

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

Prepared by Robert Hiivala, County Auditor/Treasurer

**Year Ended December 31, 2007**

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, 2007. 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 2007.

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, 2007

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

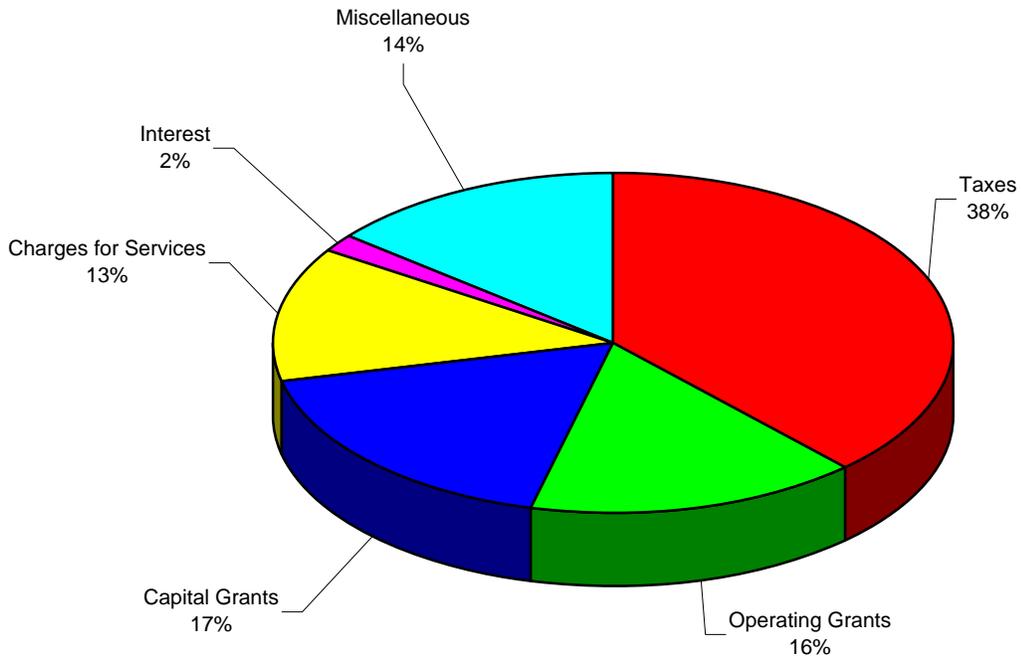
Tom Kelly  
County Attorney  
(763) 682-7341

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

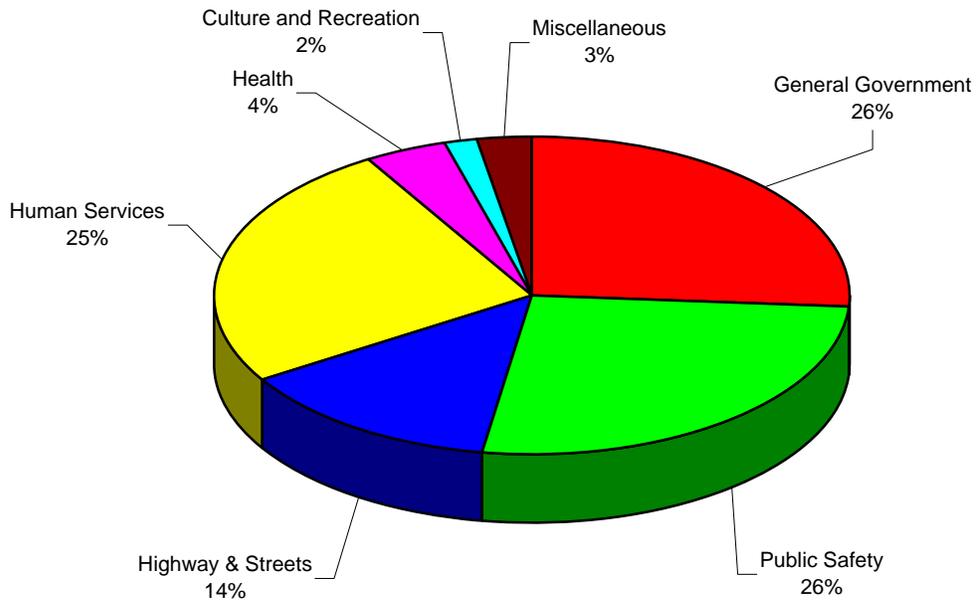
Gary Miller  
County Sheriff  
(763) 682-7619

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	114,751	116,780	2,029
Total Net Tax Capacity of All Taxable Property	106,178,099	123,154,690	16,976,591
Percent of Property Taxes Collected	97.37%	96.54%	-0.83%
Total Revenues	79,256,515	87,004,316	7,747,801
Total Current County Expenditures (All Governmental Funds)	82,627,700	93,995,207	11,367,507
Capital Assets	148,867,919	174,918,958	26,051,039
Total Outstanding Net Bonded Debt of the County	18,385,000	69,141,393	50,756,393
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	A1	Aa3	
Total Government-Wide Net Assets	161,224,442	183,024,382	21,799,940
Total Number of Full/Part Time Employees	651	681	30

## **A User's Guide to County Financial Statements**

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

### **Basic Financial Statements**

Wright County's basic financial statement consists of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds, fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information and disclosure for information in the financial statements.

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

### **County Governmental Fund Types**

The General Fund is the general operating fund of the county. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

### **Character Classification of County Expenditures**

The county's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt services are presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest, and other costs associated with debt.

Capital outlays are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of county capital assets.

Intergovernmental represent resources transferred by the county to other governments.

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2007**

**ASSETS**

Cash and Pooled Investments	\$ 84,750,966
Petty Cash and Change Funds	2,110
Taxes Receivable - Delinquent	1,722,624
Special Assessments Receivable	
Delinquent	140,071
Noncurrent	847,981
Accounts Receivable - Net	372,130
Accrued Interest Receivable	764,512
Loans Receivable	44,646
Due from Other Funds	9,594
Due from Other Governments	2,521,882
Inventory	761,578
Deferred Charges	262,722
Non-Depreciable Capital Assets	
Land	15,220,191
Construction in Progress	13,277,892
Depreciable Capital Assets - Net of Accumulated Depreciation	
Buildings	30,737,360
Machinery, Furniture, and Equipment	4,498,028
Infrastructure	111,185,487
	<hr/>
<b>Total Assets</b>	<b>\$ 267,119,774</b>

**LIABILITIES**

Accounts Payable	\$ 1,690,292
Salaries Payable	1,510,620
Contracts Payable	5,642,898
Other Accrued Liabilities	20,831
Due to Other Funds	9,594
Due to Other Governments	563,352
Accrued Interest Payable	195,401
General Obligation Bonds Payable - Due Within One Year	2,745,000
Contract for Deed - Due Within One Year	182,000
Loans Payable - Due Within One Year	250,000
Compensated Absences Payable - Due Within One Year	216,022
General Obligation Bonds Payable - Due in More Than One Year	66,396,393
Contract for Deed - Due in More One Year	96,000
Loans Payable - Due in More One Year	2,100,000
Compensated Absences Payable - Due in More One Year	2,476,989
	<hr/>
<b>Total Liabilities</b>	<b>\$ 84,095,392</b>

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	\$ 148,148,699
Restricted For:	
General Government	163,560
Public Safety	357,712
Debt Service	2,712,064
Postclosure	280,337
Unrestricted	31,362,010
	<hr/>
<b>Total Net Assets</b>	<b>\$ 183,024,382</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
<b>GOVERNMENTAL ACTIVITIES</b>					
General Government	\$ 18,765,778	\$ 4,389,274	\$ 1,600,261	\$ 0	\$ (12,776,243)
Public Safety	18,785,432	5,072,950	1,002,416	0	(12,710,066)
Highways and Streets	9,920,610	964,294	984,006	15,116,739	7,144,429
Sanitation	789,498	75,011	0	0	(714,487)
Human Services	17,954,292	946,060	9,751,262	0	(7,256,970)
Health	3,024,083	397,775	1,420,647	0	(1,205,661)
Culture and Recreation	1,169,471	49,365	139,083	0	(981,023)
Conservation of Natural Resources	358,176	15,730	0	1,191,873	849,427
Interest	919,400	0	0	0	(919,400)
<b>Total Governmental Activities</b>	<b>\$ 71,686,740</b>	<b>\$ 11,910,459</b>	<b>\$ 14,897,675</b>	<b>\$ 16,308,612</b>	<b>\$ (28,569,994)</b>
<b>GENERAL REVENUES</b>					
Property Taxes					\$ 35,572,233
Gravel Taxes					57,773
Mortgage Registry and Deed Tax					229,774
Grants and Contributions not Restricted to a Particular Purpose					6,308,607
Investment Earnings					1,620,342
Miscellaneous					6,550,355
Gifts and Contributions					30,850
<b>Total General Revenues</b>					<b>\$ 50,369,934</b>
<b>CHANGE IN NET ASSETS</b>					
					<b>\$ 21,799,940</b>
<b>Net Assets - Beginning of Year</b>					<b>161,224,442</b>
<b>NET ASSETS - END OF YEAR</b>					<b>\$ 183,024,382</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2007**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Pooled Investments	\$ 21,771,737	\$ 3,578,216	\$ 4,649,856	\$ 6,306,501	\$ 47,056,419	\$ 1,388,237	\$ 84,750,966
Petty Cash and Change Funds	2,050	0	60	0	0	0	2,110
Taxes Receivable							
Delinquent	997,882	285,157	323,874	114,583	0	1,128	1,722,624
Special Assessments Receivable							
Delinquent	887	0	0	113,611	0	25,573	140,071
Deferred	0	0	0	706,887	0	141,094	847,981
Accounts Receivable	52,159	21,776	296,545	0	1,650	0	372,130
Accrued Interest Receivable	650,377	0	0	0	114,135	0	764,512
Loans Receivable	44,646	0	0	0	0	0	44,646
Due from Other Funds	14,751	44,523	35	0	0	0	59,309
Due from Other Governments	248,807	1,064,000	1,207,905	0	1,170	0	2,521,882
Inventories	0	761,578	0	0	0	0	761,578
Advances to Other Funds	17,400	0	0	0	0	0	17,400
<b>Total Assets</b>	<b>\$ 23,800,696</b>	<b>\$ 5,755,250</b>	<b>\$ 6,478,275</b>	<b>\$ 7,241,582</b>	<b>\$ 47,173,374</b>	<b>\$ 1,556,032</b>	<b>\$ 92,005,209</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 357,264	\$ 558,978	\$ 617,440	\$ 0	\$ 148,787	\$ 7,823	\$ 1,690,292
Salaries Payable	992,102	113,633	404,885	0	0	0	1,510,620
Contracts Payable	0	858,723	0	0	4,784,175	0	5,642,898
Other Accrued Liabilities	0	0	20,831	0	0	0	20,831
Due to Other Funds	43,872	0	1,674	0	0	13,763	59,309
Due to Other Governments	154,929	4,228	356,842	0	0	47,353	563,352
Deferred Revenue - Unavailable	765,661	1,106,833	235,006	889,518	0	165,559	3,162,577
Advance from Other Funds	0	0	0	0	0	17,400	17,400
<b>Total Liabilities</b>	<b>\$ 2,313,828</b>	<b>\$ 2,642,395</b>	<b>\$ 1,636,678</b>	<b>\$ 889,518</b>	<b>\$ 4,932,962</b>	<b>\$ 251,898</b>	<b>\$ 12,667,279</b>
<b>FUND BALANCES</b>							
Reserved for							
Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,597,353	\$ 0	\$ 39,597,353
Inventories	0	761,578	0	0	0	0	761,578
Advances to Other Funds	17,400	0	0	0	0	0	17,400
Change Funds	2,050	0	0	0	0	0	2,050
Jail Canteen	23,725	0	0	0	0	0	23,725
Landfill Closure/Postclosure	0	0	0	0	0	280,337	280,337
E911	357,712	0	0	0	0	0	357,712
Law Library	163,560	0	0	0	0	0	163,560
Unreserved							
Designated for Cash Flows	13,729,256	2,088,318	4,094,500	0	0	0	19,912,074
Designated for Debt Service	0	0	0	6,352,064	0	0	6,352,064
Designated for Compensated Absences	1,918,012	262,959	512,040	0	0	0	2,693,011
Designated for Construction	0	0	0	0	2,643,059	0	2,643,059
Undesignated	5,275,153	0	235,057	0	0	0	5,510,210
Unreserved, reported in nonmajor funds	0	0	0	0	0	1,023,797	1,023,797
<b>Total Fund Balances</b>	<b>\$ 21,486,868</b>	<b>\$ 3,112,855</b>	<b>\$ 4,841,597</b>	<b>\$ 6,352,064</b>	<b>\$ 42,240,412</b>	<b>\$ 1,304,134</b>	<b>\$ 79,337,930</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,800,696</b>	<b>\$ 5,755,250</b>	<b>\$ 6,478,275</b>	<b>\$ 7,241,582</b>	<b>\$ 47,173,374</b>	<b>\$ 1,556,032</b>	<b>\$ 92,005,209</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET ASSETS--GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2007**

<b>TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS</b>		<b>\$ 79,337,930</b>
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.		174,918,958
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		3,162,577
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
General Obligation Bonds and any related unamortized discounts or premiums	\$ (69,141,393)	
Deferred Debt Issuance Charges	262,722	
Accrued Interest Payable	(195,401)	
Contract for Deed Payable	(278,000)	
Loans Payable	(2,350,000)	
Compensated Absences	(2,693,011)	(74,395,083)
<b>TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 183,024,382</u></b>

**WRIGHT COUNTY**  
**BUFFALO, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

	General	Road and Bridge	Human Services	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 20,969,318	\$ 6,297,697	\$ 6,437,362	\$ 2,091,727	\$ 0	\$ 36,493	\$ 35,832,597
Special Assessments	0	0	0	1,191,873	0	15,730	1,207,603
Licenses and Permits	209,959	0	0	0	0	0	209,959
Intergovernmental	6,120,083	11,155,603	12,334,100	113,449	550,000	0	30,273,235
Charges for Services	8,060,748	964,294	1,343,835	0	405,229	75,011	10,849,117
Fines and Forfeits	371,903	0	0	0	0	0	371,903
Gifts and Contributions	0	0	38,791	0	0	0	38,791
Interest on Investments	1,355,272	0	11,894	0	187,021	66,155	1,620,342
Miscellaneous	3,816,973	2,422,221	334,658	0	11,060	15,857	6,600,769
<b>Total Revenues</b>	<b>\$ 40,904,256</b>	<b>\$ 20,839,815</b>	<b>\$ 20,500,640</b>	<b>\$ 3,397,049</b>	<b>\$ 1,153,310</b>	<b>\$ 209,246</b>	<b>\$ 87,004,316</b>
<b>EXPENDITURES</b>							
<b>CURRENT</b>							
General Government	\$ 16,767,116	\$ 0	\$ 0	\$ 50,852	\$ 0	\$ 0	\$ 16,817,968
Public Safety	18,591,801	0	0	0	0	0	18,591,801
Highways and Streets	0	18,110,540	0	0	0	0	18,110,540
Sanitation	0	0	0	0	0	452,057	452,057
Human Services	0	0	17,859,897	0	0	0	17,859,897
Health	0	0	3,019,863	0	0	0	3,019,863
Culture and Recreation	1,126,130	0	0	0	0	0	1,126,130
Conservation of Natural Resources	307,576	0	0	0	0	44,844	352,420
<b>INTERGOVERNMENTAL</b>							
Culture and Recreation	1,731,128	0	0	0	0	0	1,731,128
Conservation of Natural Resources	0	0	0	0	0	5,953	5,953
<b>CAPITAL OUTLAY</b>							
	0	0	0	0	11,085,217	0	11,085,217
<b>DEBT SERVICE</b>							
Principal	0	361,682	0	2,600,000	1,205,503	0	4,167,185
Interest	0	0	0	658,011	16,175	0	674,186
Bond issuance costs	0	0	0	431	0	0	431
Administrative (Fiscal) charges	0	0	0	431	0	0	431
<b>Total Expenditures</b>	<b>\$ 38,523,751</b>	<b>\$ 18,472,222</b>	<b>\$ 20,879,760</b>	<b>\$ 3,309,725</b>	<b>\$ 12,306,895</b>	<b>\$ 502,854</b>	<b>\$ 93,995,207</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,380,505</b>	<b>\$ 2,367,593</b>	<b>\$ (379,120)</b>	<b>\$ 87,324</b>	<b>\$ (11,153,585)</b>	<b>\$ (293,608)</b>	<b>\$ (6,990,891)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	\$ 259,725	\$ 457,279	\$ 0	\$ 0	\$ 2,125,000	\$ 0	\$ 2,842,004
Transfers Out	(2,000,000)	(212,949)	0	0	(629,055)	0	(2,842,004)
Proceeds from Debt	0	0	0	3,640,000	49,595,000	0	53,235,000
Premium on Bonds Issued	0	0	0	0	1,064,185	0	1,064,185
Proceeds from Sale of Capital Assets	42,406	39,757	0	0	4,096	0	86,259
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,697,869)</b>	<b>\$ 284,087</b>	<b>\$ 0</b>	<b>\$ 3,640,000</b>	<b>\$ 52,159,226</b>	<b>\$ 0</b>	<b>\$ 54,385,444</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 682,636</b>	<b>\$ 2,651,680</b>	<b>\$ (379,120)</b>	<b>\$ 3,727,324</b>	<b>\$ 41,005,641</b>	<b>\$ (293,608)</b>	<b>\$ 47,394,553</b>
<b>Fund Balance - Beginning 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>
<b>Increase in reserved for inventories</b>	<b>0</b>	<b>7,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,960</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 21,486,868</b>	<b>\$ 3,112,855</b>	<b>\$ 4,841,597</b>	<b>\$ 6,352,064</b>	<b>\$ 42,240,412</b>	<b>\$ 1,304,134</b>	<b>\$ 79,337,930</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** **\$ 47,394,553**

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for general capital assets, and infrastructure	\$ 31,254,702	
Net book value of disposed assets	(141,871)	
Current year depreciation	<u>(5,061,792)</u>	26,051,039

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. (1,134,166)

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:

Contracts for Deed	\$ (1,000,000)	
General Obligation Bonds	(52,235,000)	
Premium on Bond Issued	(1,064,185)	
Deferred Issuance Charges	<u>130,426</u>	(54,168,759)

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	2,600,000	
Contract for deed	1,205,503	
Loans payable	<u>50,000</u>	3,855,503

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	\$ 54,426	
Amortization of premiums and deferred issuance charges	120,639	
Change in compensated absences	(381,255)	
Change in inventories	<u>7,960</u>	<u>(198,230)</u>

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES** **\$ 21,799,940**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 21,369,940	\$ 21,369,940	\$ 20,969,318	\$ (400,622)
Licenses and permits	86,850	86,850	209,959	123,109
Intergovernmental	5,025,093	5,025,093	6,120,083	1,094,990
Charges for services	7,382,414	7,382,414	8,060,748	678,334
Fines and forfeits	372,300	372,300	371,903	(397)
Investments earnings	850,000	850,000	1,355,272	505,272
Miscellaneous	3,473,307	3,473,307	3,816,973	343,666
<b>Total Revenues</b>	<b>\$ 38,559,904</b>	<b>\$ 38,559,904</b>	<b>\$ 40,904,256</b>	<b>\$ 2,344,352</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	\$ 296,574	\$ 305,257	\$ 290,872	\$ 14,385
Courts	491,840	491,840	506,934	(15,094)
Courts services	2,579,788	2,689,424	2,609,164	80,260
Law library	135,054	142,871	140,821	2,050
County administration	745,115	772,592	751,340	21,252
County auditor/treasurer	1,883,597	1,966,113	1,802,814	163,299
County assessor	1,065,006	1,098,974	1,059,691	39,283
Elections	105,300	105,300	98,181	7,119
Information technology	1,175,439	1,206,836	960,624	246,212
Attorney	2,047,980	2,174,770	2,119,537	55,233
Recorder	610,958	628,787	746,562	(117,775)
Surveyor	894,848	924,242	583,774	340,468
Planning and zoning	1,130,192	1,173,027	1,121,440	51,587
Buildings and plant	1,656,880	1,671,027	1,753,493	(82,466)
Veterans service officer	116,645	120,028	119,227	801
Other general government	3,736,139	2,165,719	2,102,642	63,077
<b>Total general government</b>	<b>\$ 18,671,355</b>	<b>\$ 17,636,807</b>	<b>\$ 16,767,116</b>	<b>\$ 869,691</b>
<b>Public safety</b>				
Sheriff	\$ 12,459,394	\$ 13,363,806	\$ 13,225,254	\$ 138,552
Coroner	301,823	301,823	298,971	2,852
E-911 system	0	0	63,759	(63,759)
County jail	4,649,020	4,739,854	4,513,565	226,289
Civil defense	118,691	122,066	114,708	7,358
Other public safety	0	0	375,544	(375,544)
<b>Total public safety</b>	<b>\$ 17,528,928</b>	<b>\$ 18,527,549</b>	<b>\$ 18,591,801</b>	<b>\$ (64,252)</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Expenditures</b>				
<b>Current (Continued)</b>				
<b>Culture and recreation</b>				
Parks	961,119	995,611	1,126,130	(130,519)
<b>Conservation of natural resources</b>				
County extension	\$ 314,374	\$ 315,809	\$ 307,467	\$ 8,342
Soil and water conservation	0	0	109	(109)
<b>Total conservation of natural resources</b>	<b>\$ 314,374</b>	<b>\$ 315,809</b>	<b>\$ 307,576</b>	<b>\$ 8,233</b>
<b>Intergovernmental</b>				
Culture and recreation	1,731,128	1,731,128	1,731,128	0
<b>Total Expenditures</b>	<b>\$ 39,206,904</b>	<b>\$ 39,206,904</b>	<b>\$ 38,523,751</b>	<b>\$ 683,153</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (647,000)</b>	<b>\$ (647,000)</b>	<b>\$ 2,380,505</b>	<b>\$ 3,027,505</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 607,000	\$ 607,000	\$ 259,725	\$ (347,275)
Transfers out			(2,000,000)	(2,000,000)
Proceeds from sale of assets	40,000	40,000	42,406	2,406
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 647,000</b>	<b>\$ 647,000</b>	<b>\$ (1,697,869)</b>	<b>\$ (2,344,869)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 682,636</b>	<b>\$ 682,636</b>
<b>Fund Balance - Beginning of Year</b>			20,804,232	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 21,486,868</b>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 6,509,326	\$ 6,509,326	\$ 6,297,697	\$ (211,629)
Intergovernmental	11,169,916	11,169,916	11,155,603	(14,313)
Charges for services	656,000	656,000	964,294	308,294
Miscellaneous	587,172	587,172	2,422,221	1,835,049
<b>Total Revenues</b>	<b>\$ 18,922,414</b>	<b>\$ 18,922,414</b>	<b>\$ 20,839,815</b>	<b>\$ 1,917,401</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Highways and streets</b>				
Administration	\$ 524,499	\$ 524,499	\$ 516,169	\$ 8,330
Maintenance	3,026,595	3,026,595	3,028,567	(1,972)
Construction	14,449,400	14,449,400	12,969,617	1,479,783
Equipment and maintenance shops	1,500,633	1,500,633	1,596,187	(95,554)
<b>Total highways and streets</b>	<b>19,501,127</b>	<b>19,501,127</b>	<b>18,110,540</b>	<b>1,390,587</b>
Debt service				
Principal	280,000	280,000	361,682	(81,682)
<b>Total Expenditures</b>	<b>\$ 19,781,127</b>	<b>\$ 19,781,127</b>	<b>\$ 18,472,222</b>	<b>\$ 1,308,905</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (858,713)</b>	<b>\$ (858,713)</b>	<b>\$ 2,367,593</b>	<b>\$ 3,226,306</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	0	0	457,279	457,279
Transfers out	0	0	(212,949)	(212,949)
Proceeds from sale of assets	600,000	600,000	39,757	(560,243)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 284,087</b>	<b>\$ (315,913)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (258,713)</b>	<b>\$ (258,713)</b>	<b>\$ 2,651,680</b>	<b>\$ 2,910,393</b>
<b>Fund Balance - Beginning of Year</b>			<b>453,215</b>	
<b>Increase in reserved for Inventory</b>			<b>7,960</b>	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 3,112,855</b>	

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 6,693,931	\$ 6,693,931	\$ 6,437,362	\$ (256,569)
Intergovernmental	11,399,369	11,399,369	12,334,100	934,731
Charges for services	1,255,600	1,255,600	1,343,835	88,235
Gifts and contributions	14,500	14,500	38,791	24,291
Investment Earnings	10,000	10,000	11,894	1,894
Miscellaneous	259,900	259,900	334,658	74,758
<b>Total Revenues</b>	<b><u>\$ 19,633,300</u></b>	<b><u>\$ 19,633,300</u></b>	<b><u>\$ 20,500,640</u></b>	<b><u>\$ 867,340</u></b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	\$ 4,171,500	\$ 4,171,500	\$ 4,134,130	\$ 37,370
Social services	12,762,500	12,762,500	13,725,767	(963,267)
<b>Total human services</b>	<b><u>\$ 16,934,000</u></b>	<b><u>\$ 16,934,000</u></b>	<b><u>\$ 17,859,897</u></b>	<b><u>\$ (925,897)</u></b>
<b>Health</b>				
Nursing service	<b><u>\$ 2,999,300</u></b>	<b><u>\$ 2,999,300</u></b>	<b><u>\$ 3,019,863</u></b>	<b><u>\$ (20,563)</u></b>
<b>Total Expenditures</b>	<b><u>\$ 19,933,300</u></b>	<b><u>\$ 19,933,300</u></b>	<b><u>\$ 20,879,760</u></b>	<b><u>\$ (946,460)</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>\$ (300,000)</u></b>	<b><u>\$ (300,000)</u></b>	<b><u>\$ (379,120)</u></b>	<b><u>\$ (79,120)</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (300,000)</u></b>	<b><u>\$ (300,000)</u></b>	<b><u>\$ (379,120)</u></b>	<b><u>\$ (79,120)</u></b>
<b>Fund Balance - Beginning of Year</b>			<b><u>5,220,717</u></b>	
<b>Fund Balance - December 31</b>			<b><u>\$ 4,841,597</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 2007. The list does not include salaries paid to County employees nor does it include individuals who received Federal, State or County Human Services aid.

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
3 D SPECIALTIES INC	6,011.93	BLUE CROSS BLUE SHIELD	3,456,149.82	DESIGN ELECTRICAL CONTRACTORS	100,228.08
ACCESSIBLE HOMES, LLC	30,000.00	BLUE CROSS BLUE SHIELD	1,374,631.76	DHS	314,647.13
ADAMS/DIANA	14,015.50	BOGUT LAW OFFICES P.A.	6,562.00	DHS	7,858.99
ADOLFSON & PETERSON CONSTRUCTI	630,977.98	BONESTROO	10,472.60	DHS-ANNANDALE CBHH-491	6,800.00
ADULT TRAINING & HABILITATION	9,474.42	BOYER TRUCK PARTS	7,946.15	DHS-MAPS	667,024.93
ADVANCED GRAPHIC SYSTEMS INC	5,355.00	BP AMOCO	36,270.34	DHS-ST PETER-472	42,731.90
ADVANCED GRAPHIC SYSTEMS INC	10,666.94	BRAUN INTERTEC CORPORATION	20,955.75	DHS-WILLMAR-482	182,989.60
ADVANCED GRAPHIX INC	7,309.82	BROCK WHITE CO LLC	70,073.31	DINGMANN FUNERAL CARE INC	6,181.00
ADVANTAGE PAPER	13,398.96	BUFFALO BITUMINOUS	176,162.35	DLT SOLUTIONS INC	10,757.60
AG ENTERPRISES LLC	12,609.00	BUFFALO FLORAL & LANDSCAPING	7,523.03	DURST/JERALD L	707,940.25
AGSTAR FINANCIAL SERVICES ACA	154,510.64	BUFFALO HOSPITAL	139,247.58	DYKHOFF/BRYAN	18,100.00
ALBERTVILLE BODY SHOP INC	37,441.05	BUFFALO HOSPITAL	15,996.45	EAGLE ROCK PROPERTIES	5,500.00
ALBERTVILLE LLC	8,000.00	BUFFALO HOSPITAL-OTPT COMMERC	5,339.60	EAST CENTRAL REGIONAL JUVENILE	207,580.05
ALBERTVILLE/CITY OF	1,056,348.12	BUFFALO ISD 877	39,045.27	EAST CENTRAL REGIONAL JUVENILE	164,538.00
ALBERTVILLE-ST MICHAEL	40,364.60	BUFFALO TOWNSHIP	30,524.82	EAU CLAIRE ACADEMY	23,062.34
ALBION TOWNSHIP	17,368.03	BUFFALO/CITY OF	754,404.75	ECONOMIC DEVELOPMENT PRTRNSHIP	45,200.00
ALBRECHT/DANIEL A	10,255.00	BUFFALO/CITY OF	7,509.58	EICHER/LAURA M	30,000.00
ALLIANCE AUCTION AND REALTY SE	100,000.00	BUMGARNER/BARBARA	8,390.30	EKON POWDER COATING INC	9,051.54
ALLINA HOSPITALS & CLINICS	6,937.03	BUREAU OF CRIMINAL APPREHENSIO	14,120.00	ELECTION SYSTEMS & SOFTWARE IN	95,763.54
ALLINA HOSPITALS & CLINICS	19,403.22	BUSINESS WARE SOLUTIONS	5,713.60	ELK RIVER FORD	415,114.20
ALLINA MEDICAL LABORATORIES	5,721.35	CANADIAN PACIFIC RAILWAY	86,919.43	ELK RIVER-OTSEGO ISD 728	139,796.21
ALSEN/SUZANNE	21,691.64	CAPITAL CONCRETE INC	7,864.50	ELMORE ACADEMY	9,582.72
AMERICAN INSTITUTIONAL SUPPLY	9,415.89	CARDIAC SCIENCE	7,738.31	EMERGENCY PHYSICIANS PA	6,671.00
AMERICAN MESSAGING	9,128.79	CAREFACTS INFORMATION SYSTEMS	15,188.49	ENGEL/DALE L	8,737.50
AMERICAN SOLUTIONS FOR BUSINES	8,106.25	CARGILL INC-SALT DIVISION	402,675.64	ENGINEERING DESIGN INITIATIVE	36,900.97
AMERICA'S MATTRESS	5,000.00	CARTER/STEVEN W	21,550.00	EPA AUDIO VISUAL INC.	22,241.22
AMERIPRIDE LINEN AND APPAREL	12,774.14	CARVER COUNTY TREASURER	65,964.58	ERNST GENERAL CONSTRUCTION INC	44,647.00
AMI IMAGING SYSTEMS INC	64,613.62	CARVER COUNTY TREASURER	6,203.36	ESRI	20,216.11
AMI IMAGING SYSTEMS INC	26,725.00	CARVER COUNTY-FINANCIAL SERVIC	17,698.59	EXCEL SYSTEMS LLC	11,969.02
ANCOM COMMUNICATIONS INC	37,695.15	CARY/DIXIE	5,749.28	FABEL/AGNES	8,600.00
ANCOM TECHNICAL CENTER	23,467.45	CATCO PARTS SERVICE	5,611.73	FAMILY EDUCATION CENTERS OF WR	11,000.00
ANDERSEN INC/EARL F	48,449.58	CATHOLIC CHARITIES	17,420.70	FAMILY INNOVATIONS INC	9,560.54
ANDERSON ESTATE/OLGA	8,375.00	CBHH - ANNANDALE	21,250.00	FAMILY PROSPECTIVE RESOURCES I	30,584.12
ANDERSON/DANIEL	9,305.00	CELLULAR SALES AND SERVICE INC	6,538.92	FAMILY THERAPY SPECIALISTS	20,134.96
ANDERSON/DONALD L	11,835.00	CENTER POINT ENERGY	155,508.00	FARRELL/JOYCE B	13,750.00
ANDOR/LORI	7,385.04	CENTRA SOTA LAKE REGION LLC	664,116.68	FASCO SECURITY PRODUCTS	5,596.41
ANDRANEST	19,130.10	CENTRAL MN COUNCIL ON AGING IN	5,426.00	FAUSONE/DIANNE	9,587.81
ANDRING/DANIEL	9,146.42	CENTRAL MN JOBS & TRAINING SER	435,910.87	FEDERAL SIGNAL CORPORATION	22,767.26
ANNANDALE CONTRACTING INC	284,070.90	CENTRAL MN MENTAL HEALTH CENTE	34,583.60	FEHN GRAVEL & EXCAVATNG/DENNIS	3,454,633.96
ANNANDALE PUBLIC SCHOOL 876	18,898.34	CENTRAL MN MENTAL HEALTH CENTE	452,419.07	FILEK/JENNIFER	23,992.04
ANNANDALE ROCK PRODUCTS	15,752.05	CHAMBERLAIN OIL CO	21,703.69	FINAL TOUCH EXCAVATING, INC.	218,888.05
ANNANDALE/CITY OF	449,137.21	CHATHAM TOWNSHIP	189,166.66	FIRST AMERICAN R E TAX SERVICE	45,817.83
ANOKA COUNTY - MEDICAL EXAMINE	298,971.00	CHECKER TRANSPORTATION, INC.	6,714.03	FORCE AMERICA INC	9,272.02
ANOKA COUNTY JUVENILE CENTER	5,380.00	CHOICES FOR CHILDREN	6,756.00	FOSTER/TIM	14,686.69
ANOKA COUNTY JUVENILE CENTER	67,138.05	CLEARWATER RIVER WATERSHED	193,552.31	FRANKLIN TOWNSHIP	36,363.93
APEC INDUSTRIAL SALES & SERVIC	7,486.39	CLEARWATER TOWNSHIP	18,611.60	FRENCH LAKE TOWNSHIP	17,148.35
ARAMARK CORRECTIONAL SERVICES	278,953.20	CLEARWATER/CITY OF	847,021.02	FRONTIER PRECISION INC	6,344.26
ARAMARK SERVICES	8,036.45	CLIMATE AIR	135,608.74	FUNCTIONAL INDUSTRIES INC	300,197.27
ARC, AHL SERVICES INC.	5,457.04	COKATO EQUIPMENT INC	9,206.41	FYLES EXCAVATING & HONEY WAGON	8,381.00
ARC, PERFORMANCE POOL & SPA	5,203.12	COKATO MOTOR SALES INC	40,642.10	GALE-TEC ENGINEERING INC	8,829.71
ARROW - TECH	8,250.00	COKATO TOWNSHIP	18,752.34	GATEWAY COMPANIES INC,AN MPC C	120,700.63
ARROW LIFT ACCESSIBILITY	14,042.00	COKATO/CITY OF	161,730.73	GATEWAY COMPANIES INC,AN MPC C	72,125.71
ASPEN EQUIPMENT COMPANY	9,661.07	COMMISSIONER OF FINANCE	539,024.32	GEOCOMM INC	22,000.00
ASSN OF MINNESOTA COUNTIES	15,566.67	COMMISSIONER OF REVENUE	40,370.00	GERARD TREATMENT PROGRAMS	212,059.38
ASSN OF MINNESOTA COUNTIES	7,633.33	COMMISSIONER OF TRANSPORTATION	66,835.74	GRAINGER	12,023.55
ASSOCIATION OF MN COUNTIES	7,661.00	COMMUNITY AND FAMILY SERVICES	31,006.15	GRANITE ELECTRONICS	6,014.80
ASSURANT BENEFITS	11,356.02	COMPUTER PROFESSIONALS UNLIMIT	7,817.17	GREAT RIVER REGIONAL LIBRARY	1,731,128.00
ASSURANT BENEFITS	7,575.48	CONSUMER DIRECTIONS	10,860.00	GREATERN MN FAMILY SERVICES	10,483.76
ASTECH	289,103.32	CONTECH CONSTRUCTION PRODUCT	23,918.51	GREEN/BARBARA	32,078.40
ASTLEFORD INTERNATIONAL	164,894.55	CORINNA TOWNSHIP	30,118.17	GREENE ESPEL PLLP	5,137.30
AUTHORITY FENCE & DECKS INC	12,995.00	CORNELIUS/ALAN	16,976.12	GREENVIEW INC	80,728.66
AUTHORITY FENCE & DECKS INC	11,395.00	CORNERSTONE DETENTION PRODUCTS	52,250.00	GREER/LARONE	5,671.85
AUTO GLASS CENTER INC	8,293.63	COTTENS' INC	21,905.35	GRISWOLD/RUTH	11,853.27
AVTEX INC	6,812.43	COUNTRY SERVICES INC	8,431.28	GROUP FOR AFFORDABLE HOUSING	72,100.00
B & B PRODUCTS - RIGS AND SQUA	54,656.66	CPS TECHNOLOGY SOLUTIONS	7,409.37	GUCKENBERG/MICHAEL	21,865.00
B & D PLUMBING & HEATING	15,962.00	CRAGG CO/H M	32,843.23	H&R CONST CO	33,469.70
BAJARI-HESCH/MARY	8,126.98	CROW 95 PROPERTIES INC	463,900.00	HAGLIN/DONNA	8,883.59
BANGA/ANGELA	12,460.00	CROW RIVER TOOLS	6,616.91	HAJAS/STEVEN Z	64,150.00
BANKERS ADVERTISING CO INC	8,344.08	CUB PHARMACY	29,703.25	HAJAS/STEVEN Z	15,440.00
BARTHEL/ELAINE	6,672.95	CURRAN/COLLEEN M	7,521.00	HAJEK ATTORNEY PC/ROBERT	10,065.00
BAUERLY BROTHERS COMPANIES	156,285.34	CWB ALBERTVILLE CROSSING LLC	11,145.00	HALL/DOROTHY	7,806.29
BEAR GRAPHICS INC	11,325.75	DAHL/STEVE	5,451.91	HANOVER/CITY OF	149,069.30
BEAUDRY PROPANE INC	16,288.79	DASSEL COKATO ISD 466	21,314.23	HARDRIVES, INC	10,647.15
BEAUDRY/EARL	5,142.89	DBT ASSOCIATES	8,980.00	HARRIS/MARK W	42,000.00
BEHRENS/SCOTT L	5,215.00	DEAN/THERESA	17,659.00	HAZEN/MARILYN	53,348.37
BENEFIT INFORMATION SERVICES I	7,659.93	DELANO ISD 879	21,620.53	HDR INC	5,871.24
BENSON/MARILEE	7,093.44	DELANO/CITY OF	51,944.21	HEARTLAND HOME	7,194.69
BERNING/SHARON	9,344.92	DENNY HECKERS AUTOMALL	20,316.00	HEARTLAND RANCH INC	20,670.00
BIBLE/DIANA	94,582.51	DENTAL CARE ASSOCIATES OF BUFF	5,187.00	HEURING/LEANDER C	79,550.00
BISHOP/MARK	6,279.46	DEPARTMENT OF NATURAL RESOURCE	164,324.12	HEWITT/TINA	7,174.19
BISSONNETTE/GEORGE L	13,115.00	DEPARTMENT OF PUBLIC SAFETY	22,710.00	HEWLETT PACKARD	27,581.18
BLACK BOX RESALE SERVICES	5,660.17	DEPT OF CORRECTIONS	16,947.25	HEWLETT PACKARD COMPANY	5,347.78
BLACK MOORE BUMGARDNER MAGNUSS	10,963.14	DEPT OF CORRECTIONS	41,738.62	HETANEN/DOROTHY	5,097.85
BLOCKEY/LAURA	29,011.86	DEPUTY REG 77	23,043.26	HILLYARD FLOOR CARE SUPPLY	90,975.49
BLODGETT/JAMES C	14,270.00	DEROO/NATHANIEL M	9,765.00	HOESCHEN HOMES	18,009.10

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
HOLIDAY	142,718.20	MARIETTA AGGREGATES/MARTIN	7,184.56	OLD CASTLE PRECAST	494,950.00
HOWARD LAKE/CITY OF	8,659.37	MARKS STANDARD PARTS	10,076.94	OLSON/TERRANCE J	13,207.00
HOWARD LAKE-WAVERLY-WINSTED IS	14,049.33	MARTIN-MCALLISTERS CONSULTING	14,000.00	OMANN BROTHERS INC	15,391.76
HOWE/TAMMY	37,800.60	MARYSVILLE TOWNSHIP	320,174.50	ONSUM/RENEE	15,732.39
HUBBARD COUNTY DAC INC	14,002.24	MASY'S CORPORATION	100,398.58	OPERATION FORESIGHT SERVICES I	24,909.00
HUTCHINSON COMMUNITY HOSPITAL	9,728.85	MATHIOWETZ CONSTRUCTION	16,277.65	OPPORTUNITY WORKSHOP INC	7,485.59
I STATE TRUCK CENTER	57,137.25	MAWSECO	9,392.42	OPTIONS INC	39,329.13
INGERSOLL/DELORES	8,128.51	MCDONOUGH/LORI	5,253.95	ORION ASSOCIATES INC	13,534.56
INITIATIVE FOUNDATION	6,000.00	MCDOWALL COMPANY	12,501.00	ORION ASSOCIATES INC	24,251.00
INTEGRATED FIRE & SECURITY	23,491.30	MCF-RW	5,980.00	OTSEGO/CITY OF	1,237,987.18
INTEREUM INC	18,766.73	MCLEOD TREATMENT PROGRAMS INC	89,464.71	OTTEN/LAURIE A	18,915.00
INTEREUM INC	27,896.67	MCNAMARA INC/B	38,020.50	OTTO ASSOCIATES	18,614.62
INTERSTATE ALL BATTERY CENTER	6,657.36	MEADA	27,300.00	PARPART/DAVID D	7,950.00
INTERSTATE BATTERY SYSTEMS OF	5,186.42	MENARDS - BUFFALO	12,663.80	PATH	198,145.56
INTOXIMETERS INC	16,436.37	MERCK & CO INC	9,356.56	PATH HASS	10,641.26
J CRAFT DIV OF CRYSTEEL MFG	163,185.21	MERIDIAN SERVICES INC	115,706.48	PAYROLL DEDUCTIONS	10,507,159.71
J. DESMARAIS CONSTRUCTION, INC	7,540.00	MERZ/PETER J	16,500.00	PAYROLL DEDUCTIONS	4,105,344.41
JESSEN/LISA	14,209.62	METCALF/BRITTANY	25,823.34	PAYROLL MAINTENANCE	14,474,980.80
JOHN DEERE GOVERNMENT & NATION	50,812.29	METCALF/TAMARA	33,506.40	PAYROLL MAINTENANCE	5,297,338.81
JOHNSON CONSTRUCTION CORP/JULI	104,062.29	METEORLOGIX	10,044.02	PEAVEY COMPANY/LYNN	5,781.90
JOHNSON/JAMES A	16,860.00	METRO GROUP INC/THE	57,520.75	PELTZ/MARY	12,144.52
JOHNSON/JULIE	7,675.56	MEYER-ROHLIN INC	6,310.00	PETERSON CHAPEL-BUFFALO	13,851.76
JOHNSTON/DOUG	11,084.13	MID-AMERICA BUSINESS SYSTEMS	7,962.58	PETTIT/RITA	11,063.88
JOINT POWERS BOARD	15,276.74	MIDDLEVILLE TOWNSHIP	18,340.70	PFEIFER CONSTRUCTION	7,840.00
JR'S ADVANCED RECYCLERS	8,837.85	MIDLAND CORPORATE BENEFITS SVC	8,019.61	PLANSIGHT LLC	28,180.00
JUNCTION TOWING & AUTO REPAIR	5,369.07	MID-MINNESOTA HOT MIX INC	57,930.75	PMI COMPUTER SUPPLIES	5,217.81
JURGENS/ARTHUR	25,686.65	MILLE LACS ACADEMY	195,994.00	POLAR CHEVROLET	57,215.65
KALWAY/SHIRLEY	13,532.20	MILLE LACS COUNTY JAIL	6,474.96	PORT BOYS GROUP HOME	33,085.36
KANDIYOHI CTY SHERIFFS DEPARTM	13,005.00	MLEZIVA/DON	6,940.45	PORT GIRLS GROUP HOME	137,843.48
KAPLAN PROFESSIONAL SCHOOLS	18,223.00	MN CORRECTIONAL FACILITY-RED W	119,370.00	PORTMANN/DOUGLAS J	6,215.00
KARVEL PH D/GEORGE R	32,830.00	MN COUNTIES COMPUTER COOPERATI	188,006.89	POSITRON PUBLIC SAFETY SYSTEMS	5,257.74
KASHEIMER/KATHLEEN	12,574.30	MN COUNTIES INS TRUST	876,068.00	POTTER/ALLONE	32,000.00
KEEFE SUPPLY CO	8,791.32	MN COUNTIES INS TRUST	136,258.00	POTTER/JUDITH A	339,677.99
KELZER/BRIAN J	16,000.00	MN COUNTY ATTORNEYS ASSOCIATIO	6,427.55	POWERPLAN OIB	5,619.69
KEMBLE INC	11,200.00	MN DEPARTMENT OF CORRECTIONS	18,223.00	PRAIRIE COUNTRY RC&D	8,353.00
KENNAMETAL INC	10,300.58	MN DEPARTMENT OF HEALTH	10,692.50	PRECISION PRINTS OF WRIGHT CO	6,661.21
KENNEDY & GRAVEN	35,000.00	MN DEPARTMENT OF LABOR & INDUS	7,729.80	PROSOURCE ONE	15,521.95
KINTNER/SCOTT	71,900.00	MN DEPARTMENT OF REVENUE	42,054.77	PSYK/DOUGLAS	261,010.00
KIRKHAM/ELIZABETH ANN	22,487.44	MN DEPT OF COMMERCE	7,198.47	QUETEL CORPORATION	26,455.00
KKE ARCHITECTS INC	1,675,860.00	MN DHS	62,197.49	QWEST	9,534.57
KLEIN BANK	11,874,266.61	MN ELEVATOR INC	8,616.96	QWEST	53,835.93
KLEIN BANK	9,496,837.84	MN HIGHWAY SAFETY AND RESEARCH	17,445.00	QWEST	8,292.40
KLEIN BANK	14,613.83	MN HOUSING & FINANCE AGENCY	15,136.09	QWEST	19,237.42
KLONCZ/JOELYN	16,269.00	MN MUTUAL LIFE INSURANCE CO	15,759.28	RAINS/WAYNE A	21,915.00
KNESE/LAURIE L	20,442.53	MN SHERIFFS ASSOCIATION	7,001.11	RAINS/WAYNE AND LORETTA	17,885.00
KNIFE RIVER	2,931,910.58	MN STATE AUDITOR	20,512.24	RAMACCIOTTI/FRANK	12,827.81
KNIFE RIVER CORPORATION - NORT	199,624.33	MN STATE TREASURER-TIF	10,883.29	REDSTONE CONSTRUCTION CO INC	34,760.04
KRAFT/MICHAEL T	9,535.00	MN UC FUND	21,968.21	REICH/CATHY	16,181.00
KRAMER EXCAVATING/RANDY	303,734.63	MNJ TECHNOLOGIES DIRECT	10,626.44	RELIANCE TELEPHONE SYSTEMS INC	20,850.00
KRIS ENGINEERING INC	7,410.80	MONTICELLO ISD 882	30,423.20	REM HENNEPIN INC	9,022.07
KUE CONTRACTORS INC	101,895.00	MONTICELLO TOWNSHIP	53,727.85	REM SOUTH CENTRAL INC	108,938.69
KUSTOM SIGNALS INC	28,603.35	MONTICELLO/CITY OF	3,497,352.21	RETROFIT COMPANIES INC	20,155.67
L3 COMMUNICATIONS INC	10,158.40	MONTICELLO-BIG LAKE COMMUNITY	55,305.61	RICE MEMORIAL HOSPITAL	17,031.70
L-3 COMMUNICATIONS MOBILE VISI	19,980.80	MONTICELLO-BIG LAKE HOSPITAL	877,769.64	RICHARDS/THOMAS W	30,153.75
LABORATORY CORP OF AMERICA	7,612.00	MONTROSE/CITY OF	255,547.96	RILEY DETTMANN & KELSY LLC	5,911.04
LAKEDALE COMMUNICATIONS	6,579.91	MOODYS INVESTORS SERVICE	17,550.00	RIVERRIDER PUBLIC TRANSIT SYST	47,715.00
LANGUAGE LINE SERVICES INC	10,228.75	MOOSE LAKE MCF WILLOW RIVER	47,592.00	RIVERS OF HOPE	30,000.00
LAPLANT DEMO INC	24,760.60	MORRIES BUFFALO FORD MERCURY	42,369.76	ROBECK/PATRICIA	7,984.68
LARSEN/H DAVID	8,665.00	MORRIES PARTS & SERVICE GROUP	29,594.91	ROBERTSON/DELLA	7,493.65
LARSON ALLEN LLP	47,964.40	MOTOROLA INC	42,087.59	ROCKFORD ISD 883	17,523.90
LARSON ALLEN LLP	13,035.60	M-R SIGN COMPANY INC	49,028.80	ROCKFORD TOWNSHIP	51,818.25
LARSON/LAURIE	25,667.40	MSOP-MN SEX OFFENDER PROGRAM -	151,303.60	ROCKFORD/CITY OF	167,294.45
LAW ENFORCEMENT TECHNOLOGY GRO	16,303.69	MSSA INC	12,120.00	ROMSLO/JAMES	6,623.00
LEE/TRACI	32,888.60	MTI DISTRIBUTING INC	17,909.53	ROSENBUH/SHARON	13,627.05
LEUER MUNSTERTEIGER PROPERTIES	82,500.00	MUNICIPAL SOFTWARE	91,270.00	ROSITAS/LYNETTE	6,052.86
LIND/DARLENE M	5,325.58	MUNSTERTEIGER/BERNIE	5,367.60	ROSKAMP/NICHOL	6,903.17
LIND/WAYNE E	10,635.00	MURPHY/PEGGY	28,768.91	ROYAL TIRE INC	72,266.17
LINDGREN/DEBRA	7,230.60	NAGELL APPRAISAL & CONSULTING	24,725.00	RS EDEN	115,659.50
LITTLE FALLS MACHINE	12,559.62	NAME/JEFFREY T	33,870.00	RYAN CHEVROLET	11,115.40
LLOYD/RACHEL	6,353.38	NATIONAL BUSINESS SYSTEMS INC	63,121.06	RYAN MOTORS INC	8,916.55
LOBERG ELECTRIC	42,166.79	NELSON FORD	24,530.86	SAATHOFF INC	755,364.00
LOFFLER COMPANIES INC	7,141.48	NELSON/DEBBIE	6,508.06	SAFE COMMUNITIES OF WRIGHT COU	63,450.00
LUNDBERG/JUDY	13,377.24	NELSON/ROGER G	14,815.00	SAND CREEK GROUP LTD	7,762.50
LUTHERAN SOCIAL SERVICE	22,137.00	NEOPOST INC	95,329.88	SANOI PASTEUR INC	15,561.19
MADDEN & ASSOCIATES/FRANK	55,495.02	NETWORK INSTUMENTS LLC	5,530.12	SATURN SYSTEMS INC	5,000.00
MAINSTREAM PROPERTIES LLC	11,700.00	NEW HORIZONS COMPUTER LEARNING	5,800.00	SAVITSKI/CLAIRE	21,021.50
MANNING/JAMIE	10,200.00	NEXTEL COMMUNICATIONS	43,234.50	SCHMIDT/MICHAEL R	18,379.00
MANTHE/DARIN	42,320.00	NEXTEL COMMUNICATIONS	21,467.58	SCHNABEL/STEVE	15,499.73
MAPLE LAKE ISD 881	13,989.64	NORTH HOMES INC	15,881.05	SCHOOL DIST NO 2687	2,089,453.96
MAPLE LAKE TOWNSHIP	26,381.59	NORTHSTAR COVERALL LLC	13,576.00	SCHOOL DISTRICT NO 111 TR	308,128.45
MAPLE LAKE/CITY OF	15,499.63	NORTHWOOD CHILDRENS HOME	171,204.34	SCHOOL DISTRICT NO 466	1,271,566.22
MARCO	40,472.85	OCHOCKI/LOUISE	19,348.63	SCHOOL DISTRICT NO 728	5,181,194.25
MARCO	34,743.24	O'CONNELL/THOMAS C	5,135.00	SCHOOL DISTRICT NO 742	512,781.56
MARCO INC	93,133.26	OFFICE DEPOT	114,326.51	SCHOOL DISTRICT NO 876	2,742,406.00
MARCO INC	46,273.98	OFFICE DEPOT	33,823.52	SCHOOL DISTRICT NO 877	10,373,392.35

VENDORNAME	AMOUNT	VENDORNAME	AMOUNT
SCHOOL DISTRICT NO 879	2,878,905.58	VILLAGE FAMILY SERVICE CENTER	24,612.21
SCHOOL DISTRICT NO 881	2,090,245.16	VILLAGE RANCH	388,984.93
SCHOOL DISTRICT NO 882	5,967,183.35	VOA	178,185.87
SCHOOL DISTRICT NO 883	1,295,005.00	VOA - BRANT-JOHNSON	7,175.69
SCHOOL DISTRICT NO 885	10,746,334.38	VOA - CHILDRENS RESIDENTIAL TR	20,242.03
SCHOON/DONNA	8,378.34	VOSS LIGHTING	6,714.59
SCOTT HALDERSON CONSTRUCTION	7,200.00	WACHMAN JR/ERVIN A	34,595.00
SCOTT/SARA	12,333.96	WALLACE JR/LINDSAY A	14,600.00
SETINA MFG CO INC	5,942.07	WALMART COMMUNITY BRC	10,326.87
SHELL FLEET PLUS	16,429.29	WALMART STORE 01-1577	7,829.10
SHERBURNE COUNTY SHERIFF	247,072.82	WALSH/HARRY	14,715.96
SHERBURNE COUNTY SOCIAL SERVIC	36,970.00	WARD/TIMOTHY R	5,500.00
SHERIFFS YOUTH PROGRAM	25,760.16	WASTE MANAGEMENT TC WEST	21,983.65
SHORE/LISA	5,398.52	WATSON/TASHA	6,328.73
SILVER CREEK TOWNSHIP	35,438.92	WAVERLY/CITY OF	130,333.46
SIMON/CLIFTON E	16,000.00	WEEGE CONSTRUCTION INC/A & L	12,201.50
SINGER/ROBERT A	10,100.00	WEEKS/GERALD L	21,200.00
SLACK/LORI	8,381.52	WEIDENBACHER/REBECCA	5,327.00
SOFTWARE HOUSE INTERNATONAL IN	119,210.63	WELLS FARGO HOME MTG	7,467.72
SORBY/JANICE	16,555.27	WELTER/HAROLD	13,408.00
SOUTHSIDE TOWNSHIP	29,424.19	WEST METRO BUICK-PONTIAC-GMC	13,000.00
SPECIALTY TURF & AG	9,388.20	WEST PAYMENT CENTER	71,626.82
SPECTRUM SOLUTIONS	45,327.29	WILDER FOUNDATION BUSH CHILDRE	108,307.36
SPECTRUM SOLUTIONS	15,805.89	WILLCOX/DAVID L	6,940.00
SPRINGSTED INC	74,084.57	WILLEN INC	39,227.43
SPRINT	6,146.28	WINKELMAN/CINDY	26,785.28
SRF CONSULTING GROUP INC	163,622.32	WISSBROECKER/RENEE	38,768.27
ST CLOUD CHILDRENS HOME	38,842.11	WOODLAND HILLS	72,774.97
ST MICHAEL-ALBERTVILLE ISD 885	230,098.96	WRIGHT CO SNOWMOBILE TRAIL ASN	88,689.75
ST PAUL POLICE K-9 FOUNDATION	6,600.00	WRIGHT CONNECTIONS	74,000.99
STANDARD IRON	6,175.00	WRIGHT COUNTY AG SOCIETY	80,000.00
STAR TRIBUNE	7,217.80	WRIGHT COUNTY ATTORNEY	146,290.00
STAR WEST	24,875.10	WRIGHT COUNTY AUDITOR TREASURE	46,996.48
STATE OF MN-ADMINISTRATIVE HEA	32,654.00	WRIGHT COUNTY COMMUNITY ACTION	11,913.40
STATE OF MN-OFFICE ENTERPRISE	16,641.57	WRIGHT COUNTY COURT ADMIN	18,537.55
STEARNS COUNTY HUMAN SERVICES	6,495.41	WRIGHT COUNTY COURT ADMINISTRA	250,853.63
STELLAR CONCRETE	447,754.00	WRIGHT COUNTY COURT SERVICES	10,914.41
STENDER/RANDALL R	7,000.00	WRIGHT COUNTY COURT SERVICES	50,379.00
STEVENSON/JANE DOLS	32,451.66	WRIGHT COUNTY DEPUTY REGISTRAR	5,621,002.93
STOCKHOLM TOWNSHIP	178,407.02	WRIGHT COUNTY DRUG TASK FORCE	5,704.08
STORY/GERALD	13,507.92	WRIGHT COUNTY FAMILY SERVICES	413,614.26
STRATUS TECHNOLOGIES IRELAND L	33,860.38	WRIGHT COUNTY HIGHWAY DEPT	651,612.89
STREICHERS	26,452.64	WRIGHT COUNTY HIGHWAY DEPT	8,911.67
SUGAR LAKE SLS	18,279.49	WRIGHT COUNTY HISTORICAL SOCIE	209,639.00
SUMMIT ENVIROSOLUTIONS INC	13,743.50	WRIGHT COUNTY HUMAN SERVICES	48,709.28
SUNDBLAD/ALAN	44,560.00	WRIGHT COUNTY HUMAN SERVICES	15,830.92
SUNRISE SPECIALTY CONTRACTING	5,080.00	WRIGHT COUNTY HUMAN SERVICES	38,347.22
SWANSON PETERSON FUNERAL HOME	5,612.14	WRIGHT COUNTY HUMAN SERVICES	24,139.62
SWENSON/ALICE	17,738.39	WRIGHT COUNTY PLANNING & ZONIN	47,500.00
SYP - ISANTI CONSEQUENCE PROGR	55,014.57	WRIGHT COUNTY SURVEYOR	14,172.60
SYP OF MN	96,344.36	WRIGHT HENNEPIN COOP ELEC ASSN	32,629.03
T & S TRUCKING	22,680.00	WRIGHT HENNEPIN ELECTRIC	27,304.01
TC AMERICAN MONORAIL INC	6,034.00	WRIGHT SOIL & WATER CONS DIST	466,621.30
TECH DEPOT	23,152.68	WRIGHT TECHNICAL CENTER	14,350.00
TECH DEPOT	12,673.17	WURM CONSTRUCTION/KEITH	32,655.00
TEE'S PLUS	9,258.78	XCEL ENERGY	20,468.68
TENGWALL/CONNIE	20,482.88	XCEL ENERGY MP 8	50,000.00
TERNING EXCAVATING INC	5,120.00	XIOTECH	166,572.84
THERAPUTIC SERVICES AGENCY INC	7,408.45	YAGER/JAMES H	64,000.00
TOPEL/FREDERICK W	22,700.00	YOUNESS/BEVERLY A	25,300.00
TOPEL/FREDERICK W	13,385.00	YOUTH SERVICES INTERNATIONAL I	99,482.88
TOTAL PRINTING	17,883.73	ZACHMAN/JEREMY	30,195.00
TRAFFIC MARKING SERVICE INC	209,602.49	ZACK'S INC	10,206.68
TRI-CO TREE MOVERS	10,700.00	ZC STERLING	5,991.00
TRIMIN GOVERNMENT SOLUTIONS	52,300.96	ZIEGLER INC	11,765.12
TRIMIN SYSTEMS INC	12,541.20	ZIMMERMAN/NEIL F	5,000.00
TRUEMAN WELTERS, INC.	9,345.38	ZUMBRO VALLEY FORESTERY	5,460.00
TWIN CITIES WEST FLOORING INC	12,642.44	ZWICKEL/THOMAS W	13,700.00
UNIFORMS UNLIMITED	21,324.97		
UNIVERSITY OF MINNESOTA	158,076.25		
UNLIMITED ELECTRIC INC	5,433.02	2,814 VENDORS LESS THAN \$5000	2,328,682.82
US POSTAL SERVICES (NEOPOST)	40,000.00		
VALLEYFAIR	7,005.00		
VALUATION GROUP/THE	20,000.00		
VANSCOY/GARY	6,482.64		
VARITECH INDUSTRIES INC	9,474.77		
VASSAR/BRENDA	10,809.18		
VEADERKO/MARY LOU	15,900.00		
VEOLIA ENVIRONMENTAL SERVICES	22,275.29		
VEOLIA ES ROLLING HILLS LANDFI	45,863.70		
VEOLIA ES SOLID WASTE MIDWEST	12,163.73		
VERIPIC INC	16,820.00		
VERIZON WIRELESS	18,123.85		
VICTOR TOWNSHIP	20,350.25		