

# Financial Statement of Wright County, Minnesota

Prepared by Robert Hiivala, County Auditor/Treasurer

**Year Ended December 31, 2016**

To the Honorable Board of County Commissioners:

I hereby submit to you the Comprehensive Annual Financial Report of Wright County, Minnesota for the fiscal year ended December 31, 2016. 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 2016.

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

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

Acknowledgements:

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

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

Respectfully Submitted,

Robert J. Hiivala  
County Auditor/Treasurer

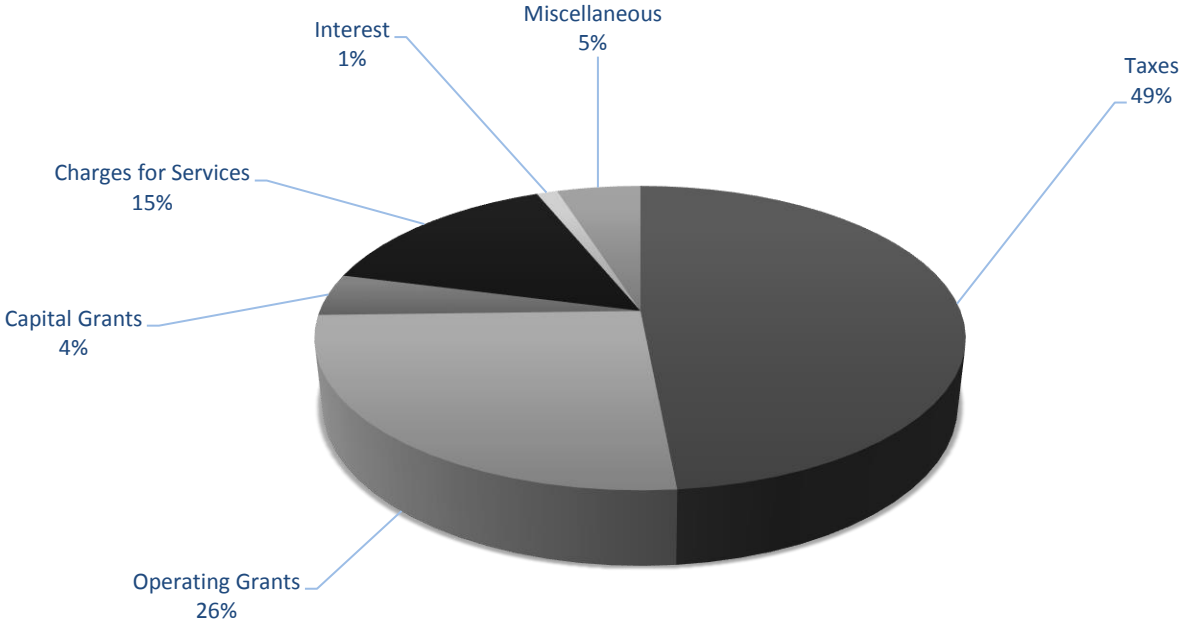
WRIGHT COUNTY  
BUFFALO, MINNESOTA

LIST OF PUBLIC OFFICIALS  
DECEMBER 31, 2016

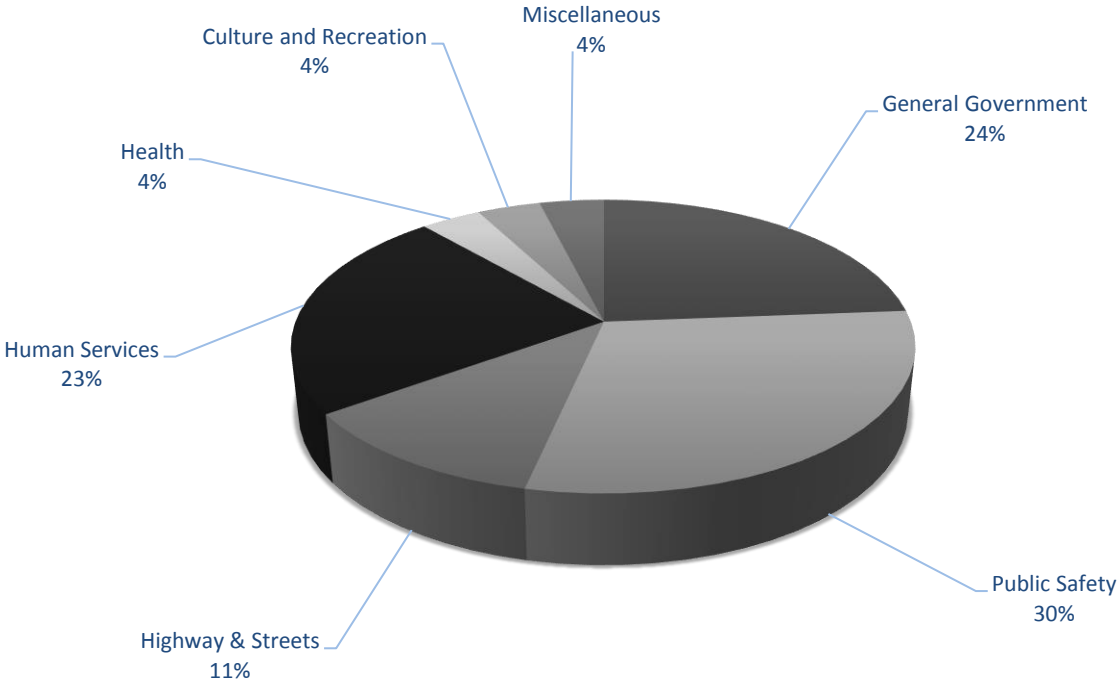
Office	Name	Term Expires
<b>County Board of Commissioners</b>		
District #1	Christine Husom	January 2019
District #2	Pat Sawatzke, Chair*	January 2017
District #2	Darek Vetsch, Commissioner Elect	January 2021
District #3	Mark Daleiden	January 2019
District #4	Michael Potter	January 2021
District #5	Charles Borrell	January 2021
<b>Elected County Officials</b>		
Attorney	Tom Kelly	January 2019
Auditor/Treasurer	Robert J. Hiivala	January 2019
Sheriff	Joe Hagerty	January 2019
<b>Appointed County Officials</b>		
Coordinator	Lee Kelly	Indefinite
Assessor	Tony Rasmuson	December 2016
Emergency Management Director	Steve Berg	Indefinite
Highway Engineer	Virgil Hawkins	April 2017
Human Services Director	Jami Goodrum Schwartz	Indefinite
Recorder	Tanya West	Indefinite
Surveyor	Steve Jobe	December 2018
Veteran Services/Nuclear	Launette Figliuzzi, resigned	October 2016
Veteran Services	Greg Pickard, Appointed January 9, 2017	January 2018

\* During 2016

### Where it comes from



### Where it goes



## A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2015	Total 2016	Increase (Decrease)
Estimated Population	131,361	132,550	1,189
Total Net Tax Capacity of All Taxable Property	130,336,497	138,415,887	8,079,390
Percent of Property Taxes Collected within the Fiscal Year of the Levy	98.72%	99.17%	0.45%
Total General Revenues	60,392,697	63,206,423	2,813,726
Total Program Revenues	46,440,644	52,464,714	6,024,070
Total Expenses	110,968,514	119,077,700	8,109,186
Capital Assets	277,339,456	298,349,027	21,009,571
Total Outstanding Net Bonded Debt of the County	57,098,458	61,139,251	4,040,793
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	AA+	AA+	
Total Government-Wide Net Position	250,349,763	261,207,971	10,858,208
Total Number of Full/Part Time Employees	726	709	(17)

## **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.

### **Classification of County Functions**

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following function classification:

The General Government function includes expenditures for general county activities such as administration, county attorney's office, county auditor/treasurer's office, the county commissioners, county assessor's office, the judicial office (excluding the county jail), the planning and zoning office, and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and sanitary sewer programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the county public health department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs, and programs to protect public and private water systems.

Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, and other recreation programs.

Conservation involves activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

WRIGHT COUNTY  
BUFFALO, MINNESOTA

EXHIBIT 1

STATEMENT OF NET POSITION  
DECEMBER 31, 2016

	<b>Governmental Activities</b>
<b><u>Assets</u></b>	
Cash and pooled investments	\$ 69,547,077
Petty cash and change funds	6,070
Delinquent taxes receivable	916,807
Special assessments receivable	
Delinquent	26,015
Noncurrent	177,608
Accounts receivable, net of allowance for doubtful accounts	850,578
Accrued interest receivable	544,739
Due from other governments	5,989,725
Inventories	1,257,681
Prepaid items	362,541
Loans receivable	
Due in more than one year	730,495
Capital assets not being depreciated:	
Land	35,444,945
Construction in progress	25,275,512
Capital assets, net of accumulated depreciation:	
Buildings and structures	67,009,611
Machinery and automotive	5,009,238
Furniture and equipment	4,270,450
Infrastructure	161,339,271
<b>Total Assets</b>	<b>378,758,363</b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred pension outflows	<b>48,329,517</b>
<b><u>Liabilities</u></b>	
Accounts payable	1,219,870
Salaries payable	1,918,131
Contracts payable	919,881
Other accrued liabilities	22,874
Due to other governments	1,184,264
Matured interest payable	221,293
Unearned revenue	52,032
Noncurrent Liabilities:	
Due within one year	
Bonds and notes payable	3,075,000
Compensated absences	983,703
Loans payable	323,148
Septic loans payable	67,695
Due in more than one year	
Bonds and notes payable	58,064,251
Compensated absences	2,951,110
Loans payable	1,347,226
Septic loans payable	528,342
Net pension liability	81,691,441
Net other postemployment benefits (OPEB) liability	2,296,563
<b>Total Liabilities</b>	<b>156,866,824</b>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred pension inflows	<b>9,013,085</b>
<b><u>Net Position</u></b>	
Net investment in capital assets	234,479,597
Restricted for:	
Debt service	3,039,027
General government	3,115,646
Public safety	1,268,649
Highway	2,113,196
Sanitation	1,380,378
Culture and recreation	765,426
Conservation of natural resources	60,554
Economic development	885,756
Unrestricted	14,099,742
<b>Total net position</b>	<b>\$ 261,207,971</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

**EXHIBIT 2**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

<b>Functions/Programs</b>	<b>Program Revenues</b>				<b>Net (Expense)</b>
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Revenue and Changes in Net Position</b>	
Governmental activities:					
General government	\$ 24,914,621	\$ 5,790,555	\$ 1,381,604	\$ -	\$ (17,742,462)
Public safety	31,094,763	8,193,787	1,814,702	-	(21,086,274)
Highways and streets	12,186,314	766,008	11,592,868	760,684	933,246
Human services	24,634,826	1,372,594	13,208,677	-	(10,053,555)
Health	3,839,812	435,252	1,259,942	-	(2,144,618)
Sanitation	772,534	207,603	381,784	-	(183,147)
Culture and recreation	4,031,403	313,835	38,084	4,403,105	723,621
Conservation of natural resources	723,769	63,301	480,329	-	(180,139)
Interest expense and fiscal charges on long-term debt	2,614,887	-	-	-	(2,614,887)
Total governmental activities	<u>\$ 104,812,929</u>	<u>\$ 17,142,935</u>	<u>\$ 30,157,990</u>	<u>\$ 5,163,789</u>	
General Revenues:					
					56,097,288
					180,538
					201,627
					5,319,941
					1,407,029
					63,206,423
					10,858,208
					250,349,763
					\$ 261,207,971

WRIGHT COUNTY  
BUFFALO, MINNESOTA

EXHIBIT 3

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2016

	General Fund	Road and Bridge	Human Services	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and pooled investments	\$36,405,908	\$10,376,342	\$ 7,632,510	\$ 3,022,686	\$ 5,897,871	\$ 6,211,760	\$69,547,077
Petty cash and change funds	5,300	150	570	-	-	50	6,070
Delinquent taxes receivable	536,433	142,064	150,393	87,917	-	-	916,807
Special assessments receivable							
Delinquent	2,551	-	-	22,167	-	1,297	26,015
Noncurrent	-	-	-	128,813	-	48,795	177,608
Accounts receivable,							
net of allowance for doubtful accou	143,734	51,021	612,520	-	1,595	41,708	850,578
Accrued interest receivable	544,739	-	-	-	-	-	544,739
Due from other funds	65,000	-	-	-	-	-	65,000
Due from other governments	467,347	3,227,484	1,711,710	-	564,105	19,079	5,989,725
Advances to other funds	12,800	-	-	-	-	-	12,800
Inventories	-	1,257,681	-	-	-	-	1,257,681
Prepaid items	213,134	-	23,348	-	59,676	66,383	362,541
Loans receivable	-	-	-	-	-	730,495	730,495
<b>Total Assets</b>	<b>38,396,946</b>	<b>15,054,742</b>	<b>10,131,051</b>	<b>3,261,583</b>	<b>6,523,247</b>	<b>7,119,567</b>	<b>80,487,136</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	386,576	210,585	539,797	1,263	26,975	54,674	1,219,870
Salaries payable	1,251,414	125,517	539,103	-	-	2,097	1,918,131
Contracts payable	-	285,638	-	-	634,243	-	919,881
Other accrued liabilities	-	-	22,874	-	-	-	22,874
Due to other funds	-	-	-	-	-	65,000	65,000
Due to other governments	386,770	4,252	633,004	-	-	160,238	1,184,264
Advance from other funds	-	-	-	-	-	12,800	12,800
Unearned revenue	43,532	-	8,500	-	-	-	52,032
<b>Total Liabilities</b>	<b>2,068,292</b>	<b>625,992</b>	<b>1,743,278</b>	<b>1,263</b>	<b>661,218</b>	<b>294,809</b>	<b>5,394,852</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue	471,197	2,221,854	527,789	216,580	-	780,236	4,217,656
<b>Fund Balances</b>							
Nonspendable in (Note 3.D.):							
General Fund	225,934	-	-	-	-	-	225,934
Special revenue funds	-	1,257,681	23,348	-	-	66,383	1,347,412
Capital Projects Fund	-	-	-	-	59,676	-	59,676
Restricted in (Note 3.D.):							
Special revenue funds	-	-	-	-	-	6,249,094	6,249,094
Debt Service Fund	-	-	-	3,043,740	-	-	3,043,740
Capital Projects Fund	-	-	-	-	496,820	-	496,820
Assigned in (Note 3.D.):							
Special revenue funds	-	10,949,215	7,836,636	-	-	-	18,785,851
Capital Projects Fund	-	-	-	-	5,305,533	-	5,305,533
Unassigned	35,631,523	-	-	-	-	(270,955)	35,360,568
<b>Total Fund Balances</b>	<b>35,857,457</b>	<b>12,206,896</b>	<b>7,859,984</b>	<b>3,043,740</b>	<b>5,862,029</b>	<b>6,044,522</b>	<b>70,874,628</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund</b>	<b>\$38,396,946</b>	<b>\$15,054,742</b>	<b>\$10,131,051</b>	<b>\$ 3,261,583</b>	<b>\$ 6,523,247</b>	<b>\$ 7,119,567</b>	<b>\$80,487,136</b>



**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

**EXHIBIT 4**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2016**

Total fund balances for governmental funds (Exhibit 3)	\$ 70,874,628
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	298,349,027
Deferred outflows resulting from pension obligations are not available resources and, therefore, are not reported in governmental funds.	48,329,517
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities.	
Bonds and notes payable - net of premium and discount	\$ (61,139,251)
Compensated absences	(3,934,813)
Loans payable	(1,670,374)
Septic loans payable	(596,037)
Net pension liability	(81,691,441)
Net other postemployment benefits (OPEB) liability	(2,296,563)
Total long term liabilities	(151,328,479)
Matured interest payable is not due and payable in the current period and therefore, is not reported on the fund statements.	(221,293)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,217,656
Deferred inflows resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in governmental funds.	(9,013,085)
Net position of governmental activities (Exhibit 1)	<u><u>\$ 261,207,971</u></u>

WRIGHT COUNTY  
BUFFALO, MINNESOTA

EXHIBIT 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Road and Bridge	Human Services	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$32,739,428	\$ 8,961,587	\$ 9,040,830	\$ 5,190,296	\$ -	\$ 111,975	\$56,044,116
Special assessments	-	-	-	56,310	-	195,401	251,711
Licenses and permits	154,057	37,885	-	-	-	233,190	425,132
Intergovernmental	6,925,361	12,271,463	15,495,138	34,816	4,403,105	678,916	39,808,799
Charges for services	10,014,018	643,497	1,158,074	-	299,728	1,038,568	13,153,885
Fines and forfeits	98,908	-	-	-	-	476,385	575,293
Gifts and contributions	66,153	-	20,444	-	-	5,243	91,840
Investment income	1,313,234	-	5,716	447	-	9,766	1,329,163
Miscellaneous	1,890,879	81,739	331,605	-	-	47,847	2,352,070
<b>Total Revenues</b>	<b>53,202,038</b>	<b>21,996,171</b>	<b>26,051,807</b>	<b>5,281,869</b>	<b>4,702,833</b>	<b>2,797,291</b>	<b>114,032,009</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	21,687,445	-	-	7,052	-	101,489	21,795,986
Public safety	23,634,998	-	-	-	-	1,104,690	24,739,688
Highways and streets	-	19,946,281	-	-	-	82,764	20,029,045
Human services	-	-	22,673,836	-	-	-	22,673,836
Health	-	-	3,397,727	-	-	-	3,397,727
Sanitation	-	-	-	-	-	471,016	471,016
Culture and recreation	1,629,182	-	-	-	-	39,979	1,669,161
Conservation of natural resources	452,870	-	-	-	-	258,660	711,530
<b>Debt Service</b>							
Principal retirement	-	523,148	-	2,885,000	-	128,307	3,536,455
Interest	-	23,817	-	2,533,712	-	-	2,557,529
Bond issuance costs	-	-	-	5,451	82,665	-	88,116
<b>Capital Outlay</b>							
General government	-	-	-	-	413,675	-	413,675
Public safety	-	-	-	-	138,220	-	138,220
Highways and streets	-	-	-	-	8,109,295	-	8,109,295
Culture and recreation	-	-	-	-	6,095,434	-	6,095,434
<b>Intergovernmental</b>							
Highways and streets	-	614,086	-	-	-	-	614,086
Culture and recreation	2,036,901	-	-	-	-	-	2,036,901
<b>Total Expenditures</b>	<b>49,441,396</b>	<b>21,107,332</b>	<b>26,071,563</b>	<b>5,431,215</b>	<b>14,839,289</b>	<b>2,186,905</b>	<b>119,077,700</b>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	<b>3,760,642</b>	<b>888,839</b>	<b>(19,756)</b>	<b>(149,346)</b>	<b>(10,136,456)</b>	<b>610,386</b>	<b>(5,045,691)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	7,500	-	-	-	1,600,000	211,317	1,818,817
Transfers out	(1,650,000)	-	-	(161,317)	(7,500)	-	(1,818,817)
Bonds issued	-	-	-	-	6,875,000	-	6,875,000
Premium on bonds	-	-	-	-	125,907	-	125,907
Loans issued	-	-	-	-	-	127,988	127,988
Proceeds from sale of capital assets	7,325	183,275	-	-	-	-	190,600
<b>Total Other Financing Sources (Uses)</b>	<b>(1,635,175)</b>	<b>183,275</b>	<b>-</b>	<b>(161,317)</b>	<b>8,593,407</b>	<b>339,305</b>	<b>7,319,495</b>
<b>Net Change in Fund Balances</b>	<b>2,125,467</b>	<b>1,072,114</b>	<b>(19,756)</b>	<b>(310,663)</b>	<b>(1,543,049)</b>	<b>949,691</b>	<b>2,273,804</b>
<b>Fund Balances - January 1</b>	<b>33,731,990</b>	<b>11,283,437</b>	<b>7,879,740</b>	<b>3,354,403</b>	<b>7,405,078</b>	<b>5,094,831</b>	<b>68,749,479</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>(148,655)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(148,655)</b>
<b>Fund Balances - December 31</b>	<b>\$35,857,457</b>	<b>\$12,206,896</b>	<b>\$ 7,859,984</b>	<b>\$ 3,043,740</b>	<b>\$ 5,862,029</b>	<b>\$ 6,044,522</b>	<b>\$70,874,628</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

**EXHIBIT 6**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

Amounts reported for governmental activities in the statement of activities are

Net change in fund balances - total governmental funds (Exhibit 5) \$ 2,273,804

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense.

Expenditures for general capital assets, infrastructure, and other related			
Capital assets adjustment	\$ 31,304,916		
Current year depreciation	(9,809,394)		
		21,495,522	

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued:			
General obligation (GO) bonds and notes	\$ (6,875,000)		
Loans	(127,904)		
Principal repayments:			
Debt service principal retirement	3,536,455		
Discounts and premiums	(125,907)		
Current year amortization of discounts and premiums	75,114		
		(3,517,242)	

The effect of various miscellaneous transactions involving capital assets (e.g., sales, trade-ins, transfers and retirements) is to decrease net position. (485,951)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. Earned but unavailable revenue reported in the governmental funds net of current year delinquent tax collections.

Unavailable revenue - December 31	\$ 4,217,656		
Unavailable revenue - January 1	(2,885,639)		
		1,332,017	

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. This includes the change in compensated absences (\$712,354), change in interest payable (-\$33,509), and changes in inventories (827,500)

Current year net change in other postemployment benefits (OPEB) obligation. (375,235)

Current year net change in deferred pension outflows, net pension liability, and deferred pension inflows. (9,037,207)

Changes in net position of governmental activities (Exhibit 2) \$ 10,858,208

**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

Schedule 1

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 33,594,314	\$ 33,325,484	\$ 32,739,428	\$ (586,056)
Licenses and permits	105,750	105,750	154,057	48,307
Intergovernmental	6,297,596	6,297,596	6,925,361	627,765
Charges for services	9,330,085	9,330,085	10,014,018	683,933
Fines and forfeits	171,000	171,000	98,908	(72,092)
Gifts and contributions	-	-	66,153	66,153
Investment income	1,300,000	1,300,000	1,313,234	13,234
Miscellaneous	1,836,639	1,836,639	1,890,879	54,240
<b>Total Revenues</b>	<b>52,635,384</b>	<b>52,366,554</b>	<b>53,202,038</b>	<b>835,484</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	326,817	326,817	322,267	4,550
Courts	195,000	195,000	253,435	(58,435)
Court services	3,447,582	3,447,582	3,375,912	71,670
County administration	1,104,016	1,104,016	1,068,913	35,103
County auditor/treasurer	2,395,423	2,395,423	2,161,078	234,345
County assessor	1,531,765	1,573,734	1,524,859	48,875
Elections	116,635	116,635	140,504	(23,869)
Information technology	1,985,924	1,990,617	1,802,212	188,405
Attorney	3,095,332	3,095,332	3,042,979	52,353
Recorder	665,286	665,286	603,407	61,879
Surveyor	721,815	721,815	701,086	20,729
Planning and zoning	1,345,265	1,345,265	1,255,499	89,766
Buildings and plant	3,115,631	3,115,631	2,792,003	323,628
Veterans service officer	144,808	144,808	126,157	18,651
Other general government	3,327,710	3,012,218	2,517,134	495,084
<b>Total general government</b>	<b>23,519,009</b>	<b>23,250,179</b>	<b>21,687,445</b>	<b>1,562,734</b>

(Continued)

WRIGHT COUNTY  
BUFFALO, MINNESOTA

Schedule 1  
(Continued)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Expenditures</u></b>				
<b>Public safety</b>				
Sheriff	18,644,922	18,644,922	17,624,223	1,020,699
Coroner	319,490	319,490	316,934	2,556
County jail	5,830,525	5,830,525	5,598,819	231,706
Civil defense	107,892	107,892	95,022	12,870
<b>Total public safety</b>	<b>\$ 24,902,829</b>	<b>\$ 24,902,829</b>	<b>\$ 23,634,998</b>	<b>\$ 1,267,831</b>
<b>Culture and recreation</b>				
Parks	\$ 1,709,368	\$ 1,709,368	\$ 1,629,182	\$ 80,186
<b>Conservation of natural resources</b>				
County extension	286,267	286,267	271,350	14,917
Soil and water conservation	131,010	131,010	181,520	(50,510)
<b>Total conservation of natural resources</b>	<b>417,277</b>	<b>417,277</b>	<b>452,870</b>	<b>(35,593)</b>
<b>Intergovernmental</b>				
Culture and recreation	2,036,901	2,036,901	2,036,901	-
<b>Total Expenditures</b>	<b>52,585,384</b>	<b>52,316,554</b>	<b>49,441,396</b>	<b>2,875,158</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>3,760,642</b>	<b>3,710,642</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	-	-	7,500	7,500
Transfers out	(50,000)	(50,000)	(1,650,000)	(1,600,000)
Sale of capital assets	-	-	7,325	7,325
<b>Total Other Financing Sources (Uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(1,635,175)</b>	<b>(1,585,175)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>2,125,467</b>	<b>2,125,467</b>
<b>Fund Balance - January 1</b>	<b>33,731,990</b>	<b>33,731,990</b>	<b>33,731,990</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 33,731,990</b>	<b>\$ 33,731,990</b>	<b>\$ 35,857,457</b>	<b>\$ 2,125,467</b>

WRIGHT COUNTY  
BUFFALO, MINNESOTA

Schedule 2

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
ROAD AND BRIDGE  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 8,979,505	\$ 9,012,024	\$ 8,961,587	\$ (50,437)
Licenses and permits	-	-	37,885	37,885
Intergovernmental	11,992,867	11,992,867	12,271,463	278,596
Charges for services	755,000	755,000	643,497	(111,503)
Miscellaneous	78,762	78,762	81,739	2,977
<b>Total Revenues</b>	<b>21,806,134</b>	<b>21,838,653</b>	<b>21,996,171</b>	<b>157,518</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>Highways and Streets</b>				
Administration	609,158	610,341	608,252	2,089
Maintenance	6,155,167	6,133,096	6,139,267	(6,171)
Construction	12,299,852	12,352,627	11,728,621	624,006
Equipment and maintenance shops	1,937,347	1,937,979	1,470,141	467,838
<b>Total highways and streets</b>	<b>21,001,524</b>	<b>21,034,043</b>	<b>19,946,281</b>	<b>1,087,762</b>
<b>Intergovernmental</b>				
Highways and streets	<b>448,808</b>	<b>448,808</b>	<b>614,086</b>	<b>(165,278)</b>
<b>Debt service</b>				
Principal retirement	555,802	555,802	523,148	32,654
Interest	-	-	23,817	(23,817)
<b>Total debt service</b>	<b>555,802</b>	<b>555,802</b>	<b>546,965</b>	<b>8,837</b>
<b>Total Expenditures</b>	<b>22,006,134</b>	<b>22,038,653</b>	<b>21,107,332</b>	<b>931,321</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>888,839</b>	<b>1,088,839</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	-	-	183,275	183,275
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>183,275</b>	<b>183,275</b>
<b>Net Change in Fund Balance</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>1,072,114</b>	<b>1,272,114</b>
<b>Fund Balance - January 1</b>	<b>11,283,437</b>	<b>11,283,437</b>	<b>11,283,437</b>	<b>-</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>-</b>	<b>(148,655)</b>	<b>(148,655)</b>
<b>Fund Balance - December 31</b>	<b>\$ 11,083,437</b>	<b>\$ 11,083,437</b>	<b>\$ 12,206,896</b>	<b>\$ 1,123,459</b>

WRIGHT COUNTY  
BUFFALO, MINNESOTA

Schedule 3

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
HUMAN SERVICES  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Taxes	\$ 9,027,688	\$ 9,263,999	\$ 9,040,830	\$ (223,169)
Intergovernmental	15,817,917	15,817,917	15,495,138	(322,779)
Charges for services	1,145,600	1,145,600	1,158,074	12,474
Gifts and contributions	14,000	14,000	20,444	6,444
Investment income	4,600	4,600	5,716	1,116
Miscellaneous	298,400	298,400	331,605	33,205
<b>Total Revenues</b>	<b><u>26,308,205</u></b>	<b><u>26,544,516</u></b>	<b><u>26,051,807</u></b>	<b><u>(492,709)</u></b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	6,544,477	6,643,890	6,088,853	555,037
Social services	16,011,528	16,344,818	16,584,983	(240,165)
<b>Total human services</b>	<b><u>22,556,005</u></b>	<b><u>22,988,708</u></b>	<b><u>22,673,836</u></b>	<b><u>314,872</u></b>
<b>Health</b>				
Nursing Services	<u>3,752,200</u>	<u>3,555,808</u>	<u>3,397,727</u>	<u>158,081</u>
<b>Total Expenditures</b>	<b><u>26,308,205</u></b>	<b><u>26,544,516</u></b>	<b><u>26,071,563</u></b>	<b><u>472,953</u></b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(19,756)</b>	<b>(19,756)</b>
<b>Fund Balance - January 1</b>	<b><u>7,879,740</u></b>	<b><u>7,879,740</u></b>	<b><u>7,879,740</u></b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b><u>\$ 7,879,740</u></b>	<b><u>\$ 7,879,740</u></b>	<b><u>\$ 7,859,984</u></b>	<b><u>\$ (19,756)</u></b>

**MAJOR RECIPIENTS OF WRIGHT COUNTY EXPENDITURES**

The following is a list of the recipients of Wright County expenditures totaling \$5,000 or more during 2016. 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	55,653.39	CENTRAL MN JOBS & TRAINING SERVICES II	312,400.00	FABCON PRECAST LLC	308,856.00
3 D SPECIALTIES INC	78,597.60	CENTRAL MN MENTAL HEALTH CENTER INC	224,533.85	FAMILIES IN TRANSITION SERVICES INC	5,557.60
4IMPRINT, INC	5,027.17	CENTRAL MN SEXUAL ASSAULT CTR	8,000.00	FAMILY ALTERNATIVES INC	37,619.14
A M MAUS & SON INC	49,518.97	CENTRAL ROOFING COMPANY	725,328.59	FAMILY ASSESSMENT SERVICES	37,956.25
A+ TAXI OF MONTICELLO	9,761.00	CENTURY FENCE COMPANY	51,661.00	FAMILY EDUCATION CENTERS OF WRIGHT C	10,000.00
ACCESS DATA	5,369.28	CENTURYLINK	13,647.04	FARM-RITE EQUIPMENT INC	156,362.01
ACME TOOLS	5,948.13	CENTURYLINK	70,248.90	FEDERLE/SARAH	6,195.50
ACTIVELY LIVING INC	6,346.54	CHAMBERLAIN OIL CO	25,073.83	FIRELINK LLC	7,934.00
ADULT TRAINING & HABILITATION CENTER	12,562.44	CHATHAM TOWNSHIP	291,281.35	FIRST NATIONAL BANK OF ELK RIVER	9,400.00
ADVANCED GRAPHIX INC	6,926.00	CHRISTENSON/ROBERT	5,744.85	FIRST STATE TIRE DISPOSAL INC	6,972.63
AGC NETWORKS INC	107,447.27	CITIES EDGE TRANSPORTATION LLC	42,750.44	FORD OF HIBBING	190,268.00
ALADTEC INC	11,595.00	CIVICPLUS	11,224.00	FOREST CITY MODELS AND PATTERS LTD	15,550.00
ALBERTVILLE BODY SHOP INC	19,127.56	CLARKE AQUATIC SERVICES INC	10,270.69	FRANKLIN TOWNSHIP	1,152,807.44
ALBERTVILLE/CITY OF	4,296,332.71	CLASS C SOLUTIONS GROUP	11,473.26	FRANSEN DECORATING INC	89,471.00
ALBION TOWNSHIP	352,586.92	CLEARWATER RIVER WATERSHED	369,218.52	FRANZ REPROGRAPHICS	10,690.69
ALL STATE COMMUNICATIONS INC	11,177.77	CLEARWATER TOWNSHIP	474,810.15	FRENCH LAKE TOWNSHIP	310,365.48
ALLINA HOSPITALS & CLINIC	17,496.91	CLEARWATER/CITY OF	1,039,712.39	FRONTIER PRECISION INC	41,335.85
ALTERNATIVE BUSINESS FURNITURE INC	248,699.10	CLIFTONLARSONALLEN LLP	23,750.00	FRSECURE	43,011.00
AME COMMUNITY SERVICES INC	27,574.44	CLIMATE AIR	246,984.10	FUNCTIONAL INDUSTRIES INC	367,706.94
AMERICAN LEGAL PUBLISHING CORPORATI	5,867.00	COKATO MOTOR SALES INC	44,200.00	FUNK CONSTRUCTION LLC	12,434.36
AMERICAN PRESSURE INC	18,502.20	COKATO TOWNSHIP	312,613.35	GABRIEL/CATHLEEN	95,531.21
AMERICAN TOWER CORPORATION	51,782.82	COKATO/CITY OF	1,308,288.48	GALE-TEC ENGINEERING INC	13,385.60
AMERIPRIDE SERVICES	11,753.45	COLUMBIA BUILDING SERVICES INC	7,811.20	GARLOCK NORTH	16,490.95
AMI IMAGING SYSTEMS INC	8,581.50	COMM OF MMB, TREAS DIV	453,362.69	GCS SERVICE INC	7,471.59
ANNANDALE PUBLIC SCHOOL 876	13,166.88	COMMISSIONER OF REVENUE	29,007.50	GERARD TREATMENT PROGRAMS	168,474.20
ANNANDALE ROCK PRODUCTS	12,654.91	COMMISSIONER OF TRANSPORTATION	38,684.97	GIBBYS CONSTRUCTION LLC	26,600.00
ANNANDALE/CITY OF	1,711,704.50	COMPASS MINERALS AMERICA INC	675,274.73	GOVERNMENTJOBS.COM INC	17,231.00
ANOKA COUNTY - MEDICAL EXAMINER	316,934.00	CONSOLIDATED LANDCARE INC	12,400.00	GRABAR VOICE AND DATA INC	16,214.00
ANOKA COUNTY FISCAL SERVICES	137,121.00	CONSTELLATION JUSTICE SYSTEMS	21,087.00	GRAINGER	14,303.52
ANOKA COUNTY JUVENILE CENTER	94,530.00	CONTECH ENGINEERED SOLUTIONS	35,628.76	GRANITE ELECTRONICS	27,840.45
ANOKA COUNTY SHERIFF	330,262.07	CORE PROFESSIONAL SERVICES	7,300.00	GRASSLANDS	6,521.40
ANOKA-METRO RTC	136,654.00	CORELOGIC TAX SERVICES	56,561.32	GRAYBAR ELECTRIC CO. INC	5,184.00
ANSR ASSOCIATION FOR NONSMOKERS	24,014.20	CORINNA TOWNSHIP	1,162,154.08	GREAT RIVER REGIONAL LIBRARY	2,036,901.00
APEC INDUSTRIAL SALES & SERVICES	10,824.34	CORPORATE PAYMENT SYSTEMS	35,407.64	GREEN INTERIORS	5,800.00
APPLIED CONCEPTS INC	7,350.00	COTTENS BUFFALO	5,041.69	GREEN VIEW INC	163,025.99
ARAMARK SERVICES INC	404,254.08	COTTENS INC	35,244.14	GREYSTONE CONSTRUCTION COMPANY	15,950.00
ARCHONIX	6,130.00	COUNTRY CHEVROLET	30,515.00	GRINDSTONE CONSTRUCTION SERVICES IN	6,545.94
ASSOCIATED BANK	774,216.15	CRAGUNS CORPORATION	5,395.04	GROSSINGER/RICHARD J	10,100.00
ASSOCIATION OF MN COUNTIES	38,839.00	CREMATION SOCIETY OF MN INC	7,000.00	GUSTAFSON TRAILERS	10,618.50
ASSURANT BENEFITS	15,677.33	CROTEAU PLUMBING	13,378.69	H&R CONST CO	19,275.00
ASTECH	1,261,476.73	CST DISTRIBUTION LLC	10,456.11	HAGEN, CHRISTENSEN & MCILWAIN ARCHIT	49,105.30
AURENTZ PROJECT RESTORATION LLC	7,950.00	CUNNINGHAM MORRIS LLC	33,585.89	HANCOCK CONCRETE PRODUCTS LLC	36,817.53
AUTUMN RIDGE LANDSCAPING INC	71,314.60	CUSTOM MANUFACTURING INC	72,000.00	HANOVER EDA	36,944.44
AXEL H OHMAN INC	213,370.00	CUSTOM SEPTIC INC	15,284.09	HANOVER/CITY OF	1,203,198.16
B & B SHEETMETAL & ROOFING	152,797.09	CXTEC	12,672.96	HARD ROCK SCREENING LLC	68,700.00
BACH/THERON J AND SUSAN L	11,000.00	DAB LLC	10,028.34	HARDRIVES INC	797,382.25
BARGEN INCORPORATED	7,532.50	DAHLEN, DWYER, FOLEY & TINKER, INC	10,000.00	HARJU/BRYAN R AND MICHELE M	16,500.00
BARTO/JORDAN	5,062.12	DAIKIN APPLIED	7,029.79	HARRIS COMPUTER SYSTEMS	18,771.67
BEAUDRY PROPANE INC	13,909.11	DASSEL COKATO ISD 466	15,064.56	HCM ARCHITECTS	7,500.00
BELTRAMI COUNTY TREASURER	10,528.00	DATABANK IMX LLC	236,467.38	HEALTH PARTNERS	7,742,357.67
BENSON/SHARON	5,209.50	DAYTON/CITY OF	39,578.82	HEARTLAND RANCH INC	30,688.85
BGM CONSTRUCTION INC	13,000.00	DELANO ISD 879	15,782.68	HECKSEL MACHINE INC	33,600.00
BIDNE/KAREN	5,693.61	DELANO/CITY OF	3,131,528.79	HELENA CHEMICAL COMPANY	21,443.97
BISHOP AIS SERVICES LLC	10,000.00	DELL MARKETING LP	135,837.71	HENNEPIN COUNTY ACCOUNTS RECEIVABL	6,098.56
BMC SOFTWARE INC	5,607.36	DELTA DENTAL OF MINNESOTA	232,995.55	HERC-U-LIFT	26,690.30
BOB BARKER COMPANY INC	23,375.98	DEPARTMENT OF CORRECTIONS	60,529.50	HERO OFFICE SYSTEMS LLC	14,771.00
BOND TRUST SERVICES CORPORATION	333,265.00	DEPARTMENT OF NATURAL RESOURCE	174,884.12	HEURING/ERIK JOSEPH	12,000.00
BORELL/TODD	6,445.00	DEPARTMENT OF PUBLIC SAFETY	33,240.00	HEWLETT PACKARD ENTERPRISE CO	7,063.28
BOYER TRUCK PARTS	242,188.44	DEPUTY REG 77	8,165.69	HILDI INC	5,105.00
BRAUN INTERTEC CORPORATION	91,678.22	DESIGN ELECTRICAL INC-COLD SPRING ELE	87,761.98	HILLYARD INC - MINNEAPOLIS	157,219.96
BREEZY POINT RESORT INC	5,198.33	DHS	389,856.69	HOLIDAY COMPANIES	7,152.00
BROCK WHITE CO LLC	33,588.51	DHS ST PETER RTC 472	8,184.00	HOLIDAY COMPANIES	90,182.62
BRYAN ROCK PRODUCTS	9,475.82	DHS- SWIFT	649,642.64	HOLIDAY COMPANIES CORPORATE OFFICE	11,800.00
BUFFALO AUTO VALUE	7,199.24	DHS-MAXIS CASHIER, SWIFT	26,351.19	HOLIDAY STNSTORE 0344	5,165.25
BUFFALO HOSPITAL	7,108.82	DLT SOLUTIONS LLC	13,246.11	HOLIDAY STNSTORE 0394	5,660.23
BUFFALO HRA	205,221.07	DONLAR CONSTRUCTION COMPANY	759,498.24	HOUSTON ENGINEERING INC	84,847.07
BUFFALO ISD 877	28,718.03	DS SOLUTIONS INC	6,014.29	HOWARD LAKE/CITY OF	1,141,900.28
BUFFALO TOWNSHIP	588,680.47	DUDE'S TILING LLC	81,299.39	HOWARD LAKE-WAVERLY-WINSTED ISD 268	16,639.24
BUFFALO/CITY OF	7,631,458.22	DYNAMIC RECYCLING	17,623.74	HOWARD/JOLANTA	14,994.09
BURDAS TOWING	36,053.90	DYNAMIC SOLUTIONS GROUP LLC	26,230.01	HUF COR INC	14,817.00
BUREAU OF CRIMINAL APPREHENSION	21,950.00	E2 ELECTRICAL SERVICES INC	1,138,851.08	HUFFCUTT CONCRETE INC	29,250.00
C WALKER TRUCKING	14,160.00	EAST CENTRAL REGIONAL JUVENILE CENTE	113,726.84	HYLAND SOFTWARE INC	8,500.00
CARE CAB SCHUMACHER TRANSPORTATIO	75,999.82	EATON CORPORATION	10,973.42	I 94 WEST CORRIDOR COALITION	10,000.00
CARLSON/RICKY J	12,000.00	ELECTION SYSTEMS & SOFTWARE INC	46,887.80	ICPRE LLC	45,145.79
CASSERLY/KEVIN	42,887.96	ELK RIVER-OTSEGO ISD 728	86,979.53	IDC AUTOMATIC	5,617.96
CBHH - ANNANDALE	55,964.88	EMANUELSON PODAS	12,081.14	IMPACT PROVEN SOLUTIONS	95,450.93
CDW GOVERNMENT INC	404,308.59	EMERGENCY AUTOMOTIVE TECH INC	86,835.08	INDEPENDENT EMERGENCY SERVICES LLC	73,273.12
CENEX FLEETCARD	9,588.74	EMERGENCY COMMUNICATIONS NETWORK	12,930.00	INDIAN LAKE IMPROVEMENT DIST	8,652.02
CENTER POINT ENERGY	143,551.30	EMERENT NETWORKS	24,797.00	INFO TECH RESEARCH GROUP	10,335.00
CENTRA SOTA COOPERATIVE - BUFFALO	398,317.06	EMPIREHOUSE INC	162,734.50	INGLESIDE ENGINEERING & CONSTRUCTION	5,442.25
CENTRAL BANK	7,973.69	ENVIROTECH SERVICES INC	113,213.70	INITIATIVE FOUNDATION	7,000.00
CENTRAL LAND TITLE GUARANTEE CO	4,907,261.79	EPA AUDIO VISUAL INC	64,135.79	INSPEC	37,002.60
CENTRAL MCGOWAN INC	45,829.36	ERNST GENERAL CONSTRUCTION INC	28,102.59	INTEGRATED FIRE & SECURITY	22,941.83
CENTRAL MN COUNCIL ON AGING INC	13,174.00	ESRI	31,550.00	INTEREUM INC	7,339.55
CENTRAL MN FABRICATION INC	573,539.06	EXCEL SYSTEMS	5,295.15	INTERPROSE CORPORATION/THE	26,906.60



VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
J&B EQUIPMENT COMPANY	105,345.50	MIDWAY IRON & METAL CO INC	6,205.69	POWERPHONE INC	12,693.00
JACOBSON/BRUCE & ROBIN	19,000.00	MIDWEST CLINICAL PSYCHOLOGIST INC	6,000.00	POWERPLAN OIB	23,654.51
JAKES EXCAVATING	21,572.50	MILHOFF MACHINE & WELDING INC	9,882.00	PRAIRIE LAKES YOUTH PROGRAMS	174,216.97
JEDDELOH & SNYDER PA	11,016.00	MILLERBERND MFG CO	17,360.00	PRECISION PRINTS OF WRIGHT CO	5,836.26
JK LANDSCAPING	23,622.00	MINI BIFF INC	7,401.93	PREMIER BIOTECH LABS LLC	19,031.70
JOHN DEERE FINANCIAL	9,308.55	MINNESOTA MONITORING	123,165.00	PRINSCO INC	8,497.94
JONES AND MAGNUS	11,049.50	MINNESOTA STATE AUDITOR	71,048.79	PUMP & METER SERVICE INC	227,789.94
KADLEC/ERNEST & LAVONNE	7,500.00	MN BUREAU OF CRIMINAL APPREHENSION	5,081.00	RAMSEY EXCAVATING CO	252,638.50
KEEFE SUPPLY CO	5,026.00	MN CHEMICAL COMPANY	7,088.14	RANGER CHEVROLET INC	53,313.26
KEEPRS INC	10,670.26	MN CHILD SUPPORT PAYMENT CENTER	22,321.80	RATWIK,ROSZAK.&MALONEY	9,942.12
KEMBLE INC	16,875.00	MN CIT OFFICERS ASSOCIATION	7,500.00	RC GRADING & EXCAVATING INC	12,000.00
KENDELL DOORS AND HARDWARE INC	125,586.20	MN CORRECTIONAL FACILITY-RED WING	94,395.00	RCM SPECIALTIES INC	27,077.66
KENNEDY & GRAVEN	16,000.00	MN COUNTIES COMPUTER COOPERATIVE	152,249.94	REGENERATION PARTNERSHIP LLC	12,245.50
KIDS CASTLE DAYCARE INC	6,719.59	MN COUNTIES INS TRUST	30,155.31	REGENTS OF THE UNIVERSITY OF MN	172,626.42
KIDS HAVEN CHILD CARE & PRESCHOOL INC	13,151.83	MN COUNTY ATTORNEYS ASSOCIATION	10,614.00	REM MINNESOTA COMMUNITY SERVICES IN	11,246.42
KIDSPACE CORPORATION	77,456.88	MN DEPARTMENT OF HEALTH	14,960.00	REM SOUTH CENTRAL SERVICES	61,847.13
KINDERCARE LEARNING CENTER	5,072.82	MN DEPARTMENT OF LABOR & INDUSTRY	18,615.21	RETTMANN JR/EDWARD H	13,750.00
KINDERCARE LEARNING CENTERS	7,039.18	MN DEPARTMENT OF MOTOR VEHICLE	7,666,312.34	RICHARDS/THOMAS W	11,741.25
KINDRED FAMILY FOCUS	86,663.36	MN DEPARTMENT OF REVENUE	6,170,848.20	RINKE-NOONAN	7,185.53
KLEIN BANK	1,801,537.57	MN DEPARTMENT OF TRANSPORTATION	43,116.22	RIVERS OF HOPE	28,249.96
KNAPP AND SONS SEPTIC LLC	17,961.50	MN DEPT OF TRANSPORTATION	53,529.97	RIVERWOOD BANK	31,644.20
KNIFE RIVER	7,400,068.58	MN ELEVATOR INC	25,572.62	RMB ENVIRONMENTAL LABORATORIES INC	13,545.00
KONECTA LLC	33,990.00	MN MUTUAL LIFE INSURANCE CO	15,520.65	ROCKFORD FIRE DEPARTMENT	5,000.00
KOTILA EXCAVATING	5,900.00	MN NATIVE LANDSCAPES	12,471.91	ROCKFORD ISD 883	12,868.15
KRAUS ANDERSON CONSTRUCTION	658,918.11	MN POLLUTION CONTROL AGENCY	128,802.96	ROCKFORD TOWNSHIP	1,087,841.74
KRIEDEMANN/JERALD AND DORIS	13,310.00	MN SHERIFFS ASSOCIATION	22,651.00	ROCKFORD/CITY OF	1,575,433.87
KRIS ENGINEERING INC	19,515.84	MN STATE TREASURER	45,655.17	ROUGIER/ALICE L	10,930.08
L & K TREE & SHRUB INC	14,000.00	MN STATE TREASURER-TIF	5,990.87	ROYAL TIRE INC	32,959.63
L3 COMMUNICATIONS INC	25,791.92	MN UC FUND	66,763.66	RTS DRUG TESTING	52,170.00
LAKE RESTORATION INC	13,164.45	MOBILE RADIO ENGINEERING INC	7,658.25	RTVISION INC	11,198.82
LANDWEHR CONSTRUCTION INC	633,992.68	MONTICELLO COMMUNITY EDUCATION	5,399.00	RUFFRIDGE-JOHNSON	100,477.19
LANGUAGE LINE SERVICES INC	14,151.82	MONTICELLO ISD 882	22,251.26	RUPP,ANDERSON,SQUIRES,WALDSPURGEF	42,568.76
LAPLANT DEMO INC	97,953.62	MONTICELLO TOWNSHIP	769,938.83	RUSSELL SECURITY RESOURCE INC	82,449.65
LARSON ASSOCIATES INC	6,100.00	MONTICELLO/CITY OF	11,238,288.59	RYAN CHEVROLET	6,171.41
LARSON BUILDING INC	354,749.85	MONTROSE/CITY OF	1,167,455.25	SAFE COMMUNITIES OF WRIGHT COUNTY	44,340.00
LASER SHOT INC	22,909.50	MORRIES PARTS & SERVICE GROUP	33,683.15	SAFEASSURE CONSULTANTS INC	5,211.00
LEAGUE OF MN CITIES	14,296.26	MOTOROLA SOLUTIONS INC	101,668.83	SAFETY SIGNS	8,675.00
LEE/PAMELA	25,967.00	MPLS AREA ASSOCIATION OF REALTORS	5,265.00	SANOFI PASTEUR INC	5,740.47
LGK INC	5,624.00	M-R SIGN COMPANY INC	60,207.04	SCHLUENDER CONSTRUCTION INC	15,100.00
LIEBERT CORPORATION	17,210.00	MSDSONLINE INC	8,319.00	SCHMITZ EXCAVATING	26,044.00
LITTLE FALLS MACHINE	8,764.26	MSOP-MN SEX OFFENDER PROGRAM -462	139,990.80	SCHNEIDER CORPORATION	13,266.00
LOEGB ELECTRIC	22,208.09	MSSA INC	8,930.00	SCHOOL DIST 877	5,000.00
LOESCH SHEET METAL & PIPING SPECIALIS'	37,866.11	MULCAHY NICKOLAUS LLC	199,313.80	SCHOOL DIST NO 2687	3,303,477.03
LOU'S GLOVES INC	7,611.00	MULTIPLE CONCEPTS INTERIORS	51,935.27	SCHOOL DISTRICT NO 111 TR	619,070.57
LUTHERAN SOCIAL SERVICE OF MN	9,590.41	NELSON AUTO CENTER	226,749.41	SCHOOL DISTRICT NO 466	1,327,516.53
LUTHERAN SOCIAL SERVICES OF MN	46,269.11	NELSON UPPER MIDWEST	11,353.55	SCHOOL DISTRICT NO 728	8,430,205.44
LYCOX ENTERPRISES INC	16,950.00	NEOPOST GREAT PLAINS	5,908.60	SCHOOL DISTRICT NO 742	718,442.65
MADDEEN GALANTER HANSEN LLP	34,990.14	NEOPOST USA INC	108,029.62	SCHOOL DISTRICT NO 876	4,648,977.96
MAGNUSSEN LLC/RHONDA J	12,772.20	NET TRANSCRIPTS INC	16,444.58	SCHOOL DISTRICT NO 877	11,569,961.93
MAILFINANCE	11,807.40	NETMAIL INC	13,225.00	SCHOOL DISTRICT NO 879	6,183,737.93
MAPLE LAKE ISD 881	9,792.71	NEW LOOK CONTRACTING INC	1,097,352.45	SCHOOL DISTRICT NO 881	2,753,368.31
MAPLE LAKE TOWNSHIP	621,612.53	NEXUS MILLE LACS ACADEMY	88,429.00	SCHOOL DISTRICT NO 882	10,922,054.22
MAPLE LAKE/CITY OF	1,054,161.07	NILFISK INC	35,535.39	SCHOOL DISTRICT NO 883	1,942,819.06
MARC POLISH ASSOCIATES LLC	10,299.20	NORMENT SECURITY GROUP INC	57,174.79	SCHOOL DISTRICT NO 885	12,026,024.38
MARCO	231,040.16	NORTH HOMES CHILDREN AND FAMILY SRV	88,413.74	SCHUTRAN LLC	28,684.40
MARCO	139,176.75	NORTHERN LIGHTS STEEL FAB INC	250,846.06	SCUBA CENTER	10,146.88
MARTIN & WAGNER, P.A.	5,419.00	NORTHERN SAFETY TECHNOLOGY	5,401.56	SEACHANGE PRINTING AND MARKETING LL	87,060.07
MARTIN MARIETTA MATERIALS	16,812.11	NORTHLAND BUSINESS SYSTEMS INC	14,947.38	SELECT ACCOUNT	22,219.90
MARTIN-MCALLISTERS CONSULTING	20,150.00	NORTHWESTERN MN JUVENILE CENTER	52,974.00	SERVICE FIRE PROTECTION INC	6,912.00
MARY SCHULTZ TRUST	16,800.00	NORTHWOODS FRAUD INVESTIGATIONS	102,845.96	SGA GROUP INC	12,695.30
MARYSVILLE TOWNSHIP	410,082.28	NURSE-FAMILY PARTNERSHIP	16,752.00	SHENEHON COMPANY	5,523.52
MATTAMY MINNEAPOLIS PARTNERSHIP	10,339.00	NUSS TRUCK & EQUIPMENT	42,283.00	SHI INTERNATIONAL CORP	140,778.86
MATTER EXCAVATING LLC	13,600.00	OFFICE DEPOT	153,468.76	SHINGOBBE	27,839.00
MATTHEES/NORMA	11,550.00	OFFICE OF MN IT SERVICES	27,035.04	SICORA CONSULTING, INC	16,370.04
MATTSOON WELL COMPANY	10,253.05	OLSON & SONS ELECTRIC	16,957.07	SILVER CREEK TOWNSHIP	896,197.43
MAURER/GEORGE S AND PATRICIA A	13,200.00	OMANN BROTHERS INC	21,043.87	SJ ROOFING	35,110.00
MAWSECO	7,144.96	OMEGA INDUSTRIES INC	21,222.50	SKOLD SPECIALTY CONTRACTING LLC	26,467.00
MAXIMUS	12,350.00	OPENGOV INC	59,056.56	SLR15 RIFLES INC	6,785.00
MAXX STEEL ERECTORS INC	197,510.70	OPERATION FORESIGHT SERVICES INC	11,982.50	SMB OF MINNESOTA	24,700.00
MCIT	1,129,216.30	OPTIONS INC	8,281.12	SOUTH HAVEN/CITY OF	127,046.58
MCKESSON MEDICAL-SURGICAL	11,933.04	OTSEGO/CITY OF	6,168,112.20	SOUTHSIDE TOWNSHIP	529,052.12
MCLEOD COUNTY AUDITOR	5,581.53	OVERHEAD DOOR CO OF THE NORTHLAND	23,362.55	SPAETH MASONRY	16,485.00
MEADA	6,102.38	PAGELS ENGINEERING INC	5,625.16	SPENCE/CYNTHIA	7,604.20
MENARD INC	93,594.32	PANOSCAN INC	13,385.00	SPRINGSTED INC	21,031.75
MENARDS - BUFFALO	24,333.30	PARKER INTERNATIONAL-PAUL BIEBER	6,268.00	SPRINT	94,894.37
MEND CORRECTIONAL CARE LLC	335,961.69	PATH INC	50,535.78	SRF CONSULTING GROUP INC	5,714.38
MERIDIAN SERVICES INC	38,972.01	PDS TAX SERVICES	5,648.00	ST CLOUD CHILDRENS HOME	67,766.82
MERITIDE INC	35,655.33	PETERSEN/TOM	10,516.42	ST CLOUD/CITY OF	12,646.16
METRASENS INC	12,494.95	PETERSON CHAPEL-BUFFALO	30,685.00	ST MICHAEL AUTO BODY SHOP	11,782.94
METRO GROUP INC/THE	54,787.71	PICTOMETRY INTERNATIONAL CORP	19,066.35	ST MICHAEL EDA	89,317.30
MIDDLE FORK CROW RIVER WATERSHED D	14,217.50	PINNACLE SERVICES INC	27,035.88	ST MICHAEL/CITY OF	6,436,339.96
MIDDLEVILLE TOWNSHIP	296,986.38	PLAYHOUSE CHILD CARE CENTER MONTIC	6,668.28	ST MICHAEL-ALBERTVILLE ISD 885	29,968.56
MID-MINNESOTA HOT MIX INC	15,474.33	PLM LAKE & LAND MANAGEMENT CORP	5,324.66	STANDARD AND POOR'S RATINGS SERVICE	11,475.00
MIDSTATES EQUIP AND SUPPLY	82,719.00	PORT AUTHORITY	6,316.42	STATE OF MINNESOTA-TREASURER	13,008,423.71
MIDWAY FORD	37,854.73	PORT GROUP HOME	14,057.20	STEARNS COUNTY AUDITOR-TREASURER	12,918.14

VENDORNAME	AMOUNT		
STEFFENSON/RENELL K	7,846.00	WRIGHT COUNTY HUMAN SERVICES	69,396.03
STELLIS HEALTH, PA -BUFFALO CLINIC	24,527.48	WRIGHT COUNTY PUBLIC HEALTH	106,958.00
STEPP MFG COMPANY INC	64,744.73	WRIGHT COUNTY SURVEYOR	19,945.14
STERIL KONI USA INC	378,256.00	WRIGHT CTY ECONOMIC DEVELOPMENT P	55,050.00
STEVENSON/JANE DOLS	18,376.80	WRIGHT HENNEPIN COOP ELEC ASSN	130,811.42
STOCKHOLM TOWNSHIP	303,120.41	WRIGHT SWCD	832,036.19
STREICHERS	22,412.16	WRIGHT TECHNICAL CENTER	15,000.00
STRUCTURAL SPECIALTIES INC	23,268.45	WSB & ASSOCIATES INC	47,402.30
SUBURBAN TIRE WHOLESALE INC	41,796.49	XCEL ENERGY	25,992.76
SUDDATH RELOCATION SYSTEMS OF MN	5,047.60	XEROX BUSINESS SERVICES LLC	8,373.75
SUMMIT COMPANIES	161,525.33	XIOTECH CORPORATON	15,580.78
SUNRISE EQUIPMENT INC	59,600.57	YOUNG/MIKE	10,178.75
SUPERIOR STRIPING INC	10,111.00	YRU CONTRACTING INC	5,500.00
T & S TRUCKING	21,243.75	ZIEGLER CAT	13,577.00
TASER INTERNATIONAL	22,037.82	ZIEGLER INC	5,609.67
TECH SALES COMPANY	14,659.75	ZIXCORP	11,472.68
TEKTON CONSTRUCTION COMPANY	327,728.15	ZUERCHER TECHNOLOGIES LLC	118,120.00
TERNING EXCAVATING INC	12,645.00		222,115,056.45
THE CAULKERS COMPANY INC	24,605.00		
THOMSON REUTERS WEST PUBLISHING CO	53,310.43	VENDORS LESS THAN \$5,000 AND OTHERS	3,752,316.53
THRIFTY WHITE PHARMACY	28,656.92		
TOLINS LLC/MILANA P	19,178.75		
TOMS BACKHOE SERVICES LLC	13,150.77		
TOTAL PRINTING	17,115.35		
TOWMASTER	185,351.49		
TRAFFIC CONTROL CORPORATION	15,035.00		
TRAFFIC MARKING SERVICE INC	423,785.68		
TRAILSOURCE LLC	10,500.00		
TRI COUNTY TREE SERVICE	7,500.00		
TRI STATE SURPLUS CO	9,907.82		
TRI-CO TREE MOVERS	29,995.00		
TRIMIN SYSTEMS INC	36,650.00		
TRITECH SOFTWARE SYSTEMS	10,045.00		
TRUE FRIENDS	5,895.00		
TRUEMAN WELTERS INC.	18,455.79		
TRUENORTH STEEL	6,372.00		
TRUSTEE/ELEANOR R PARTRIDGE	8,438.00		
TW VENDING INC	376,978.09		
TWIN CITY ACOUSTICS INC	44,933.92		
TWIN CITY GARAGE DOOR CO	173,261.00		
ULTRAMAX	23,573.00		
UNCLAIMED PROPERTY UNIT	8,209.05		
UNI-HYDRO IRONWORKERS	22,535.00		
UNIVERSITY OF DELAWARE	5,000.00		
US BANK	4,313,393.76		
US DEPARTMENT OF STATE	39,510.92		
US POSTAL INSPECTION SERVICE	56,200.62		
US POSTAL SERVICES (NEOPOST)	45,000.00		
VALLEY LAKE BOYS HOME, INC	5,364.00		
VALUATION GROUP/THE	5,500.00		
VARIDESK LLC	7,310.00		
VARITECH INDUSTRIES INC	20,459.90		
VENTURE BANK	12,726.31		
VEOLIA ES TECHNICAL SOLUTIONS LLC	73,357.65		
VERIZON WIRELESS	129,188.30		
VICTOR TOWNSHIP	385,254.90		
VILLAGE RANCH INC	390,533.18		
VOA MINNESOTA	201,260.68		
VOSS LIGHTING	21,948.06		
WALBERG/NOLA M	9,500.00		
WALGREENS COMPANY	8,309.27		
WARNING LITES OF MN INC	12,183.83		
WASTE MANAGEMENT OF WI-MN	40,855.78		
WAVERLY/CITY OF	1,093,722.10		
WEIDNER PLUMBING AND HEATING CO	2,039,119.90		
WEIS/AARON AND TINA	15,000.00		
WELLS FARGO RE TAX SERVICE	10,425.30		
WENCK ASSOCIATES INC	89,761.17		
WINDSTREAM	7,402.81		
WINTER/DELIA	18,641.27		
WINTHROP WEINSTINE	7,162.34		
WOLD ARCHITECTS & ENGINEERS	32,064.91		
WOODLAND TOWNSHIP	381,213.50		
WOODWARD YOUTH CORPORATION	16,958.50		
WORKS COMPUTING INC	90,764.67		
WRIGHT CO SNOWMOBILE TRAIL ASN	38,083.50		
WRIGHT COUNTY AG SOCIETY	76,250.00		
WRIGHT COUNTY ATTORNEY	139,355.04		
WRIGHT COUNTY AUDITOR TREASURER	20,642.38		
WRIGHT COUNTY COMMUNITY ACTION	11,293.14		
WRIGHT COUNTY COURT ADMINISTRATION	7,556.78		
WRIGHT COUNTY COURT SERVICES	48,364.44		
WRIGHT COUNTY FAMILY SERVICES	406,654.00		
WRIGHT COUNTY HIGHWAY DEPT	365,329.33		
WRIGHT COUNTY HISTORICAL SOCIETY	278,000.00		