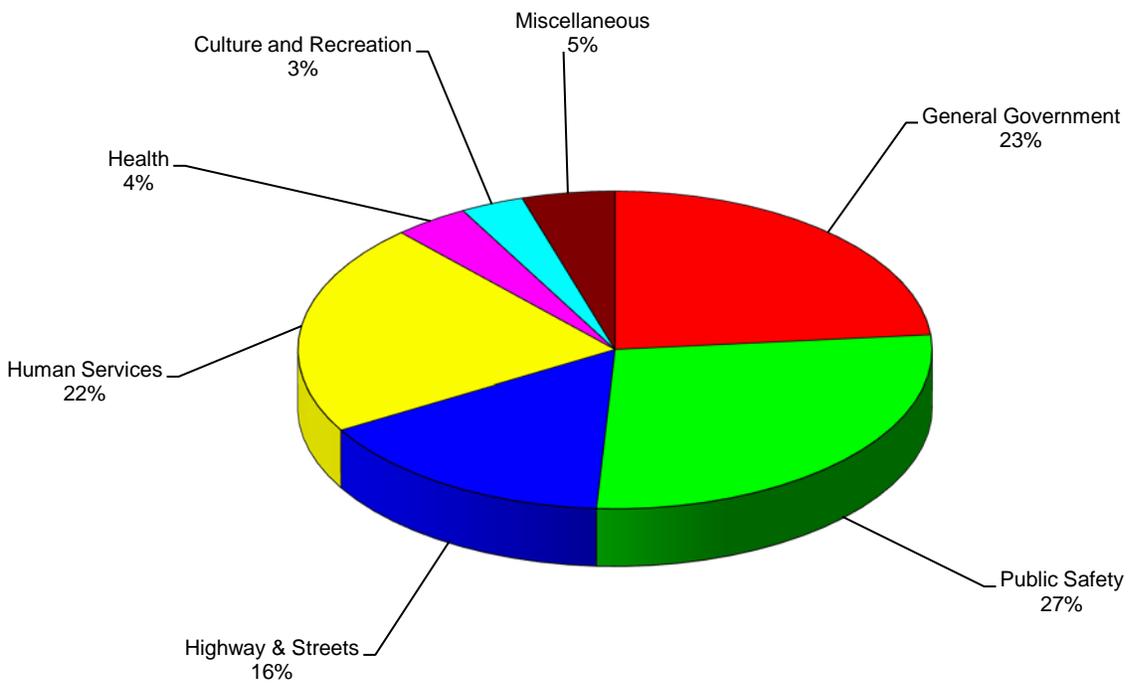
Office	Name	Term Expires
Commissioners		
1st District	Rose Thelen*	January 2013
2nd District	Pat Sawatzke	January 2015
3rd District	Jack Russek	January 2013
4th District	Elmer Eichelberg	January 2015
5th District	Richard Mattson	January 2015
Officers		
Elected		
Attorney	Tom Kelly	January 2015
Auditor-Treasurer	Robert J. Hiiivala	January 2015
Sheriff	Joe Hagerty	January 2015
Appointed		
Coordinator	Richard Norman	Indefinite
Assessor	Greg Kramber	December 2016
Court Administrator	Peggy Gentles	Indefinite
Highway Engineer	Virgil Hawkins	February 2017
Human Services Director	Jay Kieft	Indefinite
Recorder/Registrar of Titles	Barb Gabrelcik	Indefinite

* Chairperson

Where it comes from



Where it goes



A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2011	Total 2012	Percentage Increase (Decrease)
Estimated Population	126,033	127,336	1,303
Total Net Tax Capacity of All Taxable Property	126,611,795	116,277,857	(10,333,938)
Percent of Property Taxes Collected	97.73%	98.15%	0.42%
Total Revenues	98,210,436	101,441,769	3,231,333
Total Current County Expenditures (All Governmental Funds)	100,375,780	97,754,456	(2,621,324)
Capital Assets	248,546,151	250,044,985	1,498,834
Total Outstanding Net Bonded Debt of the County	57,477,405	55,631,908	(1,845,497)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	Aa3	Aa3	
Total Government-Wide Net Assets	234,741,207	246,767,684	12,026,477
Total Number of Full/Part Time Employees	695	695	0

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, 2012**

ASSETS

Cash and Pooled Investments	\$	53,531,694
Petty Cash and Change Funds		3,360
Cash with Escrow Agent		1,507,663
Taxes Receivable - Delinquent		1,975,078
Special Assessments Receivable		
Delinquent		153,699
Noncurrent		340,445
Accounts Receivable - Net		408,894
Accrued Interest Receivable		521,882
Loans Receivable		307,734
Due from Other Governments		2,593,531
Prepaid Items		72,941
Inventory		1,118,952
Deferred Charges		271,654
Non-Depreciable Capital Assets		
Land		24,928,091
Construction-in-Progress		9,364,720
Depreciable Capital Assets - Net of Accumulated Depreciation		
Buildings		72,250,678
Machinery, Furniture, and Equipment		7,738,364
Infrastructure		135,763,132
Total Assets	\$	<u>312,852,512</u>

LIABILITIES

Accounts Payable	\$	1,040,321
Salaries Payable		1,034,668
Contracts Payable		423,232
Other Accrued Liabilities		15,871
Due to Other Governments		490,798
Deferred Revenue - Unearned		54,350
Accrued Interest Payable		255,511
General Obligation Bonds Payable - Due Within One Year		3,745,000
Loans Payable - Due Within One Year		450,000
Compensated Absences Payable - Due Within One Year		1,960,561
General Obligation Bonds Payable - Due in More Than One Year		51,886,908
Septic Loans Payable - Due in More Than One Year		249,589
Loans Payable - Due in More One Year		1,850,000
Other Post Employment Benefits Payable - Due in More Than One Year		1,051,189
Compensated Absences Payable - Due in More One Year		1,576,830
Total Liabilities	\$	<u>66,084,828</u>

NET POSITION

Net Investment in Capital Assets	\$	193,668,631
Restricted For:		
General Government		2,020,219
Public Safety		1,047,174
Culture and Recreation		29,011
Economic Development		239,428
Debt Service		4,747,173
Sanitation		314,477
Unrestricted		44,701,571
Total Net Position	\$	<u>246,767,684</u>

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2012**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Fees, Charges, Fines, and Other</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
					<u>Governmental Activities</u>
FUNCTIONS/PROGRAMS					
GOVERNMENTAL ACTIVITIES					
General Government	\$ 20,101,370	\$ 5,370,978	\$ 819,802	\$ -	\$ (13,910,590)
Public Safety	23,427,750	5,936,330	1,382,828	6,267	(16,102,325)
Highways and Streets	13,369,035	943,464	4,166,993	6,558,643	(1,699,935)
Sanitation	921,626	1,242,311	308,111	-	628,796
Human Services	18,486,259	1,404,825	11,119,065	-	(5,962,369)
Health	3,269,904	479,009	990,379	-	(1,800,516)
Culture and Recreation	2,763,756	128,552	115,178	240,104	(2,279,922)
Conservation of Natural Resources	559,540	1,700	101,019	-	(456,821)
Economic Development	-	67,446	-	-	67,446
Interest	2,566,133	-	-	-	(2,566,133)
Total Governmental Activities	\$ 85,465,373	\$ 15,574,615	\$ 19,003,375	\$ 6,805,014	\$ (44,082,369)
GENERAL REVENUES					
Property Taxes					\$ 50,747,636
Gravel Taxes					142,989
Mortgage Registry and Deed Tax					136,818
Grants and Contributions not Restricted to a Particular Purpose					3,901,480
Investment Earnings					1,128,566
Miscellaneous					51,357
Total General Revenues					\$ 56,108,846
CHANGE IN NET POSITION					
					\$ 12,026,477
Net Position - Beginning of Year					234,741,207
NET POSITION - END OF YEAR					\$ 246,767,684

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and Pooled Investments	\$ 30,440,498	\$ 7,858,497	\$ 5,735,097	\$ 2,822,031	\$ 1,368,427	\$ 5,307,144	\$ 53,531,694
Petty Cash and Change Funds	3,150	150	60	-	-	-	3,360
Cash with Escrow Agent	-	-	-	1,507,663	-	-	1,507,663
Taxes Receivable							
Delinquent	1,101,817	285,973	346,667	240,621	-	-	1,975,078
Special Assessments Receivable							
Delinquent	54,521	-	-	99,083	-	95	153,699
Deferred	-	-	-	333,286	-	7,159	340,445
Accounts Receivable	19,402	33,110	279,916	-	75,000	1,466	408,894
Accrued Interest Receivable	521,882	-	-	-	-	-	521,882
Loans Receivable	-	-	-	-	-	307,734	307,734
Due from Other Funds	4,169	46,255	-	-	-	-	50,424
Due from Other Governments	144,496	1,281,507	1,069,937	-	7,723	89,868	2,593,531
Inventories	-	1,118,952	-	-	-	-	1,118,952
Prepaid Items	-	72,941	-	-	-	-	72,941
Advances to Other Funds	12,800	-	-	-	-	-	12,800
Total Assets	<u>\$ 32,302,735</u>	<u>\$ 10,697,385</u>	<u>\$ 7,431,677</u>	<u>\$ 5,002,684</u>	<u>\$ 1,451,150</u>	<u>\$ 5,713,466</u>	<u>\$ 62,599,097</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 307,395	\$ 148,442	\$ 539,612	\$ -	\$ -	\$ 44,872	\$ 1,040,321
Salaries Payable	698,906	69,822	264,878	-	-	1,062	1,034,668
Contracts Payable	-	423,232	-	-	-	-	423,232
Other Accrued Liabilities	-	-	14,471	-	-	-	14,471
Due to Other Funds	45,024	-	1,231	-	-	4,169	50,424
Due to Other Governments	198,752	3,955	158,112	-	-	131,379	492,198
Deferred Revenue - Unavailable	982,857	1,423,025	339,871	617,912	-	314,988	3,678,653
Deferred Revenue - Unearned	54,350	-	-	-	-	-	54,350
Advance from Other Funds	-	-	-	-	-	12,800	12,800
Total Liabilities	<u>\$ 2,287,284</u>	<u>\$ 2,068,476</u>	<u>\$ 1,318,175</u>	<u>\$ 617,912</u>	<u>\$ -</u>	<u>\$ 509,270</u>	<u>\$ 6,801,117</u>
FUND BALANCES							
Nonspendable	\$ 12,800	\$ 1,191,893	\$ -	\$ -	\$ -	\$ -	\$ 1,204,693
Restricted	-	-	-	4,384,772	-	3,592,689	7,977,461
Committed	-	-	-	-	-	566,785	566,785
Assigned	2,481,153	7,437,016	6,113,502	-	1,451,150	1,044,722	18,527,543
Unassigned	27,521,498	-	-	-	-	-	27,521,498
Total Fund Balances	<u>\$ 30,015,451</u>	<u>\$ 8,628,909</u>	<u>\$ 6,113,502</u>	<u>\$ 4,384,772</u>	<u>\$ 1,451,150</u>	<u>\$ 5,204,196</u>	<u>\$ 55,797,980</u>
Total Liabilities and Fund Balances	<u>\$ 32,302,735</u>	<u>\$ 10,697,385</u>	<u>\$ 7,431,677</u>	<u>\$ 5,002,684</u>	<u>\$ 1,451,150</u>	<u>\$ 5,713,466</u>	<u>\$ 62,599,097</u>

**WRIGHT COUNTY
BUFFALO, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012**

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS **\$ 55,797,980**

Total net position reported for governmental activities in the statement of net position 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. 250,044,985

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds. 3,678,653

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	\$ (55,631,908)	
Deferred Debt Issuance Charges	271,654	
Accrued Interest Payable	(255,511)	
Loans Payable	(2,300,000)	
Septic Loans Payable	(249,589)	
Other Postemployment Benefits	(1,051,189)	
Compensated Absences	(3,537,391)	(62,753,934)

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 246,767,684**

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2012**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 28,299,575	\$ 7,078,181	\$ 8,829,481	\$ 7,388,903	\$ -	\$ 72,896	\$ 51,669,036
Special Assessments	-	-	-	1,213,124	-	58,651	1,271,775
Licenses and Permits	76,466	-	-	-	-	112,365	188,831
Intergovernmental	4,999,723	10,381,791	12,354,230	38,350	46,000	743,687	28,563,781
Charges for Services	8,143,063	840,640	1,484,834	-	344,465	629,922	11,442,924
Fines and Forfeits	153,422	-	-	-	-	173,733	327,155
Gifts and Contributions	11,980	-	15,612	-	-	177	27,769
Interest on Investments	1,119,729	-	5,688	840	-	4,992	1,131,249
Miscellaneous	5,728,070	444,076	474,642	3,740	113,884	54,837	6,819,249
Total Revenues	\$ 48,532,028	\$ 18,744,688	\$ 23,164,487	\$ 8,644,957	\$ 504,349	\$ 1,851,260	\$ 101,441,769
EXPENDITURES							
CURRENT							
General Government	\$ 19,713,952	\$ -	\$ -	\$ 5,950	\$ -	\$ 60,710	\$ 19,780,612
Public Safety	24,499,786	-	-	-	-	667,062	25,166,848
Highways and Streets	-	16,423,442	-	-	-	53,880	16,477,322
Sanitation	-	-	-	-	-	504,652	504,652
Human Services	-	-	18,957,321	-	-	-	18,957,321
Health	-	-	3,457,987	-	-	-	3,457,987
Culture and Recreation	1,311,405	-	-	-	-	111,897	1,423,302
Conservation of Natural Resources	383,384	-	-	-	-	314,857	698,241
INTERGOVERNMENTAL							
Highways and Streets	-	418,965	-	-	-	-	418,965
Culture and Recreation	1,723,963	-	-	-	-	-	1,723,963
CAPITAL OUTLAY							
Culture and Recreation	-	-	-	-	98,840	-	98,840
DEBT SERVICE							
Principal	-	450,000	-	5,870,000	-	41,004	6,361,004
Interest	-	39,500	-	2,600,997	-	-	2,640,497
Bond Issue Costs	-	-	-	37,250	-	-	37,250
Administrative (Fiscal) Charges	-	-	-	7,652	-	-	7,652
Total Expenditures	\$ 47,632,490	\$ 17,331,907	\$ 22,415,308	\$ 8,521,849	\$ 98,840	\$ 1,754,062	\$ 97,754,456
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES							
	\$ 899,538	\$ 1,412,781	\$ 749,179	\$ 123,108	\$ 405,509	\$ 97,198	\$ 3,687,313
OTHER FINANCING SOURCES (USES)							
Transfers In	\$ 131,638	\$ -	\$ 303,900	\$ -	\$ -	\$ -	\$ 435,538
Transfers Out	-	-	-	-	(435,538)	-	(435,538)
Loan Proceeds	-	-	-	-	-	111,251	111,251
Refunding Bonds Issued	-	-	-	1,525,000	-	-	1,525,000
Premium on Refunding Bonds Issued	-	-	-	33,331	-	-	33,331
Proceeds from Sale of Assets	27,866	1,615	-	-	-	-	29,481
Total Other Financing Sources (Uses)	\$ 159,504	\$ 1,615	\$ 303,900	\$ 1,558,331	\$ (435,538)	\$ 111,251	\$ 1,699,063
NET CHANGE IN FUND BALANCES	\$ 1,059,042	\$ 1,414,396	\$ 1,053,079	\$ 1,681,439	\$ (30,029)	\$ 208,449	\$ 5,386,376
Fund Balances - Beginning of Year	28,956,409	7,113,893	5,060,423	2,703,333	1,481,179	4,995,747	50,310,984
INCREASE IN INVENTORY	-	100,620	-	-	-	-	100,620
FUND BALANCES - END OF YEAR	\$ 30,015,451	\$ 8,628,909	\$ 6,113,502	\$ 4,384,772	\$ 1,451,150	\$ 5,204,196	\$ 55,797,980

**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, 2012**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 5,386,376**

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	\$ 12,301,088	
Net Book Value of Disposed Assets	(3,389,383)	
Current Year Depreciation	<u>(7,412,871)</u>	1,498,834

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. 500,943

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	(111,251)	
General Obligation Refunding Bonds	(1,525,000)	
Premium on Bond Issued	(33,331)	
Bond Issuance Costs	<u>37,250</u>	(1,632,332)

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	3,345,000	
General Obligation Notes	2,525,000	
Septic Loans	41,004	
Loans Payable	<u>450,000</u>	6,361,004

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	\$ (232,941)	
Change in Accrued Interest Payable	51,399	
Amortization of Premiums and Deferred Issuance Charges	30,617	
Change in Compensated Absences	(38,043)	
Change in Inventories	<u>100,620</u>	<u>(88,348)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 12,026,477**

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 28,302,449	\$ 28,302,449	\$ 28,299,575	\$ (2,874)
Licenses and Permits	122,950	122,950	76,466	(46,484)
Intergovernmental	4,379,065	4,379,065	4,999,723	620,658
Charges for Services	8,045,711	8,045,711	8,143,063	97,352
Fines and Forfeits	185,000	185,000	153,422	(31,578)
Gifts and Contributions	-	-	11,980	11,980
Investment Earnings	1,300,000	1,300,000	1,119,729	(180,271)
Miscellaneous	5,223,096	5,223,096	5,728,070	504,974
Total Revenues	\$ 47,558,271	\$ 47,558,271	\$ 48,532,028	\$ 973,757
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT				
Commissioners	\$ 332,388	\$ 332,995	\$ 313,622	\$ 19,373
Courts	610,057	610,057	628,896	(18,839)
Court Services	3,372,615	3,421,350	3,138,794	282,556
County Administration	926,764	927,848	854,361	73,487
County Auditor/Treasurer	2,193,143	2,226,731	2,031,639	195,092
County Assessor	1,364,719	1,374,485	1,340,127	34,358
Elections	102,545	102,545	119,857	(17,312)
Information Technology	1,505,817	1,497,886	1,450,331	47,555
Attorney	2,617,608	2,701,884	2,558,683	143,201
Recorder	669,062	683,386	587,201	96,185
Surveyor	702,794	721,271	580,591	140,680
Planning and Zoning	1,245,112	1,260,962	1,117,801	143,161
Buildings and Plant	2,985,791	3,008,504	2,820,081	188,423
Veterans Service Officer	138,975	139,643	138,346	1,297
Other General Government	3,159,264	2,833,275	2,033,622	799,653
Total General Government	\$ 21,926,654	\$ 21,842,822	\$ 19,713,952	\$ 2,128,870
PUBLIC SAFETY				
Sheriff	\$ 17,590,143	\$ 17,696,687	\$ 17,073,068	\$ 623,619
Coroner	346,901	346,901	346,901	-
County Jail	7,385,408	7,386,953	6,951,302	435,651
Civil Defense	132,110	134,343	128,515	5,828
Total Public Safety	\$ 25,454,562	\$ 25,564,884	\$ 24,499,786	\$ 1,065,098

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (CONTINUED)				
CURRENT (CONTINUED)				
CULTURE AND RECREATION				
Parks	\$ 1,258,369	\$ 1,257,399	\$ 1,311,405	\$ (54,006)
CONSERVATION OF NATURAL RESOURCES				
County Extension	302,459	276,936	256,821	20,115
Soil and Water Conservation	116,764	116,764	126,563	(9,799)
Total Conservation of Natural Resources	419,223	393,700	383,384	10,316
INTERGOVERNMENTAL				
Culture and Recreation	1,723,963	1,723,963	1,723,963	-
Total Expenditures	<u>50,782,771</u>	<u>50,782,768</u>	<u>47,632,490</u>	<u>3,150,278</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,224,500)	(3,224,497)	899,538	4,124,035
OTHER FINANCING SOURCES (USES)				
Transfers In	1,388,500	1,388,500	131,638	(1,256,862)
Proceeds from Sale of Assets	40,000	40,000	27,866	(12,134)
Total Other Financing Sources (Uses)	<u>1,428,500</u>	<u>1,428,500</u>	<u>159,504</u>	<u>(1,268,996)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,796,000)</u>	<u>\$ (1,795,997)</u>	<u>\$ 1,059,042</u>	<u>\$ 2,855,039</u>
Fund Balance - Beginning of Year			<u>28,956,409</u>	
FUND BALANCE - END OF YEAR			<u>\$ 30,015,451</u>	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 7,068,170	\$ 7,068,170	\$ 7,078,181	\$ 10,011
Intergovernmental	9,357,049	9,357,049	10,381,791	1,024,742
Charges for Services	999,000	999,000	840,640	(158,360)
Miscellaneous	219,950	219,950	444,076	224,126
Total Revenues	<u>17,644,169</u>	<u>17,644,169</u>	<u>18,744,688</u>	<u>1,100,519</u>
EXPENDITURES				
CURRENT				
HIGHWAYS AND STREETS				
Administration	619,456	619,456	614,003	5,453
Maintenance	4,131,386	4,131,386	3,887,327	244,059
Construction	10,641,127	10,641,127	9,994,244	646,883
Equipment and Maintenance Shops	2,372,436	2,372,436	1,927,868	444,568
Total Highways and Streets	<u>17,764,405</u>	<u>17,764,405</u>	<u>16,423,442</u>	<u>1,340,963</u>
INTERGOVERNMENTAL				
Highways and Streets	-	-	418,965	(418,965)
DEBT SERVICE				
Principal	450,000	450,000	450,000	-
Interest	39,500	39,500	39,500	-
Total Debt Service	<u>489,500</u>	<u>489,500</u>	<u>489,500</u>	<u>-</u>
Total Expenditures	<u>18,253,905</u>	<u>18,253,905</u>	<u>17,331,907</u>	<u>921,998</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(609,736)</u>	<u>(609,736)</u>	<u>1,412,781</u>	<u>2,022,517</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	609,736	609,736	-	(609,736)
Proceeds from Sale of Assets	-	-	1,615	1,615
Total Other Financing Sources (Uses)	<u>609,736</u>	<u>609,736</u>	<u>1,615</u>	<u>(608,121)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>1,414,396</u>	<u>\$ 1,414,396</u>
Fund Balance - Beginning of Year			7,113,893	
Increase in Inventory			<u>100,620</u>	
FUND BALANCE - END OF YEAR			<u>\$ 8,628,909</u>	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 9,057,956	\$ 9,057,956	\$ 8,829,481	\$ (228,475)
Intergovernmental	12,629,544	12,629,544	12,354,230	(275,314)
Charges for Services	1,437,200	1,437,200	1,484,834	47,634
Gifts and Contributions	12,000	12,000	15,612	3,612
Investment Earnings	8,000	8,000	5,688	(2,312)
Miscellaneous	255,500	255,500	474,642	219,142
Total Revenues	<u>23,400,200</u>	<u>23,400,200</u>	<u>23,164,487</u>	<u>(235,713)</u>
EXPENDITURES				
CURRENT				
HUMAN SERVICES				
Income Maintenance	5,715,100	5,715,100	5,321,749	393,351
Social Services	14,383,800	14,383,800	13,635,572	748,228
Total Human Services	<u>20,098,900</u>	<u>20,098,900</u>	<u>18,957,321</u>	<u>1,141,579</u>
HEALTH				
Nursing services	<u>3,605,200</u>	<u>3,605,200</u>	<u>3,457,987</u>	<u>147,213</u>
Total Expenditures	<u>23,704,100</u>	<u>23,704,100</u>	<u>22,415,308</u>	<u>1,288,792</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(303,900)</u>	<u>(303,900)</u>	<u>749,179</u>	<u>1,053,079</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>303,900</u>	<u>303,900</u>	<u>303,900</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>1,053,079</u>	<u>\$ 1,053,079</u>
Fund Balance - Beginning of Year			<u>5,060,423</u>	
FUND BALANCE - END OF YEAR			<u>\$ 6,113,502</u>	

MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2012. 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	68,234.08	CHATHAM TOWNSHIP	225,571.76	GE COMMERCIAL FIN BUS PROP COR	20,047.88
3 D SPECIALTIES INC	44,248.62	CHEMUNG SUPPLY CORP	14,260.00	GERARD TREATMENT PROGRAMS	65,738.88
4134 DEEGAN AVENUE NE LLC	57,265.94	CITIES EDGE TRANSPORTATION LLC	72,129.10	GILMAN/DEBORAH M	9,860.00
A & H CONTRACTING LLC	106,951.95	CITYWIDE DEVELOPMENT INC	5,874.74	GLAXOSMITHKLINE PHARMACEUTICALS	8,436.50
A & T SEPTIC & EXCAVATING	10,565.00	CLEARWATER RIVER WATERSHED	235,462.58	GRAINGER	16,715.83
ACTION PLUS TEMPORARY SERVICES, INC	31,417.49	CLEARWATER TOWNSHIP	495,668.01	GRANITE ELECTRONICS	30,563.72
ADULT TRAINING & HABILITATION CENTER	14,954.37	CLEARWATER/CITY OF	1,175,343.52	GREAT RIVER REGIONAL LIBRARY	1,723,963.00
ADVANCED GRAPHIX INC	8,975.37	CLIFTONLARSONALLEN LLP	63,500.00	GREEN INTERIORS	6,851.83
AERCOR WIRELESS INC	5,744.53	CLIMATE AIR	160,839.55	GREENVIEW INC	95,599.82
AFFILIATED COMPUTER SERVICES	19,870.39	CLINICARE CORPORATION	21,967.20	GUARDIAN TRANSPORTATION	21,990.21
AG ENTERPRISES LLC	13,281.00	COKATO TOWNSHIP	264,444.52	H M CRAGG CO	35,561.53
ALBERTVILLE BODY SHOP INC	24,850.85	COKATO/CITY OF	1,295,141.16	H&R CONST CO	5,896.48
ALBERTVILLE/CITY OF	3,561,424.76	COLEMAN, HULL & VAN VLIET, PLLP	119,603.78	HAAPALA/RANDALL S	14,979.00
ALBERTVILLE-ST MICHAEL	7,958.60	COMMISSIONER OF FINANCE	421,454.97	HAAPALA/ROBERT	9,623.00
ALBION TOWNSHIP	432,827.47	COMMISSIONER OF REVENUE	24,507.50	HAGLIN/DONNA	7,870.60
ALLEY EXCAVATING INC	26,235.00	COMMISSIONER OF TRANSPORTATION	51,083.61	HALDERSON/SCOTT L	6,868.00
ALLINA HOSPITALS & CLINIC	56,430.50	COMPUTER INTEGRATION TECHNOLOGIES	5,000.00	HANCOCK CONCRETE PRODUCTS LLC	19,310.20
ALLINA HOSPITALS & CLINICS	182,379.30	CONSTELLATION JUSTICE SYSTEMS	24,269.00	HANOVER EDA	33,488.70
AMERICAN SOLUTIONS FOR BUSINESS	7,886.75	CONTECH CONSTRUCTION PRODUCT	23,758.43	HANOVER/CITY OF	1,488,890.39
AMERICAN TOWER CORPORATION	44,734.36	CORELOGIC TAX SERVICES	31,779.00	HARDRIVES INC	42,397.12
AMERIPRIDE SERVICES	12,321.85	CORINNA TOWNSHIP	1,164,151.09	HARRIS COMPUTER SYSTEMS	20,986.62
AMI IMAGING SYSTEMS INC	24,938.03	CORPORATE PAYMENT SYSTEMS	9,951.15	HASSLE FREE HANDYMAN	6,967.00
AMI IMAGING SYSTEMS INC	14,895.39	CORPORATE PAYMENT SYSTEMS	16,957.80	HEALTH PARTNERS	4,953,280.55
ANDERSON/DALE E	12,399.00	COTTENS INC	29,981.54	HEALTH PARTNERS	1,948,845.04
ANDERSON/JOEL M	6,986.00	COUNTRY CHEVROLET	15,150.00	HEALTHCARE FIRST - CAREFACTS	15,464.76
ANNANDALE PUBLIC SCHOOL 876	10,048.88	CREATIVE PRODUCT SOURCING INC	13,860.63	HEART SAFE COMMUNITIES	5,802.00
ANNANDALE ROCK PRODUCTS	8,649.61	CST DISTRIBUTION LLC	9,582.58	HELENA CHEMICAL COMPANY	16,413.41
ANNANDALE/CITY OF	1,563,790.33	D & M ENTERPRISES	11,481.00	HENNEPIN COUNTY TREASURER	5,383.75
ANOKA COUNTY - MEDICAL EXAMINER	346,901.00	DAHLEN/BETTY L	5,315.00	HERC-U-LIFT	16,521.47
ANOKA COUNTY CORRECTIONS	144,822.07	DARES FUNERAL SERVICE INC	5,550.00	HEWLETT PACKARD	47,827.47
ANOKA COUNTY JUVENILE CENTER	53,529.00	DASSEL COKATO ISD 466	20,346.98	HILLYARD INC - MINNEAPOLIS	111,227.09
ANOKA COUNTY SHERIFF	154,839.75	DAVIS EXCAVATING INC	9,453.00	HOLIDAY	240,241.61
ANOKA-METRO RTC	21,204.80	DAVIS/C LORING	8,151.00	HOWARD LAKE/CITY OF	1,056,264.57
ANTIL/KEVIN D	16,000.00	DAYTON/CITY OF	39,172.22	HOWARD LAKE-WAVERLY-WINSTED ISD 266	10,686.56
ANU FAMILY SERVICES INC	6,127.14	DELANO ISD 879	15,346.72	HOWARD/JOLANTA	14,419.55
APEC INDUSTRIAL SALES & SERVICES	18,571.81	DELANO/CITY OF	2,932,165.89	HOYHTYA/JOSEPHINE	8,198.00
ARAMARK SERVICES	6,301.98	DELL MARKETING LP	112,585.20	HUBBARD COUNTY SOCIAL SERVICES	5,964.71
ARAMARK SERVICES INC	323,072.47	DELL MARKETING LP	64,897.71	HUNTER/MARY-ANNETTE	36,858.00
ASPEN EQUIPMENT COMPANY	7,967.53	DELTA DENTAL OF MINNESOTA	143,544.31	HUSOM ELECTRIC	6,013.00
ASSOCIATION OF MN COUNTIES	17,429.34	DELTA DENTAL OF MINNESOTA	56,365.80	HUTCHINSON AREA HEALTH CARE	17,790.90
ASSOCIATION OF MN COUNTIES	5,949.00	DEPARTMENT OF NATURAL RESOURCE	143,557.64	IMBERG/WALTER D	8,458.00
ASSOCIATION OF MN COUNTIES	13,942.66	DEPARTMENT OF PUBLIC SAFETY	8,310.00	IMPACT PROVEN SOLUTIONS	87,201.51
ASSURANT BENEFITS	10,794.57	DEPT OF CORRECTIONS	57,834.00	INITIATIVE FOUNDATION	7,000.00
ASSURANT BENEFITS	5,979.59	DEPUTY REG 77	24,858.99	INTEGRATED FIRE & SECURITY	47,012.97
ASTECH	337,518.56	DESIGN ELECTRICAL INC-COLD SPRING ELI	20,806.67	INTEREUM INC	7,593.28
ASTLEFORD INTERNATIONAL	195,884.08	DHS	352,812.72	INTERSTATE BATTERY SYSTEMS	9,803.02
B & B PRODUCTS - RIGS AND SQUADS	13,578.15	DHS- SWIFT	782,852.52	JAKES EXCAVATING	7,200.00
BAC TAX SERVICES CORP	9,331.00	DHS-MAXIS CASHIER, SWIFT	19,006.38	JANCKILA/ANTHONY P	9,040.00
BANKERS ADVERTISING CO INC	6,399.20	DICKSON CONSTRUCTION LLC	14,405.00	JEDDELOH & SNYDER PA	11,684.00
BBS GRANITE LLC	14,712.51	DIERS ELECTRIC INC	7,606.72	JENKINS/THOMAS WAYNE	8,332.00
BEAUDRY PROPANE INC	25,045.82	DISCOVER RIDE	6,639.69	JOHNSON LARSON PETERSON J	10,000.00
BENCHMARK COMPUTER LEARNING	10,000.00	DLT SOLUTIONS INC	7,942.32	JOHNSON MATERIALS INC	99,735.81
BENDER & COMPANY INC/MATTHEW	5,575.55	DONAHUE SPORTS CENTER CORP	12,522.46	JOHNSON/KENNETH D	9,212.00
BENSON PSYCHOLOGICAL SERVICES PC	7,050.00	DUKE CONSTRUCTION LTD PTNSHP	7,656.40	JOHNSON/RANDALL R	6,500.00
BETTER LIVING HOMES INC	15,345.33	DYNAMIC IMAGING SYSTEMS INC	5,408.01	JONES AND MAGNUS	17,523.35
BIDNE/KAREN	8,114.81	DYNAMIC RECYCLING	7,784.70	JOY TRANSPORTATION INC	8,584.98
BILL SCHUTZ CONTRUCTION INC	19,935.64	EAST CENTRAL REGIONAL JUVENILE CENTI	173,380.00	JUNCEWSKI/KENNETH F	16,283.50
BLACK MOORE MAGNUSSEN LTD	21,818.64	EDOCUMENT RESOURCES	63,340.91	JUNCTION TOWING & AUTO REPAIR	5,813.04
BOB BARKER COMPANY INC	14,519.09	EDOCUMENT RESOURCES	392,461.87	KACZMAREK/RAYMOND J	8,224.00
BOYER TRUCK PARTS	29,396.37	ELECTION SYSTEMS & SOFTWARE INC	43,549.70	KEAVENY LTC PHARMACY	29,387.67
BP AMOCO	37,946.92	ELK RIVER-OTSEGO ISD 728	87,580.52	KEMBLE INC	14,643.75
BROCK WHITE CO LLC	53,042.61	EMERGENCY AUTOMOTIVE TECH INC	38,704.81	KESKEY/DAVID R	6,400.00
BUFFALO HOSPITAL	16,059.72	EMERGENCY COMMUNICATIONS NETWORK	8,620.00	KID KARE	8,186.50
BUFFALO HOSPITAL-OTPT COMMERCIAL	21,497.45	EMERSON NETWORK POWER	5,215.09	KIDS HAVEN CHILD CARE & PRESCHOOL INI	5,303.51
BUFFALO HRA	191,545.75	ENVIROTECH SERVICES INC	81,277.00	KIDSPACE CORP	13,152.68
BUFFALO ISD 877	29,371.92	EPA AUDIO VISUAL INC	12,818.43	KIDSPACE MESABI ACADEMY INC	19,729.02
BUFFALO TOWNSHIP	540,109.39	ERNST GENERAL CONSTRUCTION INC	52,233.00	KINDRED FAMILY SERVICES	5,699.94
BUFFALO/CITY OF	6,772,284.36	ESRI	21,975.52	KINDRED FAMILY SERVICES	137,366.41
BUREAU OF CRIMINAL APPREHENSION	35,195.00	EXCEL SYSTEMS	8,281.18	KLEIN BANK	12,803,071.94
C WALKER TRUCKING	6,975.00	EXECUTIVE TITLE	5,075.14	KLEIN BANK	9,271,359.16
CARE TRANSPORTATION INC	68,512.28	FAMILY EDUCATION CENTERS OF WRIGHT I	10,000.00	KLEIN BANK	13,770.96
CAREFREE LAWN	8,306.73	FAMILY FOCUS	55,442.92	KNIFE RIVER	2,731,355.24
CATHOLIC CHARITIES	18,880.45	FARBBER/CHAD L	10,650.00	KNIFE RIVER CORPORATION - NORTH CENT	20,092.33
CENTER POINT ENERGY	74,441.56	FARM-RITE EQUIPMENT INC	60,950.07	KOIVISTO/JOHN K	5,036.00
CENTRA SOTA COOPERATIVE - BUFFALO	819,656.60	FIRE SAFETY USA INC	5,049.92	KOTHRAD	16,775.00
CENTRAL MN COUNCIL ON AGING INC	22,137.21	FIRST STATE TIRE RECYCLING	10,940.56	KRIS ENGINEERING INC	44,160.78
CENTRAL MN JOBS & TRAINING SERVICES I	448,071.41	FITTERER/DAVID C	9,727.00	KRUSHE RESIDENTIAL SERVICES	27,235.00
CENTRAL MN MENTAL HEALTH CENTER INC	5,723.12	FRANKLIN TOWNSHIP	936,950.81	KUSTOM SIGNALS INC	8,107.19
CENTRAL MN MENTAL HEALTH CENTER INC	178,143.51	FREIBERG/PATRICK	22,754.11	KVALHEIM/JANE	16,633.94
CENTRAL MN SEXUAL ASSAULT CTR	5,124.98	FRENCH LAKE TOWNSHIP	262,986.16	L & N ESTATES LLD	10,678.00
CENTURYLINK	53,195.01	FRONTIER PRECISION INC	12,241.07	L3 COMMUNICATIONS INC	78,840.03
CENTURYLINK	10,915.24	FUNCTIONAL INDUSTRIES INC	345,518.96	LABORATORY CORP OF AMERICA	6,839.00
CENTURYLINK	23,986.27	FYLES EXCAVATING & HONEY WAGON	18,987.93	LAKE RESTORATION INC	27,915.97
CENTURYLINK	8,792.34	GABRIEL/CATHLEEN	87,677.92	LAKELAND CONSTRUCTION FINANCE LLC	6,382.82
CHAMBERLAIN OIL CO	29,356.96	GALE-TEC ENGINEERING INC	18,764.30	LANGUAGE LINE SERVICES INC	9,380.42

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
LAPLANT DEMO INC	30,353.75	MOTOROLA INC	85,951.90	SCHOOL DISTRICT NO 877	11,066,024.74
LARSON ENTERPRISES	35,686.36	M-R SIGN COMPANY INC	57,824.74	SCHOOL DISTRICT NO 879	2,938,159.18
LARSON/RL EXCAVATING, INC.	379,575.70	MRCI - EOR,FSE	32,406.80	SCHOOL DISTRICT NO 881	2,611,937.25
LAWSON PRODUCTS INC	9,557.14	MSOP-MN SEX OFFENDER PROGRAM -462	128,435.70	SCHOOL DISTRICT NO 882	10,236,513.15
LEE/PHILIP M	5,400.00	MSSA INC	6,780.00	SCHOOL DISTRICT NO 883	1,576,692.57
LEE/TINA	9,209.50	NAGELL APPRAISAL & CONSULTING	20,550.00	SCHOOL DISTRICT NO 885	11,792,206.74
LIBERTY TIRE RECYCLING LLC	58,363.91	NATIONAL TAX SEARCH LLC	14,852.00	SCHUMACHER TRANSPORTATION LLC	196,369.76
LOBERG ELECTRIC	21,518.70	NELSON AUTO CENTER	363,369.76	SCUBA CENTER	8,026.21
LPS REAL ESTATE DATA SOLUTIONS	10,271.00	NELSON/THOMAS A	12,787.00	SEAL KING	25,825.00
LUNDEEN/CHARLES D.	6,296.00	NEOPOST USA INC	127,328.05	SEPTIC CHECK	28,116.88
LUNDEEN/DOUGLAS E	12,693.00	NEW IMAGE CONSTRUCTION INC	37,272.50	SHI INTERNATIONAL CORP	208,372.80
LUNDEEN/JONATHAN C	22,770.50	NORDLUND/GARY M	6,649.00	SILVER CREEK TOWNSHIP	843,594.58
LUTHERAN SOCIAL SERVICES OF MN	41,508.30	NORMAN/CARL E	17,792.00	SNOWPLOW/PLUS	5,524.11
LUTHERAN SOCIAL SERVICES OF MN	6,087.16	NORTH AMERICAN SALT CO	584,002.29	SOUTH HAVEN/CITY OF	104,290.41
LUTHERAN SOCIAL SERVICES/SCP	7,610.00	NORTH HOMES INC	161,806.94	SOUTHSIDE TOWNSHIP	483,312.69
M & M EXPRESS SALES AND SERVICE	25,246.47	NORTHERN STATES POWER COMPANY	10,294.71	SPRINT	86,268.84
MADDEN GALANTER HANSEN LLP	44,000.93	NORTHLAND TITLE	100,441.00	SPRINT	49,972.69
MADDEN GALANTER HANSEN LLP	7,564.07	NORTHWOOD CHILDRENS SERVICES	107,247.19	SRF CONSULTING GROUP INC	12,275.71
MAIN/FRED T	49,430.10	NURSE-FAMILY PARTNERSHIP	10,652.00	ST CLOUD CHILDRENS HOME	180,368.63
MALCO PRODUCTS INC	22,513.03	OFFICE DEPOT	71,971.43	ST CLOUD/CITY OF	5,484.61
MAPLE LAKE ISD 881	10,238.94	OFFICE DEPOT	33,350.56	ST CROIX SOLUTIONS	55,111.58
MAPLE LAKE TOWNSHIP	632,897.91	OPERATION FORESIGHT SERVICES INC	17,077.50	ST JOSEPHS HOME FOR CHILDREN	13,770.00
MAPLE LAKE/CITY OF	1,092,738.54	OPTIONS INC	12,192.39	ST MICHAEL EDA	91,193.63
MAPLEWOOD DEV & CONST INC	8,484.07	ORION, ISO	50,692.69	ST MICHAEL/CITY OF	6,316,036.81
MARCO	84,690.84	OROLIA USA	9,706.00	ST MICHAEL-ALBERTVILLE ISD 885	27,472.41
MARCO	11,787.24	OTSEGO/CITY OF	5,140,301.45	STANLEY CONSULTANTS INC	30,949.99
MARCO INC	89,806.85	OTTO ASSOCIATES	8,927.50	STAR WEST	14,903.00
MARCO INC	42,487.17	PAYROLL DEDUCTIONS	13,676,393.03	STATE OF MINNESOTA-TREASURER	5,836,059.24
MAROHN FAMILY LLC	7,611.52	PAYROLL DEDUCTIONS	5,013,062.46	STATE OF MN-OFFICE ENTERPRISE TECHN	6,160.32
MARTIN MARIETTA MATERIALS	14,666.88	PAYROLL MAINTENANCE	17,785,896.86	STEVENS WELL COMPANY	9,541.05
MARTIN-MCALLISTERS CONSULTING	6,400.00	PAYROLL MAINTENANCE	6,612,605.24	STEVENSON/JANE DOLS	18,376.80
MARTINSON/JAMES C	6,819.00	PEARSON BROS. INC	115,359.91	STOCKHOLM TOWNSHIP	277,502.67
MARTINSON/PAULINE	12,428.00	PERFORMANCE KENNELS INC	17,274.03	STONEBROOKE EQUIPMENT INC	11,959.01
MARYSVILLE TOWNSHIP	368,048.79	PETERSON CHAPEL-BUFFALO	6,150.00	STREET SMART RENTALS	26,903.64
MATHIOWETZ CONSTRUCTION	3,875,684.80	PETERSON CO/ELMER J	23,778.62	STREICHERS	23,739.11
MAWSECO	7,137.26	PETERSON/MARY ANN	5,000.00	SUGAR LAKE SUPPORTED LIVING SERVICE:	23,751.22
MAXIMUS	12,350.00	PETERSON/MURIEL R	7,768.00	SUMMIT ENVIROSOLUTIONS INC	25,498.00
MCF - TOGO	17,850.00	PETERSON/TODD E	7,280.00	SYNERGY GRAPHICS	66,377.41
MCKINZIE METRO APPRAISAL	5,400.00	PINNACLE SERVICES INC	47,721.38	SYNTAX INC	6,618.44
MCMAHON COUNSELING & CONSULTATION	6,862.50	PLAISTED COMPANIES INC	5,957.86	T & S TRUCKING	36,108.00
MCNAMARA INC/B	51,956.25	POKORNOWSKI/ALAN	7,812.00	TARGET	5,910.00
MCQUAY INTERNATIONAL	7,631.24	POKORNOWSKI/FRANCIS J	23,138.00	TASC	8,796.42
MEADA	12,312.48	POKORNOWSKI/LARRY F	13,368.00	TESCH/JAMES & MARJORIE	6,701.50
MENARDS - BUFFALO	15,245.77	POLAR CHEVROLET	61,495.80	TESMER/ALISSA	14,803.92
MERIDIAN SERVICES INC	45,916.91	PORT BOYS GROUP HOME	7,407.20	THE OMEGA GROUP	19,935.00
MESSAGING ARCHITECTS INC	11,000.00	PORT GIRLS GROUP HOME	28,650.98	TIBURON INC	83,000.00
METRO GROUP INC/THE	64,462.64	PORT GROUP HOME	111,690.85	TOMS BACKHOE SERVICES LLC	7,000.00
MEYER/ROBERT E	11,967.00	PRAIRIE COUNTRY RC&D	8,353.00	TOTAL PRINTING	14,690.33
MID-AMERICA BUSINESS SYSTEMS	5,380.85	PRAIRIE LAKES DETENTION CENTER	10,443.00	TOWMASTER	285,855.50
MIDDLEVILLE TOWNSHIP	246,286.17	PRAIRIE LAKES YOUTH PROGRAMS	14,498.94	TRAFFIC CONTROL CORPORATION	8,460.24
MID-MINNESOTA HOT MIX INC	391,453.34	PTS OF AMERICA LLC	7,711.70	TRAFFIC MARKING SERVICE INC	293,486.90
MIDSTATES EQUIP AND SUPPLY	25,160.34	PUBLIC EMP RETIREMENT ASSN	21,513.58	TRANSCEND UNITED TECHNOLOGIES	46,788.22
MIDWAY FORD	16,994.00	PURFOODS LLC	5,632.96	TRIMIN GOVERNMENT SOLUTIONS	10,144.26
MIDWEST PROTECTION AGENCY INC	22,034.60	QBE FIRST	5,719.95	TRIMIN SYSTEMS INC	22,732.51
MILLE LACS ACADEMY	6,4518.58	QUETEL CORPORATION	31,789.59	TRIMIN SYSTEMS INC	6,433.81
MN CHILD SUPPORT PAYMENT CENTER	8,644.54	REGENTS OF THE UNIVERSITY OF MN	128,494.46	TRUEMAN WELTERS INC.	15,214.46
MN CORRECTIONAL FACILITY-RED WING	54,922.00	REGIONS HOSPITAL	17,235.25	TW V	8,545.73
MN COUNTIES COMPUTER COOPERATIVE	211,457.55	REM CENTRAL LAKES INC	16,110.70	TW VENDING INC	87,528.98
MN COUNTIES INS TRUST	12,523.00	REM HENNEPIN INC	7,596.00	ULTRAMAX	17,057.00
MN COUNTIES INTERGOVERNMENTAL TRU:	1,103,229.00	REM SOUTH CENTRAL SERVICES	74,826.78	UNIFORMS UNLIMITED	6,747.32
MN COUNTIES INTERGOVERNMENTAL TRU:	143,947.00	RICHARDS/THOMAS W	5,446.25	UNITED HEALTH CARE	5,688.23
MN COUNTY ATTORNEYS ASSOCIATION	8,090.80	RIVERS OF HOPE	25,625.00	UNLIMITED ELECTRIC INC	8,640.74
MN DEPARTMENT OF HEALTH	10,752.50	ROCKFORD ISD 883	12,432.30	US DEPARTMENT OF STATE	45,558.96
MN DEPARTMENT OF LABOR & INDUSTRY	8,466.46	ROCKFORD TESTING SOLUTIONS	8,331.00	US INTERNET	5,538.00
MN DEPARTMENT OF REVENUE	26,629.00	ROCKFORD TOWNSHIP	929,194.11	US POSTAL SERVICES (NEOPOST)	37,500.00
MN DEPT OF TRANSPORTATION	21,806.89	ROCKFORD/CITY OF	1,601,020.76	VALLEYFAIR	12,359.90
MN ELEVATOR INC	42,856.30	ROUGIER/ALICE L	6,859.60	VANCE BROTHERS INC	18,937.17
MN MONITORING INC	107,558.25	ROYAL TIRE INC	88,065.08	VEOLIA ENVIRONMENTAL SERVICES	46,180.94
MN MONITORING INC	5,830.00	RS EDEN	23,618.00	VERHAY/ANDREA R	5,719.00
MN MUTUAL LIFE INSURANCE CO	13,679.25	RTVISION INC	16,261.43	VERIZON WIRELESS	17,365.17
MN NATIVE LANDSCAPES	5,800.00	RUSSELL SECURITY RESOURCE INC	69,067.50	VERIZON WIRELESS	21,272.25
MN OFFICE OF ENTERPRISE TECHNOLOGY	8,858.21	RYAN/JAMES O	27,150.00	VICTOR TOWNSHIP	355,347.21
MN POLLUTION CONTROL AGENCY	29,600.28	RYAN/JONATHAN J	28,959.00	VILLAGE RANCH	311,092.02
MN SHERIFFS ASSOCIATION	14,962.82	S P TESTING INC	6,868.00	VOA	13,736.45
MN STATE TREASURER-TIF	7,989.71	SAFE COMMUNITIES OF WRIGHT COUNTY	48,270.00	VOA - CHILDRENS RESIDENTIAL TREATMEN	46,461.60
MN UC FUND	18,613.51	SANOFI PASTEUR INC	5,777.76	VOLT MANAGEMENT CORPORATION	9,347.63
MN UC FUND	5,738.00	SCHMIDT/ELMER A	54,126.25	VOSS LIGHTING	6,785.59
MOBERG/ROBERT K	6,792.00	SCHMIDT/ELMER A	17,958.75	W D LARSON COMPANIES LTD	6,885.49
MONTICELLO ISD 882	17,140.29	SCHNEIDER CORPORATION	16,563.00	WALMART COMMUNITY BRC	10,730.41
MONTICELLO TOWNSHIP	557,255.60	SCHOOL DIST NO 2687	2,549,872.56	WALMART STORE 01-1577	9,255.60
MONTICELLO/CITY OF	11,049,578.61	SCHOOL DISTRICT NO 111 TR	500,692.18	WALSH/HARRY	17,928.00
MONTICELLO-BIG LAKE HOSPITAL	403,027.22	SCHOOL DISTRICT NO 466	1,366,439.29	WASTE MANAGEMENT-TC WEST	30,206.13
MONTROSE/CITY OF	1,230,571.93	SCHOOL DISTRICT NO 728	7,565,143.34	WATERTOWN INVESTMENTS LLP	14,233.94
MOORES EXCAVATING INC	10,100.00	SCHOOL DISTRICT NO 742	1,626,116.81	WAVERLY/CITY OF	1,067,117.89
MORRIES PARTS & SERVICE GROUP	30,472.54	SCHOOL DISTRICT NO 876	3,419,155.53	WEBB/BRIAN C	13,942.00

VENDORNAME	AMOUNT
WEBBER RECREATIONAL DESIGN INC	5,087.25
WELLS FARGO RE TAX SERVICE	8,157.25
WENCK ASSOCIATES INC	19,546.00
WEST PAYMENT CENTER	49,672.85
WESTSIDE WHOLESALE TIRE	5,308.43
WOODLAND HILLS	39,439.94
WOODLAND TOWNSHIP	379,219.49
WRIGHT CO SNOWMOBILE TRAIL ASN	115,177.44
WRIGHT COUNTY AG SOCIETY	76,000.00
WRIGHT COUNTY ATTORNEY	120,081.50
WRIGHT COUNTY AUDITOR TREASURER	22,163.88
WRIGHT COUNTY COURT ADMINISTRATION	15,365.49
WRIGHT COUNTY COURT SERVICES	8,235.30
WRIGHT COUNTY COURT SERVICES	58,109.75
WRIGHT COUNTY DEPUTY REGISTRAR 77	6,244,789.10
WRIGHT COUNTY FAMILY SERVICES	376,896.00
WRIGHT COUNTY HIGHWAY DEPT	843,698.02
WRIGHT COUNTY HIGHWAY DEPT	25,723.82
WRIGHT COUNTY HISTORICAL SOCIETY	250,000.00
WRIGHT COUNTY HUMAN SERVICES	32,062.77
WRIGHT COUNTY HUMAN SERVICES	25,254.93
WRIGHT COUNTY HUMAN SERVICES	11,739.96
WRIGHT COUNTY JAIL ADMIN	5,598.10
WRIGHT COUNTY PLANNING & ZONING	47,500.00
WRIGHT COUNTY PUBLIC HEALTH	122,384.48
WRIGHT COUNTY SURVEYOR	13,143.62
WRIGHT CTY ECONOMIC DEVELOPMENT P	45,190.00
WRIGHT CTY DRUG TASK FORCE	7,500.00
WRIGHT HENNEPIN COOP ELEC ASSN	60,999.32
WRIGHT HENNEPIN ELECTRIC	33,483.46
WRIGHT SOIL & WATER CONS DIST	487,893.48
WRIGHT TECHNICAL CENTER	15,000.00
XCEL ENERGY	12,687.39
XIOTECH CORPORATON	49,591.40
YOUNG/DELMOND L	7,760.00
ZACKS INC	9,922.15
ZIEGLER INC	19,766.51
ZIXCORP	7,137.11
VENDORS LESS THAN \$5,000 AND OTHERS	2,887,639.68