

Financial Statement of Wright County, Minnesota

Prepared by Robert Hiivala, County Auditor/Treasurer

Year Ended December 31, 2014

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, 2014. 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 2014.

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,

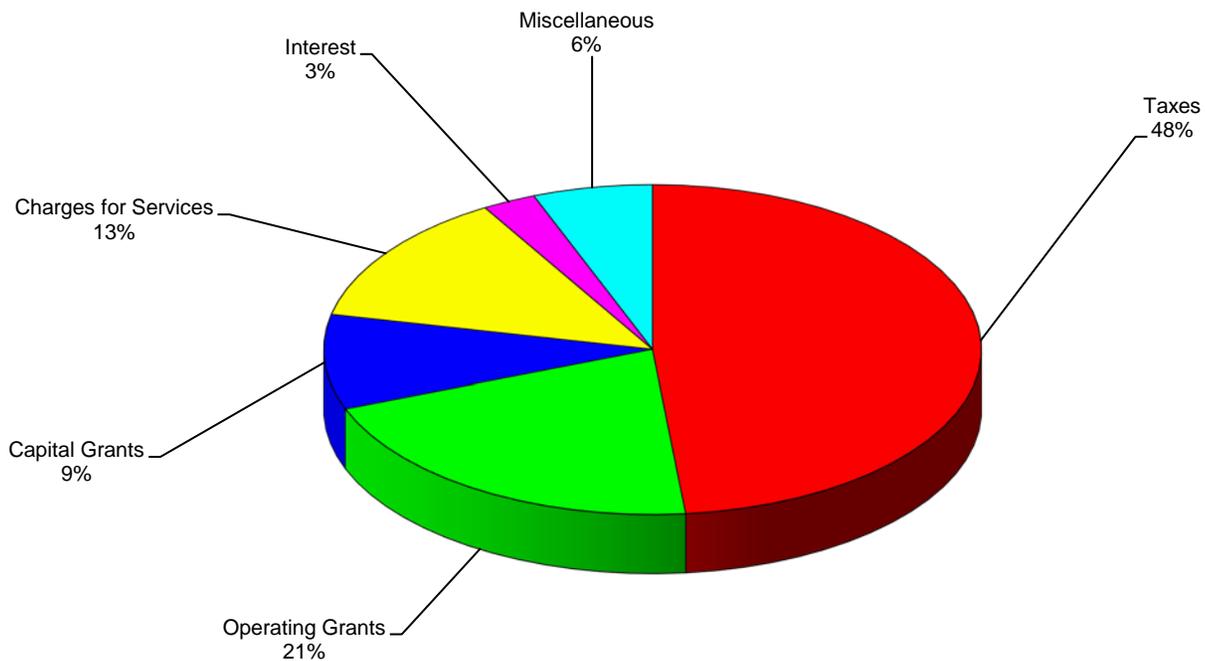
Robert J. Hiivala
County Auditor/Treasurer

**WRIGHT COUNTY, MINNESOTA
BUFFALO, MINNESOTA
PRINCIPAL COUNTY OFFICIALS
DECEMBER 31, 2014**

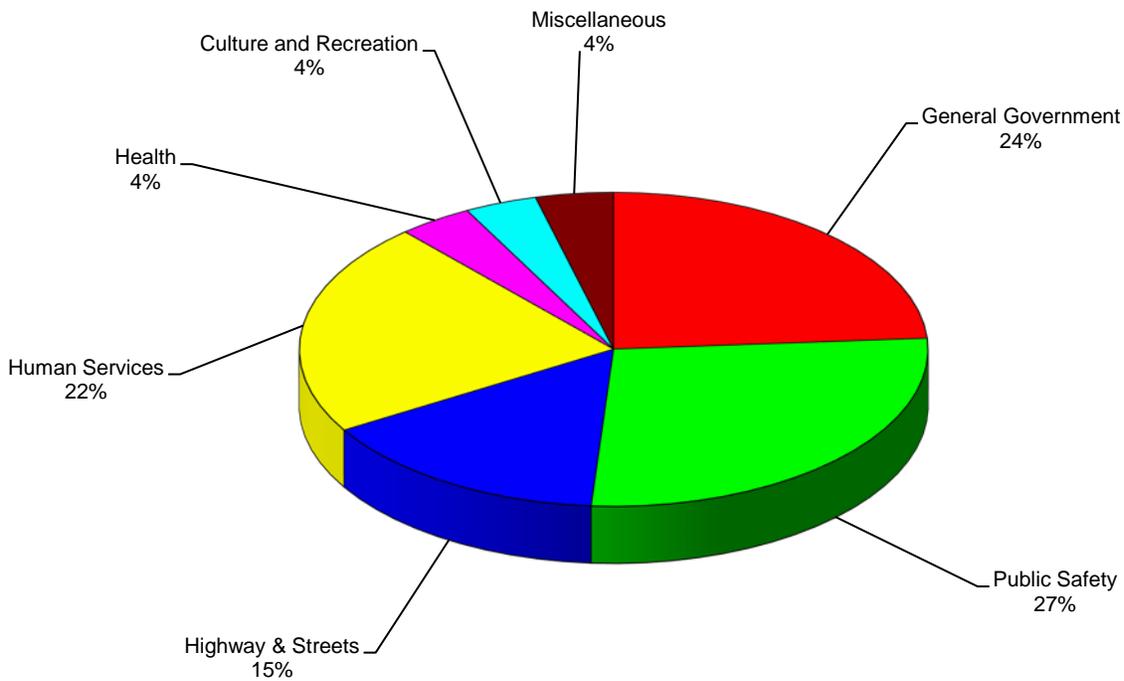
Office	Name	Term Expires
Commissioners		
1st District	Christine Husom*	January 2015
2nd District	Pat Sawatzke	January 2017
3rd District	Mark Daleiden	January 2015
4th District	Mike Potter	January 2017
5th District	Charles Borrell	January 2017
Officers		
Elected		
Attorney	Tom Kelly	January 2015
Auditor-Treasurer	Robert J. Hiivala	January 2015
Sheriff	Joe Hagerty	January 2015
Appointed		
Coordinator	Lee Kelly	Indefinite
Assessor	Tony Rasmuson-Interim	Indefinite
Court Administrator	Peggy Gentles	Indefinite
Highway Engineer	Virgil Hawkins	February 2017
Human Services Director	Jami Schwartz	Indefinite
Recorder/Registrar of Titles	Barb Gabrelcik	Indefinite

* Chairperson

Where it comes from



Where it goes



A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2013	Total 2014	Percentage Increase (Decrease)
Estimated Population	127,336	128,459	1,123
Total Net Tax Capacity of All Taxable Property	116,277,857	130,473,799	14,195,942
Percent of Property Taxes Collected	98.15%	98.64%	0.49%
Total Revenues	101,441,769	107,233,617	5,791,848
Total Current County Expenditures (All Governmental Funds)	97,754,456	98,786,399	1,031,943
Capital Assets	250,044,985	264,794,420	14,749,435
Total Outstanding Net Bonded Debt of the County	55,631,908	49,412,930	(6,218,978)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	Aa3	Aa3	
Total Government-Wide Net Assets	246,767,684	270,939,378	24,171,694
Total Number of Full/Part Time Employees	695	709	14

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, 2014**

ASSETS

Cash and Pooled Investments	\$	61,448,037
Petty Cash and Change Funds		4,310
Taxes Receivable - Delinquent		1,216,708
Special Assessments Receivable		
Delinquent		64,981
Noncurrent		231,084
Accounts Receivable - Net		75,305
Accrued Interest Receivable		692,956
Loans Receivable		597,116
Due from Other Governments		2,983,644
Prepaid Items		218,975
Inventory		1,024,031
Non-Depreciable Capital Assets		
Land		28,724,209
Construction-in-Progress		2,427,311
Depreciable Capital Assets - Net of Accumulated Depreciation		
Buildings		68,880,868
Machinery, Furniture, and Equipment		8,520,717
Infrastructure		156,241,315
Total Assets	\$	<u>333,351,567</u>

LIABILITIES

Accounts Payable	\$	1,252,129
Salaries Payable		1,404,470
Contracts Payable		320,493
Other Accrued Liabilities		25,125
Due to Other Governments		539,151
Unearned Revenue		48,104
Accrued Interest Payable		217,308
General Obligation Bonds Payable - Due Within One Year		2,460,000
Loans Payable - Due Within One Year		523,148
Compensated Absences Payable - Due Within One Year		902,471
General Obligation Bonds Payable - Due in More Than One Year		46,952,930
Septic Loans Payable - Due in More Than One Year		469,486
Loans Payable - Due in More One Year		2,193,523
Other Post Employment Benefits Payable - Due in More Than One Year		1,596,960
Compensated Absences Payable - Due in More One Year		2,707,412
Total Liabilities	\$	<u>61,612,710</u>

DEFERRED INFLOWS OF RESOURCES

Advanced Allotments		799,479
		<u>799,479</u>

NET POSITION

Net Investment in Capital Assets	\$	212,664,819
Restricted For:		
General Government		2,441,563
Public Safety		795,769
Highways and Streets		1,040,623
Culture and Recreation		38,602
Economic Development		731,866
Debt Service		3,385,788
Conservation		104,976
Sanitation		290,858
Unrestricted		49,444,514
Total Net Position	\$	<u>270,939,378</u>

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2014**

	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
FUNCTIONS/PROGRAMS				
GOVERNMENTAL ACTIVITIES				
General Government	\$ 21,221,246	\$ 4,429,190	\$ 700,732	\$ -
Public Safety	24,199,046	6,997,334	1,644,833	11,218
Highways and Streets	13,537,749	905,547	4,609,483	6,988,581
Sanitation	755,221	74,650	352,358	-
Human Services	19,599,633	611,862	13,068,469	-
Health	3,402,064	385,840	1,162,903	-
Culture and Recreation	3,310,397	196,169	78,573	2,697,145
Conservation of Natural Resources	551,942	103,884	158,835	-
Economic Development	-	7,929	-	-
Interest	2,246,202	-	-	-
Total Governmental Activities	\$ 88,823,500	\$ 13,712,405	\$ 21,776,186	\$ 9,696,944
GENERAL REVENUES				
Property Taxes				\$ 50,740,492
Gravel Taxes				195,474
Mortgage Registry and Deed Tax				122,785
Grants and Contributions not Restricted for a Particular Purpose				5,791,438
Investment Earnings (Loss)				2,761,256
Miscellaneous				65,969
Gain on Sale of Capital Assets				23,612
Total General Revenues				\$ 59,701,026
CHANGE IN NET POSITION				
Net Position - Beginning of Year				257,708,833
Prior Period Adjustment				(2,832,516)
Net Position - Beginning of Year, as Restated				254,876,317
NET POSITION - END OF YEAR				
				\$ 270,939,378

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	<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	\$ 33,920,369	\$ 9,478,307	\$ 6,929,274	\$ 3,219,381	\$ 2,600,177	\$ 5,300,529	\$ #####
Petty Cash and Change Funds	4,100	150	60	-	-	-	4,310
Taxes Receivable							
Delinquent	711,562	173,936	209,433	121,777	-	-	1,216,708
Special Assessments Receivable							
Delinquent	17,889	-	-	45,603	-	1,489	64,981
Noncurrent	-	-	-	216,785	-	14,299	231,084
Accounts Receivable	25,949	43,451	57	-	1,232	4,616	75,305
Accrued Interest Receivable	692,956	-	-	-	-	-	692,956
Loans Receivable	-	-	-	-	-	597,116	597,116
Due from Other Funds	25,416	73,075	-	-	-	-	98,491
Due from Other Governments	323,317	1,041,467	1,589,237	-	-	29,623	2,983,644
Inventories	-	1,024,031	-	-	-	-	1,024,031
Prepaid Items	-	218,975	-	-	-	-	218,975
Advances to Other Funds	12,800	-	-	-	-	-	12,800
Total Assets	\$ 35,734,358	\$ 12,053,392	\$ 8,728,061	\$ 3,603,546	\$ 2,601,409	\$ 5,947,672	\$ 68,668,438
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 377,047	\$ 283,321	\$ 494,628	\$ 450	\$ 5,355	\$ 91,328	\$ 1,252,129
Salaries Payable	917,900	97,526	387,787	-	-	1,257	1,404,470
Contracts Payable	-	46,543	-	-	273,950	-	320,493
Other Accrued Liabilities	-	-	25,125	-	-	-	25,125
Due to Other Funds	69,803	-	14,464	-	-	14,224	98,491
Due to Other Governments	165,695	30,849	209,189	-	-	133,418	539,151
Unearned Revenue	48,104	-	-	-	-	-	48,104
Advance from Other Funds	-	-	-	-	-	12,800	12,800
Total Liabilities	\$ 1,578,549	\$ 458,239	\$ 1,131,193	\$ 450	\$ 279,305	\$ 253,027	\$ 3,700,763
DEFERRED INFLOWS OF RESOURCES							
Unavailable Taxes	554,788	136,538	164,411	87,010	-	-	942,747
Unavailable Special Assesments	17,714	-	-	269,673	-	14,621	302,008
Unavailable Grants	54,826	1,040,623	25,229	-	-	-	1,120,678
Unavailable Loans	-	-	-	-	-	597,116	597,116
Advanced Allotments	-	799,479	-	-	-	-	799,479
Total Deferred Inflows of Resources	627,328	1,976,640	189,640	356,683	-	611,737	3,762,028
FUND BALANCES							
Nonspendable	\$ 12,800	\$ 1,243,006	\$ -	\$ -	\$ -	\$ -	\$ 1,255,806
Restricted	104,976	-	-	3,246,413	-	3,701,542	7,052,931
Committed	-	3,095,871	-	-	-	596,532	3,692,403
Assigned	2,577,100	5,279,636	7,407,228	-	2,322,104	871,556	#####
Unassigned	30,833,605	-	-	-	-	(86,722)	#####
Total Fund Balances	\$ 33,528,481	\$ 9,618,513	\$ 7,407,228	\$ 3,246,413	\$ 2,322,104	\$ 5,082,908	\$ 61,205,647
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 35,734,358	\$ 12,053,392	\$ 8,728,061	\$ 3,603,546	\$ 2,601,409	\$ 5,947,672	\$ 68,668,438

**WRIGHT COUNTY
BUFFALO, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2014**

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS		\$ 61,205,647
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.		264,794,420
Other long-term assets (deferred inflows of resources) are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		2,962,549
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	\$ (49,412,930)	
Accrued Interest Payable	(217,308)	
Loans Payable	(2,716,671)	
Septic Loans Payable	(469,486)	
Other Postemployment Benefits	(1,596,960)	
Compensated Absences	(3,609,883)	(58,023,238)
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES		\$ 270,939,378

**WRIGHT COUNTY
BUFFALO, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2014**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 31,134,661	\$ 7,189,167	\$ 8,541,506	\$ 4,695,650	\$ -	\$ 103,079	\$ 51,664,063
Special Assessments	-	-	-	94,338	-	154,334	248,672
Licenses and Permits	96,188	-	-	-	-	128,865	225,053
Intergovernmental	6,605,257	12,541,501	15,723,209	21,499	2,695,591	713,061	38,300,118
Charges for Services	8,827,570	766,524	990,497	-	243,518	713,419	11,541,528
Fines and Forfeits	136,842	-	-	-	-	173,404	310,246
Gifts and Contributions	100	-	18,421	-	-	6,967	25,488
Investment Earnings (Loss)	2,754,376	-	5,398	406	-	8,592	2,768,772
Miscellaneous	1,666,533	159,022	221,665	-	1,554	100,903	2,149,677
Total Revenues	\$ 51,221,527	\$ 20,656,214	\$ 25,500,696	\$ 4,811,893	\$ 2,940,663	\$ 2,102,624	\$ 107,233,617
EXPENDITURES							
CURRENT							
General Government	\$ 20,504,311	\$ -	\$ -	\$ 6,323	\$ -	\$ 209,080	\$ 20,719,714
Public Safety	22,456,902	-	-	-	-	1,076,977	23,533,879
Highways and Streets	-	16,870,767	-	-	-	76,189	16,946,956
Sanitation	-	-	-	-	-	453,619	453,619
Human Services	-	-	20,147,137	-	-	-	20,147,137
Health	-	-	3,628,783	-	-	-	3,628,783
Culture and Recreation	1,297,411	-	-	-	-	47,627	1,345,038
Conservation of Natural Resources	376,048	-	-	-	-	426,850	802,898
INTERGOVERNMENTAL							
Highways and Streets	-	448,808	-	-	-	-	448,808
Culture and Recreation	1,844,029	-	-	-	-	-	1,844,029
CAPITAL OUTLAY							
General Government	-	-	-	-	802,610	-	802,610
Culture and Recreation	-	-	-	-	2,664,829	-	2,664,829
Public Safety	-	-	-	-	116,804	-	116,804
DEBT SERVICE							
Principal	-	523,148	-	2,370,000	-	122,693	3,015,841
Interest	-	41,490	-	2,270,889	-	-	2,312,379
Administrative (Fiscal) Charges	-	-	-	3,075	-	-	3,075
Total Expenditures	\$ 46,478,701	\$ 17,884,213	\$ 23,775,920	\$ 4,650,287	\$ 3,584,243	\$ 2,413,035	\$ 98,786,399
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 4,742,826	\$ 2,772,001	\$ 1,724,776	\$ 161,606	\$ (643,580)	\$ (310,411)	\$ 8,447,218
OTHER FINANCING SOURCES (USES)							
Transfers In	\$ 59,090	\$ -	\$ -	\$ -	\$ 1,650,000	\$ -	\$ 1,709,090
Transfers Out	(1,500,000)	-	-	-	(59,090)	(150,000)	(1,709,090)
Loan Proceeds	-	-	-	-	-	250,726	250,726
Proceeds from Sale of Assets	41,532	2,502	-	-	-	-	44,034
Total Other Financing Sources (Uses)	\$ (1,399,378)	\$ 2,502	\$ -	\$ 0	\$ 1,590,910	\$ 100,726	\$ 294,760
NET CHANGE IN FUND BALANCES	\$ 3,343,448	\$ 2,774,503	\$ 1,724,776	\$ 161,606	\$ 947,330	\$ (209,685)	\$ 8,741,978
Fund Balances - Beginning of Year	30,185,033	9,630,013	5,682,452	3,084,807	1,374,774	5,292,593	55,249,672
Prior Period Adjustment	-	(2,832,516)	-	-	-	-	(2,832,516)
Fund Balances - Beginning of Year, as Restated	30,185,033	6,797,497	5,682,452	3,084,807	1,374,774	5,292,593	52,417,156
INCREASE IN INVENTORY	-	46,513	-	-	-	-	46,513
FUND BALANCES - END OF YEAR	\$ 33,528,481	\$ 9,618,513	\$ 7,407,228	\$ 3,246,413	\$ 2,322,104	\$ 5,082,908	\$ 61,205,647

**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, 2014**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 8,741,978**

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	\$ 14,166,406	
Net Book Value of Disposed Assets	(20,422)	
Current Year Depreciation	<u>(7,974,006)</u>	6,171,978

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. (1,413,428)

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		(250,726)
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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	2,370,000	
Septic Loans	122,693	
Loans Payable	<u>523,148</u>	3,015,841

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	\$ (347,427)	
Change in Accrued Interest Payable	17,263	
Amortization of Premiums and Discounts	51,989	
Change in Compensated Absences	29,080	
Change in Inventories	<u>46,513</u>	<u>(202,582)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 16,063,061**

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 31,458,491	\$ 31,458,491	\$ 31,134,661	\$ (323,830)
Licenses and Permits	102,950	102,950	96,188	(6,762)
Intergovernmental	6,004,782	6,004,782	6,605,257	600,475
Charges for Services	8,335,081	8,335,081	8,827,570	492,489
Fines and Forfeits	169,500	169,500	136,842	(32,658)
Gifts and Contributions	-	-	100	100
Investment Earnings (Loss)	1,300,000	1,300,000	2,754,376	1,454,376
Miscellaneous	1,683,167	1,683,167	1,666,533	(16,634)
Total Revenues	\$ 49,053,971	\$ 49,053,971	\$ 51,221,527	\$ 2,167,556
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT				
Commissioners	\$ 327,869	\$ 327,869	\$ 306,683	\$ 21,186
Courts	185,000	185,000	186,790	(1,790)
Court Services	3,328,055	3,328,055	3,268,294	59,761
County Administration	1,080,539	1,080,539	950,915	129,624
County Auditor/Treasurer	2,201,700	2,201,700	2,070,825	130,875
County Assessor	1,443,409	1,443,409	1,394,903	48,506
Elections	108,700	108,700	110,368	(1,668)
Information Technology	1,704,062	1,704,062	1,594,213	109,849
Attorney	2,703,930	2,703,930	2,628,060	75,870
Recorder	636,531	636,531	607,202	29,329
Surveyor	806,599	806,599	696,819	109,780
Planning and Zoning	1,190,045	1,190,045	1,152,316	37,729
Buildings and Plant	3,029,400	3,029,400	2,843,482	185,918
Veterans Service Officer	140,159	140,159	118,525	21,634
Other General Government	2,927,568	2,927,568	2,574,916	352,652
Total General Government	\$ 21,813,566	\$ 21,813,566	\$ 20,504,311	\$ 1,309,255
PUBLIC SAFETY				
Sheriff	\$ 17,635,599	\$ 17,635,599	\$ 16,592,113	\$ 1,043,486
Coroner	330,969	330,969	330,969	-
County Jail	5,764,914	5,764,914	5,438,274	326,640
Civil Defense	109,854	109,854	95,546	14,308
Total Public Safety	\$ 23,841,336	\$ 23,841,336	\$ 22,456,902	\$ 1,384,434

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 1,330,336	\$ 1,330,336	\$ 1,297,411	\$ 32,925
CONSERVATION OF NATURAL RESOURCES				
County Extension	283,444	283,444	251,038	32,406
Soil and Water Conservation	125,010	125,010	125,010	-
Total Conservation of Natural Resources	408,454	408,454	376,048	32,406
INTERGOVERNMENTAL				
Culture and Recreation	1,844,029	1,844,029	1,844,029	-
Total Expenditures	49,237,721	49,237,721	46,478,701	2,759,020
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	(183,750)	(183,750)	4,742,826	4,926,576
OTHER FINANCING SOURCES (USES)				
Transfers In	143,750	143,750	59,090	(84,660)
Transfers Out	-	-	(1,500,000)	(1,500,000)
Proceeds from Sale of Assets	40,000	40,000	41,532	1,532
Total Other Financing Sources (Uses)	183,750	183,750	(1,399,378)	(1,583,128)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 3,343,448	\$ 3,343,448
Fund Balance - Beginning of Year			30,185,033	
FUND BALANCE - END OF YEAR			\$ 33,528,481	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 7,166,811	\$ 7,166,811	\$ 7,189,167	\$ 22,356
Intergovernmental	10,664,344	10,664,344	12,541,501	1,877,157
Charges for Services	930,000	930,000	766,524	(163,476)
Miscellaneous	66,177	66,177	159,022	92,845
Total Revenues	18,827,332	18,827,332	20,656,214	1,828,882
EXPENDITURES				
CURRENT				
HIGHWAYS AND STREETS				
Administration	610,199	610,199	605,099	5,100
Maintenance	5,359,284	5,359,284	5,682,991	(323,707)
Construction	9,515,051	9,515,051	8,622,619	892,432
Equipment and Maintenance Shops	2,345,232	2,345,232	1,960,058	385,174
Total Highways and Streets	17,829,766	17,829,766	16,870,767	958,999
INTERGOVERNMENTAL				
Highways and Streets	432,928	432,928	448,808	(15,880)
DEBT SERVICE				
Principal	523,148	523,148	523,148	-
Interest	41,490	41,490	41,490	-
Total Debt Service	564,638	564,638	564,638	-
Total Expenditures	18,827,332	18,827,332	17,884,213	943,119
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	0	0	2,772,001	2,772,001
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	-	-	2,502	2,502
Total Other Financing Sources (Uses)	0	0	2,502	2,502
NET CHANGE IN FUND BALANCE				
	\$ -	\$ -	2,774,503	\$ 2,774,503
Fund Balance - Beginning of Year			9,630,013	
Prior Period Adjustment			(2,832,516)	
Fund Balance - Beginning of Year, as Restated			6,797,497	
Increase in Inventory			46,513	
FUND BALANCE - END OF YEAR			\$ 9,618,513	

**WRIGHT COUNTY
BUFFALO, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 8,773,851	\$ 8,773,851	\$ 8,541,506	\$ (232,345)
Intergovernmental	15,288,924	15,288,924	15,723,209	434,285
Charges for Services	1,233,800	1,233,800	990,497	(243,303)
Gifts and Contributions	14,000	14,000	18,421	4,421
Investment Earnings	3,000	3,000	5,398	2,398
Miscellaneous	360,800	360,800	221,665	(139,135)
Total Revenues	25,674,375	25,674,375	25,500,696	(173,679)
EXPENDITURES				
CURRENT				
HUMAN SERVICES				
Income Maintenance	6,379,600	6,379,600	6,009,359	370,241
Social Services	15,467,907	15,467,907	14,137,778	1,330,129
Total Human Services	21,847,507	21,847,507	20,147,137	1,700,370
HEALTH				
Nursing services	3,927,850	3,927,850	3,628,783	299,067
Total Expenditures	25,775,357	25,775,357	23,775,920	1,999,437
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(100,982)	(100,982)	1,724,776	1,825,758
OTHER FINANCING SOURCES (USES)				
Transfers In	100,982	100,982	-	(100,982.00)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	1,724,776	\$ 1,724,776
Fund Balance - Beginning of Year			5,682,452	
FUND BALANCE - END OF YEAR			\$ 7,407,228	

MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2014. The list does not include salaries paid to County employees nor does it include individuals who received Federal, State or County Human Services aid.

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
3 D SPECIALTIES INC	10,013.70	CDW GOVERNMENT INC	16,731.30	EDOCUMENT RESOURCES	36,311.09
A & T SEPTIC & EXCAVATING	12,100.00	CELLEBRITE USA CORP	8,683.99	ELECTION SYSTEMS & SOFTWARE INC	34,387.50
A L JORDAN INC	22,145.00	CENEX FLEETCARD	22,105.00	ELERT & ASSOCIATES INC	15,544.05
A M MAUS & SON INC	29,208.80	CENTER FOR PROFESSIONAL DEVELOPEMEI	5,000.00	ELK RIVER-OTSEGO ISD 728	105,087.06
ACTION PLUS TEMPORARY SERVICES, INC	6,552.00	CENTER POINT ENERGY	125,445.59	EMERGENCY AUTOMOTIVE TECH INC	68,102.05
ADICKES/JERID J & KATRINA M	5,500.00	CENTRA SOTA COOPERATIVE - BUFFALO	837,916.18	EMERGENCY COMMUNICATIONS NETWORK	8,620.00
ADULT TRAINING & HABILITATION CENTER	13,481.90	CENTRAL LAND TITLE GUARANTEE CO	2,655,792.74	EMERGENT NETWORKS	84,633.13
ADVANCED GRAPHIX INC	7,285.00	CENTRAL MN COUNCIL ON AGING INC	6,587.00	ENGEL/DALE L	7,725.00
AERCOR WIRELESS INC	6,977.06	CENTRAL MN JOBS & TRAINING SERVICES I	341,954.35	ENVIROTECH SERVICES INC	168,854.51
AGC NETWORKS INC	118,067.46	CENTRAL MN MENTAL HEALTH CENTER INC	207,125.72	EPA AUDIO VISUAL INC	7,842.15
AIG RETIREMENT COMPANY	8,456.32	CENTRAL MN SEXUAL ASSAULT CTR	5,000.02	ERNST GENERAL CONSTRUCTION INC	53,101.09
ALBERTVILLE BODY SHOP INC	12,209.04	CENTURYLINK	47,749.85	ESPECIALLY FOR CHILDREN	12,334.00
ALBERTVILLE/CITY OF	3,803,299.62	CENTURYLINK	9,278.08	ESRI	21,497.03
ALBION TOWNSHIP	404,063.63	CENTURYLINK	23,574.56	EVERETT & VANDERWIEL	7,085.00
ALLEY EXCAVATING INC	9,450.00	CENTURYLINK	9,138.45	EXCEL SYSTEMS	9,820.81
ALLINA HOSPITALS & CLINIC	20,080.00	CHAMBERLAIN OIL CO	22,259.96	FAMILY ALTERNATIVES INC	7,990.44
ALLINA HOSPITALS & CLINICS	11,400.51	CHATHAM TOWNSHIP	229,698.38	FAMILY EDUCATION CENTERS OF WRIGHT (10,000.00
AMERICAN BALLISTIC GLASS LLLP	6,200.86	CITIES EDGE TRANSPORTATION LLC	107,433.49	FARM-RITE EQUIPMENT INC	22,260.49
AMERICAN TOWER CORPORATION	47,920.52	CIVICPLUS	34,114.77	FIRST STATE TIRE RECYCLING	6,140.30
AMERIPRIDE SERVICES	10,960.14	CLAESSENS/ALLEN R	6,757.00	FISHNET SECURITY INC	5,911.81
AMI IMAGING SYSTEMS INC	33,084.08	CLARKE AQUATIC SERVICES INC	7,838.50	FLYGARE EXCAVATING	24,090.00
ANCOM COMMUNICATIONS INC	16,976.20	CLEARWATER RIVER WATERSHED	252,054.48	FORCE AMERICA INC	6,480.17
ANNANDALE PUBLIC SCHOOL 876	12,364.57	CLEARWATER TOWNSHIP	503,362.04	FOREST CITY MODELS AND PATTERS LTD	15,056.00
ANNANDALE ROCK PRODUCTS	15,434.51	CLEARWATER/CITY OF	1,104,097.23	FORESTRY SUPPLIERS INC	5,236.15
ANNANDALE/CITY OF	1,587,098.15	CLIFTONLARSONALLEN LLP	58,600.00	FRANKLIN TOWNSHIP	1,088,776.13
ANOCA COUNTY - MEDICAL EXAMINER	330,969.00	CLIMATE AIR	202,756.25	FRENCH LAKE TOWNSHIP	263,910.58
ANOCA COUNTY CORRECTIONS	48,208.00	CLINICARE CORPORATION	51,632.40	FRONTIER PRECISION INC	37,348.83
ANOCA COUNTY FISCAL SERVICES	39,836.00	COKATO MOTOR SALES INC	17,100.00	FUNCTIONAL INDUSTRIES INC	328,276.76
ANOCA COUNTY HSD	18,330.00	COKATO TOWNSHIP	280,072.60	GABRIEL/CATHLEEN	81,613.17
ANOCA COUNTY JUVENILE CENTER	14,402.34	COKATO/CITY OF	1,083,573.22	GALE-TEC ENGINEERING INC	10,716.50
ANOCA COUNTY SHERIFF	350,528.72	COMMISSIONER OF FINANCE	329,384.88	GCS SERVICE INC	6,649.71
ANOCA-METRO RTC	83,873.31	COMMISSIONER OF REVENUE	22,902.50	GENERAL OFFICE PRODUCTS COMPANY	12,892.06
ANSR ASSOCIATION FOR NONSMOKERS	9,796.41	COMMISSIONER OF TRANSPORTATION	20,159.37	GERALD WHITCOMB EXCAVATING	6,642.00
APEC INDUSTRIAL SALES & SERVICES	10,284.10	COMPASS MINERALS AMERICA INC	1,187,081.48	GERARD TREATMENT PROGRAMS	30,109.08
APS	32,865.00	CONSTELLATION JUSTICE SYSTEMS	48,621.75	GLAXOSMITHKLINE PHARMACEUTICALS	7,412.44
ARAMARK	7,240.33	CONTECH CONSTRUCTION PRODUCT	23,388.52	GRABAR VOICE AND DATA INC	10,420.00
ARAMARK SERVICES INC	367,780.39	CORE PROFESSIONAL SERVICES	5,600.00	GRAINGER	23,569.25
ARCHONIX BILLING	27,920.00	CORELOGIC TAX SERVICES	21,139.93	GRANITE ELECTRONICS	23,572.15
ARENS/RICHARD J AND JOY M	5,321.00	CORINNA TOWNSHIP	1,115,148.93	GRANITE TOPS LLC	15,950.55
ARISTO NK LLC	9,343.76	CORPORATE PAYMENT SYSTEMS	22,034.09	GREAT RIVER REGIONAL LIBRARY	1,844,029.00
ASPEN EQUIPMENT COMPANY	12,380.00	CORPORATE PAYMENT SYSTEMS	7,642.12	GREEN INTERIORS	5,432.07
ASSOCIATION OF MN COUNTIES	21,989.00	COTTAGEWOOD SENIOR COMMUNITIES	16,375.68	GREENE ESPEL PLLP	17,600.71
ASSOCIATION OF MN COUNTIES	9,157.00	COTTENS INC	33,199.00	GREENVIEW INC	93,200.34
ASSOCIATION OF MN COUNTIES	6,676.00	COUNTRY CHEVROLET	46,885.00	GREYSTONE CONSTRUCTION COMPANY	104,234.00
ASSURANT BENEFITS	9,729.02	CP MONTICELLO I HOLDCO LLC	17,889.16	H & L MESABI	15,332.00
ASSURANT BENEFITS	5,549.67	CP MONTICELLO II RE HOLDCO LLC	19,598.64	H&R CONST CO	7,027.65
ASTECH	338,138.24	CP MONTICELLO III RE HOLDCO LLC	8,439.11	HAGEN, CHRISTENSEN & MCILWAIN ARCHIT	29,846.17
ASTLEFORD INTERNATIONAL	234,035.46	CPS TECHNOLOGY SOLUTIONS	5,344.99	HALLSTROM CONSULTING INC	9,205.10
BANKERS ADVERTISING CO INC	5,249.08	CRAGUNS CORPORATION	5,945.51	HANCOCK CONCRETE PRODUCTS LLC	24,499.60
BANKWEST	32,921.08	CREATIVE PRODUCT SOURCING INC	10,932.60	HANOVER EDA	32,081.37
BANKWEST	17,573.18	CREMATION SOCIETY OF MN INC	5,680.00	HANOVER/CITY OF	1,754,942.07
BANOVETZ/PETER M	25,465.00	CROTEAU PLUMBING	12,022.06	HARDRIVES INC	2,253,399.48
BEAUDRY PROPANE INC	26,269.79	CROW WING COUNTY COMMUNITY SERVI	9,751.00	HARRIS COMPUTER SYSTEMS	18,548.66
BENTON COUNTY TREASURER	6,985.00	CROWS NEST PROGRAMS INC	11,451.68	HEALTH PARTNERS	5,548,245.22
BIDNE/KAREN	11,091.75	CST DISTRIBUTION LLC	7,725.01	HEALTH PARTNERS	2,257,721.54
BIDNE/VIRGIL D & KAREN A	9,859.00	CUMMINS IPOWER LLC	8,969.91	HEALTHCARE FIRST - CAREFACTS	15,255.00
BLACK BOX RESALE SERVICES	17,680.00	DAIKIN APPLIED	6,189.32	HEARTLAND RANCH INC	8,733.00
BLACK MOORE MAGNUSSEN LTD	13,515.57	DASSEL COKATO ISD 466	18,500.81	HEDLUND PLUMBING	5,146.50
BLACKSTONE CONTRACTORS LLC	148,557.95	DATABANK IMX LLC	56,079.00	HELENA CHEMICAL COMPANY	20,388.02
BMC SOFTWARE INC	7,715.73	DATABANK IMX LLC	68,459.36	HERBST EXCAVATING	27,500.00
BOB BARKER COMPANY INC	17,784.72	DAVE BORRELL REFRIGERATION,PLUMBINC	10,000.00	HEURING/ERIC JOSEPH	13,281.00
BOLTON & MENK INC	14,127.00	DAVIS EXCAVATING INC	5,366.00	HEWLETT PACKARD	19,351.55
BOUND TREE MEDICAL LLC	19,600.59	DAYTON/CITY OF	39,820.66	HICKMAN EXCAVATING INC	15,660.00
BOYER TRUCK PARTS	21,556.45	DELANO/ISD 879	14,924.71	HIGHLAND BANK	26,684.44
BP AMOCO	14,710.28	DELANO/CITY OF	2,926,033.69	HILLYARD INC - MINNEAPOLIS	126,030.38
BROCK WHITE CO LLC	46,451.31	DELL MARKETING LP	197,730.85	HOLEN ALUMINUM PRODUCTS INC	7,461.30
BRYANT/DAVID J	13,600.50	DELL MARKETING LP	85,991.64	HOLIDAY	235,212.08
BRYANT/KATHLEEN M	11,541.50	DELTA DENTAL OF MINNESOTA	145,163.51	HOLIDAY COMPANIES CORPORATE OFFICE	13,220.00
BUFFALO AUTO VALUE	8,966.36	DELTA DENTAL OF MINNESOTA	57,483.75	HOWARD LAKE/CITY OF	1,073,935.26
BUFFALO CLINIC	33,786.41	DEPARTMENT OF NATURAL RESOURCE	147,168.65	HOWARD LAKE-WAVERLY-WINSTED ISD 266	10,326.18
BUFFALO HOSPITAL	30,631.88	DEPARTMENT OF PUBLIC SAFETY	16,620.00	HOWARD/JOLANTA	8,737.50
BUFFALO HOSPITAL	5,427.98	DEPT OF CORRECTIONS	29,077.88	HULT/REX	6,796.72
BUFFALO HRA	184,143.66	DEPUTY REG 77	31,236.92	HUTCHINSON AREA HEALTH CARE	7,190.00
BUFFALO ISD 877	62,847.38	DESIGN ELECTRICAL INC-COLD SPRING ELI	59,699.56	I 94 WEST CORRIDOR COALITION	7,565.00
BUFFALO TOWNSHIP	540,356.56	DF SSS LLC	59,269.82	I STATE TRUCK CENTER	5,975.00
BUFFALO/CITY OF	6,755,309.29	DHS	444,752.94	IMPACT PROVEN SOLUTIONS	92,561.53
BUREAU OF CRIMINAL APPREHENSION	30,170.00	DHS ST PETER RTC 472	12,650.30	INDEPENDENT EMERGENCY SERVICES LLC	144,504.46
C WALKER TRUCKING	24,895.00	DHS- SWIFT	663,048.90	INITIATIVE FOUNDATION	7,000.00
C.W.'S EXCAVATING INC	15,000.00	DHS-MAXIS CASHIER, SWIFT	36,204.41	INTEGRATED FIRE & SECURITY	33,831.74
CALLAGHAN/SHANNON	7,322.07	DLT SOLUTIONS LLC	12,706.77	INTEREUM INC	71,384.37
CARE CAB SCHUMACHER TRANSPORTATIO	86,131.42	DOTOLO/JOHN	6,056.97	J & B R E INC	241,262.65
CASSERLY/KEVIN	6,723.81	DYNAMIC IMAGING SYSTEMS INC	5,503.00	J & J MARINE INC	10,513.82
CATHOLIC CHARITIES	11,136.87	DYNAMIC RECYCLING	11,071.61	JAKES EXCAVATING	33,777.50
CATHOLIC CHARITIES-ITU(FERGUS)	66,439.98	EAST CENTRAL REGIONAL JUVENILE CENTI	203,209.36	JEDDELOH & SNYDER PA	8,742.00
CDW GOVERNMENT INC	90,460.79	EDOCUMENT RESOURCES	10,669.42	JOHNSTON/DUANE M & LINDSEY M	5,114.00

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
JOY TRANSPORTATION INC	9,534.95	MN COUNTIES COMPUTER COOPERATIVE	107,959.74	RIDLEY/GLENDA	6,939.00
JUNDT/BILL	6,588.80	MN COUNTIES INS TRUST	1,023,129.78	RINKE-NOONAN	5,259.00
JWC ENVIRONMENTAL LLC	16,750.00	MN COUNTIES INS TRUST	140,507.00	RIVERS OF HOPE	25,000.00
KASPER EXCAVATING	9,454.00	MN DEPARTMENT OF CORRECTIONS	58,155.76	ROCKFORD ISD 883	24,393.99
KEAVENY LTC PHARMACY	9,315.91	MN DEPARTMENT OF HEALTH	16,150.00	ROCKFORD TESTING SOLUTIONS	22,790.00
KIDS CASTLE DAYCARE INC	7,092.00	MN DEPARTMENT OF LABOR & INDUSTRY	14,031.61	ROCKFORD TOWNSHIP	940,686.02
KIDS HAVEN CHILD CARE & PRESCHOOL IN	14,993.00	MN DEPT OF TRANSPORTATION	48,571.80	ROCKFORD/CITY OF	1,480,431.35
KIDSPACE CORPORATION	11,961.75	MN ELEVATOR INC	54,044.63	ROLLING HILLS LANDFILL	7,923.82
KINDRED FAMILY FOCUS	124,962.50	MN MONITORING INC	136,429.75	RON'S APPRAISAL SERVICE	13,417.84
KING COM CABLE NETWORKING INC	6,792.00	MN MUTUAL LIFE INSURANCE CO	11,905.90	ROUGIER/ALICE L	10,930.08
KING/WILLIAM J.	5,918.00	MN NATIVE LANDSCAPES	34,858.12	ROYAL TIRE INC	80,994.50
KLEIN BANK	8,478,420.02	MN POLLUTION CONTROL AGENCY	123,206.95	RS EDEN	20,893.50
KLEIN BANK	1,892,348.51	MN SHERIFFS ASSOCIATION	21,815.00	RTVISION INC	14,537.11
KLEIN BANK	5,421.70	MN STATE TREASURER-TIF	7,039.95	RUSSELL SECURITY RESOURCE INC	28,313.91
K-MART CORPORATION	35,263.24	MN UC FUND	21,625.43	RYAN CHEVROLET	13,642.26
KNIFE RIVER	3,846,843.17	MONTICELLO ISD 882	21,625.75	SA GROUP PROPERTIES INC	29,617.67
KNIFE RIVER CORPORATION - NORTH CENT	6,814.65	MONTICELLO TOWNSHIP	710,520.31	SAFE COMMUNITIES OF WRIGHT COUNTY	56,000.00
KRIS ENGINEERING INC	38,664.26	MONTICELLO/CITY OF	10,757,174.93	SAFETY SIGNS	59,095.21
KRUSHE RESIDENTIAL SERVICES INC	26,930.40	MONTICELLO/CITY OF	12,873.20	SAND CREEK GROUP LTD	10,565.28
KUE CONTRACTORS INC	24,698.00	MONTROSE/CITY OF	1,269,149.15	SANDIN'S LANDSCAPING LTD	6,506.00
KVALHEIM/JANE	18,209.75	MORPHOTRUST USA INC	7,150.59	SANOFI PASTEUR INC	5,139.36
L3 COMMUNICATIONS INC	7,198.66	MORRIES PARTS & SERVICE GROUP	21,814.41	SAVANCE	5,208.83
LADYBUG CHILDCARE	9,508.00	MOTOROLA INC	98,955.99	SAWATZKE/EVELYN V	9,000.00
LAKE COMMUNITY BANK AND OPPENHEIME	37,554.09	MP NEXLEVEL LLC	8,905.24	SAWATZKE/JAMES M	9,426.00
LAKE RESTORATION INC	12,508.00	M-R SIGN COMPANY INC	75,168.59	SAWYER TRAINING	5,400.00
LANGUAGE LINE SERVICES INC	9,691.11	MSOP-MN SEX OFFENDER PROGRAM -462	142,166.70	SCHLUENDER CONSTRUCTION INC	55,300.00
LAPLANT DEMO INC	27,540.48	MSSA INC	8,910.00	SCHNEIDER CORPORATION	15,091.00
LEAGUE OF MN CITIES	14,739.84	NAAKTGEBOREN DECORATING	5,698.00	SCHOOL DIST NO 2687	3,361,139.43
LEXIS NEXIS RISK DATA MANAGEMENT	5,276.19	NAGELL APPRAISAL & CONSULTING	13,325.00	SCHOOL DISTRICT NO 111 TR	531,306.41
LIL ACHIEVERS EARLY LEARNING CENTER	13,765.60	NEIL'S FLOOR COVERING	8,817.92	SCHOOL DISTRICT NO 466	1,201,883.45
LINDBERG EXCAVATING INC	12,083.00	NELSON AUTO CENTER	451,519.22	SCHOOL DISTRICT NO 728	7,666,294.53
LOADOMETER	19,580.00	NEOGOV	29,109.00	SCHOOL DISTRICT NO 742	620,258.10
LOBERG ELECTRIC	20,279.46	NEOPOST GREAT PLAINS	5,121.37	SCHOOL DISTRICT NO 876	4,280,540.85
LOUS GLOVES INC	6,886.00	NEOPOST USA INC	139,138.41	SCHOOL DISTRICT NO 877	10,473,462.37
LUDENIA LANDSCAPING	5,310.00	NORTH HOMES CHILDREN AND FAMILY SRV	74,975.85	SCHOOL DISTRICT NO 879	3,145,139.23
LUTHERAN SOCIAL SERVICES OF MN	29,877.32	NORTHLAND BUSINESS SYSTEMS INC	23,631.67	SCHOOL DISTRICT NO 881	2,482,825.19
LUTHERAN SOCIAL SERVICES/SCP	5,126.40	NORTHLAND BUSINESS SYSTEMS INC	14,568.42	SCHOOL DISTRICT NO 882	10,410,174.64
M & M EXPRESS SALES AND SERVICE	28,611.00	NORTHWESTERN MN JUVENILE CENTER	6,368.00	SCHOOL DISTRICT NO 883	1,793,613.58
MADDEEN GALANTER HANSEN LLP	24,970.68	NORTHWOOD CHILDRENS SERVICES	73,032.00	SCHOOL DISTRICT NO 885	10,695,402.82
MADDEEN GALANTER HANSEN LLP	8,251.72	NURSE-FAMILY PARTNERSHIP	15,493.00	SCHUMACHER TRANSPORTATION LLC	106,479.20
MANEY INTERNATIONAL INC	40,438.75	NUSS TRUCK & EQUIPMENT	5,284.30	SCHUTRAN LLC	28,022.30
MANZ/DANIEL A. & CHERYL A.	8,831.00	OFFICE DEPOT	85,651.42	SEACHANGE PRINTING AND MARKETING LL	65,027.05
MAPLE LAKE ISD 881	9,607.66	OFFICE DEPOT	53,754.96	SHENEHON COMPANY	5,072.26
MAPLE LAKE LUMBER COMPANY	7,384.36	OFFICE OF MN IT SERVICES	25,847.08	SHI INTERNATIONAL CORP	288,696.86
MAPLE LAKE TOWNSHIP	647,186.59	OMANN BROTHERS INC	122,854.30	SHI INTERNATIONAL CORP	28,122.10
MAPLE LAKE/CITY OF	970,437.25	OMNI RAIL PRODUCTS INC	25,141.00	SILVER CREEK TOWNSHIP	933,604.61
MARCO	171,392.21	OPERATION FORESIGHT SERVICES INC	13,365.00	SOLDO CONSULTING, P.C.	14,813.44
MARCO	11,287.75	OPSAL/DANIEL E AND LINDA L	5,200.00	SOUTH HAVEN/CITY OF	112,361.68
MARCO INC	89,085.03	OPTIONS INC	8,759.62	SOUTHSIDE TOWNSHIP	455,820.96
MARCO INC	44,004.80	ORION, ISO	88,613.97	SPRINT	82,360.97
MARTIN MARIETTA MATERIALS	7,655.38	ORTQUIST/MARVIN J AND DONNA C	9,299.00	SPRINT	6,359.14
MARTIN-MCALLISTERS CONSULTING	9,000.00	OTSEGO/CITY OF	5,257,835.95	SRF CONSULTING GROUP INC	22,003.56
MARYS/VILLE TOWNSHIP	401,827.42	PATCHUNG MESSNER DODD & BRUMM	12,362.50	ST CLOUD CHILDRENS HOME	41,788.78
MATHIOWETZ CONSTRUCTION	61,850.79	PATH INC	61,434.29	ST CLOUD HOSPITAL	32,692.05
MAWSECO	6,874.17	PATNODE BRTOOTHERS INC	33,177.00	ST CLOUD/CITY OF	7,309.72
MAXIMUM SOLUTIONS INC	6,500.00	PAYROLL DEDUCTIONS	33,258,497.88	ST MICHAEL EDA	90,608.07
MAXIMUS	6,175.00	PAYROLL DEDUCTIONS	12,167,690.74	ST MICHAEL/CITY OF	6,595,300.52
MCNAMARA INC/B	51,500.00	PDS TAX SERVICES INC	11,899.00	ST MICHAEL-ALBERTVILLE ISD 885	27,309.83
MEADA	9,748.35	PEARSON BROS. INC	660,977.87	STAR TRIBUNE	5,283.00
MEEKER COUNTY AUDITOR	5,050.37	PEDERSON/GRACE M	5,004.00	STATE OF MINNESOTA-TREASURER	13,685,751.75
MENARDS - BUFFALO	24,366.12	PETERSEN/TOM	5,943.03	STEINBRECHER CO INC	18,837.00
MEND CORRECTIONAL CARE LLC	220,518.35	PETERSON CHAPEL-BUFFALO	24,330.00	STEPPING STONES CHILDCARE LEARNING C	5,303.00
MERCY HOSPITAL	6,466.46	PETERSON GRIMSOM FUNERAL CHAPEL	6,900.00	STEVENSON/JANE DOLS	18,376.80
MERIDIAN SERVICES INC	41,218.32	PETERSON/MARY ANN	5,000.00	STOCKHOLM TOWNSHIP	305,487.55
MERITIDE INC	37,359.18	PINNACLE SERVICES INC	27,035.45	STREICHERS	17,788.28
MESSAGING ARCHITECTS INC	11,000.00	PLAYHOUSE CHILD CARE CENTER MONTIC	15,229.20	SUBURBAN TIRE WHOLESALE INC	14,527.72
METRO GROUP INC/THE	43,963.68	POLAR CHEVROLET	25,830.35	SUGAR LAKE SUPPORTED LIVING SERVICE	36,182.47
MEYER/RANDAL & JILL	5,281.00	PORT GROUP HOME	13,495.20	T & S TRUCKING	21,515.25
MIDDLEVILLE TOWNSHIP	305,756.00	POWERPLAN OIB	6,625.97	TARGET	6,895.00
MID-MINNESOTA HOT MIX INC	254,411.22	PRAIRIE LAKES YOUTH PROGRAMS	71,267.46	TARGET BANK	5,335.99
MIDSTATES EQUIP AND SUPPLY	57,743.43	PRAIRIE RESTORATIONS INC	22,261.50	TARGET CORP	29,790.69
MIDWAY FORD	34,143.00	PSC ALLIANCE INC	12,480.00	TARGET CORPORATION	48,953.67
MIDWEST CLINICAL PSYCHOLOGIST INC	6,750.00	PSS WORLD MEDICAL INC	11,474.39	TASC	10,048.20
MIDWEST MACHINERY CO	5,463.42	PTS OF AMERICA LLC	5,977.62	TESMER/ALISSA	38,612.41
MIDWEST PROTECTION AGENCY INC	24,698.63	PUBLIC EMP RETIREMENT ASSN	5,465.97	THRIFTY WHITE PHARMACY	7,445.27
MIDWEST THEATRES CORPORATION AND	26,014.25	PURFOODS LLC	5,498.28	TIBURON INC	87,150.00
MIES OUTLAND INC	13,515.99	QUETEL CORPORATION	6,895.00	TOTAL PRINTING	12,816.55
MIKES CONSTRUCTION	31,569.17	RANGER CHEVROLET INC	31,691.76	TOTAL PRINTING	5,183.41
MILANA P TOLINS LLC	11,789.75	RATWIK,ROSZAK,&MALONEY	11,150.64	TOWMASTER	326,168.38
MILLER CHEVROLET	55,763.50	RCM SPECIALTIES INC	24,918.72	TRAFFIC CONTROL CORPORATION	45,246.00
MINNESOTA MONITORING	12,066.75	REGENERATION PARTNERSHIP LLC	14,700.00	TRAFFIC MARKING SERVICE INC	321,238.12
MN AREA ASSOCIATION OF REALTORS	5,542.00	REGENTS OF THE UNIVERSITY OF MN	104,296.33	TRIMIN SYSTEMS INC	17,110.00
MN CHEMICAL COMPANY	5,374.21	RELIANCE TELEPHONE SYSTEMS INC	6,303.15	TRIMIN SYSTEMS INC	7,236.66
MN CHILD SUPPORT PAYMENT CENTER	18,324.50	REM CENTRAL LAKES INC	21,191.48	TRUCK UTILITIES INC	132,842.03
MN CORRECTIONAL FACILITY-RED WING	106,816.00	REM SOUTH CENTRAL SERVICES	47,781.66	TRUEMAN WELTERS INC.	88,499.61

VENDORNAME	AMOUNT
TRUENORTH STEEL	9,273.60
TRUTHOUGHT LLC	17,844.00
TURNKEY CORRECTIONS	7,239.60
TUTOR TIME LEARNING CENTER LLC	9,100.00
TW VENDING INC	224,347.85
TWIN CITIES BEHAVIORAL HEALTH PC	8,450.00
ULTRAMAX	14,685.00
UNITED GROUP INC	5,442.76
UNIVERSITY OF WISCONSIN-STOUT	30,364.00
UNLIMITED ELECTRIC INC	5,019.39
UNLIMITED POTENTIALS	11,949.39
US DEPARTMENT OF STATE	63,421.80
US POSTAL SERVICES (NEOPOST)	37,500.00
VALLEYFAIR	8,792.00
VARITECH INDUSTRIES INC	36,547.78
VEIT & COMPANY	6,149.00
VEOLIA ENVIRONMENTAL SERVICES	50,023.91
VERIZON WIRELESS	27,180.34
VERIZON WIRELESS	83,147.59
VICTOR TOWNSHIP	359,567.25
VILLAGE RANCH CHILD AND FAMILY SERVIC	15,514.08
VILLAGE RANCH INC	322,431.82
VOA - CHILDRENS RESIDENTIAL TREATMEN	19,036.35
VOA MINNESOTA	33,136.32
VOSS LIGHTING	9,656.72
WALGREENS COMPANY	10,256.97
WALMART COMMUNITY BRC	10,314.34
WALMART COMMUNITY RFCS LLC	9,264.27
WARNING LITES OF MN INC	38,175.05
WASTE MANAGEMENT-TC WEST	30,327.75
WAVERLY/CITY OF	1,078,871.74
WENCK ASSOCIATES INC	40,467.64
WEST PAYMENT CENTER	48,349.77
WINDSTREAM	6,766.38
WINTER/DELIA	11,718.72
WOODLAND TOWNSHIP	366,150.85
WPS ANTENNAS	8,262.47
WRIGHT CO SNOWMOBILE TRAIL ASN	114,395.95
WRIGHT COUNTY AG SOCIETY	77,000.00
WRIGHT COUNTY ATTORNEY	156,683.24
WRIGHT COUNTY AUDITOR TREASURER	30,150.97
WRIGHT COUNTY COMMUNITY ACTION	6,792.00
WRIGHT COUNTY COURT ADMINISTRATION	11,339.96
WRIGHT COUNTY COURT SERVICES	7,931.74
WRIGHT COUNTY COURT SERVICES	64,834.70
WRIGHT COUNTY COURT SERVICES	8,900.00
WRIGHT COUNTY DEPUTY REGISTRAR 77	7,256,110.47
WRIGHT COUNTY DRUG TASK FORCE	7,000.00
WRIGHT COUNTY FAMILY SERVICES	303,497.00
WRIGHT COUNTY HIGHWAY DEPT	567,998.34
WRIGHT COUNTY HIGHWAY DEPT	21,663.82
WRIGHT COUNTY HISTORICAL SOCIETY	271,000.00
WRIGHT COUNTY HUMAN SERVICES	30,880.89
WRIGHT COUNTY HUMAN SERVICES	24,323.98
WRIGHT COUNTY HUMAN SERVICES	11,739.96
WRIGHT COUNTY PUBLIC HEALTH	112,355.00
WRIGHT COUNTY SURVEYOR	59,082.49
WRIGHT CTY ECONOMIC DEVELOPMENT P	65,145.00
WRIGHT HENNEPIN COOP ELEC ASSN	62,549.75
WRIGHT HENNEPIN ELECTRIC	43,629.96
WRIGHT SOIL & WATER CONS DIST	614,398.18
WRIGHT TECHNICAL CENTER	15,500.00
XCEL ENERGY	27,020.41
XEROX BUSINESS SERVICES LLC	5,746.54
XIOTECH CORPORATON	85,924.47
YOUTH SERVICES INTERNATIONAL INC	9,957.93
ZIEGLER INC	32,640.44
ZIXCORP	8,720.44
ZUERCHER TECHNOLOGIES LLC	403,335.50
VENDORS LESS THAN \$5,000 AND OTHERS	3,458,357.25