

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

Prepared by Robert Hiivala, County Auditor/Treasurer

**Year Ended December 31, 2006**

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, 2006. 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 2006.

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

Summary Financial Statement  
For the Year Ended December 31, 2006

The purpose of this report is to provide a summary of financial information concerning Wright County for interested citizens. Questions about this report should be directed to Robert J. Hiivala, Wright County Auditor-Treasurer (763) 682-7579.

A full and complete copy of the County Financial Statement is available for review at the Office of the Wright County Auditor-Treasurer, 10 N.W. 2nd Street - Room 230, Buffalo, MN 55313-1195.

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County Officials

Karla Heeter  
County Commissioner - District 1  
(763) 682-7697

Pat Sawatzke  
County Commissioner - District 2  
(763) 682-7687

Jack Russek  
County Commissioner - District 3  
(763) 682-7686

Elmer Eichelberg  
County Commissioner - District 4  
(763) 682-7696

Dick Mattson  
County Commissioner - District 5  
(763) 682-7685

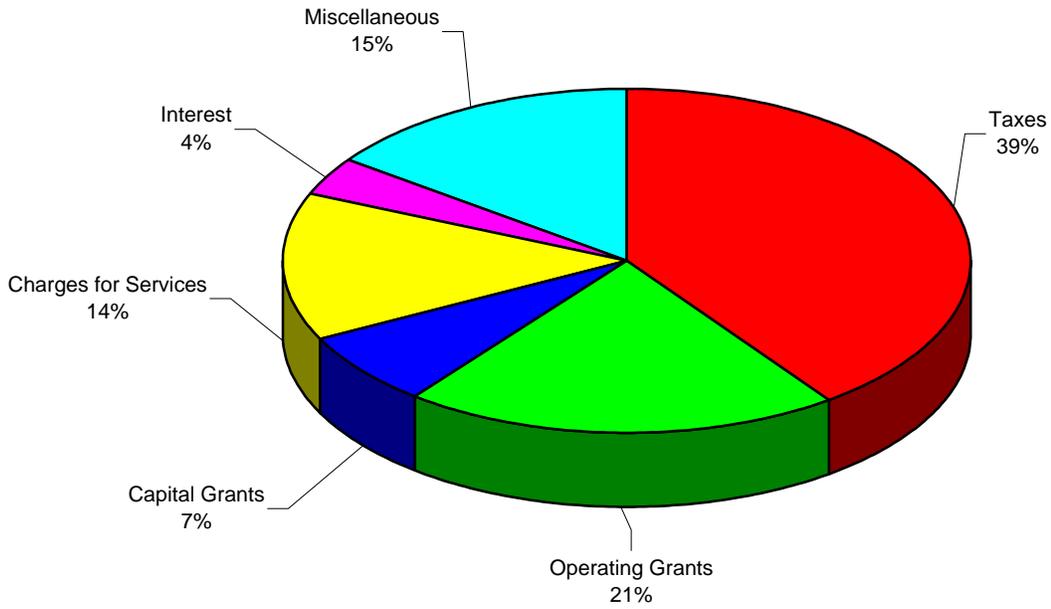
Tom Kelly  
County Attorney  
(763) 682-7341

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

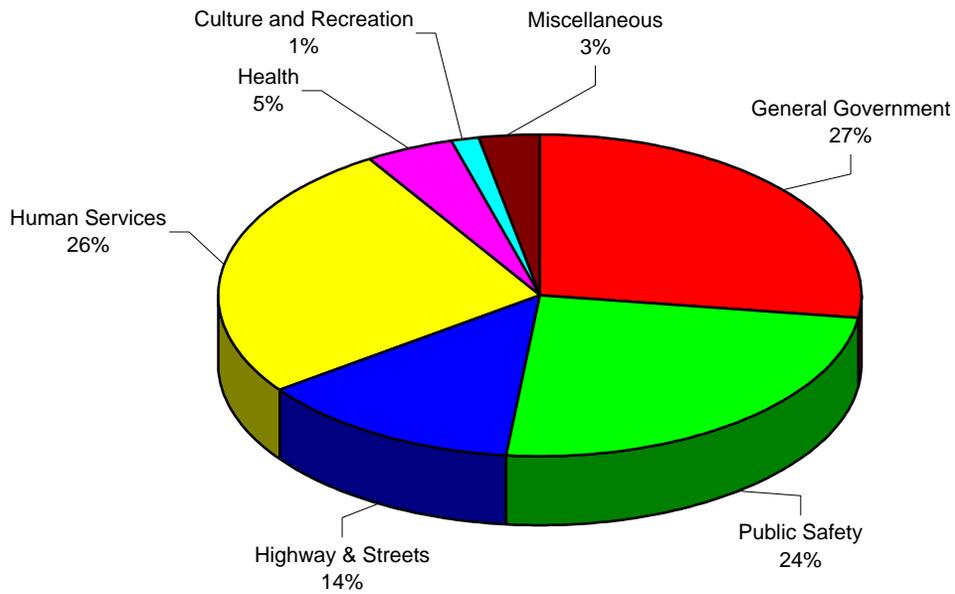
Gary Miller  
County Sheriff  
(763) 682-7619

Dick Norman  
County Coordinator  
(763) 682-7377

### Where it comes from



### Where it goes



## A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2005	Total 2006	Percentage Increase (Decrease)
Estimated Population	110,836	114,751	3,915
Total Net Tax Capacity of All Taxable Property	90,204,086	106,178,099	15,974,013
Percent of Property Taxes Collected	97.71%	97.37%	-0.34%
Total Revenues	76,555,433	79,256,515	2,701,082
Total Current County Expenditures (All Governmental Funds)	74,860,628	82,627,700	7,767,072
Capital Assets	137,333,004	148,867,919	11,534,915
Total Outstanding Net Bonded Debt of the County	22,585,000	18,385,000	(4,200,000)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	A1	A1	
Total Government-Wide Net Assets	145,647,928	161,224,442	15,576,514
Total Number of Full/Part Time Employees	649	651	2

## **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**

**EXHIBIT 1**

**STATEMENT OF NET ASSETS  
DECEMBER 31, 2006**

**ASSETS**

Cash and Pooled Investments	\$ 34,312,422
Petty Cash and Change Funds	1,760
Taxes Receivable - Delinquent	1,191,491
Special Assessments Receivable	
Delinquent	114,076
Noncurrent	818,940
Accounts Receivable - Net	404,921
Accrued Interest Receivable	513,810
Loans Receivable	50,888
Due from Other Governments	3,573,807
Inventory	753,618
Deferred Charges	40,270
Non-Depreciable Capital Assets	
Non-Depreciable Capital Assets	
Land	11,570,544
Construction in Progress	7,797,511
Depreciable Capital Assets - Net of Accumulated Depreciation	
Buildings	31,124,684
Machinery, Furniture, and Equipment	4,711,034
Infrastructure	93,664,146
	<hr/>
<b>Total Assets</b>	<b>\$ 190,643,922</b>

**LIABILITIES**

Accounts Payable	\$ 1,241,600
Salaries Payable	1,137,839
Contracts Payable	2,523,624
Other Accrued Liabilities	26,819
Due to Other Governments	573,691
Accrued Interest Payable	249,827
General Obligation Bonds Payable - Due Within One Year	2,600,000
Contract for Deed - Due Within One Year	355,503
Loans Payable - Due Within One Year	250,000
Compensated Absences Payable - Due Within One Year	238,803
General Obligation Bonds Payable - Due in More Than One Year	15,870,821
Contract for Deed - Due in More One Year	128,000
Loans Payable - Due in More One Year	2,150,000
Compensated Absences Payable - Due in More One Year	2,072,953
	<hr/>
<b>Total Liabilities</b>	<b>\$ 29,419,480</b>

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	\$ 130,044,967
Restricted For:	
General Government	168,515
Public Safety	207,601
Capital Projects	1,767,407
Debt Service	2,639,851
Postclosure	267,410
Unrestricted	26,128,691
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<b>Total Net Assets</b>	<b>\$ 161,224,442</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

**EXHIBIT 2**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Program Revenues				Net (Expense)
Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions		Revenue and Changes in Net Assets
<b>FUNCTIONS/PROGRAMS</b>					
<b>GOVERNMENTAL ACTIVITIES</b>					
General Government	\$ 18,057,741	\$ 4,551,782	\$ 1,105,680	\$ 312,203	\$ (12,088,076)
Public Safety	16,067,582	4,347,345	1,076,584	0	(10,643,653)
Highways and Streets	8,939,599	882,210	4,339,288	4,093,375	375,274
Sanitation	677,512	179,166	242,244	0	(256,102)
Human Services	17,123,327	1,003,752	8,944,402	0	(7,175,173)
Health	3,045,378	273,040	1,045,700	0	(1,726,638)
Culture and Recreation	870,368	149,013	0	0	(721,355)
Conservation of Natural Resources	359,932	19,972	0	1,281,159	941,199
Interest	975,611	0	0	0	(975,611)
<b>Total Governmental Activities</b>	<b>\$ 66,117,050</b>	<b>\$ 11,406,280</b>	<b>\$ 16,753,898</b>	<b>\$ 5,686,737</b>	<b>\$ (32,270,135)</b>
<b>GENERAL REVENUES</b>					
Property Taxes					\$ 32,665,941
Gravel Taxes					109,661
Mortgage Registry and Deed Tax					257,483
Grants and Contributions not Restricted to a Particular Purpose					6,474,941
Investment Earnings					2,869,773
Miscellaneous					4,740,312
Gain/(Loss) on Sale of Capital Assets					728,538
<b>Total General Revenues</b>					<b>\$ 47,846,649</b>
<b>CHANGE IN NET ASSETS</b>					
<b>Net Assets - Beginning of Year</b>					<b>145,647,928</b>
<b>NET ASSETS - END OF YEAR</b>					<b>\$ 161,224,442</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 3**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2006**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Pooled Investments	\$ 21,124,791	\$ 2,155,566	\$ 5,299,099	\$ 2,573,151	\$ 1,520,316	\$ 1,639,499	\$ 34,312,422
Petty Cash and Change Funds	1,700	0	60	0	0	0	1,760
Taxes Receivable							
Delinquent	668,499	166,619	228,310	127,834	0	229	1,191,491
Special Assessments Receivable							
Delinquent	479	0	0	110,720	0	2,877	114,076
Deferred	4,066	0	0	808,310	0	6,564	818,940
Accounts Receivable	41,140	42,121	318,767		2,893		404,921
Accrued Interest Receivable	513,810	0	0	0	0	0	513,810
Loans Receivable	50,888	0	0	0	0	0	50,888
Due from Other Funds	13,475	39,517	0				52,992
Due from Other Governments	300,329	2,452,298	816,992	0	0	4,188	3,573,807
Inventories	0	753,618	0	0	0	0	753,618
Advances to Other Funds	17,400	0	0	0	0	0	17,400
<b>Total Assets</b>	<b>\$ 22,736,577</b>	<b>\$ 5,609,739</b>	<b>\$ 6,663,228</b>	<b>\$ 3,620,015</b>	<b>\$ 1,523,209</b>	<b>\$ 1,653,357</b>	<b>\$ 41,806,125</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 300,668	\$ 249,958	\$ 665,045	\$ 0	\$ 1,320	\$ 24,612	\$ 1,241,603
Salaries Payable	751,150	81,715	304,974	0	0	0	1,137,839
Contracts Payable	0	2,237,028	0	0	286,596	0	2,523,624
Other Accrued Liabilities	0	0	26,819	0	0	0	26,819
Due to Other Funds	38,564	0	10,259	0	0	4,169	52,992
Due to Other Governments	291,259	16,721	265,180	0	522	10	573,692
Deferred Revenue - Unavailable	550,704	2,571,102	170,234	995,275	0	9,424	4,296,739
Advance from Other Funds	0	0	0	0	0	17,400	17,400
<b>Total Liabilities</b>	<b>\$ 1,932,345</b>	<b>\$ 5,156,524</b>	<b>\$ 1,442,511</b>	<b>\$ 995,275</b>	<b>\$ 288,438</b>	<b>\$ 55,615</b>	<b>\$ 9,870,708</b>
<b>FUND BALANCES</b>							
Reserved for							
Encumbrances	\$ 0	\$ 22,350	\$ 0	\$ 0	\$ 1,767,407	\$ 0	\$ 1,789,757
Inventories	0	753,618	0	0	0	0	753,618
Advances to Other Funds	17,400	0	0	0	0	0	17,400
Change Funds	1,900	0	0	0	0	0	1,900
Jail Canteen	12,994	0	0	0	0	0	12,994
Missing Heirs	2,618	0	0	0	0	0	2,618
Landfill Closure/Postclosure							
E911	207,601	0	0	0	0	267,410	267,410
Law Library	165,897	0	0	0	0	0	165,897
Unreserved							
Designated for Cash Flows	9,620,281	0	4,002,050	0	0	0	13,622,331
Designated for Debt Service	0	0	0	2,624,740	0	0	2,624,740
Designated for Compensated Absences	1,589,085	0	470,518	0	0	0	2,059,603
Undesignated	9,186,456	(322,753)	748,149	0	(532,636)	0	9,079,216
Unreserved, reported in nonmajor	0	0	0	0	0	1,330,332	1,330,332
<b>Total Fund Balances</b>	<b>\$ 20,804,232</b>	<b>\$ 453,215</b>	<b>\$ 5,220,717</b>	<b>\$ 2,624,740</b>	<b>\$ 1,234,771</b>	<b>\$ 1,597,742</b>	<b>\$ 31,935,417</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,736,577</b>	<b>\$ 5,609,739</b>	<b>\$ 6,663,228</b>	<b>\$ 3,620,015</b>	<b>\$ 1,523,209</b>	<b>\$ 1,653,357</b>	<b>\$ 41,806,125</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 4**

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO  
THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS--GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2006**

**TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS (Exhibit 3) \$ 31,935,417**

Total net assets reported for governmental activities in the statement of net assets are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 148,867,919

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds. 4,296,743

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	\$ (18,470,821)	
Deferred Debt Issuance Charges	40,270	
Accrued Interest Payable	(249,827)	
Contract for Deed Payable	(483,503)	
Loans Payable	(2,400,000)	
Compensated Absences	(2,311,756)	(23,875,637)

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 161,224,442**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 5**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 18,681,265	\$ 5,044,267	\$ 5,890,317	\$ 3,470,153	\$ 0	\$ 15,164	\$ 33,101,166
Special Assessments	0	0	0	1,281,159	0	20,259	1,301,418
Licenses and Permits	172,779	0	0	0	0	0	172,779
Intergovernmental	6,050,797	7,815,434	10,924,564	252,564	313,309	242,244	25,598,912
Charges for Services	8,088,963	882,210	1,276,792	0	483,219	179,166	10,910,350
Fines and Forfeits	122,378	0	0	0	0	0	122,378
Gifts and Contributions	40,507	0	19,290	0	0	0	59,797
Interest on Investments	2,790,988	0	13,048	0	0	65,737	2,869,773
Miscellaneous	3,575,975	1,167,939	302,038	0	68,221	5,769	5,119,942
<b>Total Revenues</b>	<b>\$ 39,523,652</b>	<b>\$ 14,909,850</b>	<b>\$ 18,426,049</b>	<b>\$ 5,003,876</b>	<b>\$ 864,749</b>	<b>\$ 528,339</b>	<b>\$ 79,256,515</b>
<b>EXPENDITURES</b>							
<b>CURRENT</b>							
General Government	\$ 16,585,086	\$ 0	\$ 0	\$ 49,063	\$ 0	\$ 0	\$ 16,634,149
Public Safety	17,222,314	0	0	0	0	0	17,222,314
Highways and Streets	0	17,997,174	0	0	0	0	17,997,174
Sanitation	0	0	0	0	0	375,910	375,910
Human Services	0	0	17,026,768	0	0	0	17,026,768
Health	0	0	3,018,729	0	0	0	3,018,729
Culture and Recreation	930,873	0	0	0	0	0	930,873
Conservation of Natural Resources	284,161	0	0	0	0	66,227	350,388
<b>INTERGOVERNMENTAL</b>							
Highways and Streets	0	158,252	0	0	0	0	158,252
Culture and Recreation	1,569,772	0	0	0	0	0	1,569,772
Conservation of Natural Resources	0	0	0	0	0	9,290	9,290
<b>CAPITAL OUTLAY</b>							
	0	0	0	0	1,500,874	0	1,500,874
<b>DEBT SERVICE</b>							
Principal	0	250,000	0	4,200,000	501,602	0	4,951,602
Interest	0	111,682	0	763,189	0	0	874,871
Bond issuance costs	0	0	0	3,518	0	0	3,518
Administrative (Fiscal) charges	0	0	0	3,216	0	0	3,216
<b>Total Expenditures</b>	<b>\$ 36,592,206</b>	<b>\$ 18,517,108</b>	<b>\$ 20,045,497</b>	<b>\$ 5,018,986</b>	<b>\$ 2,002,476</b>	<b>\$ 451,427</b>	<b>\$ 82,627,700</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,931,446</b>	<b>\$ (3,607,258)</b>	<b>\$ (1,619,448)</b>	<b>\$ (15,110)</b>	<b>\$ (1,137,727)</b>	<b>\$ 76,912</b>	<b>\$ (3,371,185)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	\$ 966,262	\$ 1,680,848	\$ 58,000	\$ 0	\$ 3,347,676	\$ 0	\$ 6,052,786
Transfers Out	(3,347,676)	0	0	0	(2,705,110)	0	(6,052,786)
Proceeds from Debt	0	2,650,000	0	0	200,000	0	2,850,000
Proceeds from Sale of Capital Assets	82,388	878,643	0	0	450	0	961,481
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,299,026)</b>	<b>\$ 5,209,491</b>	<b>\$ 58,000</b>	<b>\$ 0</b>	<b>\$ 843,016</b>	<b>\$ 0</b>	<b>\$ 3,811,481</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 632,420</b>	<b>\$ 1,602,233</b>	<b>\$ (1,561,448)</b>	<b>\$ (15,110)</b>	<b>\$ (294,711)</b>	<b>\$ 76,912</b>	<b>\$ 440,296</b>
<b>Fund Balance - Beginning of Year</b>	<b>20,171,812</b>	<b>(1,178,530)</b>	<b>6,782,165</b>	<b>2,639,850</b>	<b>1,529,482</b>	<b>1,520,830</b>	<b>31,465,609</b>
<b>Increase (decrease) in reserved for inventories</b>	<b>0</b>	<b>29,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,512</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 20,804,232</b>	<b>\$ 453,215</b>	<b>\$ 5,220,717</b>	<b>\$ 2,624,740</b>	<b>\$ 1,234,771</b>	<b>\$ 1,597,742</b>	<b>\$ 31,935,417</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 6**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES--GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS (Exhibit 5) \$ 440,296**

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Also, in the statement of activities, only the gain or loss on the disposal of capital assets is reported; whereas, in the funds, the proceeds from the sale increase financial resources. Therefore, the change in net assets differs from the change in fund balance by the net book value of the disposed assets.

Expenditures for general capital assets, and infrastructure	\$ 16,011,798	
Net book value of assets disposed of	(232,493)	
Current year depreciation	<u>(4,244,386)</u>	11,534,919

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 1,708,057

Long-Term Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.  
The net proceeds for debt issuance are: (2,850,000)

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

Principal repayments		
General obligation bonds	2,500,000	
General obligation notes	1,700,000	
Contract for deed	501,602	
Loans payable	<u>250,000</u>	4,951,602

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 accrued interest payable	\$ (91,144)	
Amortization of premiums and deferred issuance charges	(2,862)	
Change in compensated absences	(143,866)	
Change in inventories	<u>29,512</u>	<u>(208,360)</u>

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (Exhibit 2) \$ 15,576,514**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 7**

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 19,750,013	\$ 18,177,197	\$ 18,681,265	\$ 504,068
Licenses and permits	86,850	86,850	172,779	85,929
Intergovernmental	3,889,591	5,462,407	6,050,797	588,390
Charges for services	7,119,933	7,119,933	8,088,963	969,030
Fines and forfeits	0	0	122,378	122,378
Gifts and contributions	0	0	40,507	40,507
Investments earnings	850,000	850,000	2,790,988	1,940,988
Miscellaneous	3,799,007	3,799,007	3,575,975	(223,032)
<b>Total Revenues</b>	<b>\$ 35,495,394</b>	<b>\$ 35,495,394</b>	<b>\$ 39,523,652</b>	<b>\$ 4,028,258</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	\$ 290,591	\$ 297,833	\$ 288,883	\$ (8,950)
Courts	491,840	491,840	482,437	(9,403)
Courts services	2,393,504	2,512,896	2,503,407	(9,489)
Law library	133,891	135,054	123,145	(11,909)
County administration	735,739	766,680	736,858	(29,822)
County auditor/treasurer	1,719,436	1,726,500	1,740,345	13,845
County assessor	968,360	1,015,296	960,642	(54,654)
Elections	490,066	490,066	396,403	(93,663)
Information technology	885,991	916,265	914,971	(1,294)
Attorney	1,941,050	2,009,405	1,928,859	(80,546)
Recorder	596,608	618,181	791,522	173,341
Surveyor	518,490	550,193	497,768	(52,425)
Planning and zoning	1,136,001	1,164,092	1,065,174	(98,918)
Buildings and plant	1,525,310	1,571,880	1,571,108	(772)
Veterans service officer	114,225	116,995	111,156	(5,839)
Other general government	3,523,633	2,340,179	2,472,408	132,229
<b>Total general government</b>	<b>\$ 17,464,735</b>	<b>\$ 16,723,355</b>	<b>\$ 16,585,086</b>	<b>\$ (138,269)</b>
<b>Public safety</b>				
Sheriff	\$ 11,507,144	\$ 12,156,730	\$ 11,964,934	\$ (191,796)
Coroner	162,283	162,283	162,283	0
E-911 system	0	0	133,776	133,776
County jail	4,595,980	4,673,176	4,441,295	(231,881)
Civil defense	116,484	120,191	144,643	24,452
Other public safety	0	0	375,383	375,383
<b>Total public safety</b>	<b>\$ 16,381,891</b>	<b>\$ 17,112,380</b>	<b>\$ 17,222,314</b>	<b>\$ 109,934</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 7**

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
<b>Current (Continued)</b>				
<b>Culture and recreation</b>				
Parks	888,966	904,985	930,873	25,888
<b>Conservation of natural resources</b>				
County extension	\$ 290,281	\$ 285,153	\$ 283,573	\$ (1,580)
Soil and water conservation	0	0	588	588
<b>Total conservation of natural resources</b>	<b>\$ 290,281</b>	<b>\$ 285,153</b>	<b>\$ 284,161</b>	<b>\$ (992)</b>
<b>Intergovernmental</b>				
Culture and recreation	1,569,771	1,569,771	1,569,772	1
<b>Total Expenditures</b>	<b>\$ 36,595,644</b>	<b>\$ 36,595,644</b>	<b>\$ 36,592,206</b>	<b>\$ (3,438)</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,100,250)</b>	<b>\$ (1,100,250)</b>	<b>\$ 2,931,446</b>	<b>\$ 4,024,820</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 1,060,250	\$ 1,060,250	\$ 966,262	\$ (93,988)
Transfers out	0	0	(3,347,676)	(3,347,676)
Proceeds from sale of assets	40,000	40,000	82,388	42,388
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,100,250</b>	<b>\$ 1,100,250</b>	<b>\$ (2,299,026)</b>	<b>\$ (3,399,276)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 632,420</b>	<b>\$ 625,544</b>
<b>Fund Balance - Beginning of Year</b>			20,171,812	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 20,804,232</b>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 8**

**BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 5,490,436	\$ 5,035,752	\$ 5,044,267	\$ 8,515
Intergovernmental	9,348,254	9,802,938	7,815,434	(1,987,504)
Charges for services	538,000	538,000	882,210	344,210
Miscellaneous	63,254	63,254	1,167,939	1,104,685
<b>Total Revenues</b>	<b>\$ 15,439,944</b>	<b>\$ 15,439,944</b>	<b>\$ 14,909,850</b>	<b>\$ (530,094)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Highways and streets</b>				
Administration	\$ 523,774	\$ 523,774	\$ 547,528	\$ 23,754
Maintenance	2,661,885	2,661,885	2,793,053	131,168
Construction	10,855,072	10,855,072	13,085,191	2,230,119
Equipment maintenance and shop	1,664,723	1,664,723	1,571,402	(93,321)
<b>Total highways and streets</b>	<b>15,705,454</b>	<b>15,705,454</b>	<b>17,997,174</b>	<b>2,291,720</b>
<b>Intergovernmental</b>				
Highways and streets	328,202	328,202	158,252	(169,950)
<b>Debt service</b>				
Principal	0	0	250,000	250,000
Interest	0	0	111,682	111,682
<b>Total Expenditures</b>	<b>\$ 16,033,656</b>	<b>\$ 16,033,656</b>	<b>\$ 18,517,108</b>	<b>\$ 2,483,452</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (593,712)</b>	<b>\$ (593,712)</b>	<b>\$ (3,607,258)</b>	<b>\$ (3,013,546)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	549,981	549,981	1,680,848	1,130,867
Proceeds from debt	0	0	2,650,000	2,650,000
Proceeds from sale of assets	523,000	523,000	878,643	355,643
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,072,981</b>	<b>\$ 1,072,981</b>	<b>\$ 5,209,491</b>	<b>\$ 4,136,510</b>
<b>Net Change in Fund Balance</b>	<b>\$ 479,269</b>	<b>\$ 479,269</b>	<b>\$ 1,602,233</b>	<b>\$ 1,122,964</b>
<b>Fund Balance - Beginning of Year</b>			<b>(1,178,530)</b>	
<b>Prior period adjustment</b>			<b>0</b>	
<b>Increase (decrease) in reserved for inventories</b>			<b>29,512</b>	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 453,215</b>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 9**

**BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 6,627,400	\$ 6,054,783	\$ 5,890,317	\$ (164,466)
Intergovernmental	11,979,700	12,552,317	10,924,564	(1,627,753)
Charges for services	1,020,100	1,020,100	1,276,792	256,692
Gifts and contributions	13,000	13,000	19,290	6,290
Interest on investments	6,000	6,000	13,048	7,048
Miscellaneous	304,700	304,700	302,038	(2,662)
<b>Total Revenues</b>	<b>\$ 19,950,900</b>	<b>\$ 19,950,900</b>	<b>\$ 18,426,049</b>	<b>\$ (1,524,851)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	\$ 3,785,700	\$ 3,785,700	\$ 3,825,723	\$ 40,023
Social services	13,695,700	13,695,700	13,201,045	(494,655)
<b>Total human services</b>	<b>\$ 17,481,400</b>	<b>\$ 17,481,400</b>	<b>\$ 17,026,768</b>	<b>\$ (454,632)</b>
<b>Health</b>				
Nursing service	<b>\$ 3,027,500</b>	<b>\$ 3,027,500</b>	<b>\$ 3,018,729</b>	<b>\$ (8,771)</b>
<b>Total Expenditures</b>	<b>\$ 20,508,900</b>	<b>\$ 20,508,900</b>	<b>\$ 20,045,497</b>	<b>\$ (463,403)</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (558,000)</b>	<b>\$ (558,000)</b>	<b>\$ (1,619,448)</b>	<b>\$ (1,061,448)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	58,000	58,000	58,000	0
<b>Net Change in Fund Balance</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (1,561,448)</b>	<b>\$ (1,061,448)</b>
<b>Fund Balance - Beginning of Year</b>			<b>6,782,165</b>	
<b>Fund Balance - December 31</b>			<b>\$ 5,220,717</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 2006. 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
3M	5,456.49	CENTRAL MN COUNCIL ON AGING IN	15,808.00	GERARD TREATMENT PROGRAMS	6,035.10
ACCU STEEL INC	78,748.00	CENTRAL MN JOBS & TRAINING SER	202,821.39	GORDYS PROPERTIES LLC	6,344.83
ADVANCED GRAPHIC SYSTEMS INC	5,810.96	CENTRAL MN MENTAL HEALTH CENTE	247,726.38	GRACO INC	10,148.70
ADVANCED GRAPHIX INC	8,345.88	CENTRAL MN MENTAL HEALTH CENTE	38,873.17	GRAINGER	9,723.59
ADVANTAGE PAPER	14,526.57	CHAMBERLAIN OIL CO	18,943.79	GRANITE ELECTRONICS	10,039.25
AFFINITY PLUS FEDERAL CREDIT U	96,822.27	CHANGE MASTERS	8,750.00	GREAT RIVER REGIONAL LIBRARY	1,569,771.50
AG ENTERPRISES LLC	13,659.75	CHATHAM TOWNSHIP	191,787.51	GREENVIEW INC	80,079.08
ALBERTVILLE BODY SHOP INC	22,086.86	CHILDRENS HOME SOCIETY & FAMIL	7,500.00	GREER/LARONE	5,635.14
ALBERTVILLE/CITY OF	96,377.41	CLASSIC ASPHALT & SEALCOATING	40,022.70	H&R CONST CO	23,959.92
ALBERTVILLE-ST MICHAEL	44,050.70	CLEARWATER RIVER WATERSHED	192,607.97	HAGLIN/DONNA	7,033.27
ALBION TOWNSHIP	31,159.34	CLEARWATER TOWNSHIP	9,405.73	HANCOCK CONCRETE PRODUCTS CO	8,255.88
ALLINA HEALTH SYSTEMS	6,000.00	CLEARWATER/CITY OF	17,162.32	HANOVER/CITY OF	10,269.45
ALLINA HOSPITALS & CLINICS	12,480.89	CLIMATE AIR	102,503.37	HANS HAGEN HOMES	9,291.00
AMERICAN INSTITUTIONAL SUPPLY	17,433.42	CLINICAL & FORENSIC PSYCHOLOGY	5,537.20	HAZEN/EMILY	10,276.53
AMERICAN MESSAGING	11,273.62	COKATO EQUIPMENT INC	16,247.84	HAZEN/MARILYN	14,599.74
AMERICAN SOLUTIONS FOR BUSINES	8,094.20	COKATO MOTOR SALES INC	53,370.00	HEARTLAND RANCH INC	19,398.00
AMERIPRIDE LINEN AND APPAREL	17,459.72	COKATO TOWNSHIP	38,683.83	HECKER'S MONTICELLO FORD/DENNY	21,017.60
AMERITAS VARIABLE LIFE INSURAN	53,205.00	COKATO/CITY OF	393,995.84	HENNEPIN COUNTY MEDICAL CENTER	8,335.21
AMI IMAGING SYSTEMS INC	41,071.89	COLLETTE/MARCI	5,725.60	HENNEPIN COUNTY SHERIFF	5,970.60
ANCOM COMMUNICATIONS INC	77,771.44	COMMISSIONER OF FINANCE	566,208.13	HENNEPIN COUNTY TREASURER	66,650.30
ANCOM TECHNICAL CENTER	32,314.09	COMMISSIONER OF REVENUE	54,402.50	HEWITT/TINA	6,534.01
ANDERSEN INC/EARL F	14,548.86	COMMISSIONER OF TRANSPORTATION	140,127.96	HEWLETT PACKARD	44,266.45
ANDRANEST	19,130.10	COMMISSIONER OF TRANSPORTATION	44,287.57	HILLYARD FLOOR CARE SUPPLY	74,953.64
ANNANDALE PUBLIC SCHOOL 876	31,531.54	COMMUNITY BRANCHED COUNSELING	20,010.57	HIRSCH BUILDERS INC	22,269.28
ANNANDALE ROCK PRODUCTS	17,218.67	COMPUTER PROFESSIONALS UNLIMIT	9,037.93	HOFFMAN/TODD	8,000.00
ANNANDALE/CITY OF	9,407.56	COMPVIEW INC	6,470.01	HOLIDAY	120,517.18
ANOKA COUNTY JUVENILE CENTER	6,990.00	CONTECH CONSTRUCTION PRODUCT	41,434.25	HONEYWELL ADVANCED CIRCUITES I	125,964.00
ANOKA COUNTY JUVENILE CENTER	29,946.00	CORINNA TOWNSHIP	51,795.23	HOWARD LAKE/CITY OF	8,909.19
AP TECHNOLOGY	9,034.90	CORNELIUS/ALAN	11,976.03	HOWARD LAKE-WAVERLY-WINSTED IS	23,392.86
ARAMARK CORRECTIONAL SERVICES	268,089.79	CPS TECHNOLOGY SOLUTIONS	44,714.85	HOWE/TAMMY	12,165.84
ARAMARK SERVICES	11,090.94	CROW RIVER TOOLS	10,597.70	HUBBARD COUNTY DAC INC	5,213.01
ASD HEALTHCARE	16,045.11	CRYSTEEL DISTRIBUTING INC	5,475.17	ICMA RETIREMENT TRUST	8,260.00
ASPEN EQUIPMENT COMPANY	5,988.50	CRYSTEEL TRUCK & EQUIPMENT	13,715.16	IMAGEWARE SYSTEMS INC	16,227.79
ASSN OF MINNESOTA COUNTIES	23,441.20	CUB PHARMACY	17,699.26	INGERSOLL/DELORES	8,124.50
ASSOCIATION OF MN COUNTIES	6,158.00	CULLIGAN OF BUFFALO	5,231.17	INITIATIVE FOUNDATION	5,285.00
ASSURANT BENEFITS	46,762.02	D A AND NANCY SCHROEPEL	136,408.00	INTEGRATED FIRE & SECURITY	11,028.71
AUTOMATIC GARAGE DOOR & FIREPL	8,656.43	DAHL/STEVE	5,437.42	INTEREUM INC	39,272.18
AVTEX INC	23,334.15	DASSEL COKATO ISD 466	36,187.89	INTERSTATE ALL BATTERY CENTER	9,266.26
B & B PRODUCTS - RIGS AND SQUA	52,338.30	DEATONS MAILING SYSTEMS INC	5,507.47	INTOXIMETERS INC	16,596.43
B & D PLUMBING & HEATING	29,201.67	DELANO ISD 879	25,207.42	J & J ATHLETICS	6,827.50
BAERS BODY SHOP INC	6,957.69	DELANO/CITY OF	347,526.35	J CRAFT DIV OF CRYSTEEL MFG	159,713.64
BAJARI/JERRY	15,000.00	DELAWARE GROUP	8,350.00	JACKS OIL DISTRIBUTING	10,957.57
BANGA/ANGELA	5,160.00	DENTAL CARE ASSOCIATES OF BUFF	6,302.00	JESSEN/LISA	5,205.74
BANKERS ADVERTISING CO INC	7,547.78	DEPARTMENT OF NATURAL RESOURCE	139,198.44	JOHNSTON/DOUG	12,023.24
BARNES DISTRIBUTION	5,704.83	DEPARTMENT OF PUBLIC SAFETY	35,310.00	JR'S ADVANCED RECYCLERS	8,475.30
BAUERLY BROTHERS COMPANIES	2,746,603.70	DEPT OF CORRECTIONS	34,887.25	K.HOV HOMES OF MINNESOTA LLC	9,592.74
BEAUDRY PROPANE INC	20,267.27	DEPUTY REG 77	18,730.24	KAPLAN PROFESSIONAL SCHOOLS	32,511.00
BEAUDRY/EARL	5,007.09	DEPUTY REGISTRAR 77	5,324.85	KASHEIMER/KATHLEEN	5,619.76
BENEFIT INFORMATION SERVICES I	16,507.82	DESIGN ELECTRICAL CONTRACTORS	126,448.05	KEEFE SUPPLY CO	11,559.74
BERGEE INDUSTRIES	5,316.25	DHS	103,687.53	KELLEY/ PETER T	174,663.97
BERNING/SHARON	7,330.12	DHS MAXIS 211	8,886.85	KENNAMETAL INC	20,611.57
BETE CO INC/CHANNING L	7,873.26	DHS-MAPS	322,671.17	KENNING PHD/MARY	6,862.50
BIBLE/DIANA	24,607.00	DHS-ST PETER-472	10,819.20	KIRKHAM/ELIZABETH ANN	5,948.72
BISHOP MCNAIRY RESIDENTIAL	8,271.30	DHS-WILLMAR-482	119,291.81	KKE ARCHITECTS INC	276,980.77
BLM TECHNOLOGIES INC	16,474.71	DIAMOND MOWERS INC	25,800.43	KLEIN BANK	4,785,780.30
BLUE CROSS BLUE SHIELD	3,357,135.48	DIVERSIFIED NETWORKS INC	6,946.78	KLEIN BANK	1,946,065.61
BOGART PEDERSON & ASSOC INC	9,900.00	EAST CENTRAL REGIONAL JUVENILE	239,089.21	KLEIN BANK	375,462.26
BOUND TREE MEDICAL LLC	7,213.84	ECONOMIC DEVELOPMENT PRTNRSHIP	105,025.00	KLEIN BANK	83,043.75
BOYER TRUCK PARTS	13,149.97	ECS	12,949.20	KLEIN BANK	68,414.14
BOYER TRUCKS ROGERS	136,104.00	EKON POWDER COATING INC	7,018.64	KLEIN BANK	15,548,174.40
BP AMOCO	21,390.08	ELECTION SYSTEMS & SOFTWARE IN	264,910.96	KLEIN BANK	105,604.00
BRAUN INTERTEC CORPORATION	18,046.50	ELK RIVER FORD	384,139.15	KNESE/LAURIE L	14,720.12
BROCK WHITE CO LLC	34,506.04	ELK RIVER-OTSEGO ISD 728	124,428.39	KNR COMMUNICATIONS SERVICES IN	15,855.45
BUETOW AND ASSOCIATES INC	9,184.33	ELMORE ACADEMY	38,640.00	KRIS ENGINEERING INC	10,810.25
BUFFALO BITUMINOUS	2,304,285.08	ENVIRON-CON INC	10,376.60	KRUCK, ETAL/DOLORES T	164,332.61
BUFFALO HOSPITAL	117,416.42	EPA AUDIO VISUAL INC.	12,691.35	KUE CONTRACTORS INC	356,820.00
BUFFALO HOSPITAL	12,683.55	ERNST GENERAL CONSTRUCTION INC	38,893.69	KUSTOM SIGNALS INC	26,579.77
BUFFALO HOSPITAL-OTPT COMMERC	18,065.33	ESRI	15,880.64	LABORATORY CORP OF AMERICA	6,776.00
BUFFALO ISD 877	65,986.96	EXCEL SYSTEMS LLC	14,075.24	LAKEDALE COMMUNICATIONS	7,495.60
BUFFALO TOWNSHIP	49,806.93	FAMILY INNOVATIONS INC	7,672.45	LANGUAGE LINE SERVICES INC	12,974.58
BUFFALO TRANSMISSION	5,855.48	FAMILY THERAPY SPECIALISTS	10,915.00	LAPLANT DEMO INC	21,815.01
BUFFALO/CITY OF	454,532.87	FAUSONE/DIANNE	12,755.10	LAW ENFORCEMENT LABOR SERVICE	14,134.00
BURNET TITLE	496,029.22	FEDERAL SIGNAL CORPORATION	28,324.15	LAW ENFORCEMENT TECHNOLOGY GRO	122,874.02
BUSINESS WARE SOLUTIONS	5,395.55	FILEK/JENNIFER	5,374.64	LBJ ENTERPRISES INC	12,364.26
CADD ENGINEERING SUPPLY	23,321.00	FIRST AMERICAN R E TAX SERVICE	27,989.96	LEE/TRACI	17,593.92
CARDIAC SCIENCE	9,268.34	FIRST AMERICAN REAL ESTATE TAX	9,344.30	LIND/DARLENE M	5,523.25
CAREFACTS INFORMATION SYSTEMS	78,676.12	FORCE AMERICA INC	5,613.21	LITTLE FALLS MACHINE	6,573.76
CAR-TRUCK CITY	26,110.80	FRANKLIN TOWNSHIP	62,298.14	LOBERG ELECTRIC	27,629.85
CARVER COUNTY TREASURER	27,112.00	FRENCH LAKE TOWNSHIP	31,973.06	LOCAL 2685	24,960.89
CARVER COUNTY TREASURER	7,807.15	FUNCTIONAL INDUSTRIES INC	117,055.51	LOCAL 320	24,241.90
CATCO PARTS SERVICE	8,264.71	FYLES EXCAVATING & HONEY WAGON	26,022.25	LOFFLER COMPANIES INC	20,779.56
CATHOLIC CHARITIES	11,639.04	G.L. CONTRACTING	20,209.00	LUNDA CONSTRUCTION INC	38,685.36
CDW GOVERNMENT INC	47,051.80	GALE-TEC ENGINEERING INC	6,557.50	LUNDBERG/JUDY	5,298.46
CENTER POINT ENERGY	154,540.72	GATEWAY COMPANIES INC	143,729.44	M & M EXPRESS	5,437.76
CENTRA SOTA LAKE REGION LLC	511,255.98	GEO THERMAL BORE TECHNOLOGIES I	7,400.00	MADDEN & ASSOCIATES/FRANK	71,194.85

MAGNUM SPIKE	5,243.82	ONSUM/RENEE	8,904.78	STATE OF MN-INFO TECH DIV-R HA	6,918.59
MANNING/JAMIE	7,225.00	ONVOY INC	8,011.39	STEPP MFG COMPANY INC	22,609.16
MAPLE LAKE ISD 881	23,142.93	ONYX	17,988.29	STEVENSON/JANE DOLS	32,937.28
MAPLE LAKE TOWNSHIP	44,470.50	OPERATION FORESIGHT SERVICES I	21,717.00	STILLER/KARRIE	17,453.28
MAPLE LAKE/CITY OF	22,664.67	ORCHARD TRUST COMPANY	29,870.00	STOCKHOLM TOWNSHIP	174,631.74
MARCO	67,858.70	ORION ASSOCIATES INC	57,432.52	STRATUS TECHNOLOGIES IRELAND L	32,409.83
MARCO INC	124,876.56	OTSEGO/CITY OF	57,456.50	STREICHERS	38,650.80
MARIETTA AGGREGATES/MARTIN	17,641.93	PATH INC	74,357.42	STRUCTURAL BUILDINGS INC	125,487.00
MARKS STANDARD PARTS	32,551.06	PAYROLL DEDUCTIONS	8,918,868.83	SUGAR LAKE SLS	5,874.30
MARTIN-MCALLISTERS CONSULTING	12,950.00	PAYROLL MAINTENANCE	18,324,286.56	SUNDBLAD CONSTRUCTION INC.	125,997.46
MARYSVILLE TOWNSHIP	315,689.18	PEAVEY COMPANY/LYNN	5,185.75	SUPERIOR FORD	20,457.00
MASYS CORPORATION	234,601.68	PENHALL COMPANY	31,780.00	SWENSON/ALICE	10,638.45
MATHIOWETZ CONSTRUCTION	228,840.71	PERISIAN CONSTRUCTION/SCOTT	7,355.00	SYNERGY GRAPHICS	47,257.99
MAWSECO	15,572.68	PETERSON CHAPEL-BUFFALO	18,242.00	SYP OF MN	11,421.94
MCDONOUGH/LORI	5,272.84	PETERSON/MARY	12,978.36	T & S TRUCKING	11,222.50
MCDOWALL COMPANY	38,890.02	PETTIT/RITA	5,428.54	TARGET	5,600.00
MCF RED WING	6,854.00	PHOTO 1	7,639.60	TEE'S PLUS	9,444.60
MCLEOD TREATMENT PROGRAMS INC	11,341.85	PORT BOYS GROUP HOME	10,164.96	TENGWALL/CONNIE	6,092.68
MCNAMARA INC./B.	42,120.75	PORT GIRLS GROUP HOME	25,803.36	THERAPUTIC SERVICES AGENCY INC	5,922.51
MCVEY/JANA	5,484.33	POTTER/ALLONE	40,280.00	THERMAL TECHNOLOGIES INC	7,081.78
MEADA	13,525.00	POTTER/JUDITH A	356,446.47	THISTLEDEW CAMP	13,867.00
MEDICA	1,010,868.45	POWERPLAN OIB	10,179.09	TOTAL PRINTING	31,832.02
MERCK & CO INC	6,823.20	PRAIRIE COUNTRY RC&D	6,330.00	TRAFFIC MARKING SERVICE INC	201,491.57
MERIDIAN SERVICES INC	29,566.73	PRECISION PRINTS OF WRIGHT CO	11,603.41	TREASURER STATE OF MN	17,854.00
METEORLOGIX	8,246.25	PROSOURCE ONE	13,016.92	TRIMBLE NAVIGATION LTD	7,709.55
METRO GROUP INC/THE	77,874.11	PSC ALLIANCE INC	15,515.00	TRIMIN GOVERNMENT SOLUTIONS	27,728.71
MIDDLEVILLE TOWNSHIP	33,562.79	PUBLIC EMP RETIREMENT ASSN	1,179,448.12	TRIMIN SYSTEMS INC	36,057.56
MIDLAND CORPORATE BENEFITS SVC	11,738.75	QWEST	39,639.22	UNIFORMS UNLIMITED	16,482.01
MID-MINNESOTA HOT MIX INC	144,221.65	QWEST	65,128.85	UNIQUE SCREEN MEDIA	15,398.00
MIDWEST FORENSIC PATHOLOGY PA	162,283.00	QWEST	10,864.05	UNITED RENTALS HIGHWAY TECHNOL	30,795.11
MIES OUTLAND INC	8,443.18	RAMACCIOTTI/FRANK	11,715.55	UNIVERSITY OF MINNESOTA	100,863.90
MILLE LACS ACADEMY	32,186.00	RDO EQUIPMENT CO	129,902.32	UNIVERSITY OF MINNESOTA	33,600.00
MINNESOTA GO-DEVIL	9,622.27	RED TAIL HAWK INC	11,413.75	UNLIMITED ELECTRIC INC	16,854.38
MLEZIVA/DON	7,302.21	REDSTONE CONSTRUCTION CO INC	622,069.66	US POSTAL SERVICES (NEOPOST)	30,000.00
MN BENEFIT ASSOCIATION	15,252.34	REGISTERED ABSTRACTERS INC	539,655.00	VALIC	47,080.00
MN CHILD SUPPORT PAYMENT CENTE	32,406.28	REICH/CATHY	6,844.86	VALLEYFAIR	5,187.10
MN CORRECTIONAL FACILITY	51,175.00	RELIANE TELEPHONE SYSTEMS INC	16,900.00	VALUATION GROUP/THE	7,500.00
MN COUNTIES COMPUTER COOPERATI	287,926.20	RESTORATION TECHNOLOGIES INC	7,370.00	VANSCOY/GARY	10,570.08
MN COUNTIES INS TRUST	14,237.82	RETROFIT COMPANIES INC	12,453.25	VEIT & COMPANY	13,000.50
MN COUNTIES INS TRUST	921,295.65	RICHARDS/THOMAS W	32,151.25	VEOLIA ENVIRONMENTAL SERVICES	17,039.58
MN COUNTY ATTORNEYS ASSOCIATIO	8,430.79	RIVERRIDER PUBLIC TRANSIT SYST	18,863.00	VERIZON	15,911.57
MN DEPARTMENT OF CORRECTIONS	16,947.25	RIVERS OF HOPE	10,000.00	VICTOR TOWNSHIP	31,504.58
MN DEPARTMENT OF HEALTH	13,477.50	ROCKFORD ISD 883	30,252.43	VIDEO GUIDANCE INC	16,214.63
MN DEPARTMENT OF REVENUE	31,083.95	ROCKFORD TOWNSHIP	72,921.61	VILLAGE FAMILY SERVICE CENTER	7,207.92
MN DEPARTMENT OF REVENUE	32,984.28	ROCKFORD/CITY OF	33,752.22	VILLAGE RANCH	22,619.50
MN DHS	73,385.76	ROSENBUH/SHARON	6,983.42	VILLAGE RANCH	74,723.52
MN ELEVATORS INC	8,100.00	ROSKAMP/NICHOL	5,430.94	VOA	50,650.04
MN HIGHWAY SAFETY AND RESEARCH	9,040.00	ROUFS/JILL	9,775.02	VOA - BRANT-JOHNSON	14,330.14
MN HOUSING & FINANCE AGENCY	15,720.81	ROYAL TIRE INC	58,659.06	VOSS LIGHTING	9,165.68
MN MUTUAL LIFE INSURANCE CO	30,159.82	RS EDEN	96,971.35	WALMART COMMUNITY BRC	8,103.79
MN NCPERS LIFE INSURANCE	8,436.00	RTVISION INC	9,286.80	WALMART STORE 01-1577	6,101.52
MN OFFICE OF ENTERPRISE TECHNO	17,239.12	RUSSELLS SECURITY RESOURCE INC	12,493.71	WALSH/HARRY	14,288.04
MN SHERIFFS ASSOCIATION	5,600.25	RYAN MOTORS INC	15,793.17	WASTE MANAGEMENT TC WEST	12,519.61
MN STATE AUDITOR	58,855.28	SAFE COMMUNITIES OF WRIGHT COU	68,550.00	WAVERLY/CITY OF	216,793.31
MN STATE TREASURER - SURCHARGE	15,012.73	SAVITSKI/CLAIRE	10,667.68	WCCO TV	15,000.00
MN STATE TREASURER-TIF	10,054.17	SCHADEGG/MICHAEL	8,839.18	WELLS FARGO	21,138.50
MN UC FUND	29,064.36	SCHOOL DIST NO 2687	1,003,039.87	WELLS FARGO REAL ESTATE TAX SE	8,069.14
MOBILE VISION	22,596.22	SCHOOL DISTRICT NO 111 TR	266,146.76	WERTH/JEFFREY	7,058.51
MONTICELLO ISD 882	51,238.65	SCHOOL DISTRICT NO 466	1,313,603.40	WEST PAYMENT CENTER	69,151.38
MONTICELLO TOWNSHIP	81,111.42	SCHOOL DISTRICT NO 728	4,523,108.34	WEST SUBURBAN INDUSTRIAL SUPPL	7,685.60
MONTICELLO/CITY OF	111,922.40	SCHOOL DISTRICT NO 742	418,240.73	WESTSIDE WHOLESALE TIRE	7,303.04
MONTICELLO-BIG LAKE HOSPITAL	589,574.63	SCHOOL DISTRICT NO 876	2,168,601.72	WETTER/ANNE	5,646.96
MONTRROSE/CITY OF	17,178.17	SCHOOL DISTRICT NO 877	8,514,586.81	WILDER BRANJORD	7,450.54
MOOSE LAKE MCF WILLOW RIVER	16,947.00	SCHOOL DISTRICT NO 879	2,668,603.03	WILDER FOUNDATION BUSH CHILDRE	25,514.46
MORRIES BUFFALO FORD MERCURY	55,328.65	SCHOOL DISTRICT NO 881	1,824,311.95	WILLMAR RTC	7,373.40
MOTOROLA COMMUNICATION &	68,747.52	SCHOOL DISTRICT NO 882	5,476,321.27	WISSBROECKER/RENEE	13,428.54
M-R SIGN COMPANY INC	75,812.27	SCHOOL DISTRICT NO 883	1,215,639.40	WOODLAND HILLS	54,957.46
MSOP-MN SEX OFFENDER PROGRAM -	157,895.20	SCHOOL DISTRICT NO 885	8,843,332.90	WOODLAND TOWNSHIP	291,945.16
MSSA INC	6,145.00	SEGWAY OF MINNESOTA INC	6,656.21	WRIGHT CO SNOWMOBILE TRAIL ASN	27,882.79
MTI DISTRIBUTING INC	18,935.48	SEH	76,230.46	WRIGHT COUNTY AG SOCIETY	76,000.00
MUNICIPAL SOFTWARE	75,364.00	SENGER/TEMPLE	7,570.94	WRIGHT COUNTY ATTORNEY	107,348.50
MUNSTERTEIGER/BERNIE	7,997.09	SETINA MFG CO INC	7,149.78	WRIGHT COUNTY AUDITOR TREASURER	38,468.70
MURPHY/PEGGY	13,919.60	SHELL FLEET PLUS	49,437.41	WRIGHT COUNTY COMMUNITY ACTION	11,373.21
NATIONAL BUSINESS SYSTEMS INC	68,812.60	SHERBURNE COUNTY SHERIFF	393,864.55	WRIGHT COUNTY COURT ADMIN	34,414.21
NATIONAL CAMERA EXCHANGE	9,125.19	SHERBURNE COUNTY SOCIAL SERVIC	25,983.00	WRIGHT COUNTY COURT ADMINISTRA	14,615.29
NATIONWIDE RETIREMENT SOLUTION	24,345.13	SHERIFFS YOUTH PROGRAM	25,638.65	WRIGHT COUNTY COURT SERVICES	18,248.79
NELSON BUILDING & DEVELOPMENT	115,427.29	SHERIFFS YOUTH PROGRAM OF MN	19,981.11	WRIGHT COUNTY DEPUTY REGISTRAR	6,214,462.15
NELSON/DEBBIE	5,979.85	SILVER CREEK TOWNSHIP	56,768.27	WRIGHT COUNTY FAMILY SERVICES	404,827.92
NEOPOST INC	122,095.54	SOFTWARE HOUSE INTERNATIONAL IN	58,242.82	WRIGHT COUNTY HIGHWAY DEPT	646,121.80
NEXTEL COMMUNICATIONS	71,111.94	SORBY/JANICE	9,604.77	WRIGHT COUNTY HISTORICAL SOCIE	190,693.00
NORTH AMERICAN SALT CO	409,683.78	SOUTHSIDE TOWNSHIP	44,095.86	WRIGHT COUNTY HUMAN SERVICES	63,466.71
NORTH HOMES INC	34,862.50	SPECIALTY TURF & AG	8,431.71	WRIGHT COUNTY HUMAN SERVICES	13,660.57
NORTH HOMES INC-HADLEY	7,066.24	SPECTRUM SOLUTIONS	13,852.00	WRIGHT COUNTY HUMAN SERVICES	49,990.89
NORTHWOOD CHILDRENS HOME	98,239.12	SRF CONSULTING GROUP INC	222,416.89	WRIGHT COUNTY JOURNAL PRESS	5,843.61
NUMARA SOFTWARE	10,172.64	ST CLOUD CHILDRENS HOME	18,528.05	WRIGHT COUNTY PLANNING & ZONIN	47,500.00
NYSTROM PUBLISHING CO INC	7,486.51	ST JOSEPH EQUIPMENT-MPLS	13,466.62	WRIGHT COUNTY REP PAYEE ACCOUN	6,262.31
OAKLEY NATIONAL BANK	3,868,486.62	ST MICHAEL/CITY OF	108,163.16	WRIGHT COUNTY SHERIFF	8,573.11
OCHOCKI/LOUISE	7,098.73	ST MICHAEL-ALBERTVILLE ISD 885	58,894.41	WRIGHT COUNTY SURVEYOR	7,048.47
OERTEL ARCHITECTS	6,300.00	STANGL/JULIE	6,735.25	WRIGHT HENNEPIN ELECTRIC	64,869.90
OFFICE DEPOT	137,444.15	STAR TRIBUNE	7,154.00	WRIGHT LUMBER & MILLWORK INC	39,612.73
OLSON & SONS ELECTRIC	24,063.15	STATE OF MINNESOTA-TREASURER	97,795.19	WRIGHT SOIL & WATER CONS DIST	411,670.50
OMANN BROTHERS INC	14,975.39	STATE OF MN-ADMINISTRATIVE HEA	9,216.30	WRIGHT SOIL & WATER CONSERVATI	8,190.20

WRIGHT TECHNICAL CENTER	13,200.00
WURM CONSTRUCTION/KEITH	6,600.00
XCEL ENERGY	18,189.46