

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

Prepared by Robert Hiivala, County Auditor/Treasurer

**Year Ended December 31, 2005**

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, 2005. 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 2005.

This report complies with the format prescribed by the Office of the State Auditor, pursuant 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, 2005

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

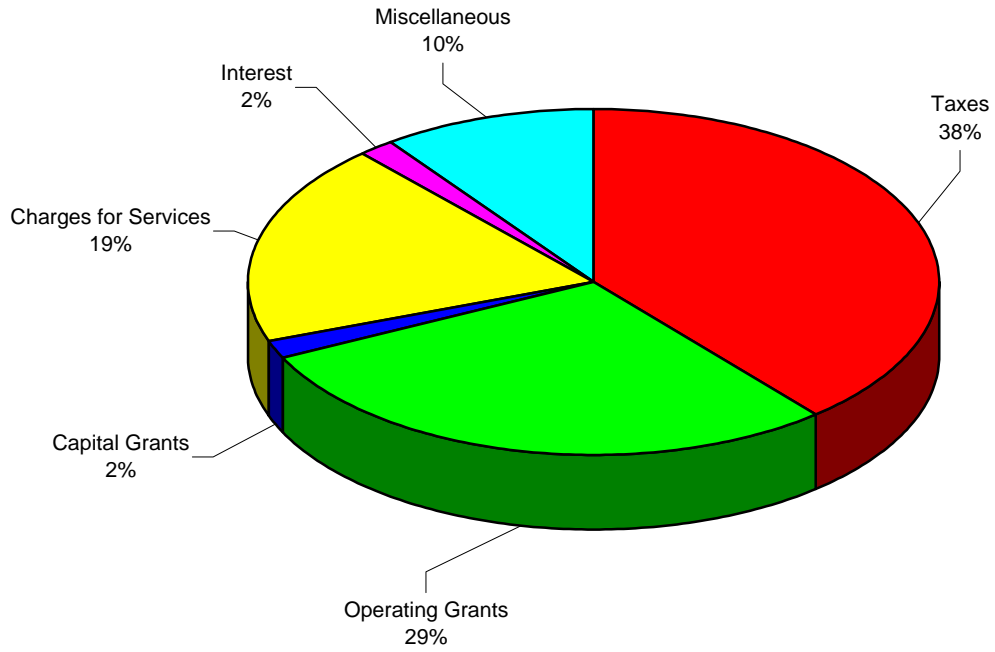
Tom Kelly  
County Attorney  
(763) 682-7341

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

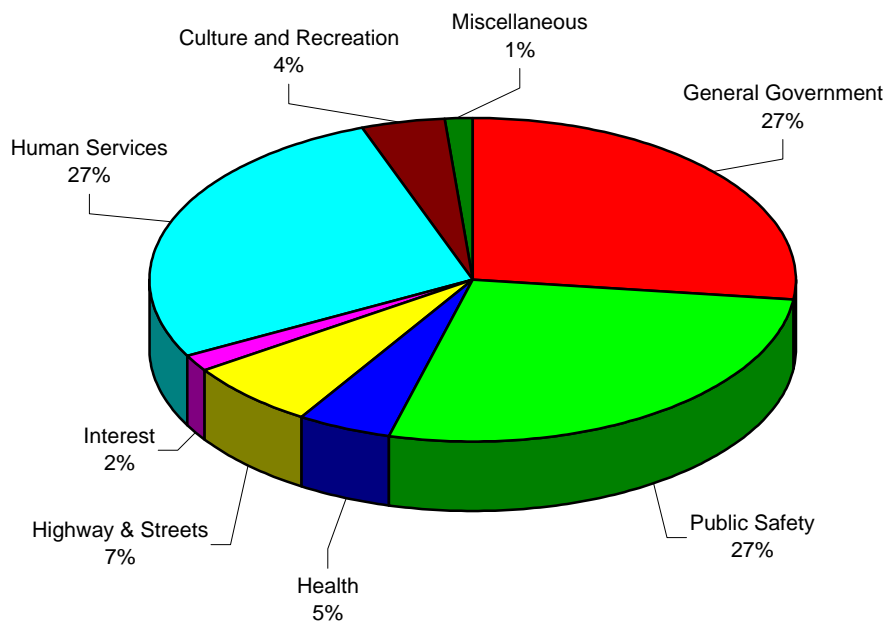
Gary Miller  
County Sheriff  
(763) 682-7619

Dick Norman  
County Coordinator  
(763) 682-7377

### Where it comes from



### Where it goes



## A PROFILE OF WRIGHT COUNTY

Key Indicator	Total 2004	Total 2005	Percentage Increase (Decrease)
Estimated Population	106,734	110,836	4,102
Total Net Tax Capacity of All Taxable Property	78,335,799	90,204,086	11,868,287
Percent of Property Taxes Collected	97.63%	97.71%	0.08%
Total Revenues	69,547,090	76,555,433	7,008,343
Total Current County Expenditures (All Governmental Funds)	79,715,773	74,860,628	(4,855,145)
Capital Assets	125,476,213	137,333,004	11,856,791
Total Outstanding Net Bonded Debt of the County	28,766,395	22,585,000	(6,181,395)
Bond Rating on Most Recent General Obligation Bond Issue (If Applicable)	A1	A1	
Total Government-Wide Net Assets	127,475,421	145,647,928	18,172,507
Total Number of Full Time Employees	613	649	36

## **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 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 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, 2005**

		<u>Governmental Activities</u>
<b><u>Assets</u></b>		
Cash and pooled investments	\$	33,054,158
Petty cash and change funds		1,760
Taxes receivable		
Prior - net		992,940
Special assessments receivable		
Prior - net		135,494
Noncurrent - net		959,626
Accounts receivable - net		270,865
Accrued interest receivable		430,839
Loans receivable		57,392
Due from other governments		2,826,471
Inventories		724,106
Deferred charges		58,148
Capital assets -		
Non-depreciable		16,985,843
Depreciable - net of accumulated depreciation		120,347,161
		<hr/>
<b>Total Assets</b>	<b>\$</b>	<b><u>176,844,803</u></b>
<b><u>Liabilities</u></b>		
Accounts payable	\$	909,650
Salaries payable		1,202,773
Contracts payable		1,425,905
Due to other governments		1,861,032
Accrued interest payable		158,683
Long-term liabilities		
Due within one year		4,922,905
Due within more than one year		20,715,927
		<hr/>
<b>Total Liabilities</b>	<b>\$</b>	<b><u>31,196,875</u></b>
<b><u>Net Assets</u></b>		
Invested in capital assets net of related debt	\$	113,961,899
Restricted for		
Capital projects		1,451,015
Debt service		2,639,850
Equipment replacement		27,392
Postclosure		327,678
Unrestricted		27,240,094
		<hr/>
<b>Total Net Assets</b>	<b>\$</b>	<b><u><u>145,647,928</u></u></b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA**

**EXHIBIT 2**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

		Program Revenues				
Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions		Net (Expense) Revenue and Changes in Net Assets	
<b>Functions/Programs</b>						
<b>Primary Government</b>						
<b>Governmental activities</b>						
General government	\$ 15,727,527	\$ 6,565,040	\$ 266,849	\$ 0	\$ (8,895,638)	
Public safety	15,848,462	4,926,743	1,409,917	0	(9,511,802)	
Highways and streets	3,958,245	1,164,495	8,485,881	34,817	5,726,948	
Sanitation	559,543	147,729	0	0	(411,814)	
Human services	15,833,947	1,356,278	10,029,826	0	(4,447,843)	
Health	2,677,859	0	1,144,868	0	(1,532,991)	
Culture and recreation	2,384,921	120,079	38,540	0	(2,226,302)	
Conservation of natural resources	297,441	13,102	687,268	1,288,442	1,691,371	
Interest	899,753	0	0	0	(899,753)	
<b>Total governmental activities</b>	<b>\$ 58,187,698</b>	<b>\$ 14,293,466</b>	<b>\$ 22,063,149</b>	<b>\$ 1,323,259</b>	<b>\$ (20,507,824)</b>	
<b>General Revenues</b>						
Property taxes				\$ 29,745,260		
Gravel taxes				131,024		
Mortgage registry and deed tax				307,981		
Grants and contributions not restricted to specific programs				6,911,795		
Investment income				1,257,918		
Miscellaneous				326,353		
<b>Total general revenues</b>				<b>\$ 38,680,331</b>		
<b>Change in net assets</b>				<b>\$ 18,172,507</b>		
<b>Net Assets - January 1</b>				<b>127,475,421</b>		
<b>Net Assets - December 31</b>				<b>\$ 145,647,928</b>		

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 3**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2005**

	<b>General</b>	<b>Road and Bridge</b>	<b>Human Services</b>	<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and pooled investments	\$ 20,396,086	\$ 455,007	\$ 6,523,391	\$ 2,583,403	\$ 3,096,271	\$ 33,054,158
Petty cash and change funds	1,700	0	60	0	0	1,760
Taxes receivable						
Prior	582,232	95,407	206,275	108,797	229	992,940
Special assessments receivable						
Prior	1,093	0	0	131,088	3,313	135,494
Noncurrent	8,829	0	0	937,792	13,005	959,626
Accounts receivable	33,840	74,560	156,657	0	5,808	270,865
Accrued interest receivable	430,839	0	0	0	0	430,839
Loans receivable	57,392	0	0	0	0	57,392
Due from other funds	14,508	1,279	0	0	0	15,787
Due from other governments	475,274	1,295,598	943,817	0	111,782	2,826,471
Inventories	0	724,106	0	0	0	724,106
Advances to other funds	17,400	0	0	0	0	17,400
<b>Total Assets</b>	<b>\$ 22,019,193</b>	<b>\$ 2,645,957</b>	<b>\$ 7,830,200</b>	<b>\$ 3,761,080</b>	<b>\$ 3,230,408</b>	<b>\$ 39,486,838</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 243,448	\$ 92,473	\$ 556,682	\$ 28	\$ 17,019	\$ 909,650
Salaries payable	780,140	94,836	327,797			1,202,773
Contracts payable	35,085	1,265,333			125,487	1,425,905
Due to other funds	250		11,368		4,169	15,787
Due to other governments	330,651	1,518,308	12,073			1,861,032
Deferred revenue - unavailable	457,807	853,537	140,115	1,121,202	16,021	2,588,682
Advance from other funds					17,400	17,400
<b>Total Liabilities</b>	<b>\$ 1,847,381</b>	<b>\$ 3,824,487</b>	<b>\$ 1,048,035</b>	<b>\$ 1,121,230</b>	<b>\$ 180,096</b>	<b>\$ 8,021,229</b>
<b>Fund Balances</b>						
Reserved for						
Inventories	\$	\$ 724,106	\$	\$	\$	\$ 724,106
Encumbrances					78,467	78,467
Advances to other funds	17,400					17,400
Change Funds	2,210					2,210
Jail canteen	5,094					5,094
Missing heirs	2,618					2,618
Landfill closure/postclosure					327,678	327,678
Unreserved						
Designated for cash flows	8,200,253		3,816,700			12,016,953
Designated for debt service				2,639,850		2,639,850
Designated for compensated absences	1,516,685		402,917			1,919,602
Undesignated	10,427,552	(1,902,636)	2,562,548			11,087,464
Unreserved, reported in nonmajor						
Special revenue funds					1,193,152	1,193,152
Capital projects funds					1,451,015	1,451,015
<b>Total Fund Balances</b>	<b>\$ 20,171,812</b>	<b>\$ (1,178,530)</b>	<b>\$ 6,782,165</b>	<b>\$ 2,639,850</b>	<b>\$ 3,050,312</b>	<b>\$ 31,465,609</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,019,193</b>	<b>\$ 2,645,957</b>	<b>\$ 7,830,200</b>	<b>\$ 3,761,080</b>	<b>\$ 3,230,408</b>	<b>\$ 39,486,838</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, 2005**

<b>Fund balances - total governmental funds (Exhibit 3)</b>	<b>\$ 31,465,609</b>
Amounts 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.	137,333,004
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	2,588,682
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	\$ (22,685,837)
Contract for deed payable	(785,105)
Deferred debt issuance charges	58,148
Compensated absences	(2,167,890)
Accrued interest payable	(158,683)
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<b>Net assets of governmental activities (Exhibit 1)</b>	<b><u>\$ 145,647,928</u></b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 5**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	General	Road and Bridge	Human Services	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 18,100,090	\$ 2,720,602	\$ 5,755,566	\$ 3,554,172	\$ 14,352	\$ 30,144,782
Special assessments		0	0	1,422,114	24,124	1,446,238
Licenses and permits	161,990	0	0	0	0	161,990
Intergovernmental	7,378,149	8,135,228	12,357,027	0	349,956	28,220,360
Charges for services	7,605,358	927,936	912,026	0	414,424	9,859,744
Fines and forfeits	276,891	0	0	0	0	276,891
Gifts and contributions	19,737	0	13,897	0	0	33,634
Interest on investments	1,257,918	0	0	0	0	1,257,918
Miscellaneous	3,865,554	842,554	444,252	0	1,516	5,153,876
<b>Total Revenues</b>	<b>\$ 38,665,687</b>	<b>\$ 12,626,320</b>	<b>\$ 19,482,768</b>	<b>\$ 4,976,286</b>	<b>\$ 804,372</b>	<b>\$ 76,555,433</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	\$ 15,686,109	\$ 0	\$ 0	\$ 45,022	\$ 0	\$ 15,731,131
Public safety	15,511,150	0	0	0	0	15,511,150
Highways and streets	0	14,520,014	0	0	0	14,520,014
Sanitation	0	0	0	0	380,434	380,434
Human services	0	0	16,262,216	0	0	16,262,216
Health	0	0	2,634,351	0	0	2,634,351
Culture and recreation	913,336	0	0	0	0	913,336
Conservation of natural resources	235,570	0	0	0	47,501	283,071
<b>Intergovernmental</b>						
Public safety	164,101	0	0	0	0	164,101
Highways and streets	0	328,202	0	0	0	328,202
Culture and recreation	1,417,869	0	0	0	0	1,417,869
Conservation of natural resources	0	0	0	0	7,690	7,690
<b>Capital outlay</b>	<b>0</b>	<b>0</b>	<b>155,536</b>	<b>0</b>	<b>1,477,032</b>	<b>1,632,568</b>
<b>Debt service</b>						
Principal retirement	0	0	0	3,950,000	186,403	4,136,403
Interest	0	0	0	931,959	0	931,959
Bond issuance costs	0	0	0	3,231	0	3,231
Fiscal charges	0	0	0	2,902	0	2,902
<b>Total Expenditures</b>	<b>\$ 33,928,135</b>	<b>\$ 14,848,216</b>	<b>\$ 19,052,103</b>	<b>\$ 4,933,114</b>	<b>\$ 2,099,060</b>	<b>\$ 74,860,628</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 4,737,552</b>	<b>\$ (2,221,896)</b>	<b>\$ 430,665</b>	<b>\$ 43,172</b>	<b>\$ (1,294,688)</b>	<b>\$ 1,694,805</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	\$ 823,500	\$ 581,030	\$ 58,000	\$ 0	\$ 326,098	\$ 1,788,628
Transfers out	(326,098)	0	0	0	(1,462,530)	(1,788,628)
Contract for deed					971,508	971,508
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 497,402</b>	<b>\$ 581,030</b>	<b>\$ 58,000</b>	<b>\$ 0</b>	<b>\$ (164,924)</b>	<b>\$ 971,508</b>
<b>Net Change in Fund Balance</b>	<b>\$ 5,234,954</b>	<b>\$ (1,640,866)</b>	<b>\$ 488,665</b>	<b>\$ 43,172</b>	<b>\$ (1,459,612)</b>	<b>\$ 2,666,313</b>
<b>Fund Balance - January 1</b>	<b>14,936,858</b>	<b>557,259</b>	<b>6,293,500</b>	<b>2,596,678</b>	<b>4,509,924</b>	<b>28,894,219</b>
<b>Increase (decrease) in reserved for inventories</b>	<b>0</b>	<b>(94,923)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(94,923)</b>
<b>Fund Balance - December 31</b>	<b>\$ 20,171,812</b>	<b>\$ (1,178,530)</b>	<b>\$ 6,782,165</b>	<b>\$ 2,639,850</b>	<b>\$ 3,050,312</b>	<b>\$ 31,465,609</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, 2005**

**Net change in fund balances - total governmental funds (Exhibit 5) \$ 2,666,313**

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

In the funds, under the modified accrual basis, receivables not available for expenditure are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase (decrease) in revenue deferred as unavailable.

Deferred revenue - December 31	\$ 2,588,682	
Deferred revenue - January 1	(1,981,646)	607,036

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 depreciateion 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	\$ 16,087,728	
Net book value of assets disposed of	(116,159)	
Current year depreciation	(4,114,778)	11,856,791

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued; whereas, these amounts are deferred and amortized in the statement of activity.

Debt issued - contract for deed		(971,508)
Principal repayments		
General obligation bonds		3,950,000
Contract for deed		186,403
Amortization of premiums and discounts and issuance costs		14,184

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 inventories	\$ (94,923)	
Change in accrued interest payable	24,155	
Change in compensated absences	(65,944)	(136,712)

**Change in net assets of governmental activities (Exhibit 2) \$ 18,172,507**

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 7**

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 17,130,515	\$ 17,130,515	\$ 18,100,090	\$ 969,575
Licenses and permits	174,550	174,550	161,990	(12,560)
Intergovernmental	4,528,247	4,528,247	7,378,149	2,849,902
Charges for services	6,534,278	6,534,278	7,605,358	1,071,080
Fines and forfeits	220,000	220,000	276,891	56,891
Gifts and contributions	0	0	19,737	19,737
Investments earnings	850,000	850,000	1,257,918	407,918
Miscellaneous	3,555,855	3,555,855	3,865,554	309,699
<b>Total Revenues</b>	<b>\$ 32,993,445</b>	<b>\$ 32,993,445</b>	<b>\$ 38,665,687</b>	<b>\$ 5,672,242</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	\$ 276,708	\$ 284,131	\$ 278,903	\$ 5,228
Courts	1,123,901	1,151,016	1,038,185	112,831
Courts services	2,335,365	2,411,344	2,235,564	175,780
Law library	132,576	133,891	136,036	(2,145)
County administration	659,078	683,311	644,308	39,003
County auditor/treasurer	1,609,077	1,628,937	1,558,892	70,045
County assessor	902,083	946,875	898,642	48,233
Elections	204,100	204,100	23,187	180,913
Information technology	818,730	858,373	822,176	36,197
Attorney	1,857,976	1,865,237	1,812,518	52,719
Recorder	593,973	603,990	594,150	9,840
Surveyor	486,904	503,536	501,523	2,013
Planning and zoning	1,008,551	1,043,550	1,004,606	38,944
Buildings and plant	1,360,266	1,375,310	1,463,852	(88,542)
Veterans service officer	111,211	114,225	106,623	7,602
Other general government	3,068,712	2,089,678	2,566,944	(477,266)
<b>Total general government</b>	<b>\$ 16,549,211</b>	<b>\$ 15,897,504</b>	<b>\$ 15,686,109</b>	<b>\$ 211,395</b>
<b>Public safety</b>				
Sheriff	\$ 10,289,633	\$ 10,883,814	\$ 10,750,060	\$ 133,754
Coroner	147,530	147,530	147,530	0
E-911 system	0	0	86,490	(86,490)
County jail	4,252,319	4,347,341	4,186,008	161,333
Community corrections	0	0	158,071	(158,071)
Civil defense	112,166	115,834		115,834
Other public safety			182,991	(182,991)
<b>Total public safety</b>	<b>\$ 14,801,648</b>	<b>\$ 15,494,519</b>	<b>\$ 15,511,150</b>	<b>\$ (16,631)</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 7**

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Expenditures</b>				
<b>Current (Continued)</b>				
<b>Culture and recreation</b>				
Parks	809,640	828,010	913,336	(85,326)
<b>Total culture and recreation</b>	<b>\$ 809,640</b>	<b>\$ 828,010</b>	<b>\$ 913,336</b>	<b>\$ (85,326)</b>
<b>Conservation of natural resources</b>				
County extension	\$ 273,578	\$ 254,044	\$ 230,270	\$ 23,774
Soil and water conservation	0	0	5,300	(5,300)
<b>Total conservation of natural resources</b>	<b>\$ 273,578</b>	<b>\$ 254,044</b>	<b>\$ 235,570</b>	<b>\$ 18,474</b>
<b>Intergovernmental</b>				
Public safety	\$ 0	\$ 0	\$ 164,101	\$ (164,101)
Culture and recreation	1,417,869	1,417,869	1,417,869	0
<b>Total intergovernmental</b>	<b>\$ 1,417,869</b>	<b>\$ 1,417,869</b>	<b>\$ 1,581,970</b>	<b>\$ (164,101)</b>
<b>Total Expenditures</b>	<b>\$ 33,851,946</b>	<b>\$ 33,891,946</b>	<b>\$ 33,928,135</b>	<b>\$ (36,189)</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (858,501)</b>	<b>\$ (898,501)</b>	<b>\$ 4,737,552</b>	<b>\$ 5,636,053</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 823,500	\$ 823,500	\$ 823,500	\$ 0
Transfers out	0	0	(326,098)	(326,098)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 823,500</b>	<b>\$ 823,500</b>	<b>\$ 497,402</b>	<b>\$ (326,098)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (35,001)</b>	<b>\$ (75,001)</b>	<b>\$ 5,234,954</b>	<b>\$ 5,309,955</b>
<b>Fund Balance - January 1 as restated</b>	14,936,858	14,936,858	14,936,858	0
<b>Fund Balance - December 31</b>	<b>\$ 14,901,857</b>	<b>\$ 14,861,857</b>	<b>\$ 20,171,812</b>	<b>\$ 5,309,955</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 8**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 2,912,683	\$ 2,912,683	\$ 2,720,602	\$ (192,081)
Intergovernmental	13,720,870	13,720,870	8,135,228	(5,585,642)
Charges for services	558,000	558,000	927,936	369,936
Miscellaneous	103,754	103,754	842,554	738,800
<b>Total Revenues</b>	<b>\$ 17,295,307</b>	<b>\$ 17,295,307</b>	<b>\$ 12,626,320</b>	<b>\$ (4,668,987)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Highways and streets</b>				
Administration	\$ 505,899	\$ 505,899	\$ 507,496	\$ (1,597)
Maintenance	2,920,505	2,920,505	2,737,738	182,767
Construction	14,421,325	14,421,325	9,918,193	4,503,132
Equipment maintenance and shop	1,515,656	1,515,656	1,356,587	159,069
<b>Total highways and streets</b>	<b>\$ 19,363,385</b>	<b>\$ 19,363,385</b>	<b>\$ 14,520,014</b>	<b>\$ 4,843,371</b>
<b>Intergovernmental</b>				
Highways and streets	0	0	328,202	(328,202)
<b>Total Expenditures</b>	<b>\$ 19,363,385</b>	<b>\$ 19,363,385</b>	<b>\$ 14,848,216</b>	<b>\$ 4,515,169</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (2,068,078)</b>	<b>\$ (2,068,078)</b>	<b>\$ (2,221,896)</b>	<b>\$ (153,818)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	576,222	576,222	581,030	4,808
<b>Excess of Revenues and Other Sources Over (Under)</b>				
<b>Net Change in Fund Balance</b>	<b>\$ (1,491,856)</b>	<b>\$ (1,491,856)</b>	<b>\$ (1,640,866)</b>	<b>\$ (149,010)</b>
<b>Fund Balance - January 1</b>	<b>557,259</b>	<b>557,259</b>	<b>557,259</b>	<b>0</b>
<b>Increase (decrease) in reserved for inventories</b>	<b>0</b>	<b>0</b>	<b>(94,923)</b>	<b>(94,923)</b>
<b>Fund Balance - December 31</b>	<b>\$ (934,597)</b>	<b>\$ (934,597)</b>	<b>\$ (1,178,530)</b>	<b>\$ (243,933)</b>

**WRIGHT COUNTY  
BUFFALO, MINNESOTA  
EXHIBIT 9**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 6,103,900	\$ 6,103,900	\$ 5,755,566	\$ (348,334)
Intergovernmental	12,964,800	12,964,800	12,357,027	(607,773)
Charges for services	980,900	980,900	912,026	(68,874)
Gifts and contributions	15,000	15,000	13,897	(1,103)
Miscellaneous	372,000	372,000	444,252	72,252
<b>Total Revenues</b>	<b>\$ 20,436,600</b>	<b>\$ 20,436,600</b>	<b>\$ 19,482,768</b>	<b>\$ (953,832)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	\$ 3,710,300	\$ 3,710,300	\$ 3,556,585	\$ 153,715
Social services	13,963,700	13,963,700	12,705,631	1,258,069
<b>Total human services</b>	<b>\$ 17,674,000</b>	<b>\$ 17,674,000</b>	<b>\$ 16,262,216</b>	<b>\$ 1,411,784</b>
<b>Health</b>				
Nursing service	\$ 2,732,200	\$ 2,732,200	\$ 2,634,351	\$ 97,849
<b>Capital outlay</b>				
Human services	\$ 0	\$ 0	\$ 115,602	\$ (115,602)
Health	0	0	39,934	(39,934)
<b>Total capital outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 155,536</b>	<b>\$ (155,536)</b>
<b>Total Expenditures</b>	<b>\$ 20,406,200</b>	<b>\$ 20,406,200</b>	<b>\$ 19,052,103</b>	<b>\$ 1,354,097</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 30,400</b>	<b>\$ 30,400</b>	<b>\$ 430,665</b>	<b>\$ 400,265</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	0	0	58,000	58,000
<b>Net Change in Fund Balance</b>	<b>\$ 30,400</b>	<b>\$ 30,400</b>	<b>\$ 488,665</b>	<b>\$ 458,265</b>
<b>Fund Balance - January 1</b>	<b>6,293,500</b>	<b>6,293,500</b>	<b>6,293,500</b>	<b>0</b>
<b>Fund Balance - December 31</b>	<b>\$ 6,323,900</b>	<b>\$ 6,323,900</b>	<b>\$ 6,782,165</b>	<b>\$ 458,265</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 2005. 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
2ND WIND	10,041.89	CHOUINARD/JAMES & JOANNE	22,059.47	HANOVER/CITY OF	14,171.05
3M	5,964.00	CHOUINARD/JAMES & JOANNE	44,118.95	HARDEN ASSOCIATES/MJ	46,000.00
AAA STRIPING SERVICE INC	200,466.60	CHOUINARD/JAMES AND JOANNE	337,148.76	HARTWIG/PERRY J	15,429.40
ADVANCED GRAPHIX INC	20,741.29	CLEARWATER RIVER WATERSHED	148,992.46	HASSELBERG/JOHN M	143,870.10
ADVANTAGE PAPER	15,010.22	CLEARWATER TOWNSHIP	25,959.72	HASSELBERG/JOHN M	32,017.04
AFFINITY PLUS FEDERAL CREDIT U	211,132.14	CLEARWATER/CITY OF	67,821.17	HECKER'S MONTICELLO FORD/DENNY	15,823.27
AG ENTERPRISES LLC	12,360.00	CLIMATE AIR	135,667.80	HELLERUD/LANCE	5,300.89
AIR COMPRESSORS PLUS LLC	5,540.53	COKATO MOTOR SALES INC	10,784.67	HENNEPIN COUNTY TREASURER	1,041,236.05
ALBERTVILLE BODY SHOP INC	29,216.41	COKATO TOWNSHIP	24,827.36	HENNEPIN COUNTY TREASURER (ACF)	20,900.00
ALBERTVILLE/CITY OF	142,814.72	COKATO/CITY OF	19,597.68	HEWLETT PACKARD	12,497.90
ALBERTVILLE-ST MICHAEL	35,818.60	COMMISSIONER OF FINANCE	489,764.95	HEWLETT PACKARD COMPANY	7,723.00
ALBION TOWNSHIP	26,267.92	COMMISSIONER OF REVENUE	59,387.50	HILLYARD FLOOR CARE SUPPLY	71,596.64
ALLIED BLACKTOP CO	101,526.25	COMMISSIONER OF TRANSPORTATION	32,943.10	HOLIDAY	87,088.45
AMERICAN BUSINESS FORMS	5,488.40	COMPLETE MOBILITY SYSTEMS	10,000.00	HOLLAND/LARRY R	21,632.60
AMERICAN INSTITUTIONAL SUPPLY	8,972.20	COMPUTER INTEGRATION TECHNOLGI	17,341.94	HOLLAND/WESLEY	6,729.49
AMERICAN MESSAGING	13,906.54	CONTECH CONSTRUCTION PRODUCT	46,053.84	HORIZONS INC	13,540.00
AMERIPRIDE LINEN AND APPAREL	19,682.94	CORINNA TOWNSHIP	42,627.72	HOUSING & REDEVELOP AUTHORITY	15,098.00
AMERITAS VARIABLE LIFE INSURAN	117,270.00	COUNTRY CHEVROLET	21,964.55	HOWARD LAKE/CITY OF	37,510.62
AMI IMAGING SYSTEMS INC	46,335.70	COUNTRYWIDE	43,063.15	HOWARD LAKE-WAVERLY-WINSTED IS	45,706.76
ANCOM COMMUNICATIONS INC	127,287.44	CPS TECHNOLOGY SOLUTIONS	28,800.35	HOWELL/GREGORY	7,448.84
ANCOM TECHNICAL CENTER	24,825.23	CUB FOODS	5,434.10	ICMA RETIREMENT TRUST	21,325.00
ANDERSEN INC/EARL F	47,349.37	CUB PHARMACY	14,835.48	INGERSOLL/DELORES	9,663.19
ANNANDALE PUBLIC SCHOOL 876	61,244.98	D A AND NANCY SCHROEPEL	120,000.00	INSIGHT PUBLIC SECTOR	12,939.84
ANNANDALE ROCK PRODUCTS	8,340.44	DAHL/STEVE	5,015.83	INTEREUM INC	95,312.17
ANNANDALE TIF 9	6,111.53	DARSOW JR/ROY F	5,373.01	INTERNATIONAL UNION OF	12,346.50
ANNANDALE/CITY OF	117,661.48	DASSEL COKATO ISD 466	70,358.30	INTERSTATE ALL BATTERY CENTER	11,784.07
APEC INDUSTRIAL SALES & SERVIC	7,308.95	DELANO ISD 879	64,017.77	INTOXIMETERS INC	9,223.22
ARAMARK CORRECTIONAL SERVICES	263,879.77	DELANO/CITY OF	52,539.43	J CRAFT DIV OF CRYSTEEL MFG	227,747.45
ASSN OF MINNESOTA COUNTIES	28,644.67	DELAWARE GROUP	15,555.58	JOHNSON/BRIAN M	5,505.27
ASSOCIATION OF MN COUNTIES	10,271.33	DEMARS/GERALD	19,426.00	JR'S ADVANCED RECYCLERS	7,503.00
ASSURANT BENEFITS	69,928.19	DENTAL CARE ASSOCIATES OF BUFF	6,915.00	KACZMAREK/MIKE	5,550.26
AUTO GLASS CENTER INC	7,831.70	DEPARTMENT OF NATURAL RESOURCE	132,808.48	KALLINEN/DEAN	8,009.00
B & B PRODUCTS - RIGS AND SQUA	59,556.51	DEPARTMENT OF PUBLIC SAFETY	34,080.00	KANDIYOHI CTY SHERIFFS DEPARTM	6,430.60
B & D PLUMBING & HEATING	21,949.00	DEPUTY REGISTRAR 77	19,607.94	KAPLAN PROFESSIONAL SCHOOLS	20,464.36
BAJARI/WILLIAM L	5,029.20	DESIGN ELECTRICAL CONTRACTORS	40,483.60	KEEFE SUPPLY CO	11,355.12
BAJARI-HESCH/MARY	5,009.80	DEWOLFE/ROBERT O	47,128.80	KEEPRS INC	11,014.87
BANKERS ADVERTISING CO INC	9,278.31	DHS-MAPS	671,266.62	KELLEY/PETER	32,157.50
BARNES DISTRIBUTION	5,276.74	DICK/RONALD D	5,588.00	KESPOHL/PATRICK L	27,758.00
BEAUDRY PROPANE INC	18,356.72	DISC GOLF ASSOCIATION	6,085.07	KLEIN BANK	4,340,645.02
BEAUDRY/EARL	5,556.42	DIVERSIFIED NETWORK	8,973.48	KLEIN BANK	915,756.32
BEISE/DENNIS A	13,889.23	DIVERSIFIED NETWORKS INC	12,833.27	KLEIN BANK	69,778.17
BENN/JEFFERY	5,615.29	DLR GROUP	36,555.86	KLEIN BANK	1,453,000.18
BENTON COUNTY HUMAN SERVICES	54,502.61	DREWS/JEFF	6,000.00	KLEIN BANK	3,725,202.06
BENTON COUNTY TREASURER	8,009.30	DUININCK BROS INC	237,763.00	KLEIN BANK	19,088.00
BERNING/SHARON	9,571.13	DUSKE/ESTATE OF CLINTON E	10,215.00	KMART CORPORATION	61,541.14
BIG BROTHERS BIG SISTERS OF TH	23,000.00	EAST CENTRAL REGIONAL JUVENILE	102,894.78	KNR COMMUNICATIONS SERVICES IN	11,856.85
BLM TECHNOLOGIES INC	38,542.61	EBERT CONSTRUCTION	7,271.00	KOLLES/LARRY	5,251.02
BOGART PEDERSON & ASSOC INC	6,250.00	ECONOMIC DEVELOPMENT PRTRNSHIP	36,000.00	KREMER/ KENNETH	6,134.13
BOLTON & MENK INC	10,524.53	ELK RIVER-OTSEGO ISD 728	356,943.47	KRIS ENGINEERING INC	7,514.57
BOYER TRUCK PARTS	10,792.80	ENGSTROM/JAMES L	5,439.76	KRJ HOMES	9,355.00
BOYER TRUCKS ROGERS	204,000.00	ENVIRON-CON INC	41,735.40	KUSTOM SIGNALS INC	10,722.85
BP AMOCO	12,423.69	EPA AUDIO VISUAL INC.	43,462.40	LABORATORY CORP OF AMERICA	7,399.00
BRAUN INTERTEC CORPORATION	10,000.00	EPPLER AND SON INC/DAVID	16,626.00	LACROIX/TIMOTHY P	6,265.00
BRISTOWS KAWASAKI & POLARIS	5,483.60	ERICKSON FENCE	7,694.00	LAIDLAW/KERRI L	5,782.60
BROCK WHITE CO LLC	56,562.44	ERICKSON/KELLY	17,500.00	LAKEDALE COMMUNICATIONS	6,972.33
BUETOW AND ASSOCIATES INC	31,137.42	ERICKSON/MARLENE H	28,507.00	LANGUAGE LINE SERVICES INC	7,724.95
BUFFALO BITUMINOUS	3,436,252.65	ERNST GENERAL CONSTRUCTION INC	14,129.00	LAPLANT DEMO INC	28,754.11
BUFFALO HOSPITAL	108,167.31	ESRI	32,612.95	LARSON-KING LLP	300,000.00
BUFFALO HOSPITAL-OTPT COMMERC	37,236.58	EVEN/MICHAEL C	7,110.51	LAW ENFORCEMENT LABOR SERVICE	41,851.80
BUFFALO ISD 877	128,052.80	EXCEL SYSTEMS LLC	70,178.42	LAW ENFORCEMENT TECHNOLOGY GRO	109,016.16
BUFFALO TIF 8	16,691.11	FARM-RITE EQUIPMENT INC	54,840.10	LAWSON PRODUCTS INC	5,511.22
BUFFALO TOWNSHIP	36,840.93	FARRELL/JOYCE B	7,000.00	LEE/STEVEN J	6,110.20
BUFFALO TRANSMISSION	6,019.48	FASHANT/ANDREW	5,609.97	LEXISNEXIS	16,325.45
BUFFALO/CITY OF	1,145,927.20	FEDERAL SIGNAL CORPORATION	25,980.08	LIND/DARLENE M	5,491.66
BURDAS TOWING	5,088.05	FINDLEY/GREG	7,944.77	LITFIN TRANSFER/GLEN	7,379.00
BURROWS/BILL	5,000.00	FIRST AMERICAN R E TAX SERVICE	45,407.77	LOBERG ELECTRIC	21,302.60
BUTTWEILERS DO ALL	19,040.00	FISCHER/RICK	6,175.15	LOCAL 320	65,839.86
CADD ENGINEERING SUPPLY	19,663.35	FLEX COMPENSATION INC	5,889.66	LOFFLER BUSINESS SYSTEMS INC	7,845.17
CARDIAC SCIENCE	11,270.00	FOX/JEFFERY	5,625.27	LOSTETTER/CAROL H	16,566.97
CAREFACTS INFORMATION SYSTEMS	60,000.00	FRANKLIN TOWNSHIP	56,862.39	LUNDA CONSTRUCTION INC	722,136.09
CARGILL INC-SALT DIVISION	11,489.86	FRENCH LAKE TOWNSHIP	20,091.36	LUNDEEN BROTHERS INC	13,550.00
CARLSON/CAROLYN R	19,312.80	FRONTIER PRECISION INC	5,142.54	M & E ENGINEERING INC	5,093.63
CARLSON/DANIEL P	15,200.00	FUNCTIONAL INDUSTRIES INC	9,578.22	M & G COMPANIES, LLC	27,217.00
CARLSON/STEVEN	6,580.00	FYLES EXCAVATING & HONEY WAGON	15,173.94	MACKERETH/JOEL	7,118.11
CATCO PARTS SERVICE	5,186.87	GALE-TEC ENGINEERING INC	7,350.00	MADDEN & ASSOCIATES	5,969.72
CATHOLIC CHARITIES	9,473.44	GATEWAY COMPANIES INC	202,967.23	MADDEN & ASSOCIATES/FRANK	40,167.08
CDW GOVERNMENT INC	21,308.37	GENERAL NANO SYSTEMS	7,010.86	MAPLE LAKE ISD 881	46,078.73
CENTER POINT ENERGY	159,930.11	GRAPHIC & PRINTING SERVICES	5,295.80	MAPLE LAKE TOWNSHIP	33,350.00
CENTRA SOTA LAKE REGION LLC	473,760.32	GREAT RIVER REGIONAL LIBRARY	1,417,869.00	MAPLE LAKE/CITY OF	64,619.63
CENTRAL MN COUNCIL ON AGING IN	5,200.00	GREENVIEW INC	75,331.54	MARCO	35,481.37
CENTRAL MN JOBS & TRAINING SER	18,711.54	H&R CONST CO	25,035.00	MARCO INC	113,729.81
CENTRAL MN MENTAL HEALTH CENTE	154,535.70	HAGERTY/JOSEPH	6,030.26	MARIETTA AGGREGATES/MARTIN	71,486.35
CENTRAL MN MENTAL HEALTH CENTE	52,874.07	HAGLIN/DONNA	6,963.14	MARKS STANDARD PARTS	32,644.23
CHAMBERLAIN OIL CO	13,718.26	HALDERSON/ANNA	5,430.00	MARTIN-MCALLISTERS CONSULTING	8,050.00
CHANGE MASTERS	11,500.00	HALDERSON/JAMES P	7,900.40	MARYSVILLE TOWNSHIP	281,241.81
CHATHAM TOWNSHIP	161,679.96	HALONEN/SCOTT	6,645.32	MASYS CORPORATION	31,546.44
CHILDRENS HOME SOCIETY & FAMIL	10,000.00	HALVERSON/RICHARD	6,543.24	MATHIOWETZ CONSTRUCTION	153,276.46

MAWSECO	30,200.12	PUBLISHERS GROUP	11,250.00	VALIC	128,801.00
MCDOWALL COMPANY	17,752.78	QWEST	21,732.44	VALLEYFAIR	5,677.45
MCNAMARA INC./B.	43,345.50	QWEST	59,466.77	VARITECH INDUSTRIES INC	6,656.25
MEDICA	3,056,087.49	QWEST	40,816.49	VELDE/ANTHONY J	6,583.40
MEDICA	1,030,678.68	RAMACCIOTTI/FRANK	5,938.82	VERIZON	9,100.02
MENTAL HEALTH INITIATIVE-COMMU	62,102.28	RANSOM/WADE J	10,000.00	VERIZON WIRELESS	13,910.84
MERWIN/TODD	5,140.49	RDO EQUIPMENT CO	59,057.46	VICTOR TOWNSHIP	25,025.89
METEORLOGIX	8,761.74	RED TAIL HAWK INC	9,460.00	VILLAGE RANCH INC	13,730.00
METRO GROUP INC/THE	57,108.09	RELIANCE TELEPHONE SYSTEMS INC	7,100.00	VOICE DATA SYSTEMS	209,629.61
MID-AMERICA BUSINESS SYSTEMS	24,468.54	RETROFIT COMPANIES INC	21,432.47	W H CATES & SONS	14,075.00
MIDDLEVILLE TOWNSHIP	19,405.31	RICHARDS/THOMAS W	9,350.00	WACHTER/TROY	5,207.75
MIDLAND CORPORATE BENEFITS SVC	9,000.00	RICHARDSON/JOHN E	20,051.40	WALKER/PETER	5,410.60
MID-MINNESOTA HOT MIX INC	128,833.02	RINKE-NOONAN	6,456.00	WALMART COMMUNITY BRC	6,719.67
MIDWEST FORENSIC PATHOLOGY PA	147,636.50	RIVERRIDER PUBLIC TRANSIT SYST	12,327.24	WALMART STORE 01-1577	6,218.27
MIRACLE RECREATION EQUIPMENT	43,012.73	ROCHESTER FORD	17,146.80	WALSH/HARRY	13,871.04
MLEZIVA/DON	6,260.50	ROCKFORD ISD 883	59,640.00	WASTE MANAGEMENT TC WEST	11,683.93
MN BENEFIT ASSOCIATION	24,942.80	ROCKFORD TOWNSHIP	50,362.26	WAVERLY/CITY OF	260,228.78
MN CHILD SUPPORT PAYMENT CENTE	62,888.04	ROCKFORD/CITY OF	406,003.03	WEIS/ALLEN	5,143.45
MN COUNTIES COMPUTER COOPERATI	78,122.34	ROESSLER/NEAL C	16,721.00	WELLS FARGO	16,451.33
MN COUNTIES INS TRUST	5,358.20	ROLLAG/CRAIG A	12,367.40	WELLS FARGO HOME MTG	7,307.00
MN COUNTIES INS TRUST	761,454.86	ROOD/RICHARD M	13,596.40	WEST GROUP PAYMENT CENTER	14,214.21
MN COUNTIES INSURANCE TRUST	97,589.00	ROWEKAMP ASSOCIATES INC	7,524.28	WEST METRO BUICK-PONTIAC-GMC	13,051.30
MN COUNTY ATTORNEYS ASSOCIATIO	6,878.11	ROYAL TIRE INC	54,793.48	WEST PAYMENT CENTER	67,478.01
MN DEPARTMENT OF CORRECTIONS	16,400.00	RS EDEN	109,380.45	WESTSIDE EQUIPMENT	26,705.15
MN DEPARTMENT OF CORRECTIONS	16,947.25	RTVISION INC	15,400.52	WOODLAND TOWNSHIP	271,052.11
MN DEPARTMENT OF HEALTH	16,775.00	RUSSELLS SECURITY RESOURCE INC	17,762.65	WOODWAY USA INC	8,570.89
MN DEPARTMENT OF REVENUE	30,757.00	RUTTGER'S BAY LAKE LODGE INC	6,389.70	WRIGHT CO SNOWMOBILE TRAIL ASN	32,579.47
MN DHS	123,074.12	RYAN MOTORS INC	11,736.00	WRIGHT COUNTY AG SOCIETY	76,200.00
MN ELEVATOR INC	6,858.83	SANDIN/TODD	6,935.47	WRIGHT COUNTY ATTORNEY	103,128.58
MN ELEVATORS INC	40,542.51	SANOFI PASTEUR INC	10,555.51	WRIGHT COUNTY AUDITOR TREASURE	5,311,879.90
MN HIGHWAY SAFETY AND RESEARCH	20,750.00	SCHARBER & SONS INC	30,664.33	WRIGHT COUNTY COMMUNITY ACTION	48,952.36
MN HOUSING & FINANCE AGENCY	18,911.63	SCHERBER/DREW	5,518.02	WRIGHT COUNTY COURT ADMIN	74,522.79
MN MUTUAL LIFE INSURANCE CO	39,168.43	SCHOOL DIST NO 2687	391,134.72	WRIGHT COUNTY COURT ADMINISTRA	94,554.22
MN NCPERS LIFE INSURANCE	17,020.00	SCHOOL DISTRICT NO 111 TR	124,325.71	WRIGHT COUNTY COURT SERVICES	34,733.20
MN SHERIFFS ASSOCIATION	5,808.61	SCHOOL DISTRICT NO 466	1,051,986.59	WRIGHT COUNTY DEPUTY REGISTRAR	6,220,027.51
MN STATE AUDITOR	48,553.31	SCHOOL DISTRICT NO 728	3,498,939.22	WRIGHT COUNTY DRUG TASK FORCE	10,000.00
MN STATE RETIREMENT SYSTEM	42,802.47	SCHOOL DISTRICT NO 742	310,420.61	WRIGHT COUNTY DRUG TASK FORCE	6,556.75
MN STATE TREASURER	7,780.06	SCHOOL DISTRICT NO 876	1,858,995.91	WRIGHT COUNTY FAMILY SERVICES	1,457,396.00
MN STATE TREASURER	55,900.42	SCHOOL DISTRICT NO 877	8,155,885.38	WRIGHT COUNTY HIGHWAY DEPT	595,872.26
MN STATE TREASURER - SURCHARGE	18,167.47	SCHOOL DISTRICT NO 879	2,315,845.67	WRIGHT COUNTY HISTORICAL SOCIE	183,396.00
MN STATE TREASURER-TIF	50,637.28	SCHOOL DISTRICT NO 881	1,723,698.57	WRIGHT COUNTY HUMAN SERVICES	166,598.48
MN TEAMSTERS 320 WELFARE TRUS	10,140.00	SCHOOL DISTRICT NO 882	5,028,007.38	WRIGHT COUNTY HUMAN SERVICES	21,654.59
MN UC FUND	15,288.47	SCHOOL DISTRICT NO 883	907,700.38	WRIGHT COUNTY HUMAN SERVICES	106,391.16
MN UC FUND	11,111.69	SCHOOL DISTRICT NO 885	6,069,558.99	WRIGHT COUNTY JOURNAL PRESS	5,039.35
MOBILE VISION	32,708.95	SERVICEMASTER OF ST CLOUD INC	10,969.50	WRIGHT COUNTY PLANNING & ZONIN	49,114.00
MONTICELLO FORD MERCURY INC	5,808.45	SETINA MFG CO INC	6,447.94	WRIGHT COUNTY SHERIFF	8,112.20
MONTICELLO ISD 882	100,184.24	SHACKELTON/RUTH M	10,164.80	WRIGHT COUNTY SURVEYOR	8,282.77
MONTICELLO TOWNSHIP	53,043.44	SHELL FLEET PLUS	35,965.28	WRIGHT HENNEPIN COOP ELEC ASSN	5,077.74
MONTICELLO WASHINGTON ASSOCIAT	61,458.31	SHERBURNE COUNTY SHERIFF	384,416.25	WRIGHT HENNEPIN ELECTRIC	46,010.92
MONTICELLO/CITY OF	3,277,704.29	SHERBURNE COUNTY SOCIAL SERVIC	23,434.00	WRIGHT SOIL & WATER CONS DIST	375,015.67
MONTICELLO-BIG LAKE HOSPITAL	589,255.28	SHERIFFS YOUTH PROGRAM	24,302.04	WRIGHT SOIL & WATER CONSERVATI	23,875.00
MONTROSE/CITY OF	1,881,833.32	SILVER CREEK TOWNSHIP	47,359.35	WURM CONSTRUCTION/KEITH	55,010.00
MORRIES BUFFALO FORD MERCURY	19,249.33	SLB CONSULTING	30,000.00	XCEL ENERGY	18,871.95
MOTOROLA COMMUNICATION &	41,136.06	SOFTWARE HOUSE INTERNATONAL IN	66,326.47	ZACHMAN REVOCABLE TRUST/JEREMY	132,223.83
M-R SIGN COMPANY INC	14,990.05	SOLBERG/THEODORE A	9,317.00	ZACK'S INC	9,384.68
MUNSTERTEIGER/BERNIE	6,240.00	SOUTH HAVEN/CITY OF	7,044.97	ZC STERLING	10,123.75
NATIONAL BUSINESS SYSTEMS INC	75,755.50	SOUTHSIDE TOWNSHIP	33,994.69	ZUMBRO VALLEY FORESTRY	17,794.00
NATIONWIDE RETIREMENT SOLUTION	47,581.68	SPECIALTY TURF & AG	8,981.50		
NELSON BUILDING & DEVELOPMENT	15,566.05	SRF CONSULTING GROUP INC	97,250.64		
NELSON DODGE-GMC	57,213.44	ST MICHAEL/CITY OF	1,673,843.91		
NELSON FORD	29,053.00	ST MICHAEL-ALBERTVILLE ISD 885	114,057.15		
NELSON/DEBBIE	5,681.42	STANGL/JULIE	6,060.26		
NEOPOST INC	111,101.34	STAR TRIBUNE	11,001.61		
NEXTEL COMMUNICATIONS	55,666.23	STAR WEST	15,867.38		
NICHOLS/LOIS	5,000.00	STATE OF MINNESOTA-TREASURER	4,352,948.03		
NORTH AMERICAN SALT CO	373,153.43	STATE OF MN INTERTECH GROUP	17,189.71		
NYSTROM PUBLISHING CO INC	5,231.35	STATE OF MN-INFO TECH DIV-R HA	7,728.23		
NYSTUEN/DAVID	7,488.72	STEPP MFG COMPANY INC	37,180.75		
OAKLEY NATIONAL BANK	9,855,376.26	STEVENSON/JANE DOLS	31,875.07		
OFFICE DEPOT	142,150.30	STOCKHOLM TOWNSHIP	163,185.61		
OLSON & SONS ELECTRIC	31,567.20	STRAND/CHAD	5,454.36		
OLSON/KEVIN	5,248.46	STRATUS TECHNOLOGIES IRELAND L	31,048.00		
OLSON/TODD	5,840.09	STREICHERS	49,456.36		
OMANN BROTHERS INC	58,585.75	STRUCTURAL SPECIALTIES INC	53,317.36		
ONVOY INC	10,797.92	SUPERIOR FORD	358,457.00		
ONYX	16,935.90	SYNERGY GRAPHICS	15,569.34		
ONYX WASTE SERVICES INC	9,265.90	T & S TRUCKING	9,748.50		
ORCHARD TRUST COMPANY	63,784.00	TARGET	5,700.00		
ORION ASSOCIATES INC	39,916.72	TEE'S PLUS	6,368.89		
OTSEGO/CITY OF	57,433.60	THELEN/VICKI M	7,228.40		
PALMER/PETER	5,751.74	THERMAL TECHNOLOGIES INC	18,824.38		
PAYROLL MAINTENANCE	13,130,395.74	TORKELSON/CHAD	5,151.50		
PFEIFER CONSTRUCTION	24,827.00	TOTAL PRINTING	35,174.15		
PFEIFER/BETTY A	8,013.40	TRAFFIC MARKING SERVICE INC	8,217.40		
PHOTO 1	9,713.47	TRI-K SPORTS	6,884.16		
PMI COMPUTER SUPPLIES	5,514.06	TRIMBLE NAVIGATION LTD	50,599.22		
POLARIS SALES INC	5,500.00	TRIMIN GOVERNMENT SOLUTIONS	6,661.14		
POTTER/JUDITH A	63,926.29	UNIFORMS UNLIMITED	27,963.56		
PRAIRIE COUNTRY RC&D	6,430.00	UNI-HYDRO IRONWORKERS	9,630.16		
PRAIRIE LAKES YOUTH PROGRAMS	6,384.00	UNITED RENTALS HIGHWAY TECHNOL	6,595.83		
PRECISION PRINTS OF WRIGHT CO	11,201.32	UNIVERSITY OF MINNESOTA	98,700.50		
PRIBYL/AMEE	5,490.22	UNIVERSITY OF MINNESOTA	5,138.50		
PROSOURCE ONE	15,119.97	UNLIMITED ELECTRIC INC	10,571.29		
PUBLIC EMP RETIREMENT ASSN	2,414,430.78	US POSTAL SERVICES (NEOPOST)	25,000.00		