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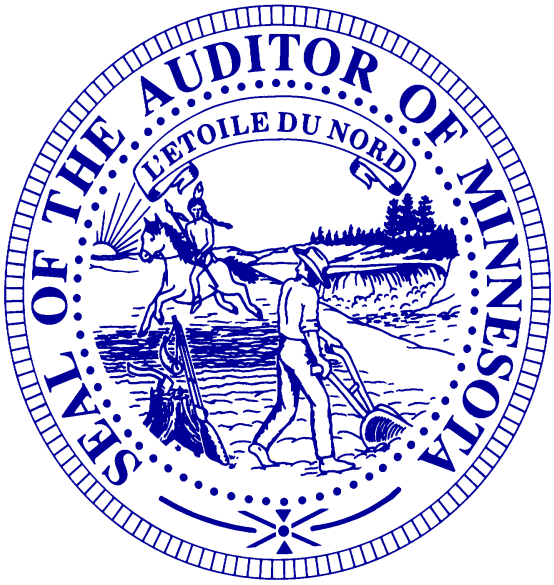
Office of the State Auditor



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State Auditor

Special Study:
Municipal Enterprise Activity

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Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

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Special Study:

Municipal Enterprise Activities

March 18, 2004

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Executive Summary

Municipal enterprise funds allow a city to generate revenue through user fees to cover the costs of providing a service to the public and allow those who use the service to pay for it directly. Local governments are encouraged to establish their enterprise activity as an enterprise fund when the costs of the activity are financed *primarily* through user charges.

In 2003, a bipartisan group of Minnesota legislators asked that the State Auditor's Office conduct a special study of municipally owned enterprises in the state. This report examines the financial information of enterprise fund operations from 1998 to 2002.

General Purpose of Enterprise Activities

In reviewing municipal enterprise funds, three broad purposes seem to exist for enterprise activity—necessary enterprises, quality of life enterprises and enterprises for profit.

Necessary enterprises provide an important public benefit regardless of the revenue they generate. Generally, necessary enterprises are those for which a private sector alternative either does not exist or would be impractical or uneconomical. These enterprises include, among others, sewer, water, electric utilities and hospitals. Necessary enterprises accounted for 78.1 percent of all enterprise funds included in this report. Necessary enterprises should strive to break even with fees covering the cost of provision plus any maintenance and renewal and replacement costs.

Quality of life enterprises are not as essential as necessary enterprises. Individual cities, however, may want to provide public amenities to improve the city's quality of life. These enterprises may or may not have a private sector equivalent available depending on the city's location. Such enterprises include, among other things, swimming pools, recreation programming, community centers and golf courses. Quality of life enterprises should strive to break even but may need to be subsidized in order to operate.

Enterprises for profit are those for which a private sector alternative either exists or reasonably could exist. Liquor stores are the largest example of these types of enterprises. These funds exist primarily to generate revenue to subsidize other city functions. If they fail to do so, they should not exist.

Trends in Municipal Enterprise Funds by Category

For the purpose of this report, enterprise funds were allocated into categories based on the nature of the activity. The categories include utilities, environmental, facilities, public safety, transportation, recreation, community development and miscellaneous.

Public utilities comprise the largest number of enterprises in the study. The number of utility enterprises in the state has increased from 1,583 in 1998 to 1,612 in 2002. It

appears utilities overall are fiscally sound. Just over $85 million was transferred from utilities to other city funds in 2002, an increase of 51.7 % since 1998.

Environmental enterprises are non-utility enterprises that affect the environment including solid waste, storm sewer and recycling services. There were 352 such funds in 2002 as compared to 319 in 1998. Environmental funds are doing well and user fees are more than covering the cost of providing the service. A total of $7.2 million in net transfers was made from environmental funds in 2002, an increase of 38.4% since 1998.

Facility enterprise funds are buildings owned by cities that charge fees, but do not necessarily offer public programs, distinguishing them from recreation funds. The number of funds decreased from 144 in 1998 to 120 in 2002. Facility funds have not seen the same profit increases as other funds. Net transfers totaled a negative $2.3 million in 2002, reflecting the fact that these funds were heavily subsidized.

There were 51 **public safety enterprises** in 2002, no net change since 1998. Data shows that public safety enterprises are in reasonably good fiscal health. Net transfers totaled $573,000, an increase of 154.5% since 1998.

There were 33 **transportation funds** in 2002, up slightly from 32 in 1998. Transportation funds are expensive for cities to operate. While net income has increased significantly, operating income has fallen sharply. The discrepancy reflects the fact that transportation funds receive non-operating revenue in the form of property taxes and grants. Net transfers totaled almost a negative $2 million in 2002.

There were 62 **recreation enterprise funds** in 2002. Many other cities operate similar programs out of their general fund. Recreation enterprises are not in as good fiscal health as other categories. Operating income decreased 197.3 percent over the five-year period with a loss of $4.6 million in 2002. User fees are not covering the cost of providing the service. Net transfers did increase since 1998; as a result, the amount the funds are subsidized is decreasing.

Community development enterprise funds include Economic Development Authorities (EDAs), Housing and Redevelopment Authorities (HRAs) and Port Authorities. There were 119 such funds in 2002, an increase of 46.9% since 1998. EDA's net transfers decreased 138.0 percent over the last five years, while HRA's net transfers increased 62.7 percent during that same time frame.

Miscellaneous enterprises, which include leases, internet providers and retail operations decreased from 17 funds in 1998 to 15 funds in 2002. These funds are not as fiscally sound as they could be. Net transfers decreased by 34.5 percent over the five-year period.

Municipal liquor stores were listed in the survey as a part of the miscellaneous category, but were examined separately due to accounting differences. Between 1998 and 2002, municipal liquor stores increased profits by 23.9 percent and net transfers by 38.9 percent.

Enterprise Transfers

The premise of municipal enterprises is to provide a service where the costs are recovered primarily by charges to those who use the service. In theory, with the exception of for-profit enterprises, cities should not have a profit motive. Therefore, enterprises should be structured financially to break-even.

When profits are made, what to do with the proceeds becomes a public policy question. Given that transfers can relieve the tax burden for citizens and make cities less reliant on aid from other sources, it may be a sound way for cities to help provide other necessary services to residents. Cities that are too reliant on transfers, however, may jeopardize their ability to consistently offer services.

For "necessary enterprises" where excess user fees are designed to subsidize other city functions, taxpayers are paying too much for a service they are forced to use. The opposite type of transfer, a subsidy to an enterprise fund, may be necessary if the city determines the enterprise serves a needed public good. If the enterprise is not determined to be a public good, city officials need to determine how the enterprise can operate without subsidy or consider divesting itself of the fund.

In order to maintain transparency in city finances, the question that should be asked is whether the public is aware of how much is transferred, either as a profit to, or as a subsidy from, other city funds on an annual basis.

Survey Results

As part of this study, the State Auditor's Office designed a voluntary survey on enterprise activity. Of 853 cities surveyed, 466 cities responded to the survey. A total of 2,087 funds were reported. According to the survey:

- Of the 2,087 funds included in the study, 1,789 were managed by city directly; private companies managed 184 funds.
- 230 funds claimed to provide a service available from a private competitor.
- 935 funds are associated with a professional organization. A total of 771 funds receive best practices guidance from an association.
- Twenty-one cities responded that they had divested themselves of municipal enterprises in the last five years.
- Most cities stressed that the services provided are for the benefit of their residents, regardless of the profit margin. Most, however, said they strive to break even.

- Most cities responded they were receiving enough guidance from other entities. A number of mostly smaller cities stated a desire for more help and information with accounting and rate studies.

State Auditor's Recommendations

In light of this study of municipal enterprises, the State Auditor has the following recommendations to help improve the operation and management of city enterprises, and to help promote greater public oversight of enterprise activities.

1. Generally, services paid for primarily by user fees should be accounted for in an enterprise fund.

The State Auditor recommends that all cities establish activities primarily financed by user fees as enterprise funds. Doing this will give taxpayers, and local policy makers, a better idea of the true costs of the services provided.

2. Enterprises for profit should not lose money.

These enterprises are those for which there is generally (or reasonably could be) competition from the private sector, and are (or should be) designed to make a profit. Liquor stores, retail operations, and other for-profit enterprises should always make a profit. If they fail to do so, they should not exist.

3. Necessary enterprises should only break even.

Necessary enterprises should only charge enough to cover operating costs and the costs of renewal and replacement.

4. Cities should consider public-private partnerships where feasible.

Cities should explore the possible gains in efficiency by contracting with private management companies. Cities would retain control of the service, while benefiting from the expertise of an experienced provider.

5. Cities should set up enterprise transfer policies.

Cities should create a policy of how much they transfer from year to year during the budget process in order for the subsidy of city functions by enterprise activities to be more transparent to the taxpayer.

Overview and Background

In 2003, a bipartisan group of legislators requested that the Office of the State Auditor conduct a special study of municipal owned enterprises in the state[1]. This report examines the financial information of city enterprises from 1998 to 2002[2].

The financial information offered here is for activities specifically reported as enterprise funds. For the purposes of this study, enterprise funds are classified into categories determined by the State Auditor's Office. Each enterprise section defines the activities included in the category. Operations are examined based on the aggregate totals for a given activity. Individual activities for each city are listed in the tables in the Appendix. Some of the financial information on individual cities is also available in two annual reports recently issued by the State Auditor's Office; *Analysis of Municipal Liquor Store Operations for the Year Ended December 31, 2002* (issued January 13, 2004) and *Revenues, Expenditures, and Debt of Minnesota Cities for the Year Ended December 31, 2002*[3] (issued December 19, 2003).

Due to the public benefit nature of enterprise activity, the State Auditor's Office designed a survey that was mailed to cities to determine any historical and anecdotal reasons behind the creation of enterprise activities. The survey was also used to examine enterprise activities beyond the pure profit and loss level. The Office did not require the cities to respond to the survey, but with the assistance of the League of Minnesota Cities, fifty-four percent of cities responded. A copy of the survey is included in the Appendix section. Cities were able to complete the survey online or on paper.

Background of Enterprise Activity

An enterprise activity is a government good or service that is financed through user fees instead of taxes. According to the Governmental Accounting Standards Board (GASB), local governments are encouraged to establish their activity as an enterprise fund when the intent is that the costs of the activity are financed or recovered *primarily* through user charges. Accounting for the activity in this manner allows the fund to be treated more like a business.

Some cities also operate some enterprise type activities out of the general fund or in a special revenue fund. Many of these are recreation activities (i.e. golf courses, etc.). These are not included in this report because it is impossible, looking at an audit or financial statement, to get a complete picture of the profit/loss of enterprise type activities accounted for in this way.

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[1] The request was submitted to the State Auditor by Rep. Abrams, Rep. Dempsey, Rep. Krinke, Rep. Buesgens, Rep. Borrell, and Rep. Lenczewski.

[2] Primary data sources: *Revenues, Expenditures, and Debt of Minnesota Cities* reports for the years-ended 1998, 1999, 2000, 2001 and 2002.

[3] These reports are available online at www.auditor.state.mn.us

Enterprise funds allow governments to separate and track revenues, expenses[4] and net income of that particular activity. It also illustrates how much of the cost is covered by user fees. An enterprise fund effectively segregates the finances of this activity from all others, whereas, in the general fund, revenues are combined to cover all of the expenditures and generally not dedicated to a specific activity.

Simply put, enterprise type activity allows a government to generate revenue, through user fees, to cover the costs of providing a service to the public and allows those who use the service to directly pay for it.

Historically, enterprise funds have been created for public services such as utilities. However, as the desire for greater services has increased, so have the types of enterprises.

[4] Expenses include the cost of depreciation of fixed assets.

General Purposes of Enterprise Activities

Reviewing enterprises across the state, there seems to be three broad purposes for enterprise activity; necessary enterprises, quality of life enterprises, and enterprises for profit. They are defined in the chart below.

Purposes of Enterprise Activity Below are types of city enterprise funds. Please note that these are general groupings. The purpose may vary from one city to the next based on geography, access to private sector alternatives, etc.		
Necessary Enterprises – Generally regarded by the community as a necessity. *Should Break Even*	**Quality of Life Enterprises** – Provide a desired service that has little or no private sector competition. *Strive to Break Even – May Require Subsidy*	**Enterprises for Profit** – Provide revenue for other city services. *Should Always Earn a Profit.*
• Ambulance • Cemeteries • Electric • Forestry • Hospitals • Inspections • Medical Clinics • Natural Gas • Nursing Homes • Pest Control • Public Safety • Recycling • Registrar • Sewer • Solid Waste • Steam Heat • Storm Sewer • Water	• Airport • Arenas/Auditoriums • Cable • Campgrounds • Commercial Ports • Community Centers • Convention Centers • EDA • Golf Courses • HRA • Internet • Pools • Recreation Programming • Skate Park • Ski/Sledding Hills • Transit	• Leases • Retail Operations • Liquor Stores • Marinas • Parking

Necessary Enterprises

Most citizens and policy makers will agree there are enterprises that local governments engage in that provide an important public benefit regardless of the revenue they generate. For example, sewer and water service are regarded as a necessity by nearly all cities.

While something that is a necessity to one person may seem like a luxury to another, generally speaking, necessary enterprises are those enterprises for which there may be no private sector provider, or for which a private sector provider would be impractical or uneconomical. Also, the scale of the operation may render the enterprise too expensive for a private business to start up, or it may create a private monopoly in which consumers could pay too much for the service.

For example, in Mahnomen, the city operates a health care facility that it has attempted, unsuccessfully, to lease to a private provider. The private provider could not provide the service and stay profitable without cutting the service the city required. Since there is no viable private sector option, the city still operates the facility because it is necessary to the community.

Necessary enterprises should charge fees to cover the cost of provision plus any maintenance and renewal and replacement costs. Basically, they should break even. The law often prohibits excessive charging for specific services, because, with no private provider, taxpayers have no alternative but to use the service provided by the city.[5] In a necessary enterprise activity where excess user fees are designed to subsidize the other city functions with a transfer of utility profits, taxpayers are paying too much for a service they are forced to use. In addition to paying a higher cost for the service, non-business taxpayers are not able to deduct user fees from their personal income taxes, whereas property taxes are deductible from personal income taxes.[6]

The necessary enterprises listed in the table account for 78.1 percent of all enterprises in this report.

Quality of Life Enterprises

These enterprises, while not as important as utilities, etc., improve the quality of life in the community. The availability of private provision will depend on the geographic location of the city, and the feasibility of operations. This activity should strive to break even but may need to be subsidized. Whether or not the service is provided is a judgment call made by each individual city, which must weigh the options of providing the service versus the private sector alternative. While providing a subsidy to an enterprise activity, this money is not available for other city services.

For example, recreation programs benefit the direct users (mainly children) but also benefit the community. Numerous studies have shown that children engaged in extracurricular activities do better in school and tend not to engage in criminal behavior. Private recreation may not be economically feasible for all children, especially children

[5] *See* Minn Stat §§ 366.011, 415.01 (Cities and towns may impose a reasonable service charge for emergency services); Minn. Stat § 444.075 (charges for use and availability of water and sewer facilities must be just and equitable); State v. Northern Raceway Corp., 381N.W.2d 526 (Minn. Ct. App1986) (To be legal, licensing ordinances must be reasonable).

[6] *See* IRS Publication 530, Tax Information for First-Time Homebuyers.

most at risk. Other quality of life enterprises may attract new residents and businesses to the area, which could offset the subsidy provided to the activity.

Enterprises for Profit

These enterprises are those for which there is generally (or reasonably could be) competition from the private sector. These funds generate revenue to subsidize other city functions and as such, should never lose money. Liquor stores are the largest example of these types of enterprises. Our 2002 municipal liquor store report shows that 88.4 percent of stores are profitable. Minnesota state law requires cities to conduct a public hearing regarding liquor store operations if the store loses money in two out of three consecutive years.[7]

Summary of Enterprises

In this section, the enterprises are grouped according to category. Each category includes two tables, one for the aggregate total of enterprises and the percent change over the five-year period, and one for profitability, where aggregate totals for operating income, net income and net transfers are listed, along with the percent change over the five-year period.

Enterprise Categories

For the purposes of this study, enterprises were allocated into categories based on the nature of the activity. The table below provides a snapshot of the different categories of enterprises, profitability, growth level, and level of transfers between funds.

Enterprise Category	Profitability	Growth	Transfers
Utilities	Highly Profitable	Stable	Highly subsidizes other funds
Environmental	Profitable	Growing	Subsidizes other funds
Facilities	Mixed	Decreasing	Subsidized by other funds
Public Safety	Mildly Profitable	Stable	Mixed
Transportation	Unprofitable	Stable	Highly subsidized by other funds
Recreation	Unprofitable	Stable	Highly subsidized by other funds
Community Development	Mixed	Growing	Mixed
Miscellaneous	Unprofitable	Decreasing	Subsidized by other funds

[7] Municipal liquor stores serve certain regulatory functions but are also "normally a source of financial profit for the municipality." Hehn v. City of Ortonville 238 Minn. 428.57 N.W.20254 (1953); *see also* Minn Stat. § 340A.602 (Public hearing on municipal liquor store continuation required if net loss occurs in two of three consecutive years).

Profitability of Enterprise Activity

Appendices 1-8 illustrate the 5-year trend of profitability measures for the enterprise category aggregated by individual city. Appendix 9 shows the profitability of each enterprise fund by individual city. The tables in this section refer to aggregate amounts across each category over the five-year period. The profitability measures examined are:

- **Operating income = (Operating Revenue – Operating Expenses).**
    - If operating revenue is negative, the enterprise expenses, to provide the service, are greater than it receives from user fees. When a municipal enterprise reports a net profit or loss, the cost of depreciation has already been factored in as an operating cost. Depreciation is an accounting method that allocates the projected costs of replacing infrastructure and other capital assets over the life of the asset. Therefore, most of the net income that is generated could be transferred to other funds.

- **Net income = (Operating Income + Non-Operating Revenue) - Non-Operating Expenses.**
    - This is the pure profit for the enterprise as non-operating revenue and expenses account for all activity that does not arise from the ongoing operation of the enterprise. This includes revenues and expenses for interest, gains or losses on the sale of fixed assets, taxes, and state and federal grants. This amount should be the available to transfer to the general fund.

- **Net Transfers = (Transfers Out - Transfers In).**
    - If the net transfer is negative, it indicates that more money is being transferred into the fund than is being transferred out. This indicates that the user charges are not covering the cost of providing the service. The issue of transfers is discussed in greater detail later in the report.

Utility Enterprises

This category includes all public utilities and comprises the largest number of enterprises in the study. Most cities in the state offer at least one utility (usually water and/or sewer service). Cities set up this activity to provide a service, but are also mindful of the need to charge enough for maintenance and upkeep of their operations and equipment. Historically, many public utilities were started decades ago (in some cases over 100 years ago) in response to public health issues and a lack of private investment.

The chart below shows the number of utility enterprises by category from 1998-2002. Sewer and water are the largest enterprises, not only in this category, but also for all

categories. There were a total of 1,612 utility enterprises in 2002, an increase of 0.1 percent from 2001, and a 1.8 percent increase over the five-year period.

Utility	1998	1999	2000	2001	2002	5 yr % ch
Cable	13	13	14	14	15	15.4%
Electric	128	128	128	128	126	-1.6%
Natural Gas	29	31	31	31	31	6.9%
Other*	16	18	18	18	18	12.5%
Sewer	686	683	695	700	705	2.8%
Steam Heat	10	10	10	10	10	0%
Telephone	2	2	3	3	4	100%
Water	698	704	701	705	702	0.6%
Combined	1	1	1	1	1	0%
Total	1,583	1,590	1,601	1,610	1,612	1.8%
* Includes streetlights, turbines, engineering, radios and antennas, utility charges and wireless technology						

Profitability of Utilities

The following table shows the profitability measures for the utility funds over the five-year period. Amounts for operating income, net income and net transfers is the aggregate amount of all the utilities. The table indicates that overall, utility enterprises are fiscally sound. Operating income indicates that user fees are exceeding expenses for utility funds, up 29.5 percent over the five-year period. Net income has increased 46.2 percent over the five-year period. In 2002, there was $221,360,228 in profits available to transfer out. Net transfers totaled $85,039,262 in 2002, up 51.7 percent, but the transfer amount was less than half of the net income amount.

Utilities	1998	1999	2000	2001	2002	5 yr. %ch
Operating Income	123,706,216	141,980,619	172,009,123	160,312,720	160,180,727	29.5%
Net Income	151,442,995	153,456,788	238,338,006	235,903,614	221,360,228	46.2%
Net Transfers	56,075,204	61,296,436	70,051,295	81,129,740	85,039,262	51.7%

Environmental Enterprises

This category includes all non-utility enterprises that directly affect the environment. Local governments are mandated by the state and federal governments to provide certain environmental services.[8] The chart below shows the number of environmental enterprises from 1998-2002. There were 352 funds in 2002, a 3.2 percent increase from the previous year and a 10.3 percent increase over the five-year period. Storm Sewer funds have shown the most growth in this category in the last five years with a 54.9 percent increase. This large increase is due to cities discovering they can charge user fees to fund this type of service.

[8] *See, e.g.,* Minn. Stat. § 144.381 (incorporating Federal Safe Drinking Water Act into state law).

Environmental	1998	1999	2000	2001	2002	5 yr % ch.
Forestry	2	3	3	3	3	50%
Other*	2	2	2	2	3	50%
Pest Control	1	2	2	2	2	100%
Recycling	19	19	21	19	20	5.3%
Solid Waste	244	242	246	248	245	0.4%
Storm Sewer	51	59	62	67	79	54.9%
Total	319	327	336	341	352	10.3%
*Includes incinerator, septic inspections, and water resources						

Profitability of Environmental Enterprises

The table indicates that environmental funds are doing well. Operating income is up 47 percent over the five-year period, indicating that; overall, user fees are covering the costs of providing the activities. Net income is up a substantial amount at 82.5 percent. The profit amount available to transfer in 2002 was $24,835,904 in net income. Net transfers totaled $7,196,283 in 2002, up 241.8 percent over the 5-year period, but over three times less than net income.

Environmental	1998	1999	2000	2001	2002	5 yr. %ch
Operating Income	8,522,304	9,243,003	13,092,702	11,424,722	12,524,772	47.0%
Net Income	13,607,941	13,729,839	19,798,939	21,490,291	24,835,904	82.5%
Net Transfers	2,105,432	3,988,907	3,612,317	8,088,427	7,196,283	241.8%

Facility Enterprises

This category focused on facilities owned by cities and rented out on a fee per use basis, but not necessarily offering any programs within the building. This was to distinguish them from programs such as recreation, which may offer both. There were 120 funds for facilities in 2002, down 9.3 percent from the previous year and down 16.7 percent over the five-year period. Hospitals showed a sharp decline over the five-year period, decreasing 44.4 percent, as did nursing homes at 20.0 percent.

Facility	1998	1999	2000	2001	2002	5-yr % ch.
Arenas & Auditoriums	21	18	20	21	22	4.8%
Campgrounds	2	2	2	2	2	0%
Cemeteries	7	7	8	9	8	14.3%
Community Centers	16	16	17	17	18	12.5%
Convention Centers*	2	2	1	3	4	100%
Hospital	27	24	23	20	15	-44.4%
Marinas	4	4	4	4	6	50.0%
Medical	8	5	4	4	3	-62.5%
Nursing Home	35	32	33	32	28	-20.0%
Other**	22	20	22	19	13	-40.9%
Skate Park	0	0	1	1	1	-
Total	144	130	135	132	120	-16.7%

* Does not include the Minneapolis Convention Center.
**Includes multi-purpose facilities, zoos, art centers and fitness centers.

Profitability of Facility Enterprises

This table indicates that facilities are not enjoying the same profitability as the previous two categories. There were fewer facilities in 2002 than there were in 1998 and it shows in the profitability measures. Operating income decreased 26.1 percent over the five-year period, but user fees still exceed expenses. The amount of profit available to transfer was $18,810,942, down 12.7 percent over the five-year period. Net transfers totaled negative $2,253,474, indicating that overall the subsidy these activities receive is greater than the amount they provide to other city functions. Many of the larger facilities have been financed with bonds, which affect non-operating revenue and expenses.

Facilities	1998	1999	2000	2001	2002	5-yr. %ch
Operating Income	7,881,664	6,512,179	3,531,352	5,134,449	5,826,593	-26.1%
Net Income	21,552,739	26,607,185	16,251,730	19,582,653	18,810,942	-12.7%
Net Transfers	-2,657,545	-12,866,691	-1,348,309	-1,368,682	-2,253,474	-15.2%

Public Safety Enterprises

This category includes all enterprise activity related to public safety, such as ambulance service and public inspections. Many public safety activities are operated out of the general fund, as user fees generally do not meet the fifty percent standard. In 2002, there were 51 funds, down 1.9 percent from the previous year and virtually unchanged over the five-year period.

Public Safety	1998	1999	2000	2001	2002	5-yr % ch
911	1	1	1	1	1	0%
Ambulance	26	25	26	25	25	-3.8%
Inspections	2	4	4	4	4	100%
Registrar	14	15	15	15	15	7.1%
Other*	8	7	7	7	6	-25%
Total	51	52	53	52	51	0%
*Includes fire, fire relief, contractual police, and impound lots.						

Profitability of Public Safety Enterprises

The table indicates that these enterprises are in fairly reasonable fiscal health. Operating income increased 163.2 percent over the five-year period, indicating that, as a whole, public safety activities that are in enterprise funds are charging enough in user fees overall to cover their costs. The amount of profits available to transfer in 2002 was $1,547,020, up 61.5 percent over the five-year period. Net transfers totaled $573,062, or 37.0 percent of the amount available. Fire funds in this category tended to be heavily subsidized, which could explain the discrepancy between the two amounts.

Public Safety	1998	1999	2000	2001	2002	5-yr. %ch.
Operating Income	364,630	813,846	616,224	915,466	959,763	163.2%
Net Income	958,140	1,159,861	1,067,168	1,422,263	1,547,020	61.5%
Net Transfer	225,190	104,327	267,691	297,715	573,062	154.5%

Transportation Enterprises

This category includes activity related to transportation[9] such as airports, transit, and parking. In 2002, there were 33 funds for transportation, identical to the previous year and up 3.1 percent over the five-year period.

Transportation	1998	1999	2000	2001	2002	5-yr % ch.
Airports	16	16	18	17	16	0%
Commercial Ports	1	1	1	1	1	0%
Parking	9	9	8	9	9	0%
Transit	6	6	6	6	7	16.7%
Total	32	32	33	33	33	3.1

Profitability of Transportation Enterprises

The table indicates that transportation funds are expensive for cities to operate. Operating income has decreased 93.8 percent over the five-year period. This indicates that user fees are not covering expenses. Net income has increased 1,099.4 percent, and totaled

[9] Does not include Metropolitan transit, which is funded through the Metropolitan Council.

$3,440,049 in 2002. This indicates that the non-operating revenues are sufficient to cover the expenses not covered by user fees. Transportation activities receive property taxes, and state and federal grants to cover the cost of the service. Net transfers totaled a negative $1,999,086, three times less than the amount available to transfer, and indicating that funds tended to be subsidized rather than transferring to support other city functions.

Transportation	1998	1999	2000	2001	2002	5-yr. % ch
Operating Income	-877,480	-1,714,840	2,678,887	1,599,433	-1,700,367	-93.8%
Net Income	286,815	-541,782	4,850,490	5,270,095	3,440,049	1,099.4%
Net Transfers	-3,295,728	-3,325,856	-2,717,216	-2,649,243	-1,999,086	39.3%

Recreation Enterprises

This category includes enterprises that would tend to offer programs as well as the use of the facility. This includes golf courses and pools. Many cities continue to offer culture and recreation programs through the general fund as it is not generally a service that generates much revenue, and the costs are not covered enough by user charges to warrant its classification as an enterprise fund. Many of the recreation programs and facilities that would be in this category are combined with other activities and are listed in the Other category in Facilities. In 2002, there were 62 funds for recreation, an increase of 3.3 percent over the previous year and a 6.9 percent increase over the five-year period. Municipal golf courses increased steadily over the five-year period.

Recreation	1998	1999	2000	2001	2002	5-yr % ch
Golf	41	41	42	43	46	12.2%
Other*	9	8	8	9	6	-33.3%
Pools	7	8	7	7	8	14.3%
Ski/Sled Hills	1	1	1	1	2	100%
Total	58	58	58	60	62	6.9%
*Includes recreation and athletic programming						

Profitability of Recreation Enterprises

This table indicates that recreation enterprises are not in as good fiscal health as other categories. Operating income decreased 197.3 percent over the five-year period, and showed a loss of $4,640,275 in 2002. User fees are not covering the costs of providing recreation services. In 2002 the net loss totaled $4,159,727, a 221.6 decrease over the five-year period. Much of this loss can be attributed to municipal golf courses, as a substantial number of funds showed operating and net loss greater than $100,000 in 2002. Net transfers increased 89 percent over the five-year period, though there is a greater amount of subsidy than profits.

Recreation	1998	1999	2000	2001	2002	5-yr. % ch.
Operating Income	4,768,362	3,870,180	1,620,937	-2,129,916	-4,640,275	-197.3%
Net Income	3,419,608	2,158,709	1,029,576	-1,769,972	-4,159,727	-221.6%
Net Transfers	-4,966,185	-1,798,375	499,411	-986,899	-547,960	89.0%

Community Development

Includes all enterprises that contribute to the growth and stability of the community such as economic development, housing (HRA and other) and port authorities. Economic development can be used to increase the tax base in struggling areas. In 2002, there were 119 development funds, an increase of 8.2 percent from 2001, and an increase of 46.9 percent in five years. HRA's increased to 77 funds in 2002, up 18.5 percent from 2001 and 63.8 percent over the five-year period.

Economic development funds decreased slightly to 42 in 2002, a 6.7 percent decrease over the previous year. Overall, economic development increased 23.5 percent in the five-year period. Community Development was the fastest growing category for enterprise fund usage. This may be attributable to the economic boom years in the late 1990s. Despite job loss over the five-year period, building has not yet leveled off. Additionally, cities looking to use development tools are often encouraged to set up a relevant authority for their development needs. Statutes provide economic development authorities with more flexibility in regards to development decisions than if cities undertook the task on their own.[10] The governing bodies of these authorities are typically comprised of the city council, or members appointed by the city council.

Community Development	1998	1999	2000	2001	2002	5-yr %ch.
Economic Development*	34	40	41	45	42	23.5%
Housing**	47	55	62	65	77	63.8%
Total	81	95	103	110	119	46.9%
*Includes EDA's and port authorities ** Includes regular housing and apartments and HRA's						

Profitability of Community Development Enterprises

Due to complex nature of EDAs and HRAs they were not analyzed at the aggregate level. For the EDA funds, the Minneapolis Community Development Agency and the Port Authority in St. Paul were substantially larger than the other EDAs and therefore the aggregate totals were skewed according to what occurred in these two funds. An aggregate table of EDA activity shows operating income totaling $9,721,059 in 2002, an increase of 1.0 percent over the five-year period. User fees appear to be covering the

[10] *See*, Minn. Stat. Ch 469.

costs of providing the service. Net income was $3,601,116 in 2002, a 475.2 percent increase over the five-year period. Net transfers totaled negative $4,646,190, indicating that these funds are heavily subsidized.

EDA Aggregate	1998	1999	2000	2001	2002	5-yr. % ch.
Operating Income	9,627,663	9,065,647	10,888,801	5,392,033	9,721,059	1.0%
Net Income	626,015	1,065,696	4,853,386	3,079,473	3,601,116	475.2%
Net Transfers	-1,952,163	-785,529	-1,911,451	-3,105,224	-4,646,190	-138.0%

A table of EDA activity with these two funds removed shows an operating loss of negative $944,741, a decrease of 133.3 percent over the five-year period. User fees are not covering the costs of providing the service for the other cities combined. Net income was $912,361, an increase of 74.7 percent over the five-year period. This indicates that government aids are funding this activity, and cities possibly levied property taxes to support the EDA activity. Net transfers totaled $2,653,190 indicating this activity is heavily subsidized.

EDA (minus MCDA and SPPA)	1998	1999	2000	2001	2002	5-yr. % ch.
Operating Income	-404,937	-183,711	-1,110,223	-1,879,567	-944,741	-133.3%
Net Income	522,374	3,092,665	-142,089	1,551,127	912,361	74.7%
Net Transfers	6,963,837	8,393,471	3,943,549	1,775,776	-2,653,190	-138.1%

In 2002, the table shows HRA's with an operating loss of negative $2,019,154, an increase of 14.9 percent over the five-year period. User fees are not covering the costs of providing the service. Since HRA's deal mainly with low income housing this is not uncommon. Net income totaled $272,832 indicating this type of activity is supported by grants and other government aids. Net transfers totaled $1,961,325 in 2002, an increase of 62.7 percent over the five-year period. Since operating income is negative this would indicate that transfers are comprised of earnings from prior years.

HRA	1998	1999	2000	2001	2002	5-yr. % ch.
Operating Income	-2,371,628	-5,640,811	-2,292,433	-7,391,781	-2,019,154	14.9%
Net Income	-3,429,581	-6,178,802	2,413,296	-1,962,889	272,832	108.0%
Net Transfers	1,205,461	1,736,043	980,047	-703,561	1,961,325	62.7%

Miscellaneous Enterprises

This category includes enterprises that could not be classified in the other categories. These include leases, and retail operations. In 2002, there were 15 miscellaneous funds, a decrease of 16.7 percent from the previous year and 11.8 percent over the five-year period.

Miscellaneous	1998	1999	2000	2001	2002	5-yr % ch.
Internet	0	1	1	1	1	-
Leases	6	8	8	7	5	-16.7%
Other*	5	3	5	4	5	0%
Retail Operations**	6	6	5	6	4	-33.3%
Total	17	18	19	18	15	-11.8%
*Includes all items not classified in any other category. **Includes grocery stores, cafes, and laundromats; excludes liquor stores.						

Profitability of Miscellaneous Enterprises

The table indicates that these enterprises, mostly for-profit, are not very fiscally sound. Over the five-year period, operating income decreased 135.7 percent, ending in an operating loss of negative $424,891 for 2002. This indicates that user fees for these operations are not covering the costs of providing the service. Net income decreased 120.5 percent over the five-year period ending in a net loss of negative $281,146. Net transfers decreased 34.5 percent over the five-year period, indicating that these enterprises continue to be subsidized rather than provide revenue.

Miscellaneous	1998	1999	2000	2001	2002	5-yr. %ch
Operating Income	1,188,774	207,817	236,383	-159,733	-424,891	-135.7%
Net Income	1,373,603	250,694	467,418	-28,906	-281,146	-120.5%
Net Transfers	-232,233	-204,203	683,880	-360,149	-312,387	-34.5%

Municipal Liquor Stores

Though listed in the survey as part of the miscellaneous category, liquor stores are examined separately due to differences in accounting. A greater analysis of liquor stores can be found in the State Auditor's *Analysis of Municipal Liquor Store Operations* report mentioned previously. The following is a condensed version of the findings of the most recent report.

Municipal liquor stores are city run monopolies of a product that is available through the private sector. The main purpose of a municipal liquor store is to generate revenue for the city.[11]

Advocates for municipal liquor stores dispute this by arguing that they are controlling the sale of liquor to minors, although it should be noted that private stores are also controlling the sale of liquor to minors through the same system of fines and inspections carried out by law enforcement agencies. Opponents of municipal liquor stores argue that

[11] See footnote five.

liquor profits are transferred into the general fund, which provides for public safety, including law enforcement and represents a conflict of interest.

Minnesota law authorizes cities of 10,000 or fewer people to own and operate on-sale and off-sale liquor establishments.[12] During 2002, 233 cities operated liquor stores, with 138 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 22 cities within the metropolitan area own and operate liquor establishments.

The number of cities that own establishments referred to as on-sale and off-sale decreased in 2002. These types of operations offer retail sales as well as bar sales. They are generally less profitable than off-sale only (retail) stores. Between 1998 and 2002, net income decreased 1.4 percent and net transfers decreased 11.6 percent.

The number of cities having off-sale only (retail) operations stayed the same between 1998 and 2002. These types of operations generated considerably more profit than their on-sale and off-sale counterparts. Between 1998 and 2002, profits rose 23.9 percent and transfers rose 38.9 percent.

Municipal liquor operations located within the metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 22 of the 233 cities (9.4 percent) that own and operate municipal liquor stores are located in the metropolitan area, they represented 38.2 percent of the total sales and 31.9 percent of the net income of municipal liquor operations in 2002.

Sales by metropolitan area establishments averaged $2.1 million in 2002 compared to average sales of $682,791 for Greater Minnesota municipal liquor stores.[13] The average net income of metropolitan stores was $137,616 in 2002, compared to an average of $59,282 for municipal liquor establishments in Greater Minnesota.

[12] Minn. Stat. § 340A.601, subd 1. Once a city with a population under 10,000 people has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.
[13] Minn. Stat. § 340A.601, subd 2. The 22 cities in the metropolitan area that have municipal liquor operations operated a total of 44 establishments selling liquor on-sale and/or off-sale. The 213 Greater Minnesota cities with municipal liquor stores operated a total of 218 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Summary of 1998 to 2002 Liquor Store Operations

On-Sale and Off-Sale Stores

	1998	2002				
Number of Cities	147	138				
			Percent of Sales			Percent
	Amount	Amount	2001	2002	Variance	Change
Sales	$57,494,936	$68,675,044	100.0%	100.0%	11,180,108	19.45%
Cost of Sales	35,298,500	42,581,871	61.6%	62.0%	7,283,371	20.63%
Gross Profit	22,196,436	26,093,173	38.4%	38.0%	3,896,737	17.56%
Operating Expenses	19,274,515	23,008,599	32.9%	33.5%	3,734,084	19.37%
Income from Operations	2,921,921	3,084,574	5.5%	4.5%	162,653	5.57%
Nonoperating Revenues	1,433,439	1,304,100	2.3%	1.9%	(129,339)	-9.02%
Nonoperating Expenses	134,805	228,311	0.4%	0.3%	93,506	69.36%
Net Income Before Transfers	4,220,555	4,160,363	7.4%	6.1%	(60,192)	-1.43%
Transfers to Other City Funds	3,642,594	3,218,463	---	---	(424,131)	-11.64%

Off-Sale Only Stores

	1998	2002				
Number of Cities	95	95				
			Percent of Sales			Percent
	Amount	Amount	2001	2002	Variance	Change
Sales	$135,885,387	$172,192,070	100.0%	100.0%	36,306,683	26.72%
Cost of Sales	103,572,992	130,214,517	75.7%	75.6%	26,641,525	25.72%
Gross Profit	32,312,395	41,977,553	24.3%	24.4%	9,665,158	29.91%
Operating Expenses	21,317,997	27,970,412	15.9%	16.2%	6,652,415	31.21%
Income from Operations	10,994,398	14,007,141	8.4%	8.1%	3,012,743	27.40%
Nonoperating Revenues	1,633,923	1,539,470	1.2%	0.9%	(94,453)	-5.78%
Nonoperating Expenses	663,910	728,399	0.4%	0.4%	64,489	9.71%
Net Income Before Transfers	11,964,411	14,818,212	9.2%	8.6%	2,853,801	23.85%
Transfers to Other City Funds	7,811,724	10,849,303	---	---	3,037,579	38.88%

Total City Liquor Stores

	1998	2002				
Number of Cities	242	233				
			Percent of Sales			Percent
	Amount	Amount	2001	2002	Variance	Change
Sales	$193,380,323	$240,867,114	100.0%	100.0%	47,486,791	24.56%
Cost of Sales	138,871,492	172,796,388	71.7%	71.7%	33,924,896	24.43%
Gross Profit	54,508,831	68,070,726	28.3%	28.3%	13,561,895	24.88%
Operating Expenses	40,592,512	50,979,011	20.7%	21.2%	10,386,499	25.59%
Income from Operations	13,916,319	17,091,715	7.6%	7.1%	3,175,396	22.82%
Nonoperating Revenues	3,067,362	2,843,570	1.5%	1.2%	(223,792)	-7.30%
Nonoperating Expenses	798,715	956,710	0.4%	0.4%	157,995	19.78%
Net Income Before Transfers	16,184,966	18,978,575	8.7%	7.9%	2,793,609	17.26%
Transfers to Other City Funds	11,454,318	14,067,766	---	---	2,613,448	22.82%

Enterprise Fund Transfers

Very few cities have formal transferring policies. How cities transfer money ranges from not transferring out of the enterprise funds at all, transferring a set amount based on a percentage of profits, basing it on kilowatt usage, to transferring an amount equal to the administrative costs of operating the enterprise by the city. Generally, decisions on how much to transfer are determined at budget time and can change from year to year. Many cities require ordinances to transfer funds, and some enterprises are prohibited by law, charter, or bond covenant from transferring to other funds.

The premise of municipal enterprises is to provide a service where the costs are recovered primarily by charges to those who use the service. In other words, those who want the service pay for it. Some enterprises target a small group of users, while others, such as water or electric utilities, are used by almost everyone in the city. Theoretically, with the exception of for-profit enterprises, cities should not have a profit motive. Therefore, most enterprises should be structured financially to break even. We have found that this is not the case. Most enterprises either make money (some a little, some a great deal) or lose money.

If one of the stated or implied goals when establishing an enterprise was to provide additional revenues to the city, profits should be maximized and most of them transferred to other governmental funds.

In theory, the majority of profits generated by municipal enterprises should be available for transfers. By law, most of the necessary enterprises discussed previously are limited in the amount they may charge. If the city's goal was to provide the service at cost and not use taxpayer dollars, then charges should be set to be as close to break even as possible. Cities may also decide to direct some profits to improve the municipal enterprise's facilities or services through capital improvement, and renewal and replacement funds.

Municipal enterprises, like the private sector, are affected by business cycles. An economic recession can cause an unexpected drop in profits. If a city relies on transfers from enterprises to fund general city services, the drop in enterprise profits could force a city to cut back on services. Property tax revenues are not impacted as greatly by economic downturns and provide a more reliable source of funding for city services. As stated earlier, in a necessary enterprise activity where excess user fees are designed to subsidize the other city functions with a transfer of utility profits, taxpayers are paying too much for a service they are forced to use. In addition to paying a higher cost for the service, non-business taxpayers are not able to deduct user fees from their personal income taxes, whereas property taxes are deductible from personal income taxes.

Profits and Transfers – A Policy Problem

When a municipal enterprise is generating a net profit, what to do with the proceeds becomes a public policy question. Does the city lower the charges for the activity to

make it a break-even operation? Does the city transfer the profits to other funds to help support city services that would otherwise be paid for with property taxes or other revenue sources? Should customers of municipal enterprises be forced to subsidize general city services?

Governments make the argument that transfers are necessary "in lieu of taxes". If a private company provided the service, the government would receive taxes from that company. In this instance a transfer of funds from the enterprise makes up for lost tax revenue. The argument also exists as to whether governments should be entitled to a reasonable profit from operations.

Another question regarding transfers from enterprises concerns conflicts of interest. For example, a conflict may arise where another city department in the general fund regulates an enterprise fund activity.

Given that transfers can relieve the tax burden for citizens and make cities less reliant on aid from other sources (provided that users are not being charged an exorbitant amount), it may be a sound way for cities to provide necessary services to their residents. However, if a city is too reliant on transfers from municipal enterprises, it raises a number of questions. First, is there a lack of revenue diversification in the city that forces it to rely on enterprises for its revenue? For smaller cities, a stagnant or declining population would indicate that other methods to raise revenue are necessary. Second, is the city relying on transfers due to unwillingness to raise taxes or other user fees? While general city services may require subsidization from other funds, it should not be to an extent that the services being offered by the city cannot consistently be provided by property taxes.

The other type of transfer (subsidy), from governmental funds to enterprise funds, raises other issues. If a municipal enterprise is losing money, city officials must determine if the service should be subsidized, and if so, to what extent. Certain enterprises such as nursing homes and hospitals provide a necessary public good that officials determine should be retained even if they lose money.[14] Managers of these types of facilities must evaluate what charges the market can bear, and make recommendations to city officials on the level of subsidy needed to maintain the operation.

In order to maintain transparency in city finances, the question that should be asked is whether the public is aware of how much is transferred, either as profit or as a subsidy from the general fund on an annual basis. Furthermore, does the Council have a policy in place that enterprise funds transfer a set percentage, or amount, or are they transferring any amount in order to balance the budget? If the enterprise activity is not considered a necessary public good, city officials need to determine if the enterprise activity should continue and if so what level of subsidy the city can afford based on its budgeted priorities.

[14] Nursing homes and hospitals are also subject to insurance and Medicare/Medicaid reimbursement rates.

City Survey of Municipal Enterprise Activity

As mentioned, the State Auditor's Office designed a voluntary survey on enterprise activity and requested that cities share their enterprise experiences. In addition to individual fund information, the State Auditor's Office asked cities to share any lessons they had learned in operating enterprises and to indicate if there were areas where additional guidance was needed.

Respondents

Of the 853 cities surveyed, 466 cities responded to the survey (54%)[15]. Of the 466 cities, 40 reported no enterprise activity. The total amount of funds reported totaled 2,087[16]. Cities reported 892 Utilities, 291 Environmental, 265 Facilities, 124 Public Safety, 57 Transportation, 106 Recreation, 137 Community Development, and 195 Miscellaneous[17].

Private versus Public Management

Cities were asked by individual enterprise if the city managed the enterprise operations or whether they contracted out with a private management company. For the cities that responded to this category, city governments manage 1,789 funds and private companies managed 184 funds. Private management was used in many different categories including utility management companies, health care providers, and sanitation services to name a few. The most common reasons to use private management were:

- To expand service.
- Was more cost effective.
- More expertise in service delivery.
- Established company with equipment.
- Licensed personnel.
- Joint Powers Boards.
- Labor costs were lower.

Transfer Policies

In the survey, cities were asked if they had a formal policy in place regarding the transfer of profits from enterprise funds. Examples of some of the city responses are as follows[18]:

[15] Some cities did not answer all the questions listed on the survey, as such, there are some N/A comments for some of the totals.
[16] This includes enterprise activity classified in any type of fund provided that 50% of the charges were covered by user fees or it was specifically designated as enterprise activity.
[17] As mentioned earlier, liquor stores were included in miscellaneous though are accounted for separately in the financial section.
[18] These are direct quotes from the surveys sent to the cities. Where possible, the attempt was made to choose responses that were indicative of more than one city's experience, and to highlight differences between cities.

- "Each year a certain amount is budgeted to transfer...this is done by ordinance."

- "Net profits are kept in the funds in which they are generated. That way they are available when large or unexpected expenses occur (normally capital expenditures such as repairing wells, repainting the water tower, replacing sewer or water mains, etc.)."

- "Liquor, water and sewer enterprise operations pay a administration fee along with transfer of a portion of its profits for tax relief. Amounts are set each year as part of the annual budget."

- "Clerical work is done by City staff for water & sewer and solid waste collection. Clerical wage transfer is based on average hours per month at current pay rate."

- "The dollar amount of fund transfers is determined during the budget process and is used in determining total general fund revenues and the amount of the tax levy needed to provide essential services."

- "The City Charter will allow only 25% of net revenue to be transferred from utilities to general fund and only if the requirements of a 10-year capital plan are met. Additional transfers must be approved by an ordinance."

- "The City's policy is to make no transfers of net profits to operating funds. Funds collected from an enterprise activity are used solely for the enterprise. Net profits would help fund necessary capital improvements or help maintain level user fees."

- "Determined by City Council during annual budget meetings."

- "Not an absolute percent or number of dollars, but generally as little as possible to provide governmental services while still providing good stewardship for the enterprise needs."

- "Net profits are transferred upon the recommendation of the auditor."

- "No, any profit made stays in the fund to help pay for future improvements to infrastructure or facilities used for that service."

- "Annually, a recommendation is made from our financial advisor of the dollar amount to transfer from the liquor fund to the general fund."

- "Our city charter authorizes a transfer in lieu of taxes from our utility fund to a maximum of 10% of gross revenue to our governmental funds."

- "Transfer an administrative fee from each of the enterprise funds to the General Fund on a yearly basis. Amounts range from 2%-8%."

"The city does not have a policy for transfer of net profits. However, by Ordinance, the Public Electric Utility pays a franchise fee to the general fund equal to 2 mils per kilowatt hour for retail sales to customers within the franchise area (city)."

- "Liquor transfer is $125,000 a year. Electric transfer is .00275/KWH sold."

Competition with Private Business

Cities were asked if their enterprise activity competed with the private sector in their area. Of the 2,087 funds listed, 230 funds were said to provide a service available from a private competitor. The main reasons for providing the service were:

- No private provider existed when service was originally started.
- To provide revenue for the general fund.
- To provide revenue for projects not easily funded with tax dollars (i.e. streets).
- City provides more efficient service than private provider.
- To offer more choice and keep prices competitive.
- Cemeteries - private cemeteries affiliated with churches were not available to all.
- Preserve green space.
- Profits stay in the community.
- Offering one large facility with many purposes cheaper than many private ones.
- To qualify as a grant recipient.
- Facility/land donated to city to be used for specific purpose.
- City merger, fund already existed in one city.
- Private provider located too far away from city.

Professional Associations and Best Practices

Cities were asked, by individual fund, if they belonged to a professional organization and if that association offered any sort of best practices[19] advice. Of the 2,087 funds, 935 are associated with a professional organization. A number of city respondents were not certain of the best practices option, but 771 funds reported best practice guidance from their organization. Many cities also responded that they rely on best practice advice and guidance from the League of Minnesota Cities. Appendix 10 shows the organizations provided by the cities to which they belong.

Divesting

Another question was in regards to whether or not the city had divested itself of one of its enterprise activities in the last five years. Some cities listed divested enterprises beyond that range. Twenty-one cities (Kensington divested itself of two enterprises) responded that they had abandoned or sold a specific enterprise activity during the time frame referenced. The chart below lists the cities that divested, the type of enterprise, and the reason given.

[19] Starting in 2004 the State Auditor's Office will be taking over the task of doing best practices reviews of the delivery of local government services. *See* Minn. Stat. § 6.78 (2003); 2003 Minn Laws, 1st Spec. Sess., ch.1, art.2, § 16. The Office of the Legislative Auditor had previously done this task.

City	Enterprise	Reason for Divesting
Blue Earth	Steam Heat	Was not breaking even, did not want to subsidize further.
Currie	Liquor Store	Sold to private owner due to lack of profit.
Hopkins	Skate Park	Was not covering costs.
Hoyt Lakes	Restaurant	Not financially viable.
Kensington	Liquor Store	Too expensive, lack of good help.
Kensington	Café	Too expensive, lack of good help.
Lafayette	Liquor Store	Manager resigned.
Lake Lillian	Liquor Store	Sold to private owner due to lack of profit.
Lanesboro	Clinic Building	Sold to private owner.
Luverne	Community Hospital	Struggling financially.
Mantorville	Liquor Store	Sold.
Marietta	Water	Now obtain from other entity and get better service.
Morgan	Liquor Store	Sold to private owner due to lack of good manager.
New Brighton	Driving Range	Offered only temporarily until redevelopment began.
North St. Paul	Ambulance	Eliminated to provide Advance Life Support.
Pine River	Liquor Store	Not much profit, did not feel comfortable selling liquor and then enforcing drinking ordinances.
Richfield	Golf Course	Closed for runway expansion.
St. Anthony	Liquor Operations	Got rid of on-sale bar/restaurant to allow for redevelopment of the area.
St Paul	Sports Dome	Could not cover costs.
Trimont	Liquor Store	No longer profitable.
Watertown	Liquor Operations	Got rid of on-sale liquor business, kept off-sale.
Wood Lake	Liquor store	Three consecutive years of losses, sold to private owner.

General Questions and Comments

Overall, the majority of cities are confident that they are providing the best service possible for their taxpayers and resent interference by other entities (i.e. State Government) in determining what is best for their locality. As one city stated "Our management is reviewed by the voters every two years."

Most cities stressed that the services they provide are for the benefit of their residents and at the request of their residents, regardless of any profit. However, most said they strived to at least break even. Based on the financial analysis completed for this report, it seems that, for the most part, they are achieving their goals. There are relatively few enterprises that are purely for profit indicating that most cities are creating enterprises where there is no reasonable private sector alternative for the service desired.

Cities were asked what has worked for them in regards to their enterprise activity and what advice they would give to other cities engaging in the same activity. Examples of some of the kinds of responses are as follows:

- "Hire knowledgeable managers and allow them to provide the day-to-day operations."
- "Review expenses annually for adjustments in user fees."
- "Setting rates high enough to provide a capital outlay fund for future capital expenditures/raise rates a little each year rather than wait until a major change, which would cause a large increase in rates."
- "City has enterprise funds to provide services not currently provided for or provided on a limited scale by the private sector."
- "Continuous oversight and monitoring to insure outside management or employees are continually looking for ways to reduce expenses and improve service delivery."
- "Having a local board appointed by elected officials make the day to day decision on how to run the businesses, what services to provide and the fees that are needed."
- "At a minimum, all enterprise activities should have a dedicated account. These activities should not be grouped with the General Fund."
- "Cities should only provide enterprise activities when there is no appropriate private service available."
- "We have only had enterprise activities to provide a service to our residents. We have learned to keep our rates at a level where we can maintain a positive balance. Watch your expenses vs. rates."
- "The city, on a yearly basis, needs to evaluate user fees and increase them before a problem is detected in order to pay all expenses of the enterprise activity."
- "Annual profit/loss analysis to maintain adequate reserves for emergencies."
- "We are raising our water and sewer rates to have the funds make enough revenue to provide for future renovations and repairs. These rate increases were not popular with the residents, but necessary."
- "Keep it simple and use outside contractors for maintenance and improvements."
- "In most cases enterprise activities need to be operated just like a private business. Always review operations for potential efficiency savings and cost reductions. Stay up to date on best practices through groups like LMC, CMMPA/MMUA and MMBA."
- "It is critical to plan for the future. Infrastructure must be always monitored, maintained, and improved or replaced. Forecasting forward for five years is essential to ensure that services can be provided without substantial rate increases."

Additional Support and Guidance

Cities were also asked if they felt they were getting enough guidance from other entities and organizations. Most cities responded that they were getting enough guidance. However, many were interested in more information on topics such as accounting and utility issues (for example, rate studies offered by professional organizations). Generally, smaller cities had a greater desire for more help and information. Examples of some city comments are listed below.

- "City Council and City Staff would like more input and more involvement with the operation of the PUC."

- "We'd like to see the MPCA continue to offer training programs for wastewater operators. We'd like to see the Dept. of Health continue with their efforts in training in water issues and MN Rural Water continue its programs."

- "For water, sewer, storm sewer, electric, rate studies are very useful."

- "The City has enough involvement from other [state] agencies. Guidance and assistance from professional associations is welcome because they have operating management experience with similar facilities."

- "Information on grant programs would be helpful. Updates on laws pertaining to these subjects would also be appreciated."

- "We're receiving plenty of support from state agencies and city-related organizations. We're more interested in guidance from trade organization and citizen advisory boards and committees that have expertise in running such businesses."

- "It is helpful to be able to access other city information."

- "More emphasis should be placed on financial planning. Right now emphasis seems to be placed on past financial information and operating budgets. The Governmental Accounting Standards Board, due to concerns regarding debt and infrastructure reporting, adopted GASB 34. Cities need to place more emphasis on the effect that current actions have on future residents and consumers."

- "State and federal mandates are very often broad and encompassing and do not address the uniqueness of individual facilities and cities."

- "Information and examples of success stories and innovative practices would be very helpful. There are other organizations such as MMBA, Rural Water and others that do a good job of assisting cities in managing programs."

- "Many small communities do not have the financial background to evaluate enterprises. We are told by the public to think more like a business, but often lack the training or expertise to, like a business, evaluate an activity before we take it on."

- "There are no classes for Enterprise Funds, i.e. how to set one up, or maintaining one. It's something the new clerks have to learn."

- "Better tools in accessing information from others in the business would be very useful. While we still need to be mindful of local economic conditions, knowing what works well for others could provide very useful data for our operations."

- "[The League of Minnesota Cities] could sponsor a "technical day" to help city administrators grasp some of the vocabulary of water plants and the sewer process."

Recommendations

In light of this study of municipal enterprises, the State Auditor has the following recommendations to help improve the operation and management of city enterprises, and to help promote greater public oversight of enterprise activities.

1. Generally, services paid for primarily by user fees should be accounted for in an enterprise fund.

When governments list fee-based activity in the general fund, other revenue in that fund may allow for subsidization of the activity that is unseen by the public, rendering it nearly impossible to monitor how much is actually being paid by the user. General and special revenue funds recognize expenditures rather than expenses, making it more difficult to determine the full cost of the activity. Citizens may not realize the true costs of the services they receive.

Therefore, the State Auditor's Office recommends that all cities establish activities primarily financed by user fees as enterprise funds. Doing this will give taxpayers, and local policy makers, a better idea of the true costs of the services provided.

2. Enterprises for profit should not lose money.

These enterprises are those for which there is generally (or reasonably could be) competition from the private sector. Liquor stores, retail operations, and other for-profit enterprises should always make a profit. If they fail to do so, they should not exist.

3. Necessary enterprises should only break even.

Necessary enterprises should only charge enough to cover operating costs and the costs of replacement. The law often prohibits excessive charges for public services.[20] This ensures that the public is not being charged an exorbitant amount for a service that they are essentially forced to purchase from the city.

4. Cities should consider public-private partnerships where feasible.

Cities should explore the possible gains in efficiency by contracting with private management companies. Cities would retain control of the service, while benefiting from the expertise of an experienced provider.

[20] See footnote five.

5. Cities should set up enterprise transfer policies.

Enterprise type activity allows the users of a service to pay for it, without using any property tax revenue. If enterprise activities generate excess profits that are continually transferred to the general fund, then the reverse is occurring, users are being indirectly taxed to subsidize other city services. Cities should create a policy of how much they transfer from year to year during the budget process in order for the subsidy of city functions, by enterprise activities, to be more transparent to the taxpayer.

Appendices Tables

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Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ADA	118,246	153,532	1,103,505	(37,838)	(157,333)	30,000	-132.0%	-202.5%	-97.3%
ADAMS	8,556	10,680	(8,000)	N/A	N/A	N/A	-100.0%	-100.0%	100.0%
ADRIAN	170,847	193,498	115,627	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%
AITKIN	334,114	422,274	150,540	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%
AKELEY	(58,901)	(71,934)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
ALBANY	(19,622)	(5,408)	0	1,570,808	1,606,494	0	8105.3%	29805.9%	N/A
ALBERT LEA	12,864	390,115	0	(917,924)	(1,143,274)	(125,000)	-7235.6%	-393.1%	N/A
ALBERTA	(17,388)	(17,388)	(17,388)	(1,683)	(1,683)	(1,683)	90.3%	90.3%	90.3%
ALBERTVILLE	3,350	(36,957)	0	379,572	367,269	0	11230.5%	1093.8%	N/A
ALDEN	24,926	37,533	0	27,347	36,091	0	9.7%	-3.8%	N/A
ALEXANDRIA	865,675	823,459	0	1,143,734	576,522	0	32.1%	-30.0%	N/A
ALPHA	(24,970)	(24,366)	0	(11,312)	(11,312)	0	54.7%	53.6%	N/A
ALTURA	(32,729)	(34,929)	0	(2,509)	(2,834)	(23,499)	92.3%	91.9%	N/A
ALVARADO	290,247	296,502	80,000	114,144	124,859	196,682	-60.7%	-57.9%	145.9%
AMBOY	(39,339)	(18,118)	0	(40,573)	(20,844)	(19,784)	-3.1%	-15.0%	N/A
ANDOVER	78,801	218,098	366,218	(141,486)	76,268	754,062	-279.5%	-65.0%	105.9%
ANNANDALE	44,430	91,421	(49,464)	(3,870)	62,464	244,385	-108.7%	-31.7%	594.1%
ANOKA	2,402,466	2,749,660	356,000	1,933,247	2,482,675	2,060,000	-19.5%	-9.7%	478.7%
APPLE VALLEY	2,177,183	2,397,665	1,285,638	2,337,770	2,476,721	667,985	7.4%	3.3%	-48.0%
APPLETON	118,728	774,016	0	66,999	65,485	0	-43.6%	-91.5%	N/A
ARCO	(7,222)	(8,463)	(3,000)	(3,019)	(6,330)	(3,000)	58.2%	25.2%	0.0%
ARDEN HILLS	227,845	351,015	74,122	(93,338)	20,721	0	-141.0%	-94.1%	-100.0%
ARGYLE	50,439	76,411	24,460	(3,442)	(26,538)	(13,908)	-106.8%	-134.7%	-156.9%
ARLINGTON	284,269	506,338	177,781	139,157	201,991	90,000	-51.0%	-60.1%	-49.4%
ASHBY	14,073	28,942	86,550	55,907	25,522	54,260	297.3%	-11.8%	-37.3%
ASKOV	(2,603)	326,650	0	(10,726)	(31,522)	0	-312.1%	-109.7%	N/A
ATWATER	66,693	58,565	14,250	67,695	76,640	34,500	1.5%	30.9%	142.1%
AUDUBON	34,816	39,161	(9,000)	91,354	100,908	(87,963)	162.4%	157.7%	-877.4%
AURORA	23,544	37,284	80,000	(10,217)	10,264	75,000	-143.4%	-72.5%	-6.3%
AUSTIN	(166,911)	1,679,910	0	625,812	5,689,614	0	474.9%	238.7%	N/A
AVOCA	(2,590)	(2,473)	0	(11,096)	(10,950)	(10,000)	-328.4%	-342.8%	N/A
AVON	100,911	100,911	70,920	84,227	18,905	0	-16.5%	-81.3%	-100.0%
BABBITT	51,496	71,254	0	83,378	72,210	0	61.9%	1.3%	N/A
BACKUS	(51,131)	(47,844)	0	(48,857)	(46,208)	0	4.4%	3.4%	N/A
BADGER	(3)	14,280	0	2,454	23,521	0	81900.0%	64.7%	N/A
BAGLEY	169,508	75,904	12,936	75,786	(81,267)	35,701	-55.3%	-207.1%	176.0%
BALATON	33,473	32,594	0	1,207	(14,426)	0	-96.4%	-144.3%	N/A
BARNESVILLE	400,982	446,110	657,184	647,670	757,816	1,173,828	61.5%	69.9%	78.6%
BARNUM	(54,939)	(41,061)	(1,582)	(53,040)	(67,571)	(2,000)	3.5%	-64.6%	-26.4%

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
BARRETT	(56,085)	(56,085)	0	(23,212)	(19,474)	7,200	58.6%	65.3%	N/A
BARRY	(1,318)	(114)	0	(1,404)	(39)	0	-6.5%	65.8%	N/A
BATTLE LAKE	28,187	23,930	(4,539)	68,178	71,963	9,000	141.9%	200.7%	298.3%
BAUDETTE	111,832	175,414	78,430	336,623	352,218	120,000	201.0%	100.8%	53.0%
BAXTER	(156,374)	(96,107)	71,220	(147,341)	440,654	199,776	5.8%	558.5%	180.5%
BAYPORT	154,040	200,338	10,000	121,595	205,212	0	-21.1%	2.4%	-100.0%
BEARDSLEY	12,423	18,523	(1,716)	(1,695)	18,515	(10,325)	-113.6%	-0.0%	-501.7%
BEAVER BAY	7,064	7,064	(1,566)	(956)	(956)	0	-113.5%	-113.5%	100.0%
BEAVER CREEK	48,889	37,147	2,000	50,724	44,007	2,000	3.8%	18.5%	0.0%
BECKER	(231,097)	(174,975)	110,000	49,250	69,443	200,522	121.3%	139.7%	82.3%
BEJOU	(955)	(955)	(955)	(40,358)	(39,001)	0	-4126.0%	-3983.9%	100.0%
BELGRADE	(45,752)	(27,945)	0	(80,522)	(37,121)	(9,000)	-76.0%	-32.8%	N/A
BELLE PLAINE	323,519	376,700	98,078	1,033,519	1,097,945	(172,705)	219.5%	191.5%	-276.1%
BELLECHESTER	(26,563)	(35,941)	0	19,460	11,909	0	173.3%	133.1%	N/A
BELLINGHAM	(12,190)	(11,778)	(11,778)	(15,482)	(14,695)	(14,331)	-27.0%	-24.8%	-21.7%
BELTRAMI	(3,076)	944	0	(1,082)	5,899	0	64.8%	524.9%	N/A
BELVIEW	19,292	22,861	0	3,670	6,699	45,088	-81.0%	-70.7%	N/A
BEMIDJI	(234,236)	103,363	94,260	(436,193)	(189,709)	1,718,298	-86.2%	-283.5%	1722.9%
BENSON	224,585	466,121	423,166	61,251	138,814	681,809	-72.7%	-70.2%	61.1%
BERTHA	(5,322)	(5,001)	(39,000)	29,913	31,397	0	662.1%	727.8%	100.0%
BETHEL	0	0	0	(27,981)	(27,604)	0	N/A	N/A	N/A
BIG FALLS	(2,102)	806	(4,800)	14,940	17,026	(8,200)	810.8%	2012.4%	-70.8%
BIG LAKE	63,897	149,082	0	(183,636)	921,397	0	-387.4%	518.0%	N/A
BIGELOW	(3,550)	41,963	36,861	(2,286)	34,074	174,000	35.6%	-18.8%	372.0%
BIGFORK	15,046	21,477	7,719	(28,356)	(21,392)	13,037	-288.5%	-199.6%	68.9%
BINGHAM LAKE	22,370	27,370	18,898	4,778	15,102	(14,670)	-78.6%	-44.8%	-177.6%
BIRCHWOOD	9,534	20,639	(34,577)	2,795	36,360	(2,438)	-70.7%	76.2%	92.9%
BIRD ISLAND	29,051	19,901	(30,099)	(29,332)	(27,833)	0	-201.0%	-239.9%	100.0%
BISCAY	(1,247)	(1,247)	(1,247)	(2,443)	(2,443)	(2,442)	-95.9%	-95.9%	-95.8%
BIWABIK	46,859	98,087	0	85,774	123,977	0	83.0%	26.4%	N/A
BLACKDUCK	(10,852)	(2,812)	(6,580)	(71,077)	(27,629)	(19,708)	-555.0%	-882.5%	-199.5%
BLAINE	1,400,354	1,848,599	0	1,428,917	1,886,339	0	2.0%	2.0%	N/A
BLOMKEST	(1,124)	(954)	0	4,057	4,153	(1,000)	460.9%	535.3%	N/A
BLOOMING PRAIRIE	28,292	32,136	37,213	23,037	(118,443)	25,757	-18.6%	-468.6%	-30.8%
BLOOMINGTON	955,203	2,516,763	513,697	(2,039,999)	(1,426,891)	0	-313.6%	-156.7%	-100.0%
BLUE EARTH	513,573	543,874	0	323,375	117,941	392,359	-37.0%	-78.3%	N/A
BLUFFTON	(1,510)	3,595	0	15,467	20,237	0	1124.3%	462.9%	N/A
BOCK	4,265	4,265	0	7,997	8,462	10,183	87.5%	98.4%	N/A
BORUP	(13,415)	(2,438)	0	(2,467)	(1,752)	0	81.6%	28.1%	N/A

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BOVEY	1,410	10,332	253	38,134	47,286	4,633	2604.5%	357.7%	1731.2%
BOWLUS	1,228	5,564	0	(2,270)	(1,343)	0	-284.9%	-124.1%	N/A
BOYD	(23,707)	(27,501)	(21,350)	(33,273)	(44,039)	0	-40.4%	-60.1%	100.0%
BRAHAM	141,938	135,454	0	110,960	103,588	0	-21.8%	-23.5%	N/A
BRAINERD	294,198	567,756	268,040	318,449	570,802	1,615,000	8.2%	0.5%	502.5%
BRANDON	(13,605)	(20,526)	(15,000)	63,767	7,928	(63,467)	568.7%	138.6%	-323.1%
BRECKENRIDGE	357,240	445,308	378,169	274,931	287,773	145,813	-23.0%	-35.4%	-61.4%
BREEZY POINT	(37,348)	41,203	0	30,614	105,350	0	182.0%	155.7%	N/A
BREWSTER	20,059	41,049	0	(89,355)	(7,137)	16,200	-545.5%	-117.4%	N/A
BRICELYN	(8,948)	(8,948)	0	10,753	3,473	0	220.2%	138.8%	N/A
BROOK PARK	1,934	(526)	0	(3,405)	(5,660)	0	-276.1%	-976.0%	N/A
BROOKLYN CENTER	361,471	694,427	0	(33,661)	79,119	0	-109.3%	-88.6%	N/A
BROOKLYN PARK	1,386,480	1,489,953	1,277,223	1,022,479	3,877,364	2,619,810	-26.3%	160.2%	105.1%
BROOTEN	(24,132)	(10,040)	0	24,968	25,133	0	203.5%	350.3%	N/A
BROWERVILLE	20,996	19,995	72,499	148,464	148,206	37,967	607.1%	641.2%	-47.6%
BROWNS VALLEY	60,167	62,997	83,777	38,052	70,496	66,526	-36.8%	11.9%	-20.6%
BROWNSDALE	21,214	21,214	0	(20,163)	(20,163)	0	-195.0%	-195.0%	N/A
BROWNSVILLE	3,295	3,351	0	(1,871)	(1,871)	2,000	-156.8%	-155.8%	N/A
BROWNTON	3,899	72,925	4,000	(16,685)	52,314	36,000	-527.9%	-28.3%	800.0%
BUCKMAN	1,535	2,186	2,141	(12,944)	(8,461)	(6,088)	-943.3%	-487.1%	-384.4%
BUFFALO	2,601,831	1,658,869	671,388	3,648,033	2,577,581	725,000	40.2%	55.4%	8.0%
BUFFALO LAKE	(115,015)	(97,816)	(12,256)	52,153	19,057	194,011	145.3%	119.5%	1683.0%
BUHL	(30,946)	(12,880)	0	54,073	62,081	42,802	274.7%	582.0%	N/A
BURNSVILLE	1,498,637	1,801,972	563,723	1,811,664	2,886,743	1,555,115	20.9%	60.2%	175.9%
BURTRUM	0	14,638	3,000	2,923	1,855	0	N/A	-87.3%	-100.0%
BUTTERFIELD	(36,504)	(28,022)	0	(13,161)	(9,351)	(37,333)	63.9%	66.6%	N/A
BYRON	82,392	153,507	0	(170,683)	19,737	0	-307.2%	-87.1%	N/A
CALEDONIA	515,564	527,099	179,150	622,584	650,963	160,446	20.8%	23.5%	-10.4%
CALLAWAY	1,501	(6,380)	(28,981)	14,383	14,656	2,823	858.2%	329.7%	109.7%
CALUMET	530	27,019	2,500	14,292	35,447	0	2596.6%	31.2%	-100.0%
CAMBRIDGE	634,334	617,351	273,000	1,436,113	1,234,822	259,357	126.4%	100.0%	-5.0%
CAMPBELL	1,988	7,236	0	1,731	3,455	0	-12.9%	-52.3%	N/A
CANBY	30,195	(90,671)	0	47,657	(4,384)	0	57.8%	95.2%	N/A
CANNON FALLS	(91,036)	(41,737)	0	591,600	613,150	0	749.9%	1569.1%	N/A
CANTON	(4,152)	3,284	(40,972)	903	903	0	121.7%	-72.5%	100.0%
CARLOS	15,092	12,472	0	43,481	29,835	34,000	188.1%	139.2%	N/A
CARLTON	(24,523)	(23,369)	5,500	(47,855)	8,896	5,500	-95.1%	138.1%	0.0%
CARVER	0	0	0	(129,334)	370,729	(330,158)	N/A	N/A	N/A
CASS LAKE	54,928	55,459	37,084	72,125	234,577	21,233	31.3%	323.0%	-42.7%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
CENTER CITY	33,719	37,310	0	(4,657)	(422)	12,712	-113.8%	-101.1%	N/A
CENTERVILLE	460,312	518,755	0	75,891	469,323	548,397	-83.5%	-9.5%	N/A
CEYLON	(71,955)	(35,720)	0	(84,358)	(50,820)	0	-17.2%	-42.3%	N/A
CHAMPLIN	978,334	1,190,707	114,735	669,224	1,299,913	118,506	-31.6%	9.2%	3.3%
CHANDLER	(7,151)	(7,151)	(2,101)	53,919	28,385	8,453	854.0%	496.9%	502.3%
CHANHASSEN	117,398	289,511	100,000	255,837	885,649	0	117.9%	205.9%	-100.0%
CHASKA	1,150,653	1,833,825	198,535	3,045,365	1,516,799	1,230,283	164.7%	-17.3%	519.7%
CHATFIELD	(17,410)	26,706	58,660	79,034	107,125	90,861	554.0%	301.1%	54.9%
CHISAGO CITY	21,676	78,963	20,041	(7,307)	30,049	39,544	-133.7%	-61.9%	97.3%
CHISHOLM	22,099	(33,704)	0	(27,793)	(80,325)	0	-225.8%	-138.3%	N/A
CHOKIO	36,687	13,899	(14,000)	20,856	21,065	18,325	-43.2%	51.6%	230.9%
CIRCLE PINES	2,668	135,338	89,500	175,423	255,370	0	6475.1%	88.7%	-100.0%
CLARA CITY	184,012	238,152	0	144,514	201,316	0	-21.5%	-15.5%	N/A
CLAREMONT	(18,063)	(6,381)	0	52,453	92,754	88,250	390.4%	1553.6%	N/A
CLARISSA	94,900	15,377	8,993	48,674	(8,618)	0	-48.7%	-156.0%	-100.0%
CLARKFIELD	(40,360)	44,533	0	(23,885)	(6,043)	0	40.8%	-113.6%	N/A
CLARKS GROVE	19,107	26,685	25,578	66,752	73,476	90,000	249.4%	175.3%	251.9%
CLEAR LAKE	(21,630)	(16,658)	0	(15,957)	(13,308)	0	26.2%	20.1%	N/A
CLEARBROOK	0	0	0	44,526	17,153	0	N/A	N/A	N/A
CLEARWATER	70,811	68,215	0	5,915	(27,937)	0	-91.6%	-141.0%	N/A
CLEMENTS	(8,027)	(5,896)	(4,200)	(22,213)	(16,119)	(20,000)	-176.7%	-173.4%	-376.2%
CLEVELAND	9,273	26,533	0	(27,826)	24,409	0	-400.1%	-8.0%	N/A
CLIMAX	(3,958)	(2,313)	0	7,315	8,765	0	284.8%	478.9%	N/A
CLINTON	15,497	15,968	(11)	12,571	12,571	0	-18.9%	-21.3%	100.0%
CLONTARF	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
CLOQUET	320,528	651,541	475,718	459,301	722,222	110,115	43.3%	10.8%	-76.9%
COHASSET	99,231	121,655	11,554	185,511	(101,412)	(205,152)	86.9%	-183.4%	-1875.6%
COKATO	222,565	214,755	0	91,540	480,619	(3,428)	-58.9%	123.8%	N/A
COLD SPRING	(37,608)	(57,504)	14,500	135,723	136,242	14,500	460.9%	336.9%	0.0%
COLERAINE	30,317	37,439	10,000	82,564	87,423	0	172.3%	133.5%	-100.0%
COLOGNE	(44,963)	(49,810)	0	24,066	(23,143)	0	153.5%	53.5%	N/A
COLUMBIA HEIGHTS	27,523	166,070	222,456	(36,857)	155,708	228,730	-233.9%	-6.2%	2.8%
COMFREY	6,325	13,933	0	(229)	(1,669)	0	-103.6%	-112.0%	N/A
COMSTOCK	280	280	0	31,899	31,755	0	11292.5%	11241.1%	N/A
CONGER	2,114	1,805	0	440	572	0	-79.2%	-68.3%	N/A
COOK	11,395	11,395	16,131	(12,305)	(12,305)	15,355	-208.0%	-208.0%	-4.8%
COON RAPIDS	993,460	1,151,687	0	1,052,853	1,400,061	0	6.0%	21.6%	N/A
CORRELL	1,376	1,376	0	474	474	0	-65.6%	-65.6%	N/A
COSMOS	2,687	13,927	0	918	12,010	0	-65.8%	-13.8%	N/A

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
COTTAGE GROVE	458,052	494,785	(65,000)	608,188	843,645	13,168	32.8%	70.5%	120.3%
COTTONWOOD	(12,104)	(7,323)	0	(40,882)	4,598	(10,000)	-237.8%	162.8%	N/A
COURTLAND	(74,005)	(73,482)	0	(98,890)	(91,509)	0	-33.6%	-24.5%	N/A
CROMWELL	8,055	10,862	0	(15,998)	(15,998)	0	-298.6%	-247.3%	N/A
CROOKSTON	545,800	631,453	208,402	459,003	393,144	0	-15.9%	-37.7%	-100.0%
CROSBY	57,601	65,084	0	173,914	173,914	0	201.9%	167.2%	N/A
CROSSLAKE	566,797	464,912	225,208	368,763	591,528	465,943	-34.9%	27.2%	106.9%
CRYSTAL	427,856	636,841	0	(11,537)	380,298	0	-102.7%	-40.3%	N/A
CURRIE	(14,959)	(14,722)	(27,575)	(21,752)	(17,010)	(3,098)	-45.4%	-15.5%	88.8%
CUYUNA	11,826	11,826	0	(3,626)	(3,626)	0	-130.7%	-130.7%	N/A
CYRUS	(51)	(131)	(1,700)	7,124	9,134	(13,926)	14068.6%	7072.5%	-719.2%
DALTON	(28,451)	(23,069)	(22,093)	18,114	23,431	0	163.7%	201.6%	100.0%
DANUBE	(15,610)	(14,345)	0	(29,314)	(28,621)	0	-87.8%	-99.5%	N/A
DANVERS	(14,569)	3,464	0	(2,727)	2,785	0	81.3%	-19.6%	N/A
DARFUR	2,458	3,457	0	(5,692)	(11,341)	(52,611)	-331.6%	-428.1%	N/A
DARWIN	22,343	25,382	0	19,253	20,638	0	-13.8%	-18.7%	N/A
DASSEL	(43,715)	(61,264)	0	14,193	(19,277)	0	132.5%	68.5%	N/A
DAWSON	(69,562)	(71,896)	0	16,705	(13,564)	0	124.0%	81.1%	N/A
DAYTON	1,960	2,180	6,200	(85,167)	(82,557)	0	-4445.3%	-3887.0%	-100.0%
DE GRAFF	(8,154)	(8,154)	(5,712)	(3,611)	(3,611)	0	55.7%	55.7%	100.0%
DEEPHAVEN	(132,341)	(106,172)	0	(79,439)	(3,218)	15,466	40.0%	97.0%	N/A
DEER CREEK	11,766	14,377	0	23,620	27,059	0	100.7%	88.2%	N/A
DEER RIVER	35,745	57,650	1,590	(53,852)	(46,484)	0	-250.7%	-180.6%	-100.0%
DEERWOOD	(9,905)	(1,987)	0	6,323	6,323	0	163.8%	418.2%	N/A
DELANO	508,492	689,607	55,708	1,016,028	1,391,523	53,844	99.8%	101.8%	-3.3%
DELAVAN	4,102	4,102	0	34,466	99,925	(292,000)	740.2%	2336.0%	N/A
DENNISON	(16,323)	(17,926)	(5,421)	(15,316)	(14,188)	0	6.2%	20.9%	100.0%
DENT	8,528	8,462	32,177	4,823	4,854	3,350	-43.4%	-42.6%	-89.6%
DETROIT LAKES	764,068	1,135,868	465,000	1,021,155	1,391,350	501,135	33.6%	22.5%	7.8%
DEXTER	15,715	44,572	0	14,608	31,076	(55,757)	-7.0%	-30.3%	N/A
DILWORTH	(71,425)	54,455	15,589	(75,020)	155,167	6,000	-5.0%	184.9%	-61.5%
DODGE CENTER	(10,855)	(65,106)	0	(74,624)	(110,029)	(91,961)	-587.5%	-69.0%	N/A
DONNELLY	(4,625)	(4,404)	0	(2,001)	(1,975)	(24,425)	56.7%	55.2%	N/A
DOVER	(1,498)	20,938	18,051	25,158	44,243	0	1779.4%	111.3%	-100.0%
DOVRAY	4,705	(242)	0	362	376	1,000	-92.3%	255.4%	N/A
DULUTH	(1,133,568)	(2,026,821)	657,995	1,984,637	1,621,006	3,663,492	275.1%	180.0%	456.8%
DUMONT	(467)	(467)	0	(366)	(1,792)	0	21.6%	-283.7%	N/A
DUNDAS	30,161	(9,441)	0	(158,280)	(275,874)	0	-624.8%	-2822.1%	N/A
DUNDEE	2,569	10,730	4,270	12,335	4,219	6,351	380.1%	-60.7%	48.7%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
DUNNELL	5,992	7,471	0	(51,580)	(59,517)	0	-960.8%	-896.6%	N/A
EAGAN	932,210	2,992,426	68,369	641,763	3,420,237	123,512	-31.2%	14.3%	80.7%
EAGLE BEND	30,796	(9,213)	(20,000)	69,806	27,525	0	126.7%	398.8%	100.0%
EAGLE LAKE	18,718	43,381	101,870	94,141	105,926	36,000	402.9%	144.2%	-64.7%
EAST GRAND FORKS	(294,000)	73,436	84,748	650,256	1,939,738	442,492	321.2%	2541.4%	422.1%
EAST GULL LAKE	(179,595)	(122,113)	0	(69,397)	(11,511)	0	61.4%	90.6%	N/A
EASTON	(3,578)	(3,578)	0	(5,274)	(5,274)	0	-47.4%	-47.4%	N/A
ECHO	(4,856)	(19,198)	(20,000)	(31,315)	(44,238)	(20,000)	-544.9%	-130.4%	0.0%
EDEN PRAIRIE	(515,474)	(394,498)	50,000	(1,552,020)	(1,530,937)	50,000	-201.1%	-288.1%	0.0%
EDEN VALLEY	(65,636)	(61,135)	0	29,686	25,766	10,107	145.2%	142.1%	N/A
EDGERTON	7,232	198	0	28,567	23,111	13,730	295.0%	11572.2%	N/A
EDINA	883,504	855,682	0	1,164,473	1,137,399	290,000	31.8%	32.9%	N/A
EITZEN	43,446	46,302	(20,736)	40,390	53,922	0	-7.0%	16.5%	100.0%
ELBA	(460)	1,817	0	(951)	131	0	-106.7%	-92.8%	N/A
ELBOW LAKE	179,945	176,061	16,944	243,565	244,313	228,335	35.4%	38.8%	1247.6%
ELGIN	(29,020)	42,721	12,008	(66,314)	(106,462)	0	-128.5%	-349.2%	-100.0%
ELIZABETH	(2,494)	(2,257)	2,775	12,353	13,146	29,909	595.3%	682.5%	977.8%
ELK RIVER	1,406,809	2,527,813	322,471	2,373,037	2,491,459	287,387	68.7%	-1.4%	-10.9%
ELKO	102,324	309,250	(15,274)	210,251	162,364	15,651	105.5%	-47.5%	202.5%
ELKTON	(2,589)	11,149	(16,082)	(726)	3,585	(13,000)	72.0%	-67.8%	19.2%
ELLENDALE	29,404	46,731	(1,600)	51,716	63,738	0	75.9%	36.4%	100.0%
ELLSWORTH	29,909	21,840	(15,000)	(15,769)	(15,647)	9,514	-152.7%	-171.6%	163.4%
ELMORE	(11,736)	(845)	0	(24,169)	(24,183)	0	-105.9%	-2761.9%	N/A
ELY	263,687	352,761	0	173,401	70,275	0	-34.2%	-80.1%	N/A
ELYSIAN	(122,737)	(150,267)	0	(43,200)	(74,019)	0	64.8%	50.7%	N/A
EMMONS	(7,064)	(6,823)	0	5,577	5,632	0	178.9%	182.5%	N/A
ERSKINE	19,072	951,062	(300)	19,198	(15,433)	0	0.7%	-101.6%	100.0%
EVANSVILLE	9,457	12,828	(227,347)	(29,188)	(20,089)	0	-408.6%	-256.6%	100.0%
EVELETH	22,611	13,545	0	(8,073)	9,547	0	-135.7%	-29.5%	N/A
EXCELSIOR	57,002	89,506	117,900	117,382	419,639	22,280	105.9%	368.8%	-81.1%
EYOTA	67,994	50,556	0	(10,592)	(30,083)	0	-115.6%	-159.5%	N/A
FAIRFAX	113,025	69,898	13,795	669,448	691,378	13,974	492.3%	889.1%	1.3%
FAIRMONT	847,929	1,288,185	948,711	686,043	1,091,585	808,241	-19.1%	-15.3%	-14.8%
FALCON HEIGHTS	238,416	311,621	0	62,826	116,055	0	-73.6%	-62.8%	N/A
FARIBAULT	1,723,569	1,662,174	275,431	1,601,904	1,757,864	417,507	-7.1%	5.8%	51.6%
FARMINGTON	521,663	849,882	72,555	911,095	1,311,762	308,825	74.7%	54.3%	325.6%
FEDERAL DAM	N/A	N/A	N/A	3,244	3,303	3,085	N/A	N/A	N/A
FELTON	(3,418)	(3,418)	(3,418)	(2,555)	(2,555)	(2,555)	25.2%	25.2%	25.2%
FERGUS FALLS	80,797	347,642	277,700	229,919	779,895	224,873	184.6%	124.3%	-19.0%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
FERTILE	29,022	18,408	0	25,825	29,180	0	-11.0%	58.5%	N/A
FINLAYSON	(37,792)	(37,792)	0	(41,460)	(54,300)	(26,078)	-9.7%	-43.7%	N/A
FISHER	7,666	8,505	0	61,170	59,119	0	697.9%	595.1%	N/A
FLENSBURG	485	485	0	(1,564)	(1,564)	0	-422.5%	-422.5%	N/A
FLOODWOOD	3,747	128,874	11,229	43,438	43,815	10,483	1059.3%	-66.0%	-6.6%
FLORENCE	25	25	0	(3,217)	(3,217)	0	-12968.0%	-12968.0%	N/A
FOLEY	103,494	44,268	0	134,846	121,167	0	30.3%	173.7%	N/A
FOREST LAKE	151,746	272,455	(57,324)	713,985	3,861,311	20,000	370.5%	1317.2%	134.9%
FORESTON	9,860	29,324	0	(43,425)	(9,418)	0	-540.4%	-132.1%	N/A
FOSSTON	(23,655)	(19,210)	122,639	526,758	409,878	80,000	2326.8%	2233.7%	-34.8%
FOUNTAIN	(3,564)	(3,564)	5,600	(19,180)	(17,476)	(2,640)	-438.2%	-390.3%	-147.1%
FRANKLIN	(18,490)	(15,583)	0	22,660	24,236	0	222.6%	255.5%	N/A
FRAZEE	8,647	10,903	0	78,602	79,302	0	809.0%	627.3%	N/A
FREEBORN	22,728	30,233	0	(8,992)	1,267	0	-139.6%	-95.8%	N/A
FREEPORT	44,745	43,185	13,000	44,668	32,681	34,995	-0.2%	-24.3%	169.2%
FRIDLEY	1,051,020	1,286,238	1,500	(142,401)	(138,518)	108,609	-113.5%	-110.8%	7140.6%
FROST	(2,319)	2,073	(30,000)	6,290	(140,735)	0	371.2%	-6889.0%	100.0%
FULDA	33,605	(1,543)	0	65,379	34,551	28,159	94.6%	2339.2%	N/A
GARFIELD	20,304	293,496	0	39,032	42,658	0	92.2%	-85.5%	N/A
GARVIN	(7,773)	(4,241)	0	(10,465)	(7,208)	0	-34.6%	-70.0%	N/A
GARY	3,896	10,120	14,700	10,613	5,563	0	172.4%	-45.0%	-100.0%
GAYLORD	(66,991)	(9,506)	249,990	190,115	129,609	231,497	383.8%	1463.4%	-7.4%
GEM LAKE	12,948	17,909	700	22,206	28,691	0	71.5%	60.2%	-100.0%
GENEVA	(10,257)	(4,148)	(58,000)	(2,801)	12,547	(10,000)	72.7%	402.5%	82.8%
GEORGETOWN	(2,756)	(2,756)	0	1,144	1,144	0	141.5%	141.5%	N/A
GHENT	1,604	2,909	(1,309)	4,708	(401)	0	193.5%	-113.8%	100.0%
GIBBON	7,785	7,785	0	24,516	29,299	0	214.9%	276.4%	N/A
GILBERT	(91,042)	(107,230)	15,000	(67,201)	(26,983)	(17,091)	26.2%	74.8%	-213.9%
GILMAN	(2,504)	(581)	(10,000)	4,181	5,927	0	267.0%	1120.1%	100.0%
GLENCOE	1,275,889	901,648	348,177	1,036,377	829,124	182,876	-18.8%	-8.0%	-47.5%
GLENVILLE	(18,989)	(24,301)	6,219	(9,187)	(8,956)	0	51.6%	63.1%	-100.0%
GLENWOOD	(60,007)	(33,782)	57,617	23,531	17,479	31,984	139.2%	151.7%	-44.5%
GLYNDON	67,499	86,725	67,000	14,125	36,516	0	-79.1%	-57.9%	-100.0%
GOLDEN VALLEY	(34,835)	357,542	0	(599,596)	(305,018)	0	-1621.2%	-185.3%	N/A
GONVICK	5,395	11,257	0	(1,660)	1,512	(549)	-130.8%	-86.6%	N/A
GOOD THUNDER	34,438	32,394	0	45,317	31,642	0	31.6%	-2.3%	N/A
GOODHUE	(61,918)	(131,740)	6,911	216,395	169,268	10,000	449.5%	228.5%	44.7%
GOODRIDGE	(23,043)	(23,043)	(10,180)	(21,425)	(22,157)	0	7.0%	3.8%	100.0%
GOODVIEW	8,305	53,826	30,713	(93,482)	(71,771)	0	-1225.6%	-233.3%	-100.0%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
GRACEVILLE	19,089	(6,102)	(16,000)	(2,820)	(29,991)	(20,000)	-114.8%	-391.5%	-25.0%
GRANADA	(8,013)	6,220	0	(18,542)	1,109	0	-131.4%	-82.2%	N/A
GRAND MARAIS	127,577	219,771	(34,846)	125,063	159,980	51,299	-2.0%	-27.2%	247.2%
GRAND MEADOW	21,242	30,823	0	(50,037)	(47,137)	35,800	-335.6%	-252.9%	N/A
GRAND RAPIDS	1,509,549	1,714,606	84,838	1,691,622	1,698,023	0	12.1%	-1.0%	-100.0%
GRANITE FALLS	337,977	305,161	191,649	461,248	411,133	207,744	36.5%	34.7%	8.4%
GRASSTON	(2,450)	1,229	0	1,508	8,565	0	161.6%	596.9%	N/A
GREEN ISLE	9,058	9,425	0	45,455	46,050	94,391	401.8%	388.6%	N/A
GREENBUSH	2,566	11,767	0	2,309	4,009	0	-10.0%	-65.9%	N/A
GREENFIELD	(30,582)	(28,465)	0	(45,609)	(37,599)	0	-49.1%	-32.1%	N/A
GREENWOOD	(28,399)	(13,303)	0	(4,814)	(4,595)	0	83.0%	65.5%	N/A
GREY EAGLE	12,615	(13,685)	9,591	7,909	(7,038)	(9,380)	-37.3%	48.6%	-197.8%
GROVE CITY	116,714	95,995	0	114,512	91,869	0	-1.9%	-4.3%	N/A
GRYGLA	(512)	3,094	(9,373)	2,949	5,612	4,800	676.0%	81.4%	151.2%
HACKENSACK	1,268	(49,970)	0	(103,129)	(113,464)	(15,217)	-8233.2%	-127.1%	N/A
HADLEY	(2,420)	(2,420)	0	(550)	(520)	(3,500)	77.3%	78.5%	N/A
HALLOCK	(34,512)	(19,297)	158,599	(27,530)	(14,666)	(23,916)	20.2%	24.0%	-115.1%
HALSTAD	(41,254)	(30,360)	50,000	56,887	53,455	0	237.9%	276.1%	-100.0%
HAMBURG	(12,216)	(7,216)	0	36,322	36,322	0	397.3%	603.4%	N/A
HAMMOND	12,653	6,963	0	(8,168)	(9,896)	0	-164.6%	-242.1%	N/A
HAMPTON	(7,433)	(1,162)	0	65,925	75,220	0	986.9%	6573.3%	N/A
HANCOCK	20,915	49,822	47,460	85,875	143,849	221,714	310.6%	188.7%	367.2%
HANLEY FALLS	10,008	5,242	0	12,295	72,375	0	22.9%	1280.7%	N/A
HANOVER	N/A	N/A	N/A	(13,910)	(13,999)	0	N/A	N/A	N/A
HANSKA	(31,436)	(28,104)	0	(43,134)	(33,119)	0	-37.2%	-17.8%	N/A
HARDWICK	(22,864)	(22,682)	8,807	3,180	3,315	4,296	113.9%	114.6%	-51.2%
HARMONY	23,783	(5,611)	0	85,202	81,856	(6,940)	258.2%	1558.8%	N/A
HARRIS	(53,276)	(41,373)	0	(51,040)	(53,647)	0	4.2%	-29.7%	N/A
HARTLAND	(10,225)	(13,056)	8,225	1,168	9,180	0	111.4%	170.3%	-100.0%
HASTINGS	547,561	329,959	619,596	841,368	2,602,475	900,000	53.7%	688.7%	45.3%
HATFIELD	3,358	4,431	0	1,446	3,083	0	-56.9%	-30.4%	N/A
HAWLEY	170,012	174,072	185,144	304,270	273,306	179,910	79.0%	57.0%	-2.8%
HAYFIELD	43,116	11,369	30,000	39,192	40,407	35,000	-9.1%	255.4%	16.7%
HAYWARD	(15,595)	(11,609)	0	200	2,016	14,245	101.3%	117.4%	N/A
HECTOR	(107,943)	(101,114)	(15,000)	(64,037)	(115,926)	(7,600)	40.7%	-14.6%	49.3%
HENDERSON	(17,077)	(15,123)	26,000	13,354	14,053	48,000	178.2%	192.9%	84.6%
HENDRICKS	18,533	17,574	(23,489)	52,621	52,888	0	183.9%	200.9%	100.0%
HENDRUM	10,969	26,376	8,481	435,531	446,674	245,573	3870.6%	1593.5%	2795.6%
HENNING	40,089	58,439	0	31,647	(18,969)	(110,044)	-21.1%	-132.5%	N/A

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
HERMAN	(70,337)	(69,109)	(23,314)	42,699	42,176	(90)	160.7%	161.0%	99.6%
HERMANTOWN	(87,184)	70,185	0	(344,588)	(164,450)	0	-295.2%	-334.3%	N/A
HERON LAKE	(3,451)	(8,963)	(39,306)	79,698	26,647	17,300	2409.4%	397.3%	144.0%
HEWITT	(15,169)	(13,128)	(24,784)	(5,460)	(4,108)	(18,657)	64.0%	68.7%	24.7%
HIBBING	403,271	412,981	0	579,107	839,496	(2,000)	43.6%	103.3%	N/A
HILL CITY	2,780	2,896	19,618	73,885	76,704	58,212	2557.7%	2548.6%	196.7%
HILLS	(49,064)	(41,488)	(27,382)	9,236	14,964	(6,949)	118.8%	136.1%	74.6%
HILLTOP	391	1,081	0	(16,456)	(16,456)	0	-4308.7%	-1622.3%	N/A
HINCKLEY	82,861	58,214	19,000	177,385	128,299	106,506	114.1%	120.4%	460.6%
HITTERDAL	(7,081)	(7,081)	6,010	(19,248)	(19,248)	(10,000)	-171.8%	-171.8%	-266.4%
HOFFMAN	37,712	41,075	0	56,292	56,713	30,387	49.3%	38.1%	N/A
HOKAH	(26,800)	(25,626)	(24,000)	(67,114)	(58,048)	(65,075)	-150.4%	-126.5%	-171.1%
HOLDINGFORD	(53,306)	(53,306)	74,589	(11,073)	(11,073)	78,106	79.2%	79.2%	4.7%
HOLLAND	16,433	16,623	(2,826)	3,701	5,886	(6,000)	-77.5%	-64.6%	-112.3%
HOLLANDALE	(339)	3,836	(20,000)	(46,313)	(44,071)	308	-13561.7%	-1248.9%	101.5%
HOLLOWAY	(12,123)	8,342	0	(41,686)	(35,228)	0	-243.9%	-522.3%	N/A
HOLT	354	354	0	371	371	0	4.8%	4.8%	N/A
HOPKINS	213,440	288,047	611,356	(219,486)	(242,240)	0	-202.8%	-184.1%	-100.0%
HOUSTON	29,579	25,688	0	13,886	12,109	0	-53.1%	-52.9%	N/A
HOWARD LAKE	46,773	113,975	95,823	156,382	190,363	301,928	234.3%	67.0%	215.1%
HOYT LAKES	(87,494)	(87,494)	(42,497)	(37,719)	(37,719)	(222,737)	56.9%	56.9%	-424.1%
HUGO	35,856	108,313	0	(52,875)	889,185	30,957	-247.5%	720.9%	N/A
HUTCHINSON	3,468,623	3,942,535	890,415	2,181,485	2,226,700	946,400	-37.1%	-43.5%	6.3%
IHLEN	742	742	0	(1,991)	(5,056)	0	-368.3%	-781.4%	N/A
INDEPENDENCE	(103,498)	(96,195)	0	(74,823)	(66,962)	0	27.7%	30.4%	N/A
INTERNATIONAL FALLS	222,099	286,135	358,893	(161,173)	(97,609)	315,665	-172.6%	-134.1%	-12.0%
INVER GROVE HEIGHTS	243,958	268,341	13,033	605,818	819,675	33,204	148.3%	205.5%	154.8%
IONA	(2,349)	(2,314)	(2,500)	(16,836)	(14,816)	(17,000)	-616.7%	-540.3%	-580.0%
IRON JUNCTION	4,491	4,617	2,120	3,212	3,701	2,732	-28.5%	-19.8%	28.9%
IRONTON	13,779	22,283	0	7,335	12,253	0	-46.8%	-45.0%	N/A
ISANTI	46,241	676,387	127,059	417,778	570,684	2,015	803.5%	-15.6%	-98.4%
ISLE	29,569	31,159	0	10,664	11,186	0	-63.9%	-64.1%	N/A
IVANHOE	36,334	13,528	0	1,694	(22,164)	0	-95.3%	-263.8%	N/A
JACKSON	445,183	456,269	197,376	480,865	594,400	366,353	8.0%	30.3%	85.6%
JANESVILLE	161,785	107,313	95,724	130,848	89,798	47,517	-19.1%	-16.3%	-50.4%
JASPER	40,029	7,421	0	16,021	(15,683)	0	-60.0%	-311.3%	N/A
JEFFERS	(522)	236	0	2,488	3,500	0	576.6%	1383.1%	N/A
JOHNSON	(107)	(107)	(500)	(234)	(234)	0	-118.7%	-118.7%	100.0%
JORDAN	281,301	293,790	284,355	261,078	499,142	291,685	-7.2%	69.9%	2.6%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
KANDIYOHI	44,925	45,225	14,000	35,978	36,664	25,000	-19.9%	-18.9%	78.6%
KARLSTAD	917	4,587	(33,630)	(25,086)	(23,872)	1,000	-2835.7%	-620.4%	103.0%
KASOTA	28,976	38,659	0	35,482	42,229	40,000	22.5%	9.2%	N/A
KASSON	204,696	204,644	0	51,330	1,007,155	31,500	-74.9%	392.1%	N/A
KEEWATIN	117,809	73,398	0	40,136	43,864	0	-65.9%	-40.2%	N/A
KELLIHER	(18,248)	(17,241)	31,000	5,645	5,940	0	130.9%	134.5%	-100.0%
KELLOGG	(35,589)	(33,111)	0	(24,222)	(22,650)	0	31.9%	31.6%	N/A
KENNEDY	11,311	11,874	0	12,085	11,042	0	6.8%	-7.0%	N/A
KENNETH	459	867	0	1,624	1,682	0	253.8%	94.0%	N/A
KENSINGTON	(11,864)	(11,864)	0	23,199	20,718	(57,491)	295.5%	274.6%	N/A
KENT	2,193	2,193	0	155	155	0	-92.9%	-92.9%	N/A
KENYON	308,545	236,610	71,148	241,401	177,716	53,301	-21.8%	-24.9%	-25.1%
KERKHOVEN	58,829	61,158	54,643	86,478	98,975	76,582	47.0%	61.8%	40.1%
KETTLE RIVER	7,881	(20,046)	(3,427)	(10,648)	(9,180)	44,243	-235.1%	54.2%	1391.0%
KIESTER	24,117	50,299	(17,209)	43,135	37,654	32,814	78.9%	-25.1%	290.7%
KILKENNY	(930)	(930)	0	3,165	58,836	(15,296)	440.3%	6426.5%	N/A
KIMBALL	(51,875)	(31,252)	(7,777)	(19,296)	17,466	(7,784)	62.8%	155.9%	-0.1%
KINNEY	(25,410)	(19,066)	0	(5,557)	(5,557)	0	78.1%	70.9%	N/A
LA CRESCENT	53,834	73,374	170,633	(49,521)	(53,873)	136,000	-192.0%	-173.4%	-20.3%
LA PRAIRIE	(9,534)	(9,534)	(25,021)	(17,281)	(17,281)	0	-81.3%	-81.3%	100.0%
LA SALLE	(9,595)	(9,464)	(2,292)	207	284	(2,771)	102.2%	103.0%	-20.9%
LAFAYETTE	(20,556)	(23,245)	(8,500)	(25,001)	(26,203)	0	-21.6%	-12.7%	100.0%
LAKE BENTON	(3,918)	4,008	312,088	(37,194)	76,490	0	-849.3%	1808.4%	-100.0%
LAKE BRONSON	(2,830)	(2,830)	(2,830)	736	866	866	126.0%	130.6%	130.6%
LAKE CITY	792,339	822,303	(70,000)	867,891	879,587	(70,500)	9.5%	7.0%	-0.7%
LAKE CRYSTAL	(138,309)	(117,600)	0	158,599	116,888	0	214.7%	199.4%	N/A
LAKE ELMO	(21,976)	(14,583)	0	284,068	315,192	0	1392.6%	2261.4%	N/A
LAKE HENRY	(1,705)	(1,705)	0	4,227	(3,932)	(4,464)	347.9%	-130.6%	N/A
LAKE LILLIAN	(5,473)	(4,567)	0	1,668	3,891	2,500	130.5%	185.2%	N/A
LAKE PARK	87,870	100,911	51,842	65,958	113,013	49,678	-24.9%	12.0%	-4.2%
LAKE SHORE	(54,249)	(39,435)	62,518	(51,659)	(59,129)	(17,368)	4.8%	-49.9%	-127.8%
LAKE WILSON	18,568	18,961	0	(7,895)	(7,777)	22,087	-142.5%	-141.0%	N/A
LAKEFIELD	(25,789)	2,893	22,000	131,973	160,440	22,000	611.7%	5445.8%	0.0%
LAKELAND	45,686	51,205	0	3,543	8,320	(5,150)	-92.2%	-83.8%	N/A
LAKEVILLE	(1,081,464)	(906,177)	90,571	(1,173,007)	4,560,302	114,019	-8.5%	603.2%	25.9%
LAMBERTON	24,181	27,248	9,500	58,714	63,161	75,723	142.8%	131.8%	697.1%
LANCASTER	(1,285)	12,004	0	(7,267)	6,611	0	-465.5%	-44.9%	N/A
LANDFALL	67,296	48,831	(10,000)	73,218	56,977	0	8.8%	16.7%	100.0%
LANESBORO	(16,223)	(11,481)	12,000	(41,358)	(71,568)	(13,000)	-154.9%	-523.4%	-208.3%

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
LAPORTE	N/A	N/A	N/A	(32,074)	(44,446)	76	N/A	N/A	N/A
LAUDERDALE	(14,256)	(9,544)	10,000	22,225	23,098	0	255.9%	342.0%	-100.0%
LE CENTER	154,684	109,116	0	203,252	127,101	147,200	31.4%	16.5%	N/A
LE SUEUR	519,133	549,991	344,000	670,838	693,984	378,776	29.2%	26.2%	10.1%
LEROY	13,605	3,807	(14,488)	29,447	11,978	0	116.4%	214.6%	100.0%
LESTER PRAIRIE	171,755	55,075	(15,512)	204,133	107,229	56,365	18.9%	94.7%	463.4%
LEWISTON	19,599	45,522	0	40,631	(16,590)	0	107.3%	-136.4%	N/A
LEWISVILLE	(21)	(21)	(9,242)	(7,550)	127,502	0	-35852.4%	607252.4%	100.0%
LEXINGTON	(12,259)	4,722	22,380	85,805	94,422	18,500	799.9%	1899.6%	-17.3%
LILYDALE	12,640	14,240	0	27,512	27,512	0	117.7%	93.2%	N/A
LINDSTROM	256,029	231,337	49,188	351,494	1,409,001	(1,487,307)	37.3%	509.1%	-3123.7%
LINO LAKES	40,948	(147,358)	180,000	(10,991)	(148,017)	(304,075)	-126.8%	-0.4%	-268.9%
LISMORE	9,779	10,768	24,224	21,759	20,675	30,724	122.5%	92.0%	26.8%
LITCHFIELD	709,006	917,465	665,731	811,277	889,836	325,000	14.4%	-3.0%	-51.2%
LITTLE CANADA	(46,775)	2,762	204,793	(27,041)	41,501	238,473	42.2%	1402.6%	16.4%
LITTLE FALLS	60,281	411,010	650,367	327,513	475,412	330,252	443.3%	15.7%	-49.2%
LITTLEFORK	(1,908)	(2,452)	0	115	(2,924)	0	106.0%	-19.2%	N/A
LONG BEACH	(3,350)	(3,350)	0	(22,125)	(22,002)	(53,213)	-560.4%	-556.8%	N/A
LONG LAKE	78,592	84,761	0	27,123	167,489	285,000	-65.5%	97.6%	N/A
LONG PRAIRIE	88,916	135,281	73,000	556,198	538,076	257,102	525.5%	297.7%	252.2%
LONGVILLE	(12,067)	(29,160)	0	(11,714)	187,949	395	2.9%	744.5%	N/A
LONSDALE	73,215	161,333	0	185,307	280,957	0	153.1%	74.1%	N/A
LORETTO	34,949	38,196	0	1,723	8,751	0	-95.1%	-77.1%	N/A
LOWRY	(24,387)	(24,387)	(11,000)	27,617	27,617	0	213.2%	213.2%	100.0%
LUCAN	14,436	14,436	0	7,179	7,179	0	-50.3%	-50.3%	N/A
LUVERNE	1,588,265	1,925,095	347,900	977,320	1,334,071	368,000	-38.5%	-30.7%	5.8%
LYLE	55,323	90,776	(3,980)	41,965	41,965	20,000	-24.1%	-53.8%	602.5%
LYND	(33,664)	(16,253)	23,791	(16,765)	249,919	0	50.2%	1637.7%	-100.0%
MABEL	17,648	29,505	44,231	(8,111)	(279)	48,010	-146.0%	-100.9%	8.5%
MADELIA	690,827	753,125	25,061	263,058	315,337	55,041	-61.9%	-58.1%	119.6%
MADISON	127,550	302,734	837,338	78,552	178,310	125,935	-38.4%	-41.1%	-85.0%
MADISON LAKE	(1,821)	3,239	23,500	29,243	19,598	97,750	1705.9%	505.1%	316.0%
MAGNOLIA	(7,495)	7,818	0	10,650	10,305	(345)	242.1%	31.8%	N/A
MAHNOMEN	(35,130)	(57,538)	(117,356)	(44,488)	(62,157)	(26,920)	-26.6%	-8.0%	77.1%
MAHTOMEDI	111,135	171,007	57,096	(60,023)	72,822	0	-154.0%	-57.4%	-100.0%
MANCHESTER	(627)	138	0	1,106	1,106	0	276.4%	701.4%	N/A
MANKATO	2,134,463	1,802,778	953,180	1,666,883	1,012,114	1,036,910	-21.9%	-43.9%	8.8%
MANTORVILLE	4,764	694	0	(19,505)	(19,980)	0	-509.4%	-2979.0%	N/A
MAPLE GROVE	87,971	2,154,601	516,000	(336,953)	3,239,214	332,892	-483.0%	50.3%	-35.5%

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MAPLE LAKE	175,525	164,598	0	36,780	165,756	0	-79.0%	0.7%	N/A
MAPLE PLAIN	79,956	79,956	0	6,316	6,316	0	-92.1%	-92.1%	N/A
MAPLETON	93,644	110,775	25,572	115,926	129,801	132,000	23.8%	17.2%	416.2%
MAPLEVIEW	(5,697)	(5,688)	0	(15,288)	(1,388)	(10,000)	-168.4%	75.6%	N/A
MAPLEWOOD	(212,753)	(2,457,471)	109,240	(125,743)	(73,483)	397,188	40.9%	97.0%	263.6%
MARBLE	9,325	9,982	40,531	(22,573)	(22,573)	10,440	-342.1%	-326.1%	-74.2%
MARIETTA	1,491	1,573	(10,000)	603	603	0	-59.6%	-61.7%	100.0%
MARINE ON ST. CROIX	11,148	16,383	0	(11,441)	(7,933)	0	-202.6%	-148.4%	N/A
MARSHALL	3,719,024	3,457,892	(618,800)	1,891,613	2,701,992	904,462	-49.1%	-21.9%	246.2%
MAYER	46,670	50,108	(1,098)	337,291	265,123	0	622.7%	429.1%	100.0%
MAYNARD	(55,769)	(40,697)	(16,000)	(35,516)	(20,328)	(8,000)	36.3%	50.1%	50.0%
MAZEPPA	(22,579)	(2,777)	0	7,306	31,667	0	132.4%	1240.3%	N/A
MC GREGOR	41,265	41,265	34,200	29,820	31,246	34,520	-27.7%	-24.3%	0.9%
MC INTOSH	9,958	(7,475)	3,009	(3,233)	(19,288)	(3,036)	-132.5%	-158.0%	-200.9%
MC KINLEY	(3,011)	(2,485)	0	981	4,342	(1,500)	132.6%	274.7%	N/A
MEADOWLANDS	1,049	107,600	0	(1,569)	186	0	-249.6%	-99.8%	N/A
MEDFORD	5,523	12,039	0	92,325	96,359	0	1571.6%	700.4%	N/A
MEDINA	(2,961)	95,944	0	(4,018)	43,571	0	-35.7%	-54.6%	N/A
MELROSE	1,170,590	1,742,257	1,313,960	(94,347)	35,924	1,220,992	-108.1%	-97.9%	-7.1%
MENAHGA	(135,157)	(133,835)	5,600	(118,045)	(90,789)	3,600	12.7%	32.2%	-35.7%
MENDOTA	4,012	21,679	9,487	16,353	16,611	0	307.6%	-23.4%	-100.0%
MENDOTA HEIGHTS	(111,444)	(48,106)	(15,502)	(103,860)	(13,030)	(10,000)	6.8%	72.9%	35.5%
MIDDLE RIVER	109	(2,705)	0	5,201	7,734	(2,000)	4671.6%	385.9%	N/A
MILACA	(8,559)	(52,498)	0	130,921	77,090	0	1629.6%	246.8%	N/A
MILAN	987	5,416	89,286	10,095	14,565	0	922.8%	168.9%	-100.0%
MILLERVILLE	(2,198)	(179)	(11,000)	(8,922)	1,408	(1,900)	-305.9%	886.6%	82.7%
MILLVILLE	5,338	5,338	0	6,369	6,369	0	19.3%	19.3%	N/A
MILROY	7,131	7,131	0	8,419	8,419	37,000	18.1%	18.1%	N/A
MILTONA	(7,370)	(7,370)	12,502	(11,811)	(28,205)	(17,155)	-60.3%	-282.7%	-237.2%
MINNEAPOLIS	20,045,000	16,151,000	1,979,000	25,264,000	23,178,000	3,035,000	26.0%	43.5%	53.4%
MINNEOTA	20,539	4,241	56,396	8,239	(4,128)	59,932	-59.9%	-197.3%	6.3%
MINNESOTA LAKE	23,181	42,584	0	11,762	17,239	0	-49.3%	-59.5%	N/A
MINNETONKA	(1,347,562)	(920,119)	290,000	(1,329,511)	(1,138,284)	(1,859,000)	1.3%	-23.7%	-741.0%
MINNETONKA BEACH	8,326	10,164	6,488	5,104	9,597	0	-38.7%	-5.6%	-100.0%
MINNETRISTA	(101,259)	(98,690)	0	(98,868)	(56,535)	0	2.4%	42.7%	N/A
MONTEVIDEO	400,624	199,045	18,675	406,894	219,635	0	1.6%	10.3%	-100.0%
MONTGOMERY	134,800	134,822	0	162,711	159,719	(29,520)	20.7%	18.5%	N/A
MONTICELLO	(1,072,355)	(1,008,248)	0	(1,393,086)	(1,213,223)	0	-29.9%	-20.3%	N/A
MONTROSE	44,316	52,139	40,882	690,598	669,850	303,351	1458.3%	1184.7%	642.0%

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
MOORHEAD	4,677,743	4,290,530	3,474,703	5,792,998	5,036,283	4,371,335	23.8%	17.4%	25.8%
MOOSE LAKE	239,087	220,419	34,533	47,758	37,003	45,317	-80.0%	-83.2%	31.2%
MORA	483,693	599,092	491,600	184,614	677,478	315,059	-61.8%	13.1%	-35.9%
MORGAN	113,433	134,200	259,613	88,723	92,851	(231,719)	-21.8%	-30.8%	-189.3%
MORRIS	204,418	194,609	28,400	118,018	103,182	49,500	-42.3%	-47.0%	74.3%
MORRISTOWN	93,080	88,813	387	123,363	123,458	0	32.5%	39.0%	-100.0%
MORTON	3,022	3,022	0	39,585	41,698	30,170	1209.9%	1279.8%	N/A
MOTLEY	(5,630)	(54,231)	89,383	51,152	17,939	93,140	1008.6%	133.1%	4.2%
MOUND	93,623	107,474	34,000	118,345	78,627	0	26.4%	-26.8%	-100.0%
MOUNDS VIEW	143,809	166,232	60,000	118,714	162,725	3,000	-17.5%	-2.1%	-95.0%
MOUNTAIN IRON	(82,555)	(53,330)	0	(199,041)	(192,160)	(100,000)	-141.1%	-260.3%	N/A
MOUNTAIN LAKE	415,421	473,920	233,812	370,423	438,179	(128,782)	-10.8%	-7.5%	-155.1%
MURDOCK	(57,435)	(57,178)	(36,300)	(25,330)	(24,758)	0	55.9%	56.7%	100.0%
MYRTLE	2,473	2,473	0	628	(836)	0	-74.6%	-133.8%	N/A
NASHUA	439	439	0	(3,927)	(3,905)	(2,150)	-994.5%	-989.5%	N/A
NASHWAUK	76,739	124,279	37,279	59,031	69,979	0	-23.1%	-43.7%	-100.0%
NERSTRAND	5,021	6,027	(4,400)	25,760	20,671	(52,317)	413.0%	243.0%	-1089.0%
NEVIS	(109,663)	(86,984)	(49,019)	(76,239)	(92,427)	0	30.5%	-6.3%	100.0%
NEW AUBURN	24,681	24,681	2,058	8,836	9,218	2,197	-64.2%	-62.7%	6.8%
NEW BRIGHTON	(140,660)	133,721	5,534	(274,420)	120,555	302,071	-95.1%	-9.8%	5358.5%
NEW GERMANY	(11,096)	7,017	5,072	3,893	4,140	0	135.1%	-41.0%	-100.0%
NEW HOPE	155,611	203,565	103,508	(37,289)	37,109	66,568	-124.0%	-81.8%	-35.7%
NEW LONDON	(19,863)	493,403	0	(69,450)	(69,450)	(40,000)	-249.6%	-114.1%	N/A
NEW MARKET	64,379	66,450	(4,008)	5,586	680,669	33,960	-91.3%	924.3%	947.3%
NEW MUNICH	(12,318)	12,158	0	202	34,907	0	101.6%	187.1%	N/A
NEW PRAGUE	37,269	221,884	13,314	938,983	910,425	0	2419.5%	310.3%	-100.0%
NEW RICHLAND	(59,096)	(50,504)	4,500	(84,072)	(69,747)	3,850	-42.3%	-38.1%	-14.4%
NEW TRIER	(9,534)	(10,119)	0	(1,341)	(1,103)	0	85.9%	89.1%	N/A
NEW ULM	158,788	338,989	287,653	1,257,554	914,241	0	692.0%	169.7%	-100.0%
NEW YORK MILLS	21,467	62,465	10,000	191,163	197,035	286,000	790.5%	215.4%	2760.0%
NEWFOLDEN	57,428	62,134	132,946	41,952	33,820	47,000	-26.9%	-45.6%	-64.6%
NEWPORT	(69,579)	(57,105)	0	(74,806)	(61,398)	0	-7.5%	-7.5%	N/A
NICOLLET	58,064	21,350	92,114	44,921	30,223	34,930	-22.6%	41.6%	-62.1%
NIELSVILLE	(4,038)	(3,358)	3,294	5,166	2,835	9,269	227.9%	184.4%	181.4%
NISSWA	(13,855)	(99,209)	(37,500)	(63,081)	(11,456)	(37,500)	-355.3%	88.5%	0.0%
NORCROSS	(3,101)	(2,260)	(2,843)	(7,342)	(7,342)	(2,000)	-136.8%	-224.9%	29.7%
NORTH BRANCH	190,422	145,217	8,930	1,216,963	1,171,434	45,724	539.1%	706.7%	412.0%
NORTH MANKATO	310,195	247,424	214,090	450,652	272,685	207,500	45.3%	10.2%	-3.1%
NORTH ST. PAUL	418,098	541,275	45,000	393,588	381,505	759,511	-5.9%	-29.5%	1587.8%

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Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
NORTHFIELD	840,703	1,545,421	0	479,530	537,243	475,062	-43.0%	-65.2%	N/A
NORTHOME	3,986	(32,691)	0	(22,724)	(27,898)	0	-670.1%	14.7%	N/A
NORTHROP	4,666	40,775	0	(8,073)	14,241	0	-273.0%	-65.1%	N/A
NORWOOD YOUNG AMERICA	(21,326)	7,922	0	277,788	304,051	(10,303)	1402.6%	3738.1%	N/A
OAK GROVE	N/A	N/A	N/A	(4,625)	(4,625)	0	N/A	N/A	N/A
OAK PARK HEIGHTS	(93,405)	(61,314)	115,753	(28,834)	129,579	153,547	69.1%	311.3%	32.7%
OAKDALE	(344,112)	(213,458)	359,932	25,737	197,664	278,647	107.5%	192.6%	-22.6%
ODESSA	25,176	27,507	0	(4,318)	(16,333)	0	-117.2%	-159.4%	N/A
ODIN	471	(2,368)	(500)	(1,746)	(3,389)	0	-470.7%	-43.1%	100.0%
OGEMA	(9,176)	(8,922)	(2,634)	(18,570)	(18,436)	(18,000)	-102.4%	-106.6%	-583.4%
OGILVIE	30,223	30,223	16,000	(8,623)	(6,308)	13,515	-128.5%	-120.9%	-15.5%
OKABENA	(13,030)	(7,303)	0	6,252	17,226	0	148.0%	335.9%	N/A
OKLEE	(12,665)	(62,435)	(3,000)	(5,336)	(60,633)	(6,450)	57.9%	2.9%	-115.0%
OLIVIA	659,019	712,487	343,158	519,987	645,905	494,707	-21.1%	-9.3%	44.2%
ONAMIA	44,331	119,648	0	46,013	49,777	0	3.8%	-58.4%	N/A
ORMSBY	22,898	(1,166)	0	6,224	(11,629)	0	-72.8%	-897.3%	N/A
ORONO	86,929	762,608	0	(39,996)	187,362	13,110	-146.0%	-75.4%	N/A
ORR	(44,194)	(39,199)	0	(66,181)	(58,273)	0	-49.8%	-48.7%	N/A
ORTONVILLE	416,947	494,764	523,455	170,813	136,033	268,197	-59.0%	-72.5%	-48.8%
OSAKIS	(139,039)	(137,129)	23,794	(123,749)	(118,491)	0	11.0%	13.6%	-100.0%
OSLO	(15,889)	(24,827)	0	(25,113)	(30,854)	0	-58.1%	-24.3%	N/A
OSSEO	8,469	81,553	6,000	(88,404)	(26,468)	14,000	-1143.9%	-132.5%	133.3%
OSTRANDER	1,084	1,084	(5,000)	(27,062)	272,423	0	-2596.5%	25031.3%	100.0%
OTSEGO	(7,922)	12,993	0	(65,876)	(57,376)	0	-731.6%	-541.6%	N/A
OTTERTAIL	N/A	N/A	N/A	(78,658)	508,373	0	N/A	N/A	N/A
OWATONNA	1,359,278	1,741,708	850,638	3,209,656	3,674,975	100,000	136.1%	111.0%	-88.2%
PALISADE	3,264	4,458	0	4,070	4,614	12,000	24.7%	3.5%	N/A
PARK RAPIDS	73,348	107,539	25,000	71,153	137,324	0	-3.0%	27.7%	-100.0%
PARKERS PRAIRIE	(22,622)	(16,293)	3,309	(70,567)	(65,634)	0	-211.9%	-302.8%	-100.0%
PAYNESVILLE	15,578	85,607	337,262	(16,816)	66,527	345,500	-207.9%	-22.3%	2.4%
PEASE	0	0	0	(64,197)	(69,221)	0	N/A	N/A	N/A
PELICAN RAPIDS	93,322	29,987	61,975	47,933	(85,274)	(37,822)	-48.6%	-384.4%	-161.0%
PEMBERTON	35,825	32,359	0	45,470	41,828	(13,468)	26.9%	29.3%	N/A
PENNOCK	(6,324)	(4,700)	0	52,114	141,535	45,000	924.1%	3111.4%	N/A
PEQUOT LAKES	9,570	(3,075)	0	(119,278)	(100,557)	5,865	-1346.4%	-3170.1%	N/A
PERHAM	542,391	315,205	360,410	560,177	351,417	346,658	3.3%	11.5%	-3.8%
PERLEY	3,601	3,601	0	15,955	15,955	0	343.1%	343.1%	N/A
PETERSON	7,401	16,014	0	15,638	13,070	0	111.3%	-18.4%	N/A
PIERZ	125,825	112,933	0	169,733	169,733	0	34.9%	50.3%	N/A

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
PILLAGER	(47,727)	(46,100)	32,011	(49,899)	(49,386)	32,011	-4.6%	-7.1%	0.0%
PINE CITY	267,087	356,574	0	53,758	121,289	36,440	-79.9%	-66.0%	N/A
PINE ISLAND	100,906	39,766	0	110,811	143,077	0	9.8%	259.8%	N/A
PINE RIVER	(65,870)	(33,819)	22,125	(25,135)	(13,188)	(18,950)	61.8%	61.0%	-185.6%
PIPESTONE	227,621	198,700	113,975	174,738	117,197	125,124	-23.2%	-41.0%	9.8%
PLAINVIEW	132,914	125,614	0	56,445	135,836	0	-57.5%	8.1%	N/A
PLATO	22,149	32,202	0	(12,476)	134,456	0	-156.3%	317.5%	N/A
PLUMMER	4,275	(5,980)	(7,400)	19,753	18,304	0	362.1%	406.1%	100.0%
PLYMOUTH	(228,417)	437,360	108,259	(1,161,075)	1,874,071	7,896	-408.3%	328.5%	-92.7%
PORTER	3,092	(3,538)	0	11,806	10,994	0	281.8%	410.7%	N/A
PRESTON	(130,263)	(16,790)	0	(185,571)	192,876	0	-42.5%	1248.8%	N/A
PRINCETON	424,419	146,482	0	662,784	410,351	0	56.2%	180.1%	N/A
PRINSBURG	21,091	43,178	0	(23,363)	9,800	0	-210.8%	-77.3%	N/A
PRIOR LAKE	446,080	600,844	422,120	521,822	849,122	960,735	17.0%	41.3%	127.6%
PROCTOR	296,842	369,328	0	116,898	211,854	21,672	-60.6%	-42.6%	N/A
RACINE	(750)	(1,477)	0	26,263	15,813	11,000	3601.7%	1170.6%	N/A
RAMSEY	144,771	383,550	567,210	138,489	4,256,147	27,000	-4.3%	1009.7%	-95.2%
RANDALL	(17,249)	(59,705)	45,000	63,312	18,029	31,000	467.0%	130.2%	-31.1%
RANDOLPH	(1,843)	(1,843)	0	5,295	12,272	0	387.3%	765.9%	N/A
RANIER	(15,513)	(8,606)	0	(13,508)	(5,863)	0	12.9%	31.9%	N/A
RAYMOND	7,008	7,008	0	28,459	28,459	12,800	306.1%	306.1%	N/A
RED LAKE FALLS	702	12,785	0	45,986	(2,938)	0	6450.7%	-123.0%	N/A
RED WING	599,947	880,018	435,121	1,312,080	1,927,339	199,634	118.7%	119.0%	-54.1%
REDWOOD FALLS	(271,134)	389,964	2,888,072	466,098	797,103	160,000	271.9%	104.4%	-94.5%
REMER	3,283	(12,309)	0	48,168	37,129	139,950	1367.2%	401.6%	N/A
RENVILLE	6,613	(162,948)	13,500	16,123	38,601	0	143.8%	123.7%	-100.0%
REVERE	3,753	3,753	0	6,799	7,280	0	81.2%	94.0%	N/A
RICE	(71,114)	(68,755)	4,000	(39,768)	(36,565)	5,000	44.1%	46.8%	25.0%
RICHFIELD	118,689	259,802	75,000	402,372	528,528	142,678	239.0%	103.4%	90.2%
RICHMOND	27,352	32,765	0	44,603	60,462	0	63.1%	84.5%	N/A
RIVERTON	1,335	1,335	0	6,993	6,993	0	423.8%	423.8%	N/A
ROBBINSDALE	291,978	359,393	0	194,858	368,007	0	-33.3%	2.4%	N/A
ROCHESTER	946,381	1,921,088	831,694	14,398,998	13,614,769	8,369,893	1421.5%	608.7%	906.4%
ROCKFORD	321,265	374,817	0	(164,025)	(287,680)	0	-151.1%	-176.8%	N/A
ROCKVILLE	15,747	36,991	2,593	(86,393)	(71,324)	85,360	-648.6%	-292.8%	3191.9%
ROGERS	25,817	25,817	0	(340,108)	(315,753)	0	-1417.4%	-1323.0%	N/A
ROLLINGSTONE	(4,995)	(1,890)	9,416	9,119	(1,217)	5,126	282.6%	35.6%	-45.6%
ROSCOE	(940)	(940)	0	(2,984)	(2,984)	0	-217.4%	-217.4%	N/A
ROSE CREEK	8,669	9,201	0	(1,181)	(986)	(12,000)	-113.6%	-110.7%	N/A

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City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ROSEAU	451,582	468,197	107,477	326,745	278,494	631,000	-27.6%	-40.5%	487.1%
ROSEMOUNT	(568,991)	305,608	(22,867)	(475,568)	1,902,485	455,667	16.4%	522.5%	2092.7%
ROSEVILLE	773,428	1,055,692	50,938	(572,716)	(142,794)	(15,800)	-174.0%	-113.5%	-131.0%
ROTHSAY	39,367	36,052	0	23,732	1,177	(38,488)	-39.7%	-96.7%	N/A
ROUND LAKE	120,610	136,146	129,606	116,601	158,799	0	-3.3%	16.6%	-100.0%
ROYALTON	55,880	48,472	0	82,921	76,858	60,691	48.4%	58.6%	N/A
RUSH CITY	28,706	40,880	69,000	453,191	413,949	167,487	1478.7%	912.6%	142.7%
RUSHFORD	156,926	154,036	32,000	181,044	132,387	47,000	15.4%	-14.1%	46.9%
RUSHFORD VILLAGE	22,203	34,522	0	26,574	25,808	0	19.7%	-25.2%	N/A
RUSHMORE	(6,854)	14,003	(4,196)	5,576	26,187	0	181.4%	87.0%	100.0%
RUSSELL	(34,897)	(15,917)	0	(35,779)	(14,473)	0	-2.5%	9.1%	N/A
RUTHTON	(25,319)	(31,109)	0	(22,788)	(22,203)	0	10.0%	28.6%	N/A
SABIN	28,246	29,186	0	15,243	(1,330)	0	-46.0%	-104.6%	N/A
SACRED HEART	(20,279)	103,166	0	(26,457)	47,309	0	-30.5%	-54.1%	N/A
SANBORN	(2,294)	(1,898)	6,863	44,001	44,182	6,850	2018.1%	2427.8%	-0.2%
SANDSTONE	131,536	132,482	0	89,874	95,125	144,696	-31.7%	-28.2%	N/A
SARGEANT	6,367	118,668	0	11,727	237,114	(227,018)	84.2%	99.8%	N/A
SARTELL	(38,474)	12,698	35,000	(134,282)	(125,176)	(109,570)	-249.0%	-1085.8%	-413.1%
SAUK CENTRE	489,469	1,105,539	0	580,801	422,284	0	18.7%	-61.8%	N/A
SAUK RAPIDS	50,030	123,690	72,566	33,079	156,746	0	-33.9%	26.7%	-100.0%
SAVAGE	783,112	1,921,055	151,200	818,466	1,445,911	521,853	4.5%	-24.7%	245.1%
SCANLON	4,024	(220)	(36,606)	31,716	(3,761)	0	688.2%	-1609.5%	100.0%
SEBEKA	55,877	40,375	(719)	39,219	41,092	54,064	-29.8%	1.8%	7619.3%
SHAFER	50,669	67,898	0	243,500	269,116	(5,478)	380.6%	296.4%	N/A
SHAKOPEE	2,934,174	3,825,541	875,928	3,463,895	4,456,089	768,182	18.1%	16.5%	-12.3%
SHELLY	18,403	28,559	0	3,199	5,860	0	-82.6%	-79.5%	N/A
SHERBURN	(31,079)	(664)	0	(1,082)	29,032	0	96.5%	4472.3%	N/A
SHOREVIEW	86,916	395,719	264,522	(313,322)	(167,207)	200,000	-460.5%	-142.3%	-24.4%
SHOREWOOD	82,080	208,058	0	(100,701)	26,511	25,000	-222.7%	-87.3%	N/A
SILVER BAY	166,553	175,391	0	40,273	32,986	0	-75.8%	-81.2%	N/A
SILVER LAKE	13,139	(15,884)	3,145	11,046	(32,190)	0	-15.9%	-102.7%	-100.0%
SKYLINE	1,297	(4,082)	0	19,908	(1,197)	0	1434.9%	70.7%	N/A
SLAYTON	(72,832)	(49,625)	0	(57,177)	(44,961)	0	21.5%	9.4%	N/A
SLEEPY EYE	577,492	676,608	60,000	557,445	719,592	99,339	-3.5%	6.4%	65.6%
SOBIESKI	5,515	5,515	0	2,824	6,015	0	-48.8%	9.1%	N/A
SOUTH HAVEN	(514)	(514)	0	(2,234)	(607)	(10,000)	-334.6%	-18.1%	N/A
SOUTH ST. PAUL	528,807	542,689	0	182,559	291,004	0	-65.5%	-46.4%	N/A
SPICER	27,912	110,591	0	(209,839)	(141,816)	520,000	-851.8%	-228.2%	N/A
SPRING GROVE	259,907	268,054	33,216	189,747	240,977	51,907	-27.0%	-10.1%	56.3%

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
SPRING HILL	N/A	N/A	N/A	4,558	3,095	0	N/A	N/A	N/A
SPRING LAKE PARK	127,441	211,203	0	(13,672)	149,885	0	-110.7%	-29.0%	N/A
SPRING PARK	119,493	192,190	0	(28,190)	27,630	0	-123.6%	-85.6%	N/A
SPRING VALLEY	225,902	310,382	105,000	214,243	379,089	113,273	-5.2%	22.1%	7.9%
SPRINGFIELD	48,264	60,022	39,551	136,961	145,079	0	183.8%	141.7%	-100.0%
STACY	66,589	37,157	34,400	37,693	32,298	0	-43.4%	-13.1%	-100.0%
STAPLES	73,469	145,563	0	(89,172)	(28,217)	0	-221.4%	-119.4%	N/A
STARBUCK	210,337	110,296	0	180,730	104,841	0	-14.1%	-4.9%	N/A
STEEN	5,469	16,827	0	13,055	21,382	0	138.7%	27.1%	N/A
STEPHEN	137,223	190,193	125,200	104,036	166,142	28,000	-24.2%	-12.6%	-77.6%
STEWART	43,888	204,468	0	15,811	13,136	0	-64.0%	-93.6%	N/A
STEWARTVILLE	(30,292)	(8,653)	0	55,462	126,879	62,180	283.1%	1566.3%	N/A
STILLWATER	(138,320)	97,386	0	(246,495)	501,875	0	-78.2%	415.3%	N/A
STOCKTON	(14,404)	(14,320)	7,500	(11,406)	(9,616)	(66,825)	20.8%	32.8%	-991.0%
STORDEN	(176,757)	(176,757)	(114,237)	(13,289)	(13,289)	(11,000)	92.5%	92.5%	90.4%
STRANDQUIST	2,744	2,744	2,048	327	4,153	23,032	-88.1%	51.3%	1024.6%
STRATHCONA	89	89	0	(51)	(51)	0	-157.3%	-157.3%	N/A
ST. ANTHONY	(142,393)	325,737	0	(145,909)	270,199	85,000	-2.5%	-17.0%	N/A
ST. BONIFACIUS	18,570	82,578	101,786	68,400	154,556	37,194	268.3%	87.2%	-63.5%
ST. CHARLES	366,628	407,743	137,450	461,497	621,153	110,320	25.9%	52.3%	-19.7%
ST. CLAIR	20,175	22,604	0	11,282	(6,485)	(36,000)	-44.1%	-128.7%	N/A
ST. CLOUD	3,640,068	658,850	(96,000)	4,690,613	3,396,400	1,096,726	28.9%	415.5%	1242.4%
ST. FRANCIS	19,733	30,462	20,233	92,729	103,556	0	369.9%	240.0%	-100.0%
ST. HILAIRE	(14,249)	(13,433)	(12,900)	5,261	5,641	0	136.9%	142.0%	100.0%
ST. JAMES	710,933	774,643	308,169	1,135,238	1,029,500	924,274	59.7%	32.9%	199.9%
ST. JOSEPH	(26,591)	27,210	45,000	(58,029)	495	0	-118.2%	-98.2%	-100.0%
ST. LEO	4,684	3,362	639	7,331	6,907	(4,329)	56.5%	105.4%	-777.5%
ST. LOUIS PARK	(1,143,653)	(619,339)	294,759	(201,525)	189,843	6,868,897	82.4%	130.7%	2230.3%
ST. MARTIN	23,415	24,521	0	27,127	31,720	21,386	15.9%	29.4%	N/A
ST. MICHAEL	707,248	914,770	285,800	1,904,845	1,741,688	818,416	169.3%	90.4%	186.4%
ST. PAUL	15,538,720	12,472,971	7,739,054	19,709,051	16,769,910	10,737,371	26.8%	34.5%	38.7%
ST. PAUL PARK	(19,734)	(56,333)	0	19,036	14,748	25,000	196.5%	126.2%	N/A
ST. PETER	722,829	1,957,783	492,585	1,619,916	3,823,691	934,028	124.1%	95.3%	89.6%
SUNBURG	N/A	N/A	N/A	22,487	25,199	0	N/A	N/A	N/A
SWANVILLE	14,780	15,034	(41,000)	14,599	14,599	0	-1.2%	-2.9%	100.0%
TACONITE	(24,537)	(11,825)	(4,615)	(85,771)	(3,301)	(4,853)	-249.6%	72.1%	-5.2%
TAMARACK	N/A	N/A	N/A	3,166	2,639	0	N/A	N/A	N/A
TAUNTON	(16,765)	(16,191)	0	(2,133)	(2,392)	0	87.3%	85.2%	N/A
TAYLORS FALLS	27,078	38,509	0	94,274	100,415	6,147	248.2%	160.8%	N/A

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
THIEF RIVER FALLS	297,495	137,362	450,000	405,009	8,627	358,850	36.1%	-93.7%	-20.3%
THOMSON	5,049	6,865	(4,000)	8,679	9,886	1,840	71.9%	44.0%	146.0%
TINTAH	4,255	5,544	0	(880)	503	0	-120.7%	-90.9%	N/A
TONKA BAY	(61,929)	(57,048)	(150,169)	(6,469)	(4,953)	22,232	89.6%	91.3%	114.8%
TOWER	18,822	34,833	0	10,258	15,258	0	-45.5%	-56.2%	N/A
TRACY	16,132	59,196	224,853	108,717	136,361	260,433	573.9%	130.4%	15.8%
TRIMONT	(67,071)	(36,284)	0	(97,136)	(58,820)	0	-44.8%	-62.1%	N/A
TROMMALD	(604)	(60)	(16,617)	3,823	4,779	2,200	732.9%	8065.0%	113.2%
TROSKY	3,280	3,049	0	2,491	2,208	0	-24.1%	-27.6%	N/A
TRUMAN	212,645	167,797	22,210	240,010	181,955	24,656	12.9%	8.4%	11.0%
TWIN LAKES	(60,372)	(50,906)	0	(24,997)	(10,079)	0	58.6%	80.2%	N/A
TWIN VALLEY	(12,594)	(11,226)	0	(30,126)	2,235	0	-139.2%	119.9%	N/A
TWO HARBORS	134,031	576,879	279,000	173,120	720,251	64,594	29.2%	24.9%	-76.8%
TYLER	138,040	130,651	139,560	221,179	158,927	90,000	60.2%	21.6%	-35.5%
ULEN	(9,606)	(445)	0	13,398	24,521	0	239.5%	5610.3%	N/A
UNDERWOOD	(11,325)	(4,930)	0	62,764	68,465	56,091	654.2%	1488.7%	N/A
UPSALA	17,036	17,464	41,702	(4,627)	(4,531)	26,016	-127.2%	-125.9%	-37.6%
UTICA	1,645	5,416	0	(9,967)	(11,447)	0	-705.9%	-311.4%	N/A
VADNAIS HEIGHTS	322,075	836,485	85,000	(358,535)	157,823	122,000	-211.3%	-81.1%	43.5%
VERGAS	35,999	38,718	4,000	51,991	50,931	(753)	44.4%	31.5%	-118.8%
VERMILLION	0	0	0	(38,862)	(12,764)	0	N/A	N/A	N/A
VERNDALE	(5,557)	(30,270)	0	33,871	14,794	0	709.5%	148.9%	N/A
VERNON CENTER	31,652	32,204	0	31,421	28,294	0	-0.7%	-12.1%	N/A
VESTA	(91,335)	(91,335)	(3,000)	(94,475)	(94,475)	(10,000)	-3.4%	-3.4%	-233.3%
VICTORIA	(270,466)	(260,924)	0	(31,878)	1,034,016	304,992	88.2%	496.3%	N/A
VIKING	(736)	(736)	0	(226)	(226)	0	69.3%	69.3%	N/A
VIRGINIA	399,508	827,061	0	950,418	881,980	0	137.9%	6.6%	N/A
WABASHA	186,185	220,526	0	256,646	329,084	146,410	37.8%	49.2%	N/A
WABASSO	26,129	26,129	20,000	71,561	71,724	48,200	173.9%	174.5%	141.0%
WACONIA	31,255	(48,767)	(395,000)	24,934	(76,142)	(1,502,700)	-20.2%	-56.1%	-280.4%
WADENA	498,538	646,437	455,660	661,900	624,219	296,798	32.8%	-3.4%	-34.9%
WAHKON	(10,778)	29,415	(4,719)	(34,170)	6,939	(402)	-217.0%	-76.4%	91.5%
WAITE PARK	(27,149)	45,082	0	(144,685)	(531,755)	0	-432.9%	-1279.5%	N/A
WALDORF	(9,178)	(11,687)	(11,600)	5,093	2,774	0	155.5%	123.7%	100.0%
WALKER	127,054	83,905	0	166,109	104,581	0	30.7%	24.6%	N/A
WALNUT GROVE	(29,438)	(24,157)	0	(35,453)	(34,401)	0	-20.4%	-42.4%	N/A
WALTERS	1,004	637	0	442	68	0	-56.0%	-89.3%	N/A
WALTHAM	5,680	7,283	0	9,555	12,137	(5,650)	68.2%	66.6%	N/A
WANAMINGO	2,648	46,578	50,000	10,630	53,806	28,920	301.4%	15.5%	-42.2%

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
WANDA	5,824	7,834	0	3,538	(7,013)	(8,000)	-39.3%	-189.5%	N/A
WARBA	4,788	5,750	0	6,256	7,814	3,000	30.7%	35.9%	N/A
WARREN	162,640	197,309	315,331	135,783	125,828	(1,315,571)	-16.5%	-36.2%	-517.2%
WARROAD	303,543	198,139	240,000	435,152	364,101	240,000	43.4%	83.8%	0.0%
WASECA	407,447	412,952	130,000	985,237	821,676	169,000	141.8%	99.0%	30.0%
WATERTOWN	158,155	100,416	0	190,582	439,497	0	20.5%	337.7%	N/A
WATERVILLE	88,389	60,760	0	74,119	41,393	0	-16.1%	-31.9%	N/A
WATKINS	32,128	35,135	0	79,780	14,542	(914)	148.3%	-58.6%	N/A
WATSON	5,360	5,402	(1,000)	(38,954)	(38,759)	(1,250)	-826.8%	-817.5%	-25.0%
WAUBUN	7,771	8,256	0	(7,093)	(6,544)	0	-191.3%	-179.3%	N/A
WAVERLY	2,736	3,613	(40,155)	52,536	54,841	50,887	1820.2%	1417.9%	226.7%
WAYZATA	114,924	206,947	95,728	(61,607)	(11,341)	30,000	-153.6%	-105.5%	-68.7%
WELCOME	(35,139)	(20,389)	0	1,174	18,273	0	103.3%	189.6%	N/A
WELLS	(3,302)	318,906	165,486	(145,087)	209,009	99,996	-4293.9%	-34.5%	-39.6%
WENDELL	(4,496)	(568)	0	(33,696)	(30,132)	0	-649.5%	-5204.9%	N/A
WEST CONCORD	59,214	66,016	10,000	29,894	35,644	0	-49.5%	-46.0%	-100.0%
WEST ST. PAUL	117,439	299,309	82,809	333,767	377,575	192,514	184.2%	26.1%	132.5%
WESTBROOK	59,179	118,821	33,141	133,794	161,184	27,000	126.1%	35.7%	-18.5%
WHALAN	1,902	2,381	0	11,839	11,954	(2,145)	522.5%	402.1%	N/A
WHEATON	164,166	72,444	(1,494)	188,287	115,780	0	14.7%	59.8%	100.0%
WHITE BEAR LAKE	383,243	426,452	274,750	219,706	239,344	643,980	-42.7%	-43.9%	134.4%
WILDER	8,500	3,795	0	7,906	7,910	0	-7.0%	108.4%	N/A
WILLERNIE	(9,983)	(9,833)	0	(35,457)	(34,545)	0	-255.2%	-251.3%	N/A
WILLIAMS	(36,781)	(43,428)	(10,000)	(30,887)	(45,105)	393	16.0%	-3.9%	103.9%
WILLMAR	2,027,019	2,659,890	1,408,960	2,321,771	2,610,203	1,835,070	14.5%	-1.9%	30.2%
WILLOW RIVER	9,399	17,543	0	(72,304)	707,233	0	-869.3%	3931.4%	N/A
WILMONT	(33,430)	(34,985)	(49,963)	(20,406)	(21,955)	0	39.0%	37.2%	100.0%
WINDOM	198,445	92,608	326,127	558,492	388,276	195,245	181.4%	319.3%	-40.1%
WINGER	(11,159)	(2,910)	(27,896)	(7,967)	1,457	0	28.6%	150.1%	100.0%
WINNEBAGO	26,100	(6,046)	0	2,220	(46,757)	0	-91.5%	-673.4%	N/A
WINONA	1,134,884	965,707	0	1,432,589	1,125,471	0	26.2%	16.5%	N/A
WINSTED	44,568	82,690	60,000	(16,806)	(8,179)	25,000	-137.7%	-109.9%	-58.3%
WINTHROP	170,096	177,471	(76,075)	119	(42,018)	424,348	-99.9%	-123.7%	657.8%
WINTON	(5,514)	(5,514)	(3,000)	(1,156)	2,844	(4,000)	79.0%	151.6%	-33.3%
WOLF LAKE	N/A	N/A	N/A	535	5,431	0	N/A	N/A	N/A
WOLVERTON	10,488	95,137	0	4,419	2,583	0	-57.9%	-97.3%	N/A
WOOD LAKE	224	(9,890)	11,550	28,129	18,641	(3,334)	12457.6%	288.5%	-128.9%
WOODBURY	(460,123)	(471,344)	(2,186,000)	(1,300,082)	2,069,930	(263,417)	-182.6%	539.2%	87.9%
WOODLAND	(8,830)	9,491	(11,550)	390	10,993	0	104.4%	15.8%	100.0%

Appendix 1
Analysis of Utility Enterprises * 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
WOODSTOCK	16	3,397	0	21,495	27,366	0	134243.8%	705.6%	N/A
WORTHINGTON	1,440,667	1,870,523	366,398	1,856,572	2,115,750	403,625	28.9%	13.1%	10.2%
WRENSHALL	(7,855)	(7,792)	0	(7,526)	(7,464)	0	4.2%	4.2%	N/A
WYKOFF	11,012	19,289	0	(6,616)	(10,360)	0	-160.1%	-153.7%	N/A
WYOMING	(41,620)	135,581	0	64,812	159,367	553,626	255.7%	17.5%	N/A
ZEMPLE	(47)	(47)	0	0	0	0	100.0%	100.0%	N/A
ZIMMERMAN	166,746	137,540	0	672,420	610,791	0	303.3%	344.1%	N/A
ZUMBRO FALLS	(3,731)	(10,999)	(5,000)	(5,788)	(20,567)	0	-55.1%	-87.0%	100.0%
ZUMBROTA	106,663	178,445	131,600	91,543	104,315	88,250	-14.2%	-41.5%	-32.9%
City Total	**123,706,216**	**151,442,995**	**56,075,204**	**160,180,727**	**221,360,228**	**85,039,262**	**29.5%**	**46.2%**	**51.7%**

* Utility Enterprises include Water, Gas, Electric, Sewer, Solid Waste, Cable, Internet, Telephone, Street Lighting, and Heat.

** If a city had more than one utility enterprise, the operations were combined for this analysis.

Appendix 2
Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ADRIAN	185	200	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
ALBANY	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
ALBERT LEA	(29,239)	(17,296)	0	(69,078)	(66,395)	(100,000)	-136.3%	-283.9%	N/A
ALBERTVILLE	36,110	45,507	0	98,625	105,914	0	173.1%	132.7%	N/A
ALDEN	(602)	(467)	0	1,377	1,400	1,530	328.7%	399.8%	N/A
ALVARADO	7,484	9,570	0	1,674	2,878	(42,682)	-77.6%	-69.9%	N/A
AMBOY	1,905	2,758	0	3,928	4,846	0	106.2%	75.7%	N/A
ANNANDALE	(640)	1,806	0	3,855	6,765	0	702.3%	274.6%	N/A
ANOKA	30,646	41,945	180,000	18,541	21,302	0	-39.5%	-49.2%	-100.0%
APPLE VALLEY	905,910	704,822	252,000	894,662	838,787	352,000	-1.2%	19.0%	39.7%
APPLETON	0	0	0	0	0	0	N/A	N/A	N/A
ARCO	0	0	0	0	0	0	N/A	N/A	N/A
ARDEN HILLS	(192)	29,038	0	79,135	121,614	0	41316.1%	318.8%	N/A
ARGYLE	12,739	12,739	0	(5,594)	(5,594)	0	-143.9%	-143.9%	N/A
ASHBY	(7,504)	(7,504)	0	(8,130)	(8,581)	0	-8.3%	-14.4%	N/A
AURORA	30,117	38,449	50,000	17,270	19,544	20,000	-42.7%	-49.2%	-60.0%
AUSTIN	12,885	27,642	0	8,744	15,301	0	-32.1%	-44.6%	N/A
AVON	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
BABBITT	19,958	19,958	0	1,807	1,807	0	-90.9%	-90.9%	N/A
BADGER	2,678	2,678	0	7,505	7,505	0	180.2%	180.2%	N/A
BALATON	2,956	3,719	0	(11,163)	(10,938)	0	-477.6%	-394.1%	N/A
BARNESVILLE	(24,293)	(23,947)	0	(21,474)	1,831	11,349	11.6%	107.6%	N/A
BARRY	33	33	0	462	462	0	1300.0%	1300.0%	N/A
BAUDETTE	(5,960)	(5,960)	0	66	66	0	101.1%	101.1%	N/A
BEARDSLEY	9,022	9,022	8,150	4,889	4,889	7,000	-45.8%	-45.8%	-14.1%
BEAVER CREEK	699	699	1,000	(73)	(73)	1,000	-110.4%	-110.4%	0.0%
BELTRAMI	0	0	0	0	0	0	N/A	N/A	N/A
BELVIEW	0	0	0	0	0	0	N/A	N/A	N/A
BEMIDJI	101,877	214,491	0	350,083	474,526	(938,086)	243.6%	121.2%	N/A
BENSON	17,405	25,482	0	14,200	20,668	0	-18.4%	-18.9%	N/A
BIWABIK	3,104	3,104	0	(5,226)	(5,226)	0	-268.4%	-268.4%	N/A
BLAINE	(84,583)	52,140	0	N/A	N/A	N/A	100.0%	-100.0%	N/A
BLOOMINGTON	802,178	904,260	763,092	1,197,857	1,492,713	19,203	49.3%	65.1%	-97.5%
BORUP	0	0	0	0	0	0	N/A	N/A	N/A
BOVEY	0	0	0	0	0	0	N/A	N/A	N/A
BOWLUS	0	0	0	(1,804)	(914)	0	N/A	N/A	N/A
BROOKLYN CENTER	673,126	1,495,874	(500,000)	710,634	1,112,040	0	5.6%	-25.7%	100.0%
BROOKLYN PARK	55,576	76,125	0	(10,968)	5,164	54,600	-119.7%	-93.2%	N/A
BROOTEN	0	0	0	1,471	1,471	0	N/A	N/A	N/A

Appendix 2
Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
BROWERVILLE	N/A	N/A	N/A	19,514	19,704	0	N/A	N/A	N/A
BROWNS VALLEY	(10,108)	(9,107)	(16,400)	(5,183)	(1,095)	4,550	48.7%	88.0%	127.7%
BROWNSVILLE	(415)	(395)	0	(236)	(236)	0	43.1%	40.3%	N/A
BUFFALO LAKE	0	0	0	0	695,179	20,726	N/A	N/A	N/A
BUHL	1,925	3,250	0	6,357	9,313	0	230.2%	186.6%	N/A
BURNSVILLE	1,002,582	1,070,004	372,535	1,531,614	1,860,058	2,070,847	52.8%	73.8%	455.9%
CALEDONIA	N/A	N/A	N/A	357	357	0	N/A	N/A	N/A
CALUMET	(757)	(757)	0	3,906	3,906	0	616.0%	616.0%	N/A
CAMBRIDGE	N/A	N/A	N/A	(22,044)	(22,087)	33,000	N/A	N/A	N/A
CAMPBELL	(6)	(6)	0	1,078	1,078	0	18066.7%	18066.7%	N/A
CANBY	30,307	32,349	0	9,367	10,729	0	-69.1%	-66.8%	N/A
CANTON	1,202	1,202	0	(90)	(90)	0	-107.5%	-107.5%	N/A
CHAMPLIN	8,974	23,127	8,957	(21,105)	(9,170)	15,000	-335.2%	-139.7%	67.5%
CHANHASSEN	60,063	134,240	4,000	244,959	321,137	0	307.8%	139.2%	-100.0%
CHATFIELD	(4,356)	63	0	551	4,513	0	112.6%	7063.5%	N/A
CHISHOLM	24,305	50,374	0	(37,831)	(22,634)	0	-255.7%	-144.9%	N/A
CHOKIO	(4,434)	(6,576)	(6,400)	(1,832)	(1,623)	(4,623)	58.7%	75.3%	27.8%
CIRCLE PINES	7,046	28,878	0	893	24,600	0	-87.3%	-14.8%	N/A
CLARA CITY	(2,168)	28,023	35,000	N/A	N/A	N/A	100.0%	-100.0%	-100.0%
CLARKS GROVE	3,910	3,910	3,910	10,083	10,085	0	157.9%	157.9%	-100.0%
CLEARWATER	(3,954)	(3,954)	0	(2,981)	(2,981)	0	24.6%	24.6%	N/A
CLIMAX	(716)	706	0	(1,501)	(993)	0	-109.6%	-240.7%	N/A
CLINTON	571	922	0	8,198	8,198	0	1335.7%	789.2%	N/A
CLONTARF	N/A	N/A	N/A	(1,965)	(1,965)	0	N/A	N/A	N/A
COLERAINE	(461)	(461)	0	(2,915)	(2,915)	0	-532.3%	-532.3%	N/A
COLUMBIA HEIGHTS	109,141	236,948	126,682	(2,857)	201,403	187,552	-102.6%	-15.0%	48.0%
COMSTOCK	(1,459)	(1,656)	1,000	470	2,775	0	132.2%	267.6%	-100.0%
COOK	4,905	4,905	0	2,263	2,263	0	-53.9%	-53.9%	N/A
COTTAGE GROVE	N/A	N/A	N/A	115,040	119,630	0	N/A	N/A	N/A
COURTLAND	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
CROSBY	41,900	42,229	0	67,315	67,315	0	60.7%	59.4%	N/A
CRYSTAL	79,817	96,662	0	114,305	171,948	0	43.2%	77.9%	N/A
CURRIE	235	316	0	296	310	0	26.0%	-1.9%	N/A
CYRUS	(391)	(391)	0	(5,866)	(5,866)	(1,457)	-1400.3%	-1400.3%	N/A
DANUBE	3,407	4,042	0	5,002	5,201	0	46.8%	28.7%	N/A
DANVERS	(6,810)	(281)	0	(718)	(718)	0	89.5%	-155.5%	N/A
DASSEL	3,048	3,178	0	(2,250)	(2,250)	0	-173.8%	-170.8%	N/A
DAWSON	6,244	9,223	0	5,291	5,291	0	-15.3%	-42.6%	N/A
DE GRAFF	0	0	0	0	0	0	N/A	N/A	N/A

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DEEPHAVEN	35,995	75,748	0	850	4,370	0	-97.6%	-94.2%	N/A
DENNISON	(428)	(428)	0	(558)	(558)	0	-30.4%	-30.4%	N/A
DILWORTH	(6,870)	(2,203)	10,525	41,420	45,233	3,000	702.9%	2153.2%	-71.5%
DONNELLY	N/A	N/A	N/A	1,082	1,082	1,082	N/A	N/A	N/A
DOVRAY	2,511	71	0	1,013	1,013	0	-59.7%	1326.8%	N/A
DULUTH	776,153	784,026	0	478,760	984,506	78,953	-38.3%	25.6%	N/A
DUMONT	106	106	0	(11)	(11)	0	-110.4%	-110.4%	N/A
DUNDAS	153	153	0	(2,419)	(2,419)	0	-1681.0%	-1681.0%	N/A
DUNDEE	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
DUNNELL	11	11	0	1,097	1,097	0	9872.7%	9872.7%	N/A
EAGAN	337,717	510,826	0	134,943	1,217,255	95,388	-60.0%	138.3%	N/A
EAST GRAND FORKS	3,500	28,673	0	24,370	50,651	0	596.3%	76.7%	N/A
EASTON	(190)	(190)	0	(261)	(261)	0	-37.4%	-37.4%	N/A
EDEN PRAIRIE	223,865	226,079	10,000	(104,028)	(69,379)	10,000	-146.5%	-130.7%	0.0%
EDGERTON	(2,052)	(1,883)	0	(3,216)	(3,113)	0	-56.7%	-65.3%	N/A
EDINA	0	0	0	0	0	0	N/A	N/A	N/A
EITZEN	0	0	0	0	0	0	N/A	N/A	N/A
ELK RIVER	816	28,477	(3,020)	(100,988)	(77,213)	0	-12476.0%	-371.1%	100.0%
ELLSWORTH	0	0	0	0	0	0	N/A	N/A	N/A
ELMORE	0	0	0	0	0	0	N/A	N/A	N/A
ELYSIAN	N/A	N/A	N/A	(2,209)	(2,209)	0	N/A	N/A	N/A
EMMONS	N/A	N/A	N/A	(116)	(100)	(405)	N/A	N/A	N/A
EVELETH	N/A	N/A	N/A	(18,869)	(18,869)	0	N/A	N/A	N/A
EXCELSIOR	(5,562)	(2,479)	6,180	46,171	51,382	14,505	930.1%	2172.7%	134.7%
FAIRFAX	1,495	8,745	(156,609)	38,977	38,977	97,396	2507.2%	345.7%	162.2%
FAIRMONT	418,007	384,081	0	339,651	236,615	0	-18.7%	-38.4%	N/A
FALCON HEIGHTS	N/A	N/A	N/A	(21,234)	7,564	0	N/A	N/A	N/A
FARIBAULT	N/A	N/A	N/A	177,644	396,371	27,236	N/A	N/A	N/A
FARMINGTON	312,743	331,388	26,171	182,139	617,051	114,992	-41.8%	86.2%	339.4%
FELTON	(431)	(431)	(431)	1,202	1,202	1,202	378.9%	378.9%	378.9%
FERGUS FALLS	84,973	240,377	17,548	221,330	1,651,512	41,221	160.5%	587.1%	134.9%
FISHER	9,439	9,942	0	16,776	16,776	0	77.7%	68.7%	N/A
FLENSBURG	N/A	N/A	N/A	4,043	4,043	0	N/A	N/A	N/A
FLORENCE	N/A	N/A	N/A	(87)	(87)	0	N/A	N/A	N/A
FRANKLIN	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
FREEBORN	378	378	(1,725)	963	963	0	154.8%	154.8%	100.0%
FULDA	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
GARVIN	770	770	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
GARY	2,320	1,486	0	(1,559)	(1,559)	0	-167.2%	-204.9%	N/A

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GAYLORD	(9,909)	(37,907)	0	49,626	170,826	92,975	600.8%	550.6%	N/A
GENEVA	1,948	1,948	0	1,040	1,040	0	-46.6%	-46.6%	N/A
GEORGETOWN	(3)	(3)	0	911	911	0	30466.7%	30466.7%	N/A
GIBBON	413	413	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
GLENCOE	(35,288)	(37,996)	0	122,614	122,961	119,451	447.5%	423.6%	N/A
GLENVILLE	658	788	0	(1,213)	(1,174)	0	-284.3%	-249.0%	N/A
GLENWOOD	10,939	13,838	0	11,047	12,029	3,000	1.0%	-13.1%	N/A
GOLDEN VALLEY	65,435	176,080	0	917,880	1,084,393	0	1302.7%	515.9%	N/A
GONVICK	1,554	1,725	0	(465)	(465)	0	-129.9%	-127.0%	N/A
GOODHUE	5,031	5,031	0	(15,027)	(15,027)	5,000	-398.7%	-398.7%	N/A
GOODRIDGE	N/A	N/A	N/A	(386)	(386)	(1,303)	N/A	N/A	N/A
GRANADA	N/A	N/A	N/A	(131)	(131)	3,148	N/A	N/A	N/A
GRAND RAPIDS	70,425	72,046	(84,838)	N/A	N/A	N/A	-100.0%	-100.0%	100.0%
GREEN ISLE	N/A	N/A	N/A	(7,827)	(1,847)	0	N/A	N/A	N/A
GREENBUSH	152	1,517	0	(2,731)	(2,069)	0	-1896.7%	-236.4%	N/A
GREY EAGLE	259	259	0	(262)	(262)	2,000	-201.2%	-201.2%	N/A
HADLEY	0	0	0	0	0	0	N/A	N/A	N/A
HALSTAD	3,371	3,371	0	6,852	6,852	0	103.3%	103.3%	N/A
HAMBURG	867	2,030	0	1,281	3,606	0	47.8%	77.6%	N/A
HANLEY FALLS	(1,849)	(1,849)	0	0	0	0	100.0%	100.0%	N/A
HARMONY	(895)	(895)	0	(6,870)	(7,402)	0	-667.6%	-727.0%	N/A
HATFIELD	95	95	0	314	314	0	230.5%	230.5%	N/A
HAWLEY	41,844	41,844	20,000	35,497	35,497	30,000	-15.2%	-15.2%	50.0%
HECTOR	8,787	8,787	0	3,561	3,561	0	-59.5%	-59.5%	N/A
HENDRUM	179	179	0	3,525	6,136	0	1869.3%	3327.9%	N/A
HERON LAKE	0	0	0	0	0	0	N/A	N/A	N/A
HIBBING	217,875	228,901	0	(17,398)	(8,978)	0	-108.0%	-103.9%	N/A
HILL CITY	0	0	0	0	0	0	N/A	N/A	N/A
HILLS	7,043	7,043	0	7,442	7,442	15,000	5.7%	5.7%	N/A
HITTERDAL	(11,431)	(11,431)	(11,010)	2,571	2,571	0	122.5%	122.5%	100.0%
HOFFMAN	(480)	(5,285)	0	(934)	(934)	0	-94.6%	82.3%	N/A
HOKAH	203	203	0	(802)	(802)	(833)	-495.1%	-495.1%	N/A
HOLDINGFORD	5,114	5,114	0	2,746	2,746	2,746	-46.3%	-46.3%	N/A
HOLLAND	1,552	1,552	0	3,175	2,786	0	104.6%	79.5%	N/A
HOLLOWAY	(1,165)	170	0	(1,272)	19,700	0	-9.2%	11488.2%	N/A
HOPKINS	298,770	276,131	(456,911)	379,554	268,684	26,952	27.0%	-2.7%	105.9%
HOYT LAKES	(12,307)	(12,307)	(12,806)	(8,074)	(8,074)	7,453	34.4%	34.4%	158.2%
HUTCHINSON	(39,505)	70,968	0	(463,804)	(204,110)	0	-1074.0%	-387.6%	N/A
IONA	0	0	0	0	0	0	N/A	N/A	N/A

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Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
IRONTON	7,468	9,081	0	6,459	6,706	0	-13.5%	-26.2%	N/A
IVANHOE	0	0	0	0	0	0	N/A	N/A	N/A
JANESVILLE	N/A	N/A	N/A	0	27	0	N/A	N/A	N/A
JASPER	937	973	0	(982)	(955)	0	-204.8%	-198.2%	N/A
JORDAN	18,846	74,391	8,667	23,097	81,302	8,667	22.6%	9.3%	0.0%
KARLSTAD	527	2,369	28,630	(2,815)	(1,391)	0	-634.2%	-158.7%	-100.0%
KASOTA	0	0	0	0	0	0	N/A	N/A	N/A
KEEWATIN	(6,926)	(6,747)	0	(14,625)	(14,625)	0	-111.2%	-116.8%	N/A
KENSINGTON	(184)	(184)	0	281	281	0	252.7%	252.7%	N/A
KENT	0	0	0	0	0	0	N/A	N/A	N/A
KERKHOVEN	998	10,178	0	(5,869)	2,395	0	-688.1%	-76.5%	N/A
KILKENNY	(962)	(962)	0	(1,074)	(1,023)	0	-11.6%	-6.3%	N/A
KINNEY	517	517	0	0	0	0	-100.0%	-100.0%	N/A
LA CRESCENT	13,478	14,459	0	3,915	4,827	0	-71.0%	-66.6%	N/A
LAFAYETTE	0	0	0	2,954	2,954	0	N/A	N/A	N/A
LAKE BENTON	0	0	0	0	0	0	N/A	N/A	N/A
LAKE CITY	12,340	14,846	0	3,877	11,323	0	-68.6%	-23.7%	N/A
LAKE HENRY	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
LAKE WILSON	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
LAMBERTON	(206)	142	0	(99)	116	0	51.9%	-18.3%	N/A
LANCASTER	1,013	1,013	3,054	(91)	(91)	802	-109.0%	-109.0%	-73.7%
LE CENTER	(22,990)	(20,970)	0	(14,186)	21,027	0	38.3%	200.3%	N/A
LE SUEUR	59,720	(6,664)	0	57,813	5,209	0	-3.2%	178.2%	N/A
LEROY	(4,228)	(2,228)	0	(1,624)	376	0	61.6%	116.9%	N/A
LEWISVILLE	0	0	0	0	0	0	N/A	N/A	N/A
LINDSTROM	(1,031)	(1,031)	(1,029)	N/A	N/A	N/A	100.0%	100.0%	100.0%
LISMORE	212	212	0	1,149	1,149	0	442.0%	442.0%	N/A
LITTLE FALLS	43,020	51,718	30,850	91,884	95,918	40,712	113.6%	85.5%	32.0%
LORETTO	(599)	(1,755)	0	(1,116)	673	0	-86.3%	138.3%	N/A
LUCAN	219	219	0	(882)	(882)	0	-502.7%	-502.7%	N/A
LUVERNE	119,644	156,854	30,000	42,502	88,760	107,000	-64.5%	-43.4%	256.7%
LYND	0	0	0	0	0	0	N/A	N/A	N/A
MADISON	10,016	20,460	47,313	(24,541)	(18,846)	0	-345.0%	-192.1%	-100.0%
MANKATO	185,679	185,679	0	305,696	339,491	0	64.6%	82.8%	N/A
MAPLETON	2,645	2,645	0	17,776	18,642	0	572.1%	604.8%	N/A
MARBLE	(2,093)	(2,093)	(2,093)	2,931	2,931	0	240.0%	240.0%	100.0%
MARIETTA	(59)	(59)	0	46	46	0	178.0%	178.0%	N/A
MC INTOSH	0	0	0	0	0	0	N/A	N/A	N/A
MENDOTA HEIGHTS	25,111	(3,144)	(30,220)	81,112	77,863	0	223.0%	2576.6%	100.0%

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MIDDLE RIVER	(1,943)	(1,943)	0	98	107	0	105.0%	105.5%	N/A
MILAN	N/A	N/A	N/A	906	906	0	N/A	N/A	N/A
MILROY	104	104	0	214	214	0	105.8%	105.8%	N/A
MINNEAPOLIS	875,000	929,000	9,000	2,188,000	2,276,000	47,000	150.1%	145.0%	422.2%
MINNEOTA	(8,398)	(8,323)	0	(3,700)	(913)	(41,591)	55.9%	89.0%	N/A
MINNESOTA LAKE	6,646	7,762	0	(219)	58	0	-103.3%	-99.3%	N/A
MINNETONKA	(179,211)	(11,524)	16,000	41,727	54,272	0	123.3%	570.9%	-100.0%
MINNETRISTA	(19,729)	(19,625)	0	3,653	4,675	0	118.5%	123.8%	N/A
MONTEVIDEO	0	0	0	0	0	0	N/A	N/A	N/A
MONTGOMERY	295	295	0	(9,964)	(9,855)	20,231	-3477.6%	-3440.7%	N/A
MONTROSE	2,434	5,136	0	(4,928)	(5,495)	0	-302.5%	-207.0%	N/A
MOORHEAD	(80,208)	102,023	130,517	278,180	366,390	305,208	446.8%	259.1%	133.8%
MORRIS	N/A	N/A	N/A	9,892	10,489	0	N/A	N/A	N/A
MORRISTOWN	0	0	0	1,468	1,487	0	N/A	N/A	N/A
MOTLEY	1,432	2,950	3,100	1,159	2,955	3,460	-19.1%	0.2%	11.6%
MOUND	(27,903)	3,269	0	74,583	81,731	0	367.3%	2400.2%	N/A
MOUNDS VIEW	N/A	N/A	N/A	53,186	86,111	0	N/A	N/A	N/A
MOUNTAIN IRON	61,996	79,934	0	(15,832)	(10,067)	0	-125.5%	-112.6%	N/A
MOUNTAIN LAKE	0	0	0	0	0	0	N/A	N/A	N/A
NASHWAUK	0	0	0	13,692	13,692	0	N/A	N/A	N/A
NEW BRIGHTON	186,675	309,377	0	(148,567)	(22,942)	108,430	-179.6%	-107.4%	N/A
NEW HOPE	145,803	91,632	119,675	435,229	409,087	482,621	198.5%	346.4%	303.3%
NEW PRAGUE	56,665	64,123	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
NIELSVILLE	696	1,383	0	563	563	3,050	-19.1%	-59.3%	N/A
NORCROSS	0	0	0	0	0	0	N/A	N/A	N/A
NORTH BRANCH	19,657	(4,379)	19,105	44,605	84,195	39,572	126.9%	2022.7%	107.1%
NORTH MANKATO	16,256	8,088	49,070	40,790	50,606	82,235	150.9%	525.7%	67.6%
NORTH ST. PAUL	47,856	47,856	0	308,664	249,103	19,455	545.0%	420.5%	N/A
NORTHFIELD	245,848	327,759	30,000	171,231	176,667	(12,845)	-30.4%	-46.1%	-142.8%
OAK PARK HEIGHTS	(216,037)	(216,037)	(190,400)	(78,751)	(77,615)	(88,500)	63.5%	64.1%	53.5%
OGEMA	0	0	0	0	0	0	N/A	N/A	N/A
OKABENA	0	0	0	0	0	0	N/A	N/A	N/A
OKLEE	0	0	0	0	0	0	N/A	N/A	N/A
OLIVIA	0	(59)	0	49,950	34,785	22,800	N/A	59057.6%	N/A
ORONO	N/A	N/A	N/A	129,537	131,559	0	N/A	N/A	N/A
ORTONVILLE	0	0	0	0	0	0	N/A	N/A	N/A
OSAKIS	0	0	0	0	0	0	N/A	N/A	N/A
OSSEO	15,039	18,343	0	6,775	10,554	0	-55.0%	-42.5%	N/A
OSTRANDER	1,804	1,804	4,399	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%

Appendix 2
Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Percent Change - 1998 to 2002 Net Income	Percent Change - 1998 to 2002 Net Transfers
OWATONNA	N/A	N/A	N/A	197,215	199,215	5,000	N/A	N/A	N/A
PEMBERTON	917	917	0	131	131	0	-85.7%	-85.7%	N/A
PERHAM	(197)	1,397	0	415,684	211,211	575,491	211107.1%	15018.9%	N/A
PERLEY	1,389	1,389	0	(3,090)	(3,060)	0	-322.5%	-320.3%	N/A
PETERSON	816	816	0	937	937	0	14.8%	14.8%	N/A
PIERZ	1,694	5,165	0	11,691	14,969	0	590.1%	189.8%	N/A
PIPESTONE	(3,239)	8,784	10,000	3,816	18,322	(79,831)	217.8%	108.6%	-898.3%
PLUMMER	0	0	0	0	0	0	N/A	N/A	N/A
PLYMOUTH	(113,099)	125,922	30,050	691,765	1,261,564	134,963	711.6%	901.9%	349.1%
PRINCETON	10,419	3,946	0	446	(4,087)	0	-95.7%	-203.6%	N/A
PRIOR LAKE	8,746	25,137	0	20,966	25,728	80,000	139.7%	2.4%	N/A
RAMSEY	9,404	10,218	1,500	212,848	1,536,211	9,000	2163.4%	14934.4%	500.0%
RANDALL	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
RED LAKE FALLS	23	23	0	4,957	4,957	0	21452.2%	21452.2%	N/A
RED WING	(328,774)	(184,877)	400,000	(712,403)	(675,581)	0	-116.7%	-265.4%	-100.0%
REDWOOD FALLS	23,407	32,325	366,486	71,663	76,179	0	206.2%	135.7%	-100.0%
RENVILLE	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
REVERE	0	0	0	0	0	0	N/A	N/A	N/A
RICHFIELD	237,507	153,148	3,329	130,442	97,194	0	-45.1%	-36.5%	-100.0%
ROBBINSDALE	226,016	354,934	50,000	217,922	376,606	100,000	-3.6%	6.1%	100.0%
ROGERS	N/A	N/A	N/A	(18,678)	(18,715)	0	N/A	N/A	N/A
ROSEAU	52,946	65,701	0	12,314	16,769	0	-76.7%	-74.5%	N/A
ROSEMOUNT	90,688	502,829	332,494	29,481	926,426	1,569,440	-67.5%	84.2%	372.0%
ROSEVILLE	191,622	419,603	51,735	(913,172)	(726,736)	(4,600)	-576.5%	-273.2%	-108.9%
ROYALTON	4,626	7,789	0	1,157	4,703	0	-75.0%	-39.6%	N/A
RUSHFORD VILLAGE	686	686	0	0	0	0	-100.0%	-100.0%	N/A
RUSSELL	1,058	2,158	0	1,356	2,286	0	28.2%	5.9%	N/A
RUTHTON	0	0	0	0	0	0	N/A	N/A	N/A
SABIN	3,182	3,182	0	286	286	0	-91.0%	-91.0%	N/A
SACRED HEART	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
SANBORN	(932)	(932)	0	(659)	(659)	0	29.3%	29.3%	N/A
SAVAGE	10,880	10,880	(5,000)	305,451	269,349	474,488	2707.5%	2375.6%	9589.8%
SHAKOPEE	182,419	768,605	0	260,345	1,959,106	288,965	42.7%	154.9%	N/A
SHELLY	300	300	0	14	14	0	-95.3%	-95.3%	N/A
SHERBURN	3,917	3,917	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
SHOREVIEW	(7,009)	10,015	0	13,399	27,974	0	291.2%	179.3%	N/A
SHOREWOOD	(43,626)	(29,792)	(10,000)	2,976	82,214	(35,000)	106.8%	376.0%	-250.0%
SKYLINE	2,846	2,846	0	730	730	0	-74.3%	-74.3%	N/A
SLAYTON	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A

Appendix 2
Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
SOBIESKI	992	3,192	0	(2,741)	3,084	0	-376.3%	-3.4%	N/A
STARBUCK	891	1,950	0	(14,924)	(9,211)	0	-1775.0%	-572.4%	N/A
STEPHEN	(5,648)	(5,648)	0	(5,522)	(5,522)	(5,000)	2.2%	2.2%	N/A
STEWART	N/A	N/A	N/A	49,484	69,516	(8,294)	N/A	N/A	N/A
STILLWATER	(26,949)	8,240	(70,300)	117,411	125,257	0	535.7%	1420.1%	100.0%
STRATHCONA	(51)	(51)	0	(428)	(428)	0	-739.2%	-739.2%	N/A
ST. CLAIR	0	0	0	0	0	0	N/A	N/A	N/A
ST. CLOUD	(72,559)	13,378	0	158,437	213,571	0	318.4%	1496.4%	N/A
ST. JOSEPH	18,717	24,746	10,000	19,992	26,898	0	6.8%	8.7%	-100.0%
ST. LEO	(330)	(330)	400	671	671	425	303.3%	303.3%	6.3%
ST. LOUIS PARK	(308,843)	(22,982)	0	(469,694)	(105,301)	426,006	-52.1%	-358.2%	N/A
ST. PETER	(33,628)	(33,407)	0	(19,598)	(23,747)	(42,145)	41.7%	28.9%	N/A
TAUNTON	0	0	0	0	0	0	N/A	N/A	N/A
THIEF RIVER FALLS	8,141	15,671	0	17,038	9,033	0	109.3%	-42.4%	N/A
TINTAH	0	0	0	0	0	0	N/A	N/A	N/A
TONKA BAY	(6,487)	(1,015)	0	(18,527)	(12,578)	0	-185.6%	-1139.2%	N/A
TRACY	12,607	15,031	0	(12,723)	(9,801)	2,000	-200.9%	-165.2%	N/A
TROSKY	582	582	0	512	512	0	-12.0%	-12.0%	N/A
TWIN VALLEY	0	0	0	0	0	0	N/A	N/A	N/A
TWO HARBORS	N/A	N/A	N/A	35,209	36,650	0	N/A	N/A	N/A
TYLER	14,315	18,769	0	8,931	14,350	0	-37.6%	-23.5%	N/A
ULEN	(4,852)	(2,249)	0	(6,622)	628	0	-36.5%	127.9%	N/A
VADNAIS HEIGHTS	42,341	56,488	0	12,547	23,325	5,000	-70.4%	-58.7%	N/A
VERNON CENTER	N/A	N/A	N/A	236	236	0	N/A	N/A	N/A
VESTA	(2,564)	(2,564)	(3,000)	(1,395)	(1,395)	0	45.6%	45.6%	100.0%
VICTORIA	(39,458)	(39,458)	0	(2,779)	(2,571)	0	93.0%	93.5%	N/A
VIKING	201	201	0	0	0	0	-100.0%	-100.0%	N/A
VIRGINIA	74,067	74,067	0	(104,034)	(94,705)	0	-240.5%	-227.9%	N/A
WABASSO	1,227	1,227	0	1,071	1,071	0	-12.7%	-12.7%	N/A
WACONIA	(12,471)	(7,152)	(50,000)	(102,124)	(90,853)	0	-718.9%	-1170.3%	100.0%
WALNUT GROVE	1,725	2,570	0	2,194	2,498	0	27.2%	-2.8%	N/A
WANDA	115	115	0	(208)	(208)	0	-280.9%	-280.9%	N/A
WARREN	1,477	2,588	0	20,586	20,985	0	1293.8%	710.9%	N/A
WATERVILLE	(4,689)	(4,689)	0	1,969	2,491	0	142.0%	153.1%	N/A
WAVERLY	(168)	3,424	0	(2,751)	(1,761)	0	-1537.5%	-151.4%	N/A
WAYZATA	(508)	30,062	0	(22,867)	(2,036)	5,000	-4401.4%	-106.8%	N/A
WELLS	(6,235)	(6,135)	0	(11,527)	821	0	-84.9%	113.4%	N/A
WHALAN	0	0	0	0	0	0	N/A	N/A	N/A
WHITE BEAR LAKE	2,892	107,072	35,500	(9,370)	55,188	45,400	-424.0%	-48.5%	27.9%

Appendix 2
Analysis of Environmental Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
WILLERNIE	105	105	0	(1,128)	(1,128)	0	-1174.3%	-1174.3%	N/A
WILMONT	(74)	238	0	0	0	0	100.0%	-100.0%	N/A
WOLVERTON	(1,335)	(1,335)	0	(900)	(900)	0	32.6%	32.6%	N/A
WOOD LAKE	(722)	(722)	0	(1,743)	(1,743)	0	-141.4%	-141.4%	N/A
WOODSTOCK	(6,586)	(2,323)	0	1,776	2,125	0	127.0%	191.5%	N/A
WORTHINGTON	(79,202)	(62,359)	0	(66,016)	(53,083)	0	16.6%	14.9%	N/A
WYOMING	20,519	20,809	0	28,534	29,779	0	39.1%	43.1%	N/A
City Total	**8,522,304**	**13,607,941**	**2,105,432**	**12,524,772**	**24,835,904**	**7,196,283**	**47.0%**	**82.5%**	**241.8%**

* Environmental enterprises include Forestry, Incinerators, Pest Control, Recycling, Storm Sewers, and Solid Waste.

** If a city had more than one environmental enterprise, the operations were combined for this analysis.

Appendix 3
Analysis of Facilities Enterprises 1998 to 2002 *

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ADA	255,634	5,502,162	(1,070,000)	N/A	N/A	N/A	-100.0%	-100.0%	100.0%
ADAMS	(466,531)	150,006	0	N/A	N/A	N/A	100.0%	-100.0%	N/A
ADRIAN	15,397	31,412	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
ALEXANDRIA	(101,516)	(69,231)	(209,003)	N/A	N/A	N/A	100.0%	100.0%	100.0%
APPLE VALLEY	(105,805)	(109,461)	(66,651)	N/A	N/A	N/A	100.0%	100.0%	100.0%
APPLETON	0	0	0	39,275	224,975	0	N/A	N/A	N/A
ARLINGTON	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
BALATON	(28,531)	(37,618)	0	75,799	91,718	0	365.7%	343.8%	N/A
BARNUM	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
BELVIEW	0	0	0	451,464	278,951	0	N/A	N/A	N/A
BLOOMING PRAIRIE	(3,693)	(3,693)	0	(10,317)	(10,383)	0	-179.4%	-181.2%	N/A
BLOOMINGTON	18,316	288,526	0	(642,955)	(60,438)	0	-3610.3%	-120.9%	N/A
BLUE EARTH	60,615	64,235	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
BROOKLYN CENTER	(436,837)	(456,842)	0	(159,076)	(138,198)	100,000	63.6%	69.7%	N/A
BURNSVILLE	101,554	42,982	(70,000)	19,674	(14,016)	(70,000)	-80.6%	-132.6%	0.0%
CALLAWAY	(4,702)	(4,702)	(5,666)	0	0	0	100.0%	100.0%	100.0%
CARLTON	3,246	5,543	2,000	5,806	6,654	6,000	78.9%	20.0%	200.0%
CHAMPLIN	(80,249)	(7,437)	2,841	88,995	94,482	214,448	210.9%	1370.4%	7448.3%
CHASKA	(501,230)	(471,389)	(18,768)	(554,383)	(420,116)	97,820	-10.6%	10.9%	621.2%
CLARA CITY	165,868	147,504	0	231,063	236,072	25,000	39.3%	60.0%	N/A
CLARKFIELD	66,367	215,023	0	414,728	495,738	0	524.9%	130.6%	N/A
DARFUR	(1,959)	(1,746)	0	(936)	(671)	0	52.2%	61.6%	N/A
DASSEL	310,709	223,851	0	275,550	216,824	0	-11.3%	-3.1%	N/A
DEEPHAVEN	(6,185)	573	0	3,574	7,677	0	157.8%	1239.8%	N/A
DULUTH	(2,056,426)	(2,722,107)	(1,454,237)	(1,689,847)	(1,920,196)	(777,900)	17.8%	29.5%	46.5%
EAGAN	(22,348)	243,734	76,551	66,040	2,184,677	(3,991)	395.5%	796.3%	-105.2%
EAST BETHEL	(41,429)	(41,429)	0	(53,740)	(66,015)	(84,439)	-29.7%	-59.3%	N/A
ECHO	329	854	0	(599)	(288)	0	-282.1%	-133.7%	N/A
EDINA	(961,134)	(762,172)	(720,000)	(796,668)	(448,277)	(273,570)	17.1%	41.2%	62.0%
ELBOW LAKE	19,342	17,607	5,000	24,073	24,712	500	24.5%	40.4%	-90.0%
ELIZABETH	(191)	(137)	(2,475)	873	879	0	557.1%	741.6%	100.0%
ELLSWORTH	324	36,714	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
FARMINGTON	(21,144)	73,036	(9,931)	(49,069)	(49,123)	(30,000)	-132.1%	-167.3%	-202.1%
FERTILE	107,037	115,927	0	(73,291)	(73,291)	0	-168.5%	-163.2%	N/A
GAYLORD	23,448	134,882	0	(177,502)	(79,595)	0	-857.0%	-159.0%	N/A
GLENCOE	788,231	1,346,267	(41,180)	N/A	N/A	N/A	-100.0%	-100.0%	100.0%
GRAND MARAIS	23,084	23,856	(2,000)	N/A	N/A	N/A	-100.0%	-100.0%	100.0%
GRANITE FALLS	(202,014)	(84,634)	0	290,781	471,083	(53,476)	243.9%	656.6%	N/A
GREENWOOD	(13,210)	(13,130)	0	4,097	4,097	0	131.0%	131.2%	N/A

Appendix 3
Analysis of Facilities Enterprises 1998 to 2002 *

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
HAMBURG	(21,804)	(20,744)	(29,811)	0	0	0	100.0%	100.0%	100.0%
HARRIS	4,243	5,568	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
HASTINGS	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
HAYFIELD	131,965	69,088	0	517,316	353,716	0	292.0%	412.0%	N/A
HERON LAKE	80,891	96,193	0	10,975	24,986	0	-86.4%	-74.0%	N/A
HIBBING	12,201	14,259	0	72,233	69,473	0	492.0%	387.2%	N/A
HINCKLEY	(24,081)	(24,232)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
HOLLAND	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
HOPKINS	(189,882)	(169,467)	615,000	(63,413)	(60,324)	0	66.6%	64.4%	-100.0%
HUTCHINSON	2,870,288	2,780,858	0	3,661,740	3,121,846	0	27.6%	12.3%	N/A
INVER GROVE HEIGHTS	(129,349)	1,231	250,592	(1,231,747)	(1,097,296)	(411,825)	-852.3%	-89238.6%	-264.3%
JANESVILLE	19,484	37,341	0	7,235	15,101	0	-62.9%	-59.6%	N/A
KARLSTAD	0	0	20,114	N/A	N/A	N/A	N/A	N/A	-100.0%
LA CRESCENT	266,845	246,914	0	(60,256)	(108,806)	0	-122.6%	-144.1%	N/A
LAKE CITY	287,791	354,411	24,000	514,481	616,252	717,726	78.8%	73.9%	2890.5%
LAKE CRYSTAL	0	12,419	0	(64,714)	(59,030)	12,147	N/A	-575.3%	N/A
LAKEFIELD	40,659	114,483	450,586	1,389	23,961	0	-96.6%	-79.1%	-100.0%
LAMBERTON	85,934	87,127	0	165,437	34,220	0	92.5%	-60.7%	N/A
LITTLEFORK	(75,381)	(64,477)	0	(3,677)	323,654	0	95.1%	602.0%	N/A
LUVERNE	56,872	96,864	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
MANKATO	(915,591)	749,397	100,000	(662,278)	1,939,177	600,000	27.7%	158.8%	500.0%
MAPLE GROVE	(1,041,785)	(1,041,785)	(539,216)	(938,714)	(938,714)	(419,900)	9.9%	9.9%	22.1%
MAPLEWOOD	(270,408)	(285,112)	(298,670)	(332,211)	(277,736)	(25,410)	-22.9%	2.6%	91.5%
MARSHALL	1,325,474	2,110,470	0	1,695,876	2,464,901	0	27.9%	16.8%	N/A
MENAHGA	133,385	64,274	0	274,481	163,425	0	105.8%	154.3%	N/A
MINNEAPOLIS	(53,000)	(178,000)	(500,000)	N/A	N/A	N/A	100.0%	100.0%	100.0%
MINNETONKA	(262,819)	(262,215)	32,000	(252,843)	(251,913)	(866,286)	3.8%	3.9%	-2807.1%
MONTICELLO	(404)	546	0	(915)	286	0	-126.5%	-47.6%	N/A
MOORHEAD	(177,836)	(211,692)	(77,356)	(257,124)	562,451	(75,395)	-44.6%	365.7%	2.5%
MOOSE LAKE	1,252	(765)	(1,937)	(6,589)	(6,589)	0	-626.3%	-761.3%	100.0%
NEW HOPE	(76,707)	(76,631)	0	(128,674)	(126,993)	(12,628)	-67.7%	-65.7%	N/A
NEW RICHLAND	(45,699)	57,235	0	(35,156)	9,288	0	23.1%	-83.8%	N/A
NEW YORK MILLS	16,744	34,839	53,000	3,064	15,493	44,000	-81.7%	-55.5%	-17.0%
NORTHFIELD	2,343,507	3,301,213	0	142,954	838,169	(125,000)	-93.9%	-74.6%	N/A
ORTONVILLE	395,121	439,953	0	367,668	532,608	0	-6.9%	21.1%	N/A
PARKERS PRAIRIE	N/A	N/A	N/A	(3,021)	15,006	0	N/A	N/A	N/A
PERHAM	(9,726)	52,278	51,000	(95,508)	(54,123)	(35,000)	-882.0%	-203.5%	-168.6%
PINE ISLAND	7,051	22,852	0	(20,671)	(2,823)	0	-393.2%	-112.4%	N/A
PLYMOUTH	(89,464)	(70,554)	9,411	(186,269)	(154,362)	(27,949)	-108.2%	-118.8%	-397.0%

Appendix 3
Analysis of Facilities Enterprises 1998 to 2002 *

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
RED WING	(324)	(65,161)	33,800	11,740	(43,200)	0	3723.5%	33.7%	-100.0%
REDWOOD FALLS	290,418	595,517	76,158	473,672	316,027	0	63.1%	-46.9%	-100.0%
RENVILLE	249,371	93,477	0	360,339	190,350	0	44.5%	103.6%	N/A
RICHMOND	9,838	12,951	0	53,359	26,523	(40,000)	442.4%	104.8%	N/A
ROSEMOUNT	(29,568)	(65,328)	3,500	(32,328)	(31,600)	14,458	-9.3%	51.6%	313.1%
RUSH CITY	(222,176)	(216,773)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
SANDSTONE	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
SAUK CENTRE	717,281	530,348	(30,000)	680,817	627,536	0	-5.1%	18.3%	100.0%
SLEEPY EYE	157,093	297,783	0	103,847	211,161	0	-33.9%	-29.1%	N/A
SPRINGFIELD	(5,151)	(2,147)	0	(51,529)	(55,112)	0	-900.4%	-2466.9%	N/A
STAPLES	(117,614)	(2,697)	0	(140,032)	2,009	0	-19.1%	174.5%	N/A
STARBUCK	42,905	25,538	0	46,666	26,256	26,737	8.8%	2.8%	N/A
STEWART	15,760	8,431	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
ST. CLOUD	(422,919)	(100,951)	(358,625)	(673,257)	(516,118)	(421,556)	-59.2%	-411.3%	-17.5%
ST. PAUL	(136,089)	(2,997,419)	712,266	64,373	(92,908)	(294,913)	147.3%	96.9%	-141.4%
ST. PETER	(92,016)	971,070	(9,617)	1,288,423	1,503,363	(157,890)	1500.2%	54.8%	-1541.8%
TONKA BAY	17,040	17,040	83,500	17,708	17,708	0	3.9%	3.9%	-100.0%
TRACY	27,874	84,082	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
TRIMONT	5,686	12,334	0	8,718	16,141	0	53.3%	30.9%	N/A
ULEN	243,565	286,252	0	431,687	444,521	0	77.2%	55.3%	N/A
VIRGINIA	1,310,682	2,105,406	0	(160,944)	562,974	0	-112.3%	-73.3%	N/A
WACONIA	3,430,296	4,726,558	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
WEST ST. PAUL	(76,920)	(128,731)	(69,000)	(32,440)	(29,984)	97,000	57.8%	76.7%	240.6%
WHEATON	(144,611)	(17,293)	0	669,616	1,084,484	0	563.0%	6371.2%	N/A
WHITE BEAR LAKE	(102,984)	29,814	0	(107,230)	133,101	0	-4.1%	346.4%	N/A
WILLMAR	542,525	1,488,782	124,375	1,864,067	2,961,238	0	243.6%	98.9%	-100.0%
WINDOM	(85,483)	702,253	200,904	427,953	719,485	0	600.6%	2.5%	-100.0%
WINONA	N/A	N/A	N/A	(982,848)	333,256	0	N/A	N/A	N/A
WOODBURY	N/A	N/A	N/A	(7,671)	(105,241)	0	N/A	N/A	N/A
WORTHINGTON	657,047	938,498	0	694,398	1,507,614	(2,182)	5.7%	60.6%	N/A
City Total	**7,881,664**	**21,552,739**	**(2,657,545)**	**5,883,582**	**18,852,820**	**(2,253,474)**	**-26.1%**	**-12.7%**	**15.2%**

* Facility enterprises include Arenas, Campgrounds, Cemetaries, Clinics, Community Centers, Convention Centers, Hospitals, Marinas, and Nursing Homes.

** If a city had more than one facility enterprise, the operations were combined for this analysis.

Appendix 4
Analysis of Public Safety Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ADRIAN	(7,311)	(4,988)	(23,690)	N/A	N/A	N/A	100.0%	100.0%	100.0%
BARNESVILLE	(7,744)	22,047	(33,500)	(27,561)	12,578	(16,055)	-255.9%	-42.9%	52.1%
BELLE PLAINE	(5,079)	31,062	0	28,186	78,519	0	655.0%	152.8%	N/A
BERTHA	(3,415)	(596)	0	14,186	21,775	0	515.4%	3753.5%	N/A
BLOOMING PRAIRIE	25,002	27,014	0	29,779	32,113	0	19.1%	18.9%	N/A
BLOOMINGTON	10,331	10,978	33,468	11,256	(2,062)	0	9.0%	-118.8%	-100.0%
BROWERVILLE	15,891	21,770	31,316	3,746	17,013	30,470	-76.4%	-21.9%	-2.7%
CANNON FALLS	25,086	55,253	0	71,963	85,444	0	186.9%	54.6%	N/A
CARLTON	(888)	12,689	0	(14,308)	11,688	0	1511.3%	-7.9%	N/A
CHISAGO CITY	1,076	1,260	0	17,650	17,966	18,400	1540.3%	1325.9%	N/A
CLARA CITY	(19,642)	22,435	(27,854)	(9,475)	(4,023)	0	51.8%	-117.9%	100.0%
COSMOS	(18,466)	(3,324)	0	(21,621)	(7,620)	0	-17.1%	-129.2%	N/A
COTTAGE GROVE	125,816	138,545	(57,429)	(78,696)	(54,236)	5,824	-162.5%	-139.1%	110.1%
CROSBY	(12,278)	(10,989)	0	10,670	11,344	0	186.9%	203.2%	N/A
DEER RIVER	(2,421)	(2,368)	(1,590)	(10,685)	(10,685)	0	-341.3%	-351.2%	100.0%
DODGE CENTER	20,375	33,811	5,000	(3,044)	5,391	0	-114.9%	-84.1%	-100.0%
FALCON HEIGHTS	(25,567)	(24,575)	2,540	N/A	N/A	N/A	100.0%	100.0%	-100.0%
GOLDEN VALLEY	64,782	68,606	0	148,589	155,843	125,000	129.4%	127.2%	N/A
GRANITE FALLS	(4,984)	(4,236)	2,557	7,912	7,965	282	258.7%	288.0%	-89.0%
HAWLEY	(5,368)	(4,358)	0	15,238	15,238	0	383.9%	449.7%	N/A
HENDRUM	N/A	N/A	N/A	2,844	2,844	0	N/A	N/A	N/A
HENNING	(18,960)	(13,855)	0	2,167	17,006	5,000	111.4%	222.7%	N/A
HOFFMAN	(1,350)	(1,350)	0	13,090	13,090	0	1069.6%	1069.6%	N/A
JACKSON	(8,947)	19,031	0	(24,794)	3,594	0	-177.1%	-81.1%	N/A
LA CRESCENT	(6,772)	(7,102)	0	12,825	13,127	0	289.4%	284.8%	N/A
LAKE LILLIAN	6,685	12,776	0	0	0	0	-100.0%	-100.0%	N/A
LAKEFIELD	(18,913)	(5,620)	(6,000)	(23,164)	3,804	(26,251)	-22.5%	167.7%	-337.5%
LAKELAND	N/A	N/A	N/A	22,004	16,166	5,150	N/A	N/A	N/A
LANCASTER	(1,440)	(1,326)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
MELROSE	N/A	N/A	N/A	9,058	26,288	0	N/A	N/A	N/A
MILACA	(2,541)	(1,998)	0	32,407	36,251	0	1375.4%	1914.4%	N/A
MILTONA	(21,099)	24,873	(2,000)	(35,466)	4,530	0	-68.1%	-81.8%	100.0%
MONTEVIDEO	38,861	41,754	0	(25,846)	(24,566)	0	-166.5%	-158.8%	N/A
MOOSE LAKE	3,199	3,199	(13,454)	35,826	35,826	(7,901)	1019.9%	1019.9%	41.3%
NASHWAUK	N/A	N/A	N/A	27,304	72,375	0	N/A	N/A	N/A
NEW PRAGUE	17,422	24,613	0	40,356	50,367	0	131.6%	104.6%	N/A
NORTH ST. PAUL	(5,447)	9,927	103,976	N/A	N/A	N/A	100.0%	-100.0%	-100.0%
OAKDALE	25,805	39,312	75,000	71,542	105,947	0	177.2%	169.5%	-100.0%
PINE ISLAND	4,002	4,464	0	(1,223)	804	0	-130.6%	-82.0%	N/A

Appendix 4
Analysis of Public Safety Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
PRESTON	(1,203)	2,229	(9,600)	(7,646)	20,423	(9,269)	-535.6%	816.2%	3.4%
RAYMOND	1,710	4,022	0	0	0	0	-100.0%	-100.0%	N/A
RED WING	0	62,191	(129,055)	N/A	N/A	N/A	N/A	-100.0%	100.0%
REMER	(5,718)	14,510	(1,742)	(9,443)	34,156	(15,825)	-65.1%	135.4%	-808.4%
ROBBINSDALE	11,770	17,704	52,520	92,278	94,636	25,000	684.0%	434.5%	-52.4%
ROCKFORD	8,850	52,794	0	1,041	28,362	0	-88.2%	-46.3%	N/A
SLEEPY EYE	(14,799)	730	(10,065)	19,282	39,381	0	230.3%	5294.7%	100.0%
SPRINGFIELD	29,732	39,645	0	(45,337)	(26,214)	0	-252.5%	-166.1%	N/A
ST. PAUL	20,113	20,113	96,147	12,172	12,172	96,284	-39.5%	-39.5%	0.1%
ST. PETER	(38,719)	14,322	0	N/A	N/A	N/A	100.0%	-100.0%	N/A
TRACY	13,607	14,936	18,800	35,826	37,450	34,000	163.3%	150.7%	80.9%
WAYZATA	10,419	14,181	35,000	52,018	54,720	25,000	399.3%	285.9%	-28.6%
WHITE BEAR LAKE	88,977	100,593	92,000	219,037	232,462	100,000	146.2%	131.1%	8.7%
WINONA	54,190	61,436	(7,155)	237,820	247,768	177,953	338.9%	303.3%	2587.1%
City Total	**364,630**	**958,140**	**225,190**	**959,763**	**1,547,020**	**573,062**	**163.2%**	**61.5%**	**154.5%**

* Public Safety enterprises include Inspections, 911, Motor Vehicle Registration, and Police and Fire Contracts.

** If a city had more than one public safety enterprise, the operations were combined for this analysis.

Appendix 5
Analysis of Transportation Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ALBERT LEA	(5,333)	4,851	0	5,150	12,859	0	196.6%	165.1%	N/A
BEMIDJI	(326,469)	(119,677)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
COOK	(17,416)	(9,605)	0	(33,838)	(387)	0	-94.3%	96.0%	N/A
DULUTH	(9,156,392)	(4,536,038)	(1,626,834)	(10,933,025)	2,328,682	0	-19.4%	151.3%	100.0%
EXCELSIOR	56,702	62,629	47,200	60,770	66,951	79,470	7.2%	6.9%	68.4%
FAIRMONT	(194)	(153)	0	(338)	(339)	0	-74.2%	-121.6%	N/A
FOREST LAKE	N/A	N/A	N/A	(620)	(87,118)	0	N/A	N/A	N/A
GLENCOE	(27,555)	8,053	0	(27,686)	(15,827)	0	-0.5%	-296.5%	N/A
HASTINGS	(149,444)	44,809	0	(225,358)	(6,900)	0	-50.8%	-115.4%	N/A
HAWLEY	10,155	10,155	0	(21,326)	(21,326)	0	-310.0%	-310.0%	N/A
JACKSON	(82,211)	(78,184)	0	(91,543)	(88,284)	0	-11.4%	-12.9%	N/A
LUVERNE	(58,421)	(46,081)	(30,000)	(78,835)	(58,267)	(35,000)	-34.9%	-26.4%	-16.7%
MANKATO	(1,547,159)	(879,880)	(100,000)	(2,275,495)	(620,951)	(600,000)	-47.1%	29.4%	-500.0%
MAPLE LAKE	23,139	23,633	(3,000)	(14,714)	495	(9,460)	-163.6%	-97.9%	-215.3%
MINNEAPOLIS	11,342,000	3,810,000	(1,433,000)	13,403,000	676,000	(1,764,000)	18.2%	-82.3%	-23.1%
MONTICELLO	(55,113)	22,846	0	(60,530)	4,677	0	-9.8%	-79.5%	N/A
MOORHEAD	(122,670)	(78,266)	(12,048)	(187,105)	399,495	(7,468)	-52.5%	610.4%	38.0%
ORR	(123,855)	(94,563)	(8,800)	(135,092)	(114,724)	0	-9.1%	-21.3%	100.0%
PRINCETON	(76,311)	(75,857)	(42,600)	(77,943)	(42,947)	(19,170)	-2.1%	43.4%	55.0%
PRIOR LAKE	N/A	N/A	N/A	(282,285)	255,722	0	N/A	N/A	N/A
ROCHESTER	296,297	374,507	8,000	582,069	902,891	253,101	96.4%	141.1%	3063.8%
STILLWATER	(4,250)	4,774	(13,638)	50,963	51,005	0	1299.1%	968.4%	100.0%
ST. CLOUD	348,883	363,694	115,334	389,486	426,221	104,624	11.6%	17.2%	-9.3%
ST. PETER	(103,546)	29,378	0	(167,968)	(33,616)	0	-62.2%	-214.4%	N/A
THIEF RIVER FALLS	(354,180)	311,907	0	(379,883)	(139,644)	0	-7.3%	-144.8%	N/A
WASECA	(46,182)	(45,268)	0	(43,032)	(27,123)	0	6.8%	40.1%	N/A
WINONA	(355,561)	(161,981)	(196,342)	(572,834)	(129,533)	(1,183)	-61.1%	20.0%	99.4%
WORTHINGTON	(342,394)	1,341,132	0	(582,355)	(297,963)	0	-70.1%	-122.2%	N/A
City Total	**(877,480)**	**286,815**	**(3,295,728)**	**(1,700,367)**	**3,440,049**	**(1,999,086)**	**-93.8%**	**1099.4%**	**39.3%**

* Transportation enterprises include Airports, Commercial Ports, Parking, and Transit.

** If a city had more than one transportation enterprise, the operations were combined for this analysis.

Appendix 6
Analysis of Recreation Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ALBANY	N/A	N/A	N/A	(35,831)	(35,831)	0	N/A	N/A	N/A
ANOKA	72,730	99,976	0	(209,863)	(197,663)	0	-388.6%	-297.7%	N/A
APPLE VALLEY	75,145	80,514	0	1,904	427,530	0	-97.5%	431.0%	N/A
BARNESVILLE	8,475	11,755	0	(6,084)	(3,689)	0	-171.8%	-131.4%	N/A
BECKER	119,235	100,615	(289,991)	(177,197)	(146,550)	0	-248.6%	-245.7%	100.0%
BLACKDUCK	3,500	12,850	1,550	23,852	10,496	0	581.5%	-18.3%	-100.0%
BOYD	(8,251)	(8,249)	(6,538)	N/A	N/A	N/A	100.0%	-100.0%	100.0%
BROOKLYN CENTER	31,969	35,240	0	4,524	7,129	0	-85.8%	-79.8%	N/A
BROOKLYN PARK	(63,188)	(151,808)	0	(435,438)	(506,834)	0	-589.1%	-233.9%	N/A
BURNSVILLE	83,316	84,472	0	30,541	21,703	0	-63.3%	-74.3%	N/A
CHASKA	90,735	99,515	(358,524)	(223,567)	471,280	1,254,789	-346.4%	373.6%	450.0%
CLIMAX	(16,247)	(10,492)	(27,154)	(74,143)	(72,323)	(7,599)	-356.3%	589.3%	72.0%
COLERAINE	134,455	134,455	134,455	0	0	0	-100.0%	-100.0%	-100.0%
COON RAPIDS	452,156	457,571	0	155,491	52,129	0	-65.6%	-88.6%	N/A
COTTAGE GROVE	349,780	253,879	0	93,688	(41,906)	312	-73.2%	-116.5%	N/A
DULUTH	122,165	(231,118)	(205,546)	(224,471)	(454,012)	(321,900)	-283.7%	-96.4%	-56.6%
EAGAN	(22,783)	(8,465)	(3,000,000)	55,536	(5,485)	67,072	343.8%	-35.2%	102.2%
EDINA	872,313	515,852	190,000	489,672	(177,200)	0	-43.9%	-134.4%	-100.0%
EVELETH	N/A	N/A	N/A	(33,380)	(33,380)	0	N/A	N/A	N/A
FOREST LAKE	N/A	N/A	N/A	4,825	6,589	0	N/A	N/A	N/A
GOLDEN VALLEY	248,064	325,248	85,000	(389,467)	(305,346)	85,000	-257.0%	-193.9%	0.0%
GRAND MARAIS	20,227	20,227	0	1,832	1,414	0	-90.9%	-93.0%	N/A
GRAND RAPIDS	61,836	67,806	2,500	(27,139)	(24,337)	2,500	-143.9%	-135.9%	0.0%
HOKAH	(4,561)	(4,591)	3,500	0	0	0	100.0%	-100.0%	-100.0%
INVER GROVE HEIGHTS	171,304	(176,223)	(560,000)	(391,226)	(596,812)	(447,272)	-328.4%	-238.7%	20.1%
JANESVILLE	(31,584)	(48,532)	0	(48,616)	(60,718)	0	-53.9%	-25.1%	N/A
LA CRESCENT	11,219	23,517	10,000	(128,659)	(180,000)	0	-1246.8%	-865.4%	-100.0%
LITTLE FALLS	21,512	26,261	10,707	(63,315)	53,111	10,579	-394.3%	102.2%	-1.2%
LUVERNE	(129,109)	(82,663)	(34,870)	(213,418)	(136,327)	(67,118)	-65.3%	-64.9%	-92.5%
MADELIA	(15,385)	(9,258)	0	(5,117)	(4,513)	0	66.7%	-51.3%	N/A
MINNEAPOLIS	1,377,000	1,687,000	442,000	(35,005)	327,611	1,292,952	-102.5%	-80.6%	192.5%
MOORHEAD	(4,551)	(301,958)	(881,950)	(247,556)	(407,735)	(155,503)	-5339.6%	-35.0%	82.4%
MOUNDS VIEW	109,050	(136,552)	0	10,704	(186,779)	15,000	-90.2%	-36.8%	N/A
NEW BRIGHTON	125,523	149,057	21,600	(119,130)	(91,040)	24,400	-194.9%	-161.1%	13.0%
NEW HOPE	66,390	77,497	0	(4,814)	(24,306)	9,756	-107.3%	-131.4%	N/A
NEW PRAGUE	149,209	144,009	13,500	89,220	77,764	13,500	-40.2%	-46.0%	0.0%
NORWOOD YOUNG AMERICA	(32,134)	(32,464)	(21,727)	(40,679)	(40,679)	(28,897)	-26.6%	-25.3%	-33.0%
ORONO	42,855	57,831	0	(47,088)	(32,161)	0	-209.9%	-155.6%	N/A
ORTONVILLE	47,684	48,452	(50,000)	18,557	17,230	10,000	-61.1%	-64.4%	120.0%

Appendix 6
Analysis of Recreation Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
PERHAM	81,547	66,354	0	(80,969)	(108,410)	0	-199.3%	-263.4%	N/A
PIERZ	84,966	95,028	0	(6,840)	25,468	0	-108.1%	-73.2%	N/A
PROCTOR	34,463	26,775	0	2,184	(6,762)	2,000	-93.7%	-125.3%	N/A
RENVILLE	0	0	0	(151,825)	(166,450)	(135,000)	N/A	N/A	N/A
RICHFIELD	282,091	429,413	(179,500)	(289,093)	(217,892)	(980,000)	-202.5%	-150.7%	-446.0%
ROSEVILLE	10,996	49,717	11,437	(63,446)	(37,327)	(3,800)	-677.0%	-175.1%	-133.2%
SANDSTONE	37,242	49,213	2,700	(22,513)	(17,997)	3,690	-160.5%	-136.6%	36.7%
SEBEKA	(15,225)	(9,568)	(10,600)	N/A	N/A	N/A	100.0%	-100.0%	100.0%
SHAKOPEE	(340,779)	(328,973)	(332,690)	(791,781)	(766,657)	(836,271)	-132.3%	-133.0%	-151.4%
STILLWATER	(15,994)	(16,526)	0	N/A	N/A	N/A	100.0%	-100.0%	N/A
ST. PAUL	142,435	151,901	9,731	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%
TRACY	N/A	N/A	N/A	(49,931)	(48,847)	(48,000)	N/A	N/A	N/A
VIRGINIA	(1,675)	(53,144)	0	(100,751)	(429,103)	0	-5915.0%	-707.4%	N/A
WADENA	(12,012)	(24,503)	0	(66,820)	81,714	(125,000)	-456.3%	-433.5%	N/A
WEST ST. PAUL	87,528	31,591	0	(74,120)	(139,200)	(97,000)	-184.7%	-540.6%	N/A
WINONA	N/A	N/A	N/A	(830,988)	99,254	(86,150)	N/A	N/A	N/A
WOODBURY	(18,289)	(344,337)	54,225	198,560	(110,782)	0	1185.7%	67.8%	-100.0%
WORTHINGTON	(90,568)	(51,824)	0	(64,017)	(27,195)	0	29.3%	47.5%	N/A
ZUMBROTA	(38,418)	37,265	0	(47,068)	2,099	0	-22.5%	-94.4%	N/A
City Total	**4,768,362**	**3,419,608**	**(4,966,185)**	**(4,640,275)**	**(4,159,727)**	**(547,960)**	**-197.3%**	**-221.6%**	**-89.0%**

* Recreation enterprises include Golf Courses, Pools/Waterparks, Programming, Skate Parks, and Skiing/Sledding hills.

** If a city had more than one recreation enterprise, the operations were combined for this analysis.

Appendix 7
Analysis of Community Development Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
ADAMS	8,276	12,754	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
ALBERT LEA	10,203	42,122	0	128,304	57,800	0	1157.5%	37.2%	N/A
APPLETON	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
ATWATER	N/A	N/A	N/A	22,144	(4,388)	(16,549)	N/A	N/A	N/A
AURORA	13,470	13,470	8,000	158,928	10,552	7,000	1079.9%	-21.7%	-12.5%
AUSTIN	449,835	(191,765)	(82,767)	853,173	(43,560)	(19,000)	89.7%	77.3%	77.0%
BACKUS	N/A	N/A	N/A	(3,702)	(18,120)	0	N/A	N/A	N/A
BEAVER BAY	N/A	N/A	N/A	18,821	18,850	0	N/A	N/A	N/A
BELGRADE	35,977	(12,700)	0	36,404	(81,867)	0	1.2%	-544.6%	N/A
BELVIEW	N/A	N/A	N/A	680	(3,273)	0	N/A	N/A	N/A
BEMIDJI	205,644	(73,413)	0	176,537	10,490	0	-14.2%	114.3%	N/A
BLAINE	59,370	134,019	0	322,488	366,366	328,583	443.2%	173.4%	N/A
BLOOMING PRAIRIE	68,231	12,555	(12,960)	70,623	32,497	(10,500)	3.5%	158.8%	19.0%
BLOOMINGTON	(7,877)	3,652	0	(85,838)	(81,474)	0	-989.7%	-2330.9%	N/A
BLUFFTON	N/A	N/A	N/A	(9,162)	(9,335)	0	N/A	N/A	N/A
BRAINERD	(368,582)	(367,545)	0	(373,736)	(61,639)	0	-1.4%	83.2%	N/A
BRANDON	53,002	16,026	(6,074)	20,752	236,200	(13,862)	-60.8%	1373.9%	-128.2%
BREWSTER	N/A	N/A	N/A	2,619	(1,791)	(1,342)	N/A	N/A	N/A
CHAMPLIN	116,086	118,273	290,273	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%
CHANDLER	(216)	(8,264)	0	313	(7,124)	0	244.9%	13.8%	N/A
CLARA CITY	78,921	(14,834)	0	86,672	12,701	0	9.8%	185.6%	N/A
CLARKFIELD	8,409	(11,488)	0	(32,073)	(78,003)	0	-481.4%	-579.0%	N/A
CLIMAX	(2,591)	(3,072)	0	0	0	0	100.0%	100.0%	N/A
DANUBE	N/A	N/A	N/A	7,379	(5,767)	0	N/A	N/A	N/A
DAWSON	19,925	(10,738)	(8,500)	43,920	(18,733)	0	120.4%	-74.5%	100.0%
EAST GRAND FORKS	(102,565)	1,033,803	(50,000)	(1,555,057)	(1,051,180)	(48,000)	-1416.2%	-201.7%	4.0%
EDEN VALLEY	(4,332)	(31,954)	0	56,320	10,196	0	1400.1%	131.9%	N/A
EDGERTON	N/A	N/A	N/A	4,999	(89,282)	(24,000)	N/A	N/A	N/A
ELBOW LAKE	67,981	72,344	0	33,222	34,886	0	-51.1%	-51.8%	N/A
ELLSWORTH	N/A	N/A	N/A	74,723	108,808	(5,102)	N/A	N/A	N/A
EVELETH	78,604	(13,727)	92,384	72,977	(28,783)	0	-7.2%	-109.7%	-100.0%
EYOTA	N/A	N/A	N/A	0	1,057	0	N/A	N/A	N/A
FAIRFAX	139,227	109,584	(29,831)	106,653	40,823	0	-23.4%	-62.7%	100.0%
FERGUS FALLS	46,306	(111,008)	(111,206)	25,370	(30,541)	2,500	-45.2%	72.5%	102.2%
FOREST LAKE	N/A	N/A	N/A	25,912	28,674	0	N/A	N/A	N/A
FRAZEE	(17,304)	15,265	(10,782)	26,747	8,140	0	254.6%	-46.7%	100.0%
FULDA	2,031	1,118	(3,300)	(40)	1,759	(3,300)	-102.0%	57.3%	0.0%
GLENCOE	1,388	1,388	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
GRANITE FALLS	53,037	(5,083)	0	98,803	5,473	0	86.3%	207.7%	N/A

Appendix 7
Analysis of Community Development Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
GROVE CITY	(43,959)	(106,360)	0	20,861	(28,747)	0	147.5%	73.0%	N/A
HALSTAD	7,567	7,567	0	(8,942)	(8,942)	0	-218.2%	-218.2%	N/A
HARMONY	(26,628)	(37,484)	0	(75,900)	(196,010)	(269,024)	-185.0%	-422.9%	N/A
HARRIS	N/A	N/A	N/A	13,616	13,616	0	N/A	N/A	N/A
HENNING	32,976	7,777	0	24,599	2,288	0	-25.4%	-70.6%	N/A
HIBBING	149,074	13,099	(140,000)	60,567	(68,983)	(33,365)	-59.4%	-626.6%	76.2%
HILLS	10,744	(485)	0	6,227	(3,952)	0	-42.0%	-714.8%	N/A
HOPKINS	(2,712)	(1,194)	0	(67,240)	78,755	0	-2379.4%	6695.9%	N/A
HUTCHINSON	N/A	N/A	N/A	(267,613)	248,102	(13,647)	N/A	N/A	N/A
IVANHOE	2,730	17,864	18,413	34,501	(9,125)	17,861	1163.8%	-151.1%	-3.0%
JACKSON	N/A	N/A	N/A	73,125	10,684	0	N/A	N/A	N/A
JANESVILLE	N/A	N/A	N/A	(61,942)	(37,897)	11,401	N/A	N/A	N/A
JASPER	40,379	24,366	0	58,268	33,907	0	44.3%	39.2%	N/A
KIESTER	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A
LAKE PARK	N/A	N/A	N/A	20,345	3,334	0	N/A	N/A	N/A
LAMBERTON	N/A	N/A	N/A	9,329	(311)	(2,000)	N/A	N/A	N/A
LANESBORO	24,147	2,000	0	23,102	4,407	(28,226)	-4.3%	120.4%	N/A
LEROY	N/A	N/A	N/A	(101,153)	(277,222)	0	N/A	N/A	N/A
LOWRY	N/A	N/A	N/A	44,406	23,182	4,000	N/A	N/A	N/A
LUVERNE	93,120	11,492	(35,000)	(13,874)	(83,889)	(999,000)	-114.9%	-830.0%	-2754.3%
LYND	10,524	4,989	(50,466)	3,817	(8,663)	0	-63.7%	-273.6%	100.0%
MADISON	39,672	(10,971)	0	0	0	0	-100.0%	100.0%	N/A
MANKATO	(1,155,753)	811,695	0	(1,828,886)	726,733	(1,311,312)	-58.2%	-10.5%	N/A
MAPLEVIEW	65,998	51,997	0	52,180	39,081	0	-20.9%	-24.8%	N/A
MARSHALL	N/A	N/A	N/A	310,607	270,570	0	N/A	N/A	N/A
MELROSE	N/A	N/A	N/A	16,799	18,028	0	N/A	N/A	N/A
MINNEAPOLIS	7,980,000	(936,000)	(1,133,000)	6,524,000	4,725,000	(1,993,000)	-18.2%	604.8%	-75.9%
MONTEVIDEO	180,247	19,786	0	229,439	42,945	0	27.3%	117.0%	N/A
MONTGOMERY	N/A	N/A	N/A	(129,038)	(16,297)	0	N/A	N/A	N/A
MOORHEAD	N/A	N/A	N/A	22,705	47,147	0	N/A	N/A	N/A
MOUND	N/A	N/A	N/A	(136,076)	86,965	0	N/A	N/A	N/A
MOUNTAIN LAKE	N/A	N/A	N/A	25,188	(15,476)	0	N/A	N/A	N/A
NEW PRAGUE	34,997	30,783	10,000	(11,299)	173,783	10,000	-132.3%	464.5%	0.0%
NEW ULM	256,428	24,001	42,668	275,789	164,179	0	7.6%	584.1%	-100.0%
NICOLLET	N/A	N/A	N/A	0	(7,870)	(7,812)	N/A	N/A	N/A
NISSWA	(14,391)	(37,336)	(40,000)	(14,391)	(32,803)	(40,000)	0.0%	12.1%	0.0%
NORTHFIELD	(5,723)	27,013	(580,000)	(176,646)	(40,220)	(76,129)	-2986.6%	-248.9%	86.9%
OLIVIA	116,228	456	(25,562)	131,811	(13,032)	(33,800)	13.4%	-2957.9%	-32.2%
OWATONNA	N/A	N/A	N/A	(355,948)	0	0	N/A	N/A	N/A

Appendix 7
Analysis of Community Development Enterprises* 1998 to 2002 **

City	1998 Operating Income	1998 Net Income	1998 Net Transfers	2002 Operating Income	2002 Net Income	2002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
PINE ISLAND	79,171	16,881	0	69,659	10,838	0	-12.0%	-35.8%	N/A
PLYMOUTH	298,679	53,023	0	268,034	44,469	0	-10.3%	-16.1%	N/A
PRIOR LAKE	81,069	81,069	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
REDWOOD FALLS	113,348	(20,750)	(5)	192,310	66,702	0	69.7%	421.5%	100.0%
ROBBINSDALE	N/A	N/A	N/A	134,231	(112,147)	0	N/A	N/A	N/A
SACRED HEART	N/A	N/A	N/A	36,467	4,786	0	N/A	N/A	N/A
SANDSTONE	197,215	(88,046)	0	215,162	(138,505)	(61,800)	9.1%	-57.3%	N/A
SAUK CENTRE	69,230	54,186	0	116,880	125,593	0	68.8%	131.8%	N/A
SHERBURN	7,874	3,133	(5,000)	16,364	21,608	(11,000)	107.8%	589.7%	-120.0%
SPRINGFIELD	N/A	N/A	N/A	27,890	247	0	N/A	N/A	N/A
ST. CLOUD	303,415	(225,451)	92,597	(4,730,443)	622,937	0	-1659.1%	376.3%	-100.0%
ST. JAMES	26,003	(7,926)	0	70,932	9,594	6,000	172.8%	221.0%	N/A
ST. PAUL	(2,554,599)	(3,155,573)	802,117	5,669,983	(2,460,843)	1,167,190	322.0%	22.0%	45.5%
ST. PETER	N/A	N/A	N/A	(74,853)	80,352	0	N/A	N/A	N/A
TRACY	138,299	48,068	(20,000)	111,091	25,991	0	-19.7%	-45.9%	100.0%
ULEN	N/A	N/A	N/A	(555)	(1,082)	0	N/A	N/A	N/A
VADNAIS HEIGHTS	134,277	76,366	68,089	N/A	N/A	N/A	-100.0%	-100.0%	-100.0%
VIRGINIA	154,470	(102,209)	0	178,976	(48,262)	0	15.9%	52.8%	N/A
WABASHA	(294,137)	(128,931)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
WACONIA	N/A	N/A	N/A	18,742	359,201	606,885	N/A	N/A	N/A
WANAMINGO	46,009	(20,098)	0	60,435	(12,686)	0	31.4%	36.9%	N/A
WATERVILLE	(8,700)	(103,940)	0	42,494	(35,808)	0	588.4%	65.5%	N/A
WELLS	N/A	N/A	N/A	(2,292)	13,140	0	N/A	N/A	N/A
WHITE BEAR LAKE	110,958	120,377	173,210	126,722	136,051	175,485	14.2%	13.0%	1.3%
WINDOM	N/A	N/A	N/A	(10,144)	(38,413)	0	N/A	N/A	N/A
WINNEBAGO	501	1,616	0	852	1,014	0	70.1%	-37.3%	N/A
WORTHINGTON	(455,168)	(61,198)	0	14,760	(34,508)	0	103.2%	43.6%	N/A
City Total	**7,256,035**	**(2,803,566)**	**(746,702)**	**7,701,905**	**3,873,948**	**(2,684,865)**	**6.1%**	**238.2%**	**-259.6%**

* Community Development enterprises include HRA's, EDA's and Port Authorities.

** If a city had more than one community development enterprise, the operations were combined for this analysis.

Appendix 8
Analysis of Miscellaneous Enterprises* 1998 to 2002 **

City	1,998 Operating Income	1,998 Net Income	1,998 Net Transfers	2,002 Operating Income	2,002 Net Income	2,002 Net Transfers	Percent Change - 1998 to 2002 Operating Income	Net Income	Net Transfers
AUSTIN	6,605	205,714	0	(207,893)	(214,676)	0	-3247.5%	-204.4%	N/A
BABBITT	(300)	12,375	20,000	0	0	0	100.0%	-100.0%	-100.0%
CHANDLER	(8,488)	(8,488)	(20,900)	(11,229)	(11,229)	(4,071)	-32.3%	-32.3%	80.5%
CHASKA	N/A	N/A	N/A	(9,640)	(9,640)	0	N/A	N/A	N/A
CHISHOLM	0	10,049	0	N/A	N/A	N/A	N/A	-100.0%	N/A
CLONTARF	(8,071)	(8,071)	(8,000)	(12,180)	(12,180)	(12,300)	-50.9%	-50.9%	-53.8%
GARY	3,425	3,425	0	1,989	1,989	0	-41.9%	-41.9%	N/A
GOODVIEW	783	4,741	0	8,078	9,310	0	931.7%	96.4%	N/A
HITTERDAL	(38,714)	(37,082)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
HOLLAND	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
JACKSON	7,986	25,853	(75,000)	(61,431)	(16,287)	0	-869.2%	-163.0%	100.0%
JASPER	(310)	(310)	0	N/A	N/A	N/A	100.0%	100.0%	N/A
KENSINGTON	1,927	(4,657)	0	N/A	N/A	N/A	-100.0%	100.0%	N/A
LEXINGTON	76,521	26,312	(55,000)	108,182	89,171	(370,000)	41.4%	238.9%	-572.7%
MINNEAPOLIS	1,058,000	1,068,000	0	N/A	N/A	N/A	-100.0%	-100.0%	N/A
NORTHOME	(9)	(2,220)	0	(2,231)	(2,231)	(2,000)	-24688.9%	-0.5%	N/A
ST. PAUL	78,483	63,401	(106,000)	(236,277)	(140,243)	60,984	-401.1%	-321.2%	157.5%
TONKA BAY	10,936	14,561	12,667	20,269	21,390	15,000	85.3%	46.9%	18.4%
TRACY	N/A	N/A	N/A	(22,528)	3,480	0	N/A	N/A	N/A
City Total	**1,188,774**	**1,373,603**	**(232,233)**	**(424,891)**	**(281,146)**	**(312,387)**	**-135.7%**	**-120.5%**	**-34.5%**

* Miscellaneous enterprises include Internet Providers, Leases, Retail, and others.

** If a city had more than one miscellaneous enterprise, the operations were combined for this analysis.

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
ADA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER	298,377	336,215	(37,838)	5,474	124,969	(157,333)				30,000	3,294		124,969	92,846
City Total	298,377	336,215	(37,838)	5,474	124,969	(157,333)	0	0	0	30,000	3,294	0	124,969	92,846
ALBANY														
GOLF	494,392	530,223	(35,831)	0	0	(35,831)	0	0	0	0	31,228	0	0	0
SEWER	1,657,721	206,693	1,451,028	39,686	4,000	1,486,714	0	0	39,686	0	1,090,053	0	4,000	11,097
WATER	253,730	133,950	119,780	0	0	119,780	0	0	0	0	2,810	0	0	0
City Total	2,405,843	870,866	1,534,977	39,686	4,000	1,570,663	0	0	39,686	0	1,124,091	0	4,000	11,097
ALBERT LEA														
PARKING [*]	46,517	41,367	5,150	7,709	0	12,859				0				0
PORT AUTHORITY	520,299	391,995	128,304	11,404	81,908	57,800				0	5,425			108,602
REFUSE	110,891	179,969	(69,078)	2,683	0	(66,395)	0	0	0	(100,000)	0	0	0	0
SEWER	2,678,366	3,535,660	(857,294)	437,528	623,815	(1,043,581)	0	0	0	0	777,860	0	101,133	120,000
WATER	1,106,249	1,166,879	(60,630)	36,756	75,819	(99,693)	0	0	0	(125,000)	1,395,334	0	73,373	50,000
City Total	4,462,322	5,315,870	(853,548)	496,080	781,542	(1,139,010)	0	0	0	(225,000)	2,178,619	0	174,506	278,602
ALBERTA														
SEWER [0]	12,608	14,291	(1,683)	0	0	(1,683)	0	0	0	(1,683)	0	0	0	0
City Total	12,608	14,291	(1,683)	0	0	(1,683)	0	0	0	(1,683)	0	0	0	0
ALBERTVILLE														
SEWER	420,509	292,367	128,142	0	37,739	90,403	0	0	0	0	38,269	0	37,189	62,741
STORM WATER [*]	101,191	2,566	98,625	7,289	0	105,914	0	0	0	0	0	0	0	0
WATER	335,132	83,702	251,430	60,261	34,825	276,866	0	0	0	0	14,878	0	0	0
City Total	856,832	378,635	478,197	67,550	72,564	473,183	0	0	0	0	53,147	0	37,189	62,741
ALDEN														
REFUSE [*]	30,907	29,530	1,377	23	0	1,400	0	0	0	1,530	0	0	0	0
SEWER [*]	24,068	20,194	3,874	6,737	0	10,611	0	0	0	0	0	0	0	0
WATER [*]	47,576	24,103	23,473	2,007	0	25,480	0	0	0	0	3,983	0	0	0
City Total	102,551	73,827	28,724	8,767	0	37,491	0	0	0	1,530	3,983	0	0	0
ALEXANDRIA														
ELECTRIC	12,836,629	11,771,197	1,065,432	299,802	881,401	483,833	0	0	0	0	806,253	776,156	239,557	205,000
WATER	926,177	847,875	78,302	79,637	65,250	92,689	0	0	0	0	792,397	0	18,941	54,900
City Total	13,762,806	12,619,072	1,143,734	379,439	946,651	576,522	0	0	0	0	1,598,650	776,156	258,498	259,900
ALPHA														
ELECTRIC	105,203	90,356	14,847	0	0	14,847	0	0	0	0	0	0	0	0
SEWER	5,656	12,130	(6,474)	0	0	(6,474)	0	0	0	0	0	0	0	0
WATER	9,149	28,834	(19,685)	0	0	(19,685)	0	0	0	0	0	0	0	0
City Total	120,008	131,320	(11,312)	0	0	(11,312)	0	0	0	0	0	0	0	0
ALTURA														
SEWER [*]	22,843	32,102	(9,259)	0	295	(9,554)	0	0	0	(2,037)	728	0	0	0
WATER [*]	37,100	30,350	6,750	130	160	6,720	0	0	0	(21,462)	248	0	0	0
City Total	59,943	62,452	(2,509)	130	455	(2,834)	0	0	0	(23,499)	976	0	0	0
ALVARADO														
ELECTRIC [0]	227,709	171,750	55,959	481	0	56,440	0	0	0	128,618	0	0	0	0
REFUSE [0]	16,236	14,562	1,674	1,204	0	2,878	0	0	0	(42,682)	29,297	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER [0]	54,240	7,135	47,105	4,390	0	51,495	0	0	0	13,272	0	0	0	0
WATER [0]	61,859	50,779	11,080	5,844	0	16,924	0	0	0	54,792	0	0	0	0
City Total	360,044	244,226	115,818	11,919	0	127,737	0	0	0	154,000	29,297	0	0	0
AMBOY														
REFUSE [*]	30,950	27,022	3,928	918	0	4,846	0	0	0	0	0	0	0	0
SEWER	93,922	134,989	(41,067)	17,369	3,972	(27,670)	11,500	0	0	(18,784)	44,124	0	3,972	8,000
WATER	34,168	33,674	494	6,332	0	6,826	0	0	0	(1,000)	38,600	0	0	0
City Total	159,040	195,685	(36,645)	24,619	3,972	(15,998)	11,500	0	0	(19,784)	82,724	0	3,972	8,000
ANDOVER														
SEWER	1,249,932	1,218,727	31,205	46,959	0	78,164	0	0	0	280,062	0	0	0	0
WATER	1,128,182	1,300,873	(172,691)	411,352	240,557	(1,896)	0	0	0	474,000	5,105,708	9,780,000	0	0
City Total	2,378,114	2,519,600	(141,486)	458,311	240,557	76,268	0	0	0	754,062	5,105,708	9,780,000	0	0
ANNANDALE														
REFUSE [*]	130,204	126,349	3,855	2,910	0	6,765	0	0	0	0	0	0	0	0
SEWER	157,089	170,083	(12,994)	33,244	0	20,250	0	0	0	158,719	83,981	0	0	0
WATER	175,581	166,457	9,124	37,461	4,371	42,214	0	7,108	0	85,666	18,131	0	4,371	60,000
City Total	462,874	462,889	(15)	73,615	4,371	69,229	0	7,108	0	244,385	102,112	0	4,371	60,000
ANOKA														
ELECTRIC	16,958,730	15,387,268	1,571,462	586,017	87,479	2,070,000	0	0	0	1,829,000	1,289,246	0	36,502	0
GOLF COURSE	1,004,768	1,214,631	(209,863)	22,288	10,088	(197,663)	0	0	0	0	333,870	0	0	0
RECYCLING [*]	173,655	171,249	2,406	1,565	0	3,971	0	0	0	0	0	0	0	0
REFUSE [*]	540,575	524,440	16,135	1,196	0	17,331	0	0	0	0	0	0	0	0
SEWER	1,913,382	1,746,561	166,821	128,372	45,717	249,476	0	0	0	741,000	693,265	0	0	0
WATER	1,240,038	1,045,074	194,964	85,201	116,966	163,199	0	0	0	(510,000)	1,066,137	0	114,025	0
City Total	21,831,148	20,089,223	1,741,925	824,639	260,250	2,306,314	0	0	0	2,060,000	3,382,518	0	150,527	0
APPLE VALLEY														
GOLF COURSE	800,635	798,731	1,904	425,626	0	427,530	0	0	0	0	21,216	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPORTS ARENA	526,495	583,484	(56,989)	91,436	76,325	(41,878)	0	0	0	0	10,480	0	74,662	60,000
STORM DRAINAGE [*]	1,035,776	141,114	894,662	231,607	287,482	838,787	0	0	0	352,000	0	0	280,884	333,847
WATER [3]	7,538,685	5,200,915	2,337,770	393,929	254,978	2,476,721	0	0	0	667,985	1,435,132	0	248,794	30,000
City Total	9,901,591	6,724,244	3,177,347	1,142,598	618,785	3,701,160	0	0	0	1,019,985	1,466,828	0	604,340	423,847
APPLETON														
CLINIC [26]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOSPITAL [11][14][26][29]	8,061,557	8,022,282	39,275	191,649	5,949	224,975	0	136,134	0	0	428,013	2,519,400	113,984	107,164
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	687,102	620,103	66,999	60,654	62,168	65,485	252	0	5,799	0	79,575	685,000	62,168	785,000
City Total	8,748,659	8,642,385	106,274	252,303	68,117	290,460	252	136,134	5,799	0	507,588	3,204,400	176,152	892,164
ARCO														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	12,121	15,656	(3,535)	1,418	5,200	(7,317)	0	0	0	(3,000)	0	0	5,200	4,000
WATER [2]	13,619	13,103	516	1,420	949	987	0	0	0	0	0	0	949	18,987
City Total	25,740	28,759	(3,019)	2,838	6,149	(6,330)	0	0	0	(3,000)	0	0	6,149	22,987

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
ARDEN HILLS														
RECYCLING [*]	43,996	79,030	(35,034)	20,724	0	(14,310)	0	0	0	0	0	0	0	0
SEWER	873,987	991,908	(117,921)	57,793	0	(60,128)	0	0	0	0	63,656	0	0	0
SURFACE WATER	208,536	94,367	114,169	21,755	0	135,924	0	0	0	0	66,501	0	0	0
WATER	976,107	951,524	24,583	56,266	0	80,849	0	0	0	0	59,405	0	0	0
City Total	2,102,626	2,116,829	(14,203)	156,538	0	142,335	0	0	0	0	189,562	0	0	0
ARGYLE														
GAS	259,712	264,839	(5,127)	554	0	(4,573)	0	0	0	9,400	0	0	0	0
REFUSE [0]	56,156	61,750	(5,594)	0	0	(5,594)	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	183,968	182,283	1,685	24,265	47,915	(21,965)	0	0	0	(23,308)	5,525	0	47,915	42,073
City Total	499,836	508,872	(9,036)	24,819	47,915	(32,132)	0	0	0	(13,908)	5,525	0	47,915	42,073
ARLINGTON														
ELECTRIC	1,252,203	1,212,030	40,173	30,789	0	70,962	0	0	350	0	112,186	0	0	0
SEWER	194,539	141,840	52,699	15,396	0	68,095	0	0	250	25,000	54,466	0	0	0
WATER	231,998	174,634	57,364	16,292	0	73,656	0	0	250	80,000	34,811	0	0	65,000
WIRELESS TECHNOLOGY [*]	56,380	67,459	(11,079)	400	43	(10,722)	0	0	25	(15,000)	0	0	0	0
City Total	1,735,120	1,595,963	139,157	62,877	43	201,991	0	0	875	90,000	201,463	0	0	65,000
ASHBY														
REFUSE [0]	47,248	55,378	(8,130)	7,149	7,600	(8,581)	0	0	0	0	0	0	0	0
SEWER [0]	42,422	25,849	16,573	5,499	0	22,072	0	0	0	0	0	0	0	0
WATER [0]	83,337	44,003	39,334	1,376	37,260	3,450	0	0	0	54,260	0	0	37,260	17,000
City Total	173,007	125,230	47,777	14,024	44,860	16,941	0	0	0	54,260	0	0	37,260	17,000
ASKOV														
SEWER [*]	36,332	40,344	(4,012)	342	5,625	(9,295)	0	0	0	0	0	300,000	5,625	300,000
WATER	56,059	62,773	(6,714)	312	15,825	(22,227)	0	0	0	0	0	0	15,825	22,000
City Total	92,391	103,117	(10,726)	654	21,450	(31,522)	0	0	0	0	0	300,000	21,450	322,000
ATWATER														
EDA [*][28]	65,648	43,504	22,144	1,421	27,953	(4,388)	0	0	0	(16,549)	0	130,000	27,953	12,521
SEWER	37,257	15,992	21,265	3,006	0	24,271	0	0	0	10,695	857	0	0	0
WATER	81,848	35,418	46,430	5,939	0	52,369	0	0	0	23,805	4,465	0	0	0
City Total	184,753	94,914	89,839	10,366	27,953	72,252	0	0	0	17,951	5,322	130,000	27,953	12,521
AUDUBON														
SEWER [0]	69,076	6,598	62,478	3,749	0	66,227	0	0	0	(100,463)	483,527	872,150	0	0
WATER [0]	43,115	14,239	28,876	12,655	6,850	34,681	0	0	0	12,500	1,178	0	6,850	12,000
City Total	112,191	20,837	91,354	16,404	6,850	100,908	0	0	0	(87,963)	484,705	872,150	6,850	12,000
AURORA														
CINA CENTER	58,470	48,592	9,878	0	0	9,878	0	0	0	7,000	0	0	0	0
IRONGATE APART/TOWNHOMES [28	478,201	329,151	149,050	29,755	178,131	674	0	0	0	0	11,686	0	174,846	90,000
REFUSE	200,787	183,517	17,270	2,274	0	19,544	0	0	0	20,000	0	0	0	0
SEWER	206,542	188,001	18,541	16,103	0	34,644	0	0	0	70,000	23,829	0	0	0
WATER	140,995	169,753	(28,758)	4,378	0	(24,380)	0	0	0	5,000	0	0	0	0
City Total	1,084,995	919,014	165,981	52,510	178,131	40,360	0	0	0	102,000	35,515	0	174,846	90,000
AUSTIN														
ELECTRIC [4][9]	39,105,891	38,880,429	225,462	755,890	56,890	924,462	0	0	0	0	2,391,572	0	52,659	115,000
GAS [9]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
HRA [14][29]	3,561,486	2,882,443	679,043	135,030	862,209	(48,136)	0	1,275,614	0	(19,000)	707,566	0	860,514	429,074
PORT AUTHORITY [29]	428,394	254,264	174,130	173,696	343,250	4,576	15,238	0	0	0	13,236	0	332,554	285,000
SEWER	3,558,003	3,157,653	400,350	4,723,473	358,671	4,765,152	0	0	0	0	4,777,981	0	358,671	545,000
SMALL BUSINESS LOAN [*]	92,107	300,000	(207,893)	5,217	12,000	(214,676)	0	0	0	0	0	0	12,000	0
WASTE TRANSFER STATION	64,976	56,232	8,744	6,557	0	15,301	0	0	0	0	0	0	0	0
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	46,810,857	45,531,021	1,279,836	5,799,863	1,633,020	5,446,679	15,238	1,275,614	0	(19,000)	7,890,355	0	1,616,398	1,374,074
AVOCA														
WATER	10,047	21,143	(11,096)	146	0	(10,950)	0	0	0	(10,000)	27,639	0	0	0
City Total	10,047	21,143	(11,096)	146	0	(10,950)	0	0	0	(10,000)	27,639	0	0	0
AVON														
SEWER	148,124	93,837	54,287	89,090	154,412	(11,035)	0	0	0	0	1,803,622	7,554,157	154,412	5,640,000
WATER	106,625	76,685	29,940	0	0	29,940	0	0	0	0	23,468	0	0	0
City Total	254,749	170,522	84,227	89,090	154,412	18,905	0	0	0	0	1,827,090	7,554,157	154,412	5,640,000
BABBITT														
LIQUOR STORE INSTALL PURCH [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [*]	150,521	148,714	1,807	0	0	1,807	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	358,702	275,324	83,378	12,750	23,918	72,210	0	0	0	0	864,353	0	23,918	28,806
City Total	509,223	424,038	85,185	12,750	23,918	74,017	0	0	0	0	864,353	0	23,918	28,806
BACKUS														
SEWER	23,445	54,147	(30,702)	2,304	0	(28,398)	0	0	0	(5,000)	0	0	0	0
TOWNHOUSES	9,000	12,702	(3,702)	20	14,438	(18,120)	0	0	0	0	0	0	14,438	2,923
WATER	24,309	42,464	(18,155)	345	0	(17,810)	0	0	0	5,000	648	0	0	0
City Total	56,754	109,313	(52,559)	2,669	14,438	(64,328)	0	0	0	0	648	0	14,438	2,923
BADGER														
REFUSE [0]	37,108	29,603	7,505	0	0	7,505	0	0	0	0	0	0	0	0
SEWER [0]	15,582	14,132	1,450	14,425	0	15,875	0	0	0	0	0	0	0	0
WATER [0]	21,659	20,655	1,004	6,642	0	7,646	0	0	0	0	0	0	0	0
City Total	74,349	64,390	9,959	21,067	0	31,026	0	0	0	0	0	0	0	0
BAGLEY														
CABLE TV	146,541	190,598	(44,057)	2,394	0	(41,663)	0	0	0	0	5,611	0	0	0
ELECTRIC	1,296,535	1,078,895	217,640	15,736	65,207	168,169	0	0	0	66,916	0	0	12,827	0
NATURAL GAS	397,409	389,955	7,454	5,472	70,002	(57,076)	0	0	0	0	8,126	0	70,002	30,000
SEWER	204,953	250,039	(45,086)	21,188	43,021	(66,919)	0	0	0	(15,608)	33,431	0	43,021	182,530
WATER	146,208	206,373	(60,165)	5,131	28,744	(83,778)	0	0	0	(15,607)	9,711	0	28,744	20,500
City Total	2,191,646	2,115,860	75,786	49,921	206,974	(81,267)	0	0	0	35,701	56,879	0	154,594	233,030
BALATON														
NURSING HOME	1,918,497	1,842,698	75,799	24,066	8,147	91,718	0	0	0	0	156,720	0	8,147	59,854
REFUSE	31,097	42,260	(11,163)	225	0	(10,938)	0	0	0	0	0	0	0	0
SEWER	60,130	72,027	(11,897)	4,793	0	(7,104)	0	0	0	0	500	0	0	0
WATER	82,938	69,834	13,104	0	20,426	(7,322)	0	0	0	0	0	0	20,426	13,500
City Total	2,092,662	2,026,819	65,843	29,084	28,573	66,354	0	0	0	0	157,220	0	28,573	73,354
BARNESVILLE														
AMBULANCE	202,209	229,770	(27,561)	46,300	6,161	12,578	19,553	0	4,955	(16,055)	10,901	0	5,666	18,744
CABLE TV	279,179	288,986	(9,807)	8,069	30,312	(32,050)	0	0	0	23,526	20,857	0	30,312	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
ELECTRIC	1,064,114	1,003,802	60,312	37,649	19,131	78,830	0	0	0	191,063	259,282	0	19,131	0
GOLF COURSE	115,891	121,975	(6,084)	2,395	0	(3,689)	0	0	0	0	2,669	0	0	0
REFUSE	115,647	137,121	(21,474)	23,305	0	1,831	0	0	0	11,349	0	0	0	0
SEWER	150,347	141,822	8,525	12,637	17,537	3,625	0	0	0	3,420	6,451	0	17,537	22,260
TELEPHONE	1,135,736	572,882	562,854	166,267	32,033	697,088	0	0	0	955,819	98,102	0	32,033	3,923
WATER	216,010	190,224	25,786	15,403	30,866	10,323	0	0	0	0	145,896	125,560	30,866	37,740
City Total	3,279,133	2,686,582	592,551	312,025	136,040	768,536	19,553	0	4,955	1,169,122	544,158	125,560	135,545	82,667
BARNUM														
SEWER	85,241	117,170	(31,929)	3,302	27,789	(56,416)	0	0	0	2,000	0	0	27,789	18,726
WATER	40,892	62,003	(21,111)	9,956	0	(11,155)	0	0	0	(4,000)	0	0	0	0
City Total	126,133	179,173	(53,040)	13,258	27,789	(67,571)	0	0	0	(2,000)	0	0	27,789	18,726
BARRETT														
SEWER	24,539	47,997	(23,458)	1,869	0	(21,589)	0	0	0	0	0	0	0	0
WATER	41,613	41,367	246	1,869	0	2,115	0	0	0	7,200	0	0	0	0
City Total	66,152	89,364	(23,212)	3,738	0	(19,474)	0	0	0	7,200	0	0	0	0
BARRY														
REFUSE [0]	462	0	462	0	0	462	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	1,207	2,611	(1,404)	1,365	0	(39)	0	0	0	0	0	0	0	0
City Total	1,669	2,611	(942)	1,365	0	423	0	0	0	0	0	0	0	0
BATTLE LAKE														
SEWER [0]	60,371	43,509	16,862	5,448	0	22,310	0	0	0	0	0	0	0	0
WATER [0]	99,085	47,769	51,316	5,812	7,475	49,653	0	0	0	9,000	0	0	7,475	5,000
City Total	159,456	91,278	68,178	11,260	7,475	71,963	0	0	0	9,000	0	0	7,475	5,000
BAUDETTE														
ELECTRIC	1,450,743	1,155,988	294,755	15,595	0	310,350	0	0	0	120,000	54,103	0	0	0
REFUSE [*]	115,651	115,585	66	0	0	66	0	0	0	0	0	0	0	0
SEWER	170,086	161,810	8,276	0	0	8,276	0	0	0	0	156,125	925,000	9,635	981,242
WATER	169,731	136,139	33,592	0	0	33,592	0	0	0	0	10,250	0	0	0
City Total	1,906,211	1,569,522	336,689	15,595	0	352,284	0	0	0	120,000	220,478	925,000	9,635	981,242
BAXTER														
SEWER	348,350	478,554	(130,204)	219,861	0	89,657	0	0	0	144,648	1,218,992	0	0	0
WATER	509,741	526,878	(17,137)	485,282	117,148	350,997	206,565	0	0	55,128	656,918	0	117,148	180,000
City Total	858,091	1,005,432	(147,341)	705,143	117,148	440,654	206,565	0	0	199,776	1,875,910	0	117,148	180,000
BAYPORT														
SEWER	434,537	340,903	93,634	37,761	0	131,395	0	0	0	0	2,400	0	0	0
WATER	207,924	179,963	27,961	45,856	0	73,817	0	0	0	0	1,148	0	0	0
City Total	642,461	520,866	121,595	83,617	0	205,212	0	0	0	0	3,548	0	0	0
BEARDSLEY														
REFUSE	18,462	13,573	4,889	0	0	4,889	0	0	0	7,000	0	0	0	0
SEWER	16,659	14,286	2,373	27,085	6,875	22,583	0	0	0	(325)	0	0	6,875	20,300
WATER	17,731	21,799	(4,068)	0	0	(4,068)	0	0	0	(10,000)	11,476	0	0	0
City Total	52,852	49,658	3,194	27,085	6,875	23,404	0	0	0	(3,325)	11,476	0	6,875	20,300
BEAVER BAY														
EDA	47,362	28,541	18,821	29	0	18,850	0	0	0	0	0	0	0	50,000
SEWER	50,699	49,231	1,468	0	0	1,468	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	39,669	42,093	(2,424)	0	0	(2,424)	0	0	0	0	0	0	0	0
City Total	137,730	119,865	17,865	29	0	17,894	0	0	0	0	0	0	0	50,000
BEAVER CREEK														
REFUSE [0]	12,158	12,231	(73)	0	0	(73)	0	0	0	1,000	0	0	0	0
SEWER [0]	46,544	3,471	43,073	0	7,968	35,105	0	0	0	1,000	23,430	0	7,968	29,378
WATER [0]	21,026	13,375	7,651	1,251	0	8,902	0	0	0	1,000	12,820	0	0	0
City Total	79,728	29,077	50,651	1,251	7,968	43,934	0	0	0	3,000	36,250	0	7,968	29,378
BECKER														
GOLF COURSE	1,219,760	1,396,957	(177,197)	30,647	0	(146,550)	0	0	0	0	272,300	0	0	0
SEWER	727,421	715,487	11,934	8,432	0	20,366	0	0	0	170,522	30,452	0	0	0
WATER	221,257	183,941	37,316	11,761	0	49,077	0	0	0	30,000	34,766	0	0	0
City Total	2,168,438	2,296,385	(127,947)	50,840	0	(77,107)	0	0	0	200,522	337,518	0	0	0
BEJOU														
SEWER	8,149	45,540	(37,391)	1,357	0	(36,034)	0	4,795	0	0	6,602	0	0	0
WATER [0]	4,630	7,597	(2,967)	0	0	(2,967)	0	0	0	0	0	0	0	0
City Total	12,779	53,137	(40,358)	1,357	0	(39,001)	0	4,795	0	0	6,602	0	0	0
BELGRADE														
EDA HOUSING	104,370	67,966	36,404	2,500	120,771	(81,867)	0	0	0	0	0	855,000	32,286	805,000
SEWER	62,875	128,302	(65,427)	45,837	8,222	(27,812)	25,000	0	0	0	0	0	8,222	22,500
WATER	54,130	69,225	(15,095)	6,700	914	(9,309)	0	0	0	(9,000)	0	0	914	2,500
City Total	221,375	265,493	(44,118)	55,037	129,907	(118,988)	25,000	0	0	(9,000)	0	855,000	41,422	830,000
BELLE PLAINE														
AMBULANCE	194,904	166,718	28,186	50,333	0	78,519	37,800	0	0	0	0	0	0	0
SEWER	895,771	227,921	667,850	62,098	21,360	708,588	0	0	0	75,937	750,498	0	21,360	30,000
WATER	745,895	380,226	365,669	35,423	11,735	389,357	0	0	0	(248,642)	78,002	0	11,624	360,000
City Total	1,836,570	774,865	1,061,705	147,854	33,095	1,176,464	37,800	0	0	(172,705)	828,500	0	32,984	390,000
BELLECHESTER														
SEWER [0]	15,595	4,720	10,875	549	3,015	8,409	0	0	0	0	0	0	3,015	2,000
WATER [0]	18,881	10,296	8,585	1,110	6,195	3,500	0	0	0	0	9,786	0	6,195	3,000
City Total	34,476	15,016	19,460	1,659	9,210	11,909	0	0	0	0	9,786	0	9,210	5,000
BELLINGHAM														
SEWER [0]	20,042	17,815	2,227	209	0	2,436	0	0	0	2,800	0	0	0	0
WATER [0]	24,500	42,209	(17,709)	578	0	(17,131)	0	0	0	(17,131)	0	0	0	0
City Total	44,542	60,024	(15,482)	787	0	(14,695)	0	0	0	(14,331)	0	0	0	0
BELTRAMI														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][2]	10,081	11,163	(1,082)	6,981	0	5,899	6,905	0	0	0	0	0	0	0
City Total	10,081	11,163	(1,082)	6,981	0	5,899	6,905	0	0	0	0	0	0	0
BELVIEW														
NURSING HOME [14]	2,710,571	2,259,107	451,464	6,787	179,300	278,951	0	0	6,787	0	74,048	0	179,300	80,000
REFUSE [18]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [18]	47,255	36,700	10,555	1,879	0	12,434	0	0	0	45,088	0	0	0	0
VILLAGE PARK TOWN HOMES	3,566	2,886	680	0	3,953	(3,273)		0	0	0	272,156	274,120	3,953	40,000
WATER	19,300	26,185	(6,885)	1,150	0	(5,735)	0	0	0	0	43,558	0	0	0
City Total	2,780,692	2,324,878	455,814	9,816	183,253	282,377	0	0	6,787	45,088	389,762	274,120	183,253	120,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
BEMIDJI														
AIRPORT COMMISSION [29]	290,703	852,754	(562,051)	474,420	31,182	(118,813)	0	231,903	112,517	0	573,557	0	31,182	56,995
REFUSE	579,911	601,705	(21,794)	129,168	0	107,374	0	0	0	(20,841)	0	0	0	0
SENIOR HOUSING PROJECT	478,269	301,732	176,537	4,672	170,719	10,490	0	0	0	0	19,322	0	170,719	110,000
SEWER	1,567,493	1,932,870	(365,377)	322,864	126,305	(168,818)	0	0	0	598,276	24,265	0	126,305	0
STORM WATER	592,955	221,078	371,877		4,725	367,152				(917,245)	428,093		4,725	0
WATER	855,593	926,409	(70,816)	176,231	126,306	(20,891)	0	0	0	1,120,022	2,318,236	2,025,000	126,306	75,000
City Total	4,364,924	4,836,548	(471,624)	1,107,355	459,237	176,494	0	231,903	112,517	780,212	3,363,473	2,025,000	459,237	241,995
BENSON														
ELECTRIC	1,981,568	1,920,086	61,482	267,240	204,014	124,708	0	0	0	651,796	924,920	0	204,014	0
LANDFILL [*]	10,251	0	10,251	0	0	10,251	0	0	0	0	0	0	0	0
REFUSE [*]	135,234	131,285	3,949	6,468	0	10,417	0	0	0	0	0	0	0	0
SEWER	431,194	444,414	(13,220)	21,450	6,970	1,260	0	0	0	9,945	138,988	0	6,970	44,395
WATER	273,617	260,628	12,989	34,923	35,066	12,846	0	0	0	20,068	161,762	0	35,066	60,605
City Total	2,831,864	2,756,413	75,451	330,081	246,050	159,482	0	0	0	681,809	1,225,670	0	246,050	105,000
BERTHA														
AMBULANCE	57,756	43,570	14,186	7,589	0	21,775	869	0	149	0	12,332	0	0	0
SEWER	67,883	50,056	17,827	348	0	18,175	0	0	0	0	24,260	0	0	0
WATER	31,956	19,870	12,086	1,136	0	13,222	0	0	0	0	20,472	0	0	0
City Total	157,595	113,496	44,099	9,073	0	53,172	869	0	149	0	57,064	0	0	0
BETHEL														
SEWER [*]	42,516	70,497	(27,981)	377	0	(27,604)	0	0	0	0	0	0	0	0
City Total	42,516	70,497	(27,981)	377	0	(27,604)	0	0	0	0	0	0	0	0
BIG FALLS														
SEWER [0]	14,581	5,472	9,109	644	0	9,753	0	0	0	(11,168)	24,330	0	0	0
WATER [0]	16,624	10,793	5,831	1,442	0	7,273	0	0	0	2,968	0	0	0	0
City Total	31,205	16,265	14,940	2,086	0	17,026	0	0	0	(8,200)	24,330	0	0	0
BIG LAKE														
SEWER	478,800	642,344	(163,544)	967,764	226,317	577,903	13,934	0	2,144	0	52,653	0	226,317	120,000
WATER	430,414	450,506	(20,092)	366,995	3,409	343,494	0	0	0	0	75,538	0	2,972	45,000
City Total	909,214	1,092,850	(183,636)	1,334,759	229,726	921,397	13,934	0	2,144	0	128,191	0	229,289	165,000
BIGELOW														
ELECTRIC	130,840	117,278	13,562	10,327	0	23,889	0	0	0	318,000	0	0	0	0
WATER	16,825	32,673	(15,848)	26,033	0	10,185	10,623	0	0	(144,000)	0	0	0	0
City Total	147,665	149,951	(2,286)	36,360	0	34,074	10,623	0	0	174,000	0	0	0	0
BIGFORK														
SEWER [0]	24,559	40,732	(16,173)	3,213	0	(12,960)	0	515	0	13,037	0	0	0	0
WATER [0]	36,582	48,765	(12,183)	3,751	0	(8,432)	515	0	2,233	0	0	0	0	0
City Total	61,141	89,497	(28,356)	6,964	0	(21,392)	515	515	2,233	13,037	0	0	0	0
BINGHAM LAKE														
SEWER [0]	11,083	18,089	(7,006)	10,324	0	3,318	0	0	0	(26,354)	43,162	0	0	0
WATER [0]	30,191	18,407	11,784	0	0	11,784	0	0	0	11,684	0	0	0	0
City Total	41,274	36,496	4,778	10,324	0	15,102	0	0	0	(14,670)	43,162	0	0	0
BIRCHWOOD														
SEWER [0]	110,878	83,796	27,082	23,450	7,497	43,035	0	0	0	(2,304)	0	0	7,497	10,000

APPENDIX 9
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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	53,937	78,224	(24,287)	17,612	0	(6,675)	0	0	0	(134)	0	0	0	0
City Total	164,815	162,020	2,795	41,062	7,497	36,360	0	0	0	(2,438)	0	0	7,497	10,000
BIRD ISLAND														
SEWER [0]	55,259	61,701	(6,442)	0	0	(6,442)	0	0	0	0	6,569	0	0	0
WATER	123,981	146,871	(22,890)	2,759	1,260	(21,391)	0	0	0	0	20,434	0	1,260	45,000
City Total	179,240	208,572	(29,332)	2,759	1,260	(27,833)	0	0	0	0	27,003	0	1,260	45,000
BISCAY														
WATER [0]	5,562	8,005	(2,443)	0	0	(2,443)	0	0	0	(2,442)	0	0	0	0
City Total	5,562	8,005	(2,443)	0	0	(2,443)	0	0	0	(2,442)	0	0	0	0
BIWABIK														
ELECTRIC	479,381	444,531	34,850	27,175	0	62,025	0	0	0	0	0	0	0	0
REFUSE [*]	115,346	120,572	(5,226)	0	0	(5,226)	0	0	0	0	0	0	0	0
SEWER	132,446	99,572	32,874	1,026	0	33,900	0	0	0	0	8,000	0	0	0
WATER	172,219	154,169	18,050	10,002	0	28,052	0	0	0	0	0	0	0	0
City Total	899,392	818,844	80,548	38,203	0	118,751	0	0	0	0	8,000	0	0	0
BLACKDUCK														
GOLF COURSE	122,676	98,824	23,852	54	13,410	10,496	0	0	0	0	0	0	13,410	11,173
SEWER	54,439	132,141	(77,702)	50,001	370	(28,071)	0	0	0	(6,000)	156,604	160,638	370	912
WATER	76,384	69,759	6,625	4,487	10,670	442	0	65,330	0	(13,708)	177	1,065,000	10,670	0
City Total	253,499	300,724	(47,225)	54,542	24,450	(17,133)	0	65,330	0	(19,708)	156,781	1,225,638	24,450	12,085
BLAINE														
SENIOR HOUSING	1,181,208	858,720	322,488	43,878	0	366,366	0	0	0	328,583	0	0	0	0
SEWER	4,287,119	3,143,084	1,144,035	327,252	36,415	1,434,872	0	0	0	0	259,258	0	0	0
WATER	2,517,832	2,232,950	284,882	192,477	25,892	451,467	0	0	0	0	568,751	0	6,409	120,000
City Total	7,986,159	6,234,754	1,751,405	563,607	62,307	2,252,705	0	0	0	328,583	828,009	0	6,409	120,000
BLOMKEST														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	13,813	9,756	4,057	96	0	4,153	0	0	0	(1,000)	0	0	0	0
City Total	13,813	9,756	4,057	96	0	4,153	0	0	0	(1,000)	0	0	0	0
BLOOMING PRAIRIE														
AMBULANCE	80,979	51,200	29,779	3,163	829	32,113	0	0	0	0	2,139	0	0	0
CEMETERY [0]	735	7,900	(7,165)	11	77	(7,231)	0	0	0	0	0	0	0	0
COMMUNITY BUILDING	0	3,152	(3,152)	0	0	(3,152)	0	0	0	0	0	0	0	0
EDA	118,784	48,161	70,623	9,707	47,833	32,497	0	0	0	(10,500)	0	0	47,833	83,274
ELECTRIC [29]	1,574,733	1,605,089	(30,356)	99,932	190,643	(121,067)	0	0	0	0	603,502	0	14,158	10,000
SEWER	451,777	375,350	76,427	31,562	77,774	30,215	0	0	0	25,757	1,432	0	75,523	118,292
WATER	113,864	136,898	(23,034)	4,844	9,401	(27,591)	0	0	0	0	0	0	0	0
City Total	2,340,872	2,227,750	113,122	149,219	326,557	(64,216)	0	0	0	15,257	607,073	0	137,514	211,566
BLOOMINGTON														
CONTRACTUAL POLICE [*]	632,760	632,760	0	0	0	0	0	0	0	0	0	0	0	0
HRA [29]	335,461	421,299	(85,838)	4,364	0	(81,474)	0	62,928	0	0	0	0	0	0
MOTOR VEHICLE [*]	438,874	427,618	11,256	0	13,318	(2,062)	0	0	0	0	0	0	13,244	0
RECREATIONAL FACILITIES	3,051,125	3,694,080	(642,955)	709,813	127,296	(60,438)	484,050	0	24,387	0	1,611,937	1,835,000	127,296	2,010,000
RECYCLING	368,532	695,025	(326,493)	244,654	0	(81,839)	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORM WATER	3,008,743	1,484,393	1,524,350	130,126	79,924	1,574,552	0	0	0	19,203	1,576,730	0	78,104	325,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [3]	14,109,852	16,149,851	(2,039,999)	613,108	0	(1,426,891)	0	0	0	0	6,548,656	0	0	16,116
City Total	21,945,347	23,505,026	(1,559,679)	1,702,065	220,538	(78,152)	484,050	62,928	24,387	19,203	9,737,323	1,835,000	218,644	2,351,116
BLUE EARTH														
ELECTRIC	3,791,656	3,366,804	424,852	181,299	306,923	299,228	0	0	0	0	802,140	1,545,000	186,618	1,860,000
HEAT	18,629	54,580	(35,951)	0	245	(36,196)	0	0	0	0	0	0	0	0
SEWER	530,650	620,253	(89,603)	46,429	109,998	(153,172)	0	0	0	392,359	3,230	0	109,998	253,170
WATER	366,968	342,891	24,077	18,840	34,836	8,081	0	0	0	0	0	0	30,923	0
City Total	4,707,903	4,384,528	323,375	246,568	452,002	117,941	0	0	0	392,359	805,370	1,545,000	327,539	2,113,170
BLUFFTON														
ECONOMIC DEVELOPMENT AUTHO	2,801	11,963	(9,162)	0	173	(9,335)	0	0	0	0	446,245	0	173	6,348
SEWER	28,655	13,188	15,467	7,668	2,898	20,237	975	0	284	0	34,480	0	2,898	4,000
City Total	31,456	25,151	6,305	7,668	3,071	10,902	975	0	284	0	480,725	0	3,071	10,348
BOCK														
SEWER [0]	15,967	17,316	(1,349)	434	0	(915)	0	0	0	4,864	0	0	0	0
WATER [0]	11,838	2,492	9,346	31	0	9,377	0	0	0	5,319	3,000	0	0	0
City Total	27,805	19,808	7,997	465	0	8,462	0	0	0	10,183	3,000	0	0	0
BORUP														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][1]	11,464	13,931	(2,467)	715	0	(1,752)	0	0	0	0	0	0	0	0
City Total	11,464	13,931	(2,467)	715	0	(1,752)	0	0	0	0	0	0	0	0
BOVEY														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	180,972	142,838	38,134	9,152	0	47,286	0	0	0	4,633	59,391	0	0	0
City Total	180,972	142,838	38,134	9,152	0	47,286	0	0	0	4,633	59,391	0	0	0
BOWLUS														
REFUSE [0]	15,261	17,065	(1,804)	890	0	(914)	0	0	890	0	0	0	0	0
SEWER [0]	7,583	4,178	3,405	230		3,635	0	0	0	0	0	0	0	0
WATER [0]	18,611	24,286	(5,675)	697	0	(4,978)	0	0	0	0	0	0	0	0
City Total	41,455	45,529	(4,074)	1,817	0	(2,257)	0	0	890	0	0	0	0	0
BOYD														
CABLE	12,559	18,669	(6,110)	37	0	(6,073)	0	0	0	0	1,111	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	39,205	66,368	(27,163)	3,430	14,233	(37,966)	0	116,437	334,882	0	439,984	135,000	14,233	135,000
City Total	51,764	85,037	(33,273)	3,467	14,233	(44,039)	0	116,437	334,882	0	441,095	135,000	14,233	135,000
BRAHAM														
SEWER	298,563	243,279	55,284	6,757	12,105	49,936	0	0	0	0	173,781	0	12,105	8,000
WATER	141,474	85,798	55,676	1,512	3,536	53,652	0	0	0	0	17,240	0	3,536	15,000
City Total	440,037	329,077	110,960	8,269	15,641	103,588	0	0	0	0	191,021	0	15,641	23,000
BRAINERD														
ELECTRIC [29]	10,064,100	9,660,042	404,058	144,596	0	548,654	0	0	0	1,615,000	1,698,574	0	0	0
HRA [29]	1,839,712	2,213,448	(373,736)	317,074	4,977	(61,639)	0	0	0	0	279,094	0	4,977	3,235
SEWER [29]	939,169	998,675	(59,506)	90,123	0	30,617	0	0	0	0	231,598	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [29]	1,117,510	1,143,613	(26,103)	17,634	0	(8,469)	0	0	0	0	651,412	0	0	0
City Total	13,960,491	14,015,778	(55,287)	569,427	4,977	509,163	0	0	0	1,615,000	2,860,678	0	4,977	3,235
BRANDON														
EDA [0]	29,203	8,451	20,752	241,469	26,021	236,200	0	0	0	(13,862)	0	0	25,068	236,448
SEWER [0]	88,072	24,621	63,451	1,166	57,005	7,612	0	0	0	(63,467)	9,744	434,000	57,005	585,900
WATER [0]	22,187	21,871	316	0	0	316	0	0	0	0	0	0	0	0
City Total	139,462	54,943	84,519	242,635	83,026	244,128	0	0	0	(77,329)	9,744	434,000	82,073	822,348
BRECKENRIDGE														
ELECTRIC	1,991,255	1,847,766	143,489	33,897	0	177,386	0	0	0	224,993	61,515	0	0	0
SEWER	256,587	123,872	132,715	6,991	42,835	96,871	0	0	0	(79,180)	78,571	0	42,835	55,000
WATER	544,308	545,581	(1,273)	19,439	4,650	13,516	0	0	0	0	37,911	0	4,650	14,000
City Total	2,792,150	2,517,219	274,931	60,327	47,485	287,773	0	0	0	145,813	177,997	0	47,485	69,000
BREEZY POINT														
SEWER	307,665	277,051	30,614	92,336	17,600	105,350	0	0	0	0	290,227	0	17,600	59,000
City Total	307,665	277,051	30,614	92,336	17,600	105,350	0	0	0	0	290,227	0	17,600	59,000
BREWSTER														
ELECTRIC	278,713	279,160	(447)	6,980	0	6,533	0	0	0	9,000	15,803	0	0	0
HRA APARTMENTS	11,190	8,571	2,619	1,427	5,837	(1,791)	0	0	0	(1,342)	0	0	5,837	1,483
SEWER	34,248	57,072	(22,824)	7,905	1,875	(16,794)	0	0	0	5,000	4,133	0	1,875	9,825
WATER	58,354	124,438	(66,084)	72,157	2,949	3,124	0	0	0	2,200	62,284	0	2,949	15,175
City Total	382,505	469,241	(86,736)	88,469	10,661	(8,928)	0	0	0	14,858	82,220	0	10,661	26,483
BRICELYN														
SEWER	47,093	35,330	11,763	243	7,523	4,483	0	0	0	0	0	0	7,523	10,000
WATER	20,386	21,396	(1,010)	0	0	(1,010)	0	0	0	0	0	0	0	0
City Total	67,479	56,726	10,753	243	7,523	3,473	0	0	0	0	0	0	7,523	10,000
BROOK PARK														
WATER [0]	11,654	15,059	(3,405)	0	2,255	(5,660)	0	0	0	0	0	0	2,255	1,000
City Total	11,654	15,059	(3,405)	0	2,255	(5,660)	0	0	0	0	0	0	2,255	1,000
BROOKLYN CENTER														
BROWN HERITAGE CENTER	3,480,535	3,639,611	(159,076)	21,976	1,098	(138,198)	0	0	0	100,000	0	0	1,098	0
GOLF COURSE	278,664	274,140	4,524	2,605	0	7,129	0	0	0	0	11,161	0	0	0
RECYCLING [*]	210,954	215,211	(4,257)	2,559	0	(1,698)	0	0	0	0	0	0	0	0
SEWER	2,664,730	2,550,584	114,146	42,950	0	157,096	0	0	0	0	1,023,781	0	0	0
STORM DRAINAGE	1,377,638	662,747	714,891	435,548	36,701	1,113,738	0	0	0	0	961,302	0	36,701	200,000
STREET LIGHT [*]	213,078	152,726	60,352	966		61,318				0				0
WATER	1,364,076	1,572,235	(208,159)	68,864	0	(139,295)	0	0	0	0	650,253	0	0	56,302
City Total	9,589,675	9,067,254	522,421	575,468	37,799	1,060,090	0	0	0	100,000	2,646,497	0	37,799	256,302
BROOKLYN PARK														
RECREATION	2,638,283	3,073,721	(435,438)	241,747	313,143	(506,834)	0	0	0	0	615,600	0	178,408	115,000
RECYCLING	918,138	929,106	(10,968)	16,132	0	5,164	0	0	0	54,600	0	0	0	0
SEWER	4,977,695	4,332,587	645,108	1,724,746	12,637	2,357,217	0	0	0	2,351,869	807,575	0	0	0
WATER	4,609,310	4,231,939	377,371	1,542,823	400,047	1,520,147	0	0	0	267,941	898,316	0	346,909	275,000
City Total	13,143,426	12,567,353	576,073	3,525,448	725,827	3,375,694	0	0	0	2,674,410	2,321,491	0	525,317	390,000
BROOTEN														
REFUSE [*]	45,342	43,871	1,471	0	0	1,471	0	0	0	0	0	0	0	0
SEWER	26,934	31,519	(4,585)	0	0	(4,585)	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	75,408	45,855	29,553	7,507	7,342	29,718	0	0	0	0	21,342	0	7,342	15,000
City Total	147,684	121,245	26,439	7,507	7,342	26,604	0	0	0	0	21,342	0	7,342	15,000
BROWERVILLE														
AMBULANCE	69,710	65,964	3,746	13,267	0	17,013	0	0	0	30,470	0	0	0	0
SEWER	332,545	211,811	120,734	8,889	7,312	122,311	0	0	0	37,967	9,637	0	7,312	27,667
STORM WATER [*]	19,514	0	19,514	190	0	19,704	0	0	0	0	0	0	0	0
WATER	148,943	121,213	27,730	2,123	3,958	25,895	0	0	0	0	0	0	3,958	10,000
City Total	570,712	398,988	171,724	24,469	11,270	184,923	0	0	0	68,437	9,637	0	11,270	37,667
BROWNS VALLEY														
DEMO SITE [0]	1,294	7,544	(6,250)	4,044	0	(2,206)	0	0	4,000	1,800	0	0	0	0
REFUSE [0]	46,986	45,919	1,067	44	0	1,111	0	0	0	2,750	0	0	0	0
SEWER [0]	90,471	69,869	20,602	31,942	0	52,544	0	0	0	53,226	0	0	0	0
WATER [0]	44,113	26,663	17,450	502	0	17,952	0	0	0	13,300	0	0	0	0
City Total	182,864	149,995	32,869	36,532	0	69,401	0	0	4,000	71,076	0	0	0	0
BROWNSDALE														
SEWER [*]	70,343	76,837	(6,494)	0	0	(6,494)	0	0	0	0	23,569	0	0	0
WATER [*]	16,956	30,625	(13,669)	0	0	(13,669)	0	0	0	0	0	0	0	0
City Total	87,299	107,462	(20,163)	0	0	(20,163)	0	0	0	0	23,569	0	0	0
BROWNSVILLE														
REFUSE [0]	16,161	16,397	(236)	0	0	(236)	0	0	0	0	0	0	0	0
SEWER [0]	35,347	37,218	(1,871)	0	0	(1,871)	0	0	0	2,000	0	0	0	0
City Total	51,508	53,615	(2,107)	0	0	(2,107)	0	0	0	2,000	0	0	0	0
BROWNTON														
ELECTRIC	358,630	338,425	20,205	18,713	0	38,918	0	0	0	4,000	13,202	0	0	0
SEWER	77,212	117,200	(39,988)	51,475	4,973	6,514	37,227	0	7,775	14,000	0	0	4,973	40,000
WATER	55,305	52,207	3,098	9,062	5,278	6,882	0	0	0	18,000	17,500	0	5,278	8,000
City Total	491,147	507,832	(16,685)	79,250	10,251	52,314	37,227	0	7,775	36,000	30,702	0	10,251	48,000
BUCKMAN														
WATER [0]	11,800	24,744	(12,944)	4,494	11	(8,461)	0	0	0	(6,088)	2,576	0	0	0
City Total	11,800	24,744	(12,944)	4,494	11	(8,461)	0	0	0	(6,088)	2,576	0	0	0
BUFFALO														
ELECTRIC	7,329,442	5,944,335	1,385,107	83,374	398,309	1,070,172	0	0	0	500,000	1,653,009	1,256,394	396,384	578,937
SEWER	3,147,477	1,356,349	1,791,128	274,468	971,081	1,094,515	0	0	0	150,000	823,443	0	971,081	678,152
WATER	1,502,743	1,030,945	471,798	374,612	433,516	412,894	0	0	0	75,000	185,366	1,792,291	326,897	306,663
City Total	11,979,662	8,331,629	3,648,033	732,454	1,802,906	2,577,581	0	0	0	725,000	2,661,818	3,048,685	1,694,362	1,563,752
BUFFALO LAKE														
SEWER	185,733	119,036	66,697	0	15,076	51,621	0	0	0	199,886	105,432	0	15,076	25,864
STORM WATER [20]	0	0	0	789,229	94,050	695,179	0	0	0	20,726	642,152	0	94,050	0
WATER	90,315	104,859	(14,544)	0	18,020	(32,564)	0	0	0	(5,875)	10,009	0	18,020	33,000
City Total	276,048	223,895	52,153	789,229	127,146	714,236	0	0	0	214,737	757,593	0	127,146	58,864
BUHL														
ELECTRIC	375,137	327,031	48,106	15,813	0	63,919	0	0	0	50,000	4,312	0	0	0
REFUSE [*]	66,104	59,747	6,357	2,956	0	9,313	0	0	0	0	0	0	0	0
SEWER	141,467	136,710	4,757	319	6,592	(1,516)	0	0	0	(7,198)	3,518	0	6,592	15,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	44,151	42,941	1,210	1,933	3,465	(322)	0	0	0	0	335,575	105,000	3,465	0
City Total	626,859	566,429	60,430	21,021	10,057	71,394	0	0	0	42,802	343,405	105,000	10,057	15,000
BURNSVILLE														
GOLF COURSE	262,658	232,117	30,541	20,495	29,333	21,703	0	0	0	0	58,084	0	29,333	50,000
ICE ARENA	889,563	869,889	19,674	587	34,277	(14,016)	0	0	0	(70,000)	168,249	0	34,277	200,000
SEWER	5,210,531	4,854,859	355,672	464,588	390	819,870	0	19,667	0	638,846	1,034,942	0	0	0
STORM DRAINAGE	2,833,111	1,301,497	1,531,614	328,968	524	1,860,058	0	0	0	2,070,847	1,572,386	0	0	0
STREET LIGHTING	294,234	174,934	119,300	194	0	119,494				(42,000)	40,175			0
WATER	4,825,189	3,488,497	1,336,692	611,271	584	1,947,379	0	29,500	0	958,269	1,552,413	0	0	0
City Total	14,315,286	10,921,793	3,393,493	1,426,103	65,108	4,754,488	0	49,167	0	3,555,962	4,426,249	0	63,610	250,000
BURTRUM														
SEWER [0]	2,923	0	2,923	6	1,074	1,855	0	0	0	0	0	0	1,074	0
City Total	2,923	0	2,923	6	1,074	1,855	0	0	0	0	0	0	1,074	0
BUTTERFIELD														
SEWER	107,311	83,960	23,351	45,925	30,183	39,093	42,907	0	0	0	0	0	28,733	35,000
WATER	42,041	78,553	(36,512)	0	11,932	(48,444)	0	626,949	716,972	(37,333)	1,006,353	0	11,932	325,000
City Total	149,352	162,513	(13,161)	45,925	42,115	(9,351)	42,907	626,949	716,972	(37,333)	1,006,353	0	40,665	360,000
BYRON														
SEWER	314,446	397,479	(83,033)	108,934	1,480	24,421	0	0	0	0	540,988	0	1,480	7,198
WATER	190,640	278,290	(87,650)	96,245	13,279	(4,684)	0	0	0	0	79,532	0	13,279	28,198
City Total	505,086	675,769	(170,683)	205,179	14,759	19,737	0	0	0	0	620,520	0	14,759	35,396
CALEDONIA														
DUMP SITE [*]	27,363	27,006	357	0	0	357	0	0	0	0	0	0	0	0
ELECTRIC	1,692,760	1,126,686	566,074	78,038	2,020	642,092	0	0	0	120,000	51,201		2,020	0
SEWER	282,425	286,863	(4,438)	6,599	19,449	(17,288)	0	0	0	446	86,156	766,207	19,449	26,694
WATER	258,103	197,155	60,948	16,121	50,910	26,159	0	0	0	40,000	405	0	50,910	90,000
City Total	2,260,651	1,637,710	622,941	100,758	72,379	651,320	0	0	0	160,446	137,762	766,207	72,379	116,694
CALLAWAY														
COMMUNITY CENTER [0]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [0]	21,591	11,668	9,923	273	0	10,196	0	0	0	2,823	0	0	0	0
WATER [0]	14,940	10,480	4,460	0	0	4,460	0	0	0	0	0	0	0	0
City Total	36,531	22,148	14,383	273	0	14,656	0	0	0	2,823	0	0	0	0
CALUMET														
CABLE TV [0]	23,980	22,183	1,797	578	0	2,375	0	0	0	0	0	0	0	0
RADIO TOWER [0]	23,070	1,174	21,896	0	0	21,896	0	0	0	0	0	0	0	0
REFUSE [0]	18,017	14,111	3,906	0	0	3,906	0	0	0	0	0	0	0	0
SEWER [0]	47,464	55,210	(7,746)	14,606	0	6,860	3,263	0	11,343	0	0	0	0	0
WATER [0]	18,825	20,480	(1,655)	5,971	0	4,316	1,434	0	4,537	0	0	0	0	0
City Total	131,356	113,158	18,198	21,155	0	39,353	4,697	0	15,880	0	0	0	0	0
CAMBRIDGE														
SEWER	2,277,640	1,141,126	1,136,514	104,710	270,190	971,034	0	0	0	259,357	52,934	0	269,939	549,921
STORM SEWER	136,573	158,617	(22,044)	4,521	4,564	(22,087)				33,000	14,940		4,439	0
WATER	830,308	530,709	299,599	48,937	84,748	263,788	0	0	0	0	1,148,779	0	84,594	62,001
City Total	3,244,521	1,830,452	1,414,069	158,168	359,502	1,212,735	0	0	0	292,357	1,216,653	0	358,972	611,922
CAMPBELL														
REFUSE [0]	13,582	12,504	1,078	0	0	1,078	0	0	0	0	0	0	0	0

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER [0]	9,752	11,808	(2,056)	1,512	0	(544)	0	0	0	0	0	0	0	0
WATER [0]	12,651	8,864	3,787	212	0	3,999	0	0	0	0	0	0	0	0
City Total	35,985	33,176	2,809	1,724	0	4,533	0	0	0	0	0	0	0	0
CANBY														
REFUSE	103,708	94,341	9,367	1,362	0	10,729	0	0	0	0	0	0	0	0
SEWER	120,380	146,842	(26,462)	2,158	28,250	(52,554)	0	0	0	0	2,071	0	28,250	0
WATER	281,937	207,818	74,119	6,808	32,757	48,170	0	0	0	0	4,564	0	32,757	930,000
City Total	506,025	449,001	57,024	10,328	61,007	6,345	0	0	0	0	6,635	0	61,007	930,000
CANNON FALLS														
AMBULANCE	184,905	112,942	71,963	13,481	0	85,444	0	0	0	0	40,370	0	0	0
SEWER	758,921	342,674	416,247	49,944	33,852	432,339	0	0	0	0	5,090,459	0	33,852	0
WATER	451,948	276,595	175,353	5,458	0	180,811	0	0	0	0	86,107	0	0	0
City Total	1,395,774	732,211	663,563	68,883	33,852	698,594	0	0	0	0	5,216,936	0	33,852	0
CANTON														
REFUSE [*]	21,168	21,258	(90)	0	0	(90)	0	0	0	0	0	0	0	0
SEWER [*]	30,645	45,586	(14,941)	0	0	(14,941)	0	0	0	0	0	0	0	0
WATER [*]	30,062	14,218	15,844	0	0	15,844	0	0	0	0	0	0	0	0
City Total	81,875	81,062	813	0	0	813	0	0	0	0	0	0	0	0
CARLOS														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3][0]	101,940	58,459	43,481	444	14,090	29,835	0	0	0	34,000	0	0	14,090	0
City Total	101,940	58,459	43,481	444	14,090	29,835	0	0	0	34,000	0	0	14,090	0
CARLTON														
AMBULANCE [22]	133,602	147,910	(14,308)	25,996	0	11,688	0	0	0	0	101,446	0	0	0
CEMETERY	11,025	5,219	5,806	848	0	6,654	0	0	0	6,000	8,257	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	214,900	262,755	(47,855)	56,751	0	8,896	0	0	0	5,500	18,519	0	0	0
City Total	359,527	415,884	(56,357)	83,595	0	27,238	0	0	0	11,500	128,222	0	0	0
CARVER														
SEWER	134,298	287,974	(153,676)	308,878	55,745	99,457	0	0	0	(62,461)	252,673	0	55,745	51,113
WATER	229,656	205,314	24,342	283,702	36,772	271,272	0	0	0	(267,697)	408,844	0	36,772	30,000
City Total	363,954	493,288	(129,334)	592,580	92,517	370,729	0	0	0	(330,158)	661,517	0	92,517	81,113
CASS LAKE														
SEWER	87,570	57,518	30,052	181,871	19,419	192,504	0	0	0	21,233	14,628	0	19,419	24,646
WATER	86,831	44,758	42,073	0	0	42,073	0	0	0	0	15,179	0	0	0
City Total	174,401	102,276	72,125	181,871	19,419	234,577	0	0	0	21,233	29,807	0	19,419	24,646
CENTER CITY														
SEWER [0]	57,173	60,030	(2,857)	2,178	0	(679)	0	0	0	6,356	0	0	0	0
WATER [0]	30,307	32,107	(1,800)	2,057	0	257	0	0	0	6,356	0	0	0	0
City Total	87,480	92,137	(4,657)	4,235	0	(422)	0	0	0	12,712	0	0	0	0
CENTERVILLE														
SEWER	248,113	212,867	35,246	219,409	14,951	239,704	0	0	0	169,894	40,407	0	14,951	37,323
WATER	158,122	117,477	40,645	200,044	11,070	229,619	0	0	0	378,503	0	0	11,070	27,677
City Total	406,235	330,344	75,891	419,453	26,021	469,323	0	0	0	548,397	40,407	0	26,021	65,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
CEYLON														
ELECTRIC	201,104	162,016	39,088	8,512	220	47,380	0	0	0	0	19,043	0	0	0
SEWER	60,411	161,769	(101,358)	17,187	34,277	(118,448)	16,133	0	0	0	0	0	34,277	30,000
WATER	25,234	47,322	(22,088)	51,209	8,873	20,248	43,793	0	0	0	0	0	8,873	20,000
City Total	286,749	371,107	(84,358)	76,908	43,370	(50,820)	59,926	0	0	0	19,043	0	43,150	50,000
CHAMPLIN														
ARENA [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MILL POND	428,110	339,115	88,995	5,487	0	94,482	0	0	0	214,448	0	0	0	0
REFUSE [*]	1,036,414	1,057,519	(21,105)	11,935	0	(9,170)	0	0	0	15,000	0	0	0	0
SEWER	1,438,768	1,366,920	71,848	293,135	0	364,983	0	0	0	56,093	108,103	0	0	0
WATER	2,048,374	1,450,998	597,376	532,516	194,962	934,930	0	0	0	62,413	98,683	0	194,962	425,000
City Total	4,951,666	4,214,552	737,114	843,073	194,962	1,385,225	0	0	0	347,954	206,786	0	194,962	425,000
CHANDLER														
APARTMENT	25,116	24,803	313	452	7,889	(7,124)	0	0	0	0	0	0	7,889	4,122
GROCERY STORE	269,944	281,173	(11,229)	0	0	(11,229)	0	0	0	(4,071)	0	0	0	0
SEWER	114,400	66,602	47,798	0	26,813	20,985	0	0	0	0	40,958	0	0	0
WATER	38,753	32,632	6,121	1,279	0	7,400	0	0	0	8,453	1,555	0	0	0
City Total	448,213	405,210	43,003	1,731	34,702	10,032	0	0	0	4,382	42,513	0	7,889	4,122
CHANHASSEN														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SURFACE WATER [*]	473,101	228,142	244,959	82,624	6,446	321,137	0	0	0	0	0	0	0	0
WATER [3]	3,950,499	3,694,662	255,837	786,233	156,421	885,649	0	0	0	0	1,246,891	0	152,528	420,250
City Total	4,423,600	3,922,804	500,796	868,857	162,867	1,206,786	0	0	0	0	1,246,891	0	152,528	420,250
CHASKA														
COMMUNITY CENTER	2,065,575	2,619,958	(554,383)	134,267	0	(420,116)	0	0	0	97,820	59,766	0	0	0
ELECTRIC	15,130,627	14,419,179	711,448	277,422	76,471	912,399	0	0	0	411,387	2,024,214	0	76,471	5,824
INTERNET SERVICE PROVIDER	93,276	102,916	(9,640)	0	0	(9,640)	0	0	0	0	121,307	0	0	0
PAR 30 GOLF COURSE	151,526	179,039	(27,513)	1,404	0	(26,109)	0	0	0	15,000	11,944	0	0	0
SEWER	1,491,298	1,458,717	32,581	30,362	0	62,943	0	0	0	3,300	28,386	0	0	0
TOWN GOLF COURSE	1,442,826	1,638,880	(196,054)	693,443	0	497,389				1,239,789				0
TURBINE [*]	2,419,480	69,400	2,350,080	298,875	2,052,797	596,158	0	0	0	880,000	430,245	0	2,052,797	505,000
WATER	797,805	846,549	(48,744)	5,970	11,927	(54,701)	0	0	0	(64,404)	587,575	0	11,927	85,000
City Total	23,592,413	21,334,638	2,257,775	1,441,743	2,141,195	1,558,323	0	0	0	2,582,892	3,263,437	0	2,141,195	595,824
CHATFIELD														
REFUSE	120,612	120,061	551	3,962	0	4,513	0	0	0	0	0	0	0	0
SEWER	248,169	265,197	(17,028)	15,281	0	(1,747)	0	0	0	42,875	0	0	0	0
WATER	209,123	113,061	96,062	12,810	0	108,872	0	0	0	47,986	0	0	0	0
City Total	577,904	498,319	79,585	32,053	0	111,638	0	0	0	90,861	0	0	0	0
CHISAGO CITY														
DEPUTY REGISTAR [*]	167,520	149,870	17,650	316	0	17,966	0	0	0	18,400	0	0	0	0
SEWER	346,852	402,370	(55,518)	42,912	15,189	(27,795)	9,491	0	0	6,604	0	0	15,189	59,496
WATER	234,425	186,214	48,211	14,826	5,193	57,844	3,080	0	0	32,940	0	0	5,193	20,504
City Total	748,797	738,454	10,343	58,054	20,382	48,015	12,571	0	0	57,944	0	0	20,382	80,000
CHISHOLM														
REFUSE	384,870	422,701	(37,831)	15,197	0	(22,634)		0	0	0	0	0	0	0
SEWER	530,311	533,327	(3,016)	0	59,841	(62,857)	0	0	0	0	29,785	0	59,841	93,745

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING									DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense	NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	Interest Payments	Principal Payments
WATER	388,751	413,528	(24,777)	7,309	0	(17,468)	0	0	0	0	11,571	0	0	0
City Total	1,303,932	1,369,556	(65,624)	22,506	59,841	(102,959)	0	0	0	0	41,356	0	59,841	93,745
CHOKIO														
REFUSE [0]	37,057	38,889	(1,832)	0	0	(1,832)	0	0	0	(1,832)	0	0	0	0
SEWER [0]	25,727	13,275	12,452	209	0	12,661	0	463,295	0	9,921	909,865	446,392	0	0
STORM SEWER [20][0]	0	0	0	209	0	209	0	564,550	0	(2,791)	905,531	446,392	0	0
WATER [0]	34,789	26,385	8,404	0	0	8,404	0	0	0	8,404	0	0	0	0
City Total	97,573	78,549	19,024	418	0	19,442	0	1,027,845	0	13,702	1,815,396	892,784	0	0
CIRCLE PINES														
GAS	2,633,808	2,466,111	167,697	51,908	22,685	196,920	0	0	0	0	295,367	0	22,685	30,000
REFUSE [*]	241,694	240,801	893	23,707	0	24,600	0	0	0	0	0	0	0	0
SEWER	287,940	312,644	(24,704)	15,168	0	(9,536)	0	0	0	0	48,677	0	0	0
WATER	307,369	274,939	32,430	35,556	0	67,986	0	0	0	0	81,206	0	0	0
City Total	3,470,811	3,294,495	176,316	126,339	22,685	279,970	0	0	0	0	425,250	0	22,685	30,000
CLARA CITY														
AMBULANCE	52,788	62,263	(9,475)	5,452	0	(4,023)	0	0	0	0	2,790	0	0	0
CONGREGATE HOUSING	306,684	220,012	86,672	1,707	75,678	12,701	0	0	0	0	0	0	75,678	49,814
NURSING HOME [14]	3,631,488	3,400,425	231,063	32,780	27,771	236,072	0	0	0	25,000	74,629	0	18,718	55,000
SEWER	155,479	133,996	21,483	86,171	50,961	56,693	55,055	0	8,095	0	0	0	50,961	88,253
WATER	198,237	75,206	123,031	30,665	9,073	144,623	21,520	0	3,480	0	2,145,949	0	9,073	68,700
City Total	4,344,676	3,891,902	452,774	156,775	163,483	446,066	76,575	0	11,575	25,000	2,223,368	0	154,430	261,767
CLAREMONT														
SEWER [3]	155,479	133,996	21,483	86,171	50,961	56,693	0	0	0	0	0	0	50,961	88,253
WATER [0][3]	112,277	81,307	30,970	5,091	0	36,061	0	0	0	88,250	25,174	0	0	0
City Total	267,756	215,303	52,453	91,262	50,961	92,754	0	0	0	88,250	25,174	0	50,961	88,253
CLARISSA														
GAS	382,545	399,745	(17,200)	0	50,675	(67,875)	0	0	0	0	7,889	0	50,675	20,000
SEWER	69,752	26,416	43,336	4	6,621	36,719	0	0	0	(3,360)	4,410	0	6,621	6,000
WATER	59,156	36,618	22,538	0	0	22,538	0	0	0	3,360	42,271	0	0	0
City Total	511,453	462,779	48,674	4	57,296	(8,618)	0	0	0	0	54,570	0	57,296	26,000
CLARKFIELD														
EDA APARTMENTS	82,532	49,421	33,111	483	55,325	(21,731)	0	0	0	0	0	0	55,325	19,748
HRA [14][28]	58,465	123,649	(65,184)	8,912	0	(56,272)	0	0	0	0	0	0	0	0
NURSING HOME	3,321,214	2,906,486	414,728	81,381	371	495,738	0	0	0	0	38,364	0	74,003	85,000
SEWER	76,024	89,522	(13,498)	19,359	15,996	(10,135)	16,926	0	2,116	0	110,002	0	15,996	11,553
WATER	95,883	106,270	(10,387)	54,471	39,992	4,092	43,095	0	11,376	0	12,975	0	39,992	38,250
City Total	3,634,118	3,275,348	358,770	164,606	111,684	411,692	60,021	0	13,492	0	161,341	0	185,316	154,551
CLARKS GROVE														
REFUSE [*]	28,863	18,780	10,083	2	0	10,085	0	0	0	0	0	0	0	0
SEWER [*]	23,665	4,598	19,067	2,804		21,871	0	0	0	0	49,031	0	0	0
WATER [*]	63,441	15,756	47,685	3,920	0	51,605	0	0	0	90,000	0	0	0	0
City Total	115,969	39,134	76,835	6,726	0	83,561	0	0	0	90,000	49,031	0	0	0
CLEAR LAKE														
SEWER	52,357	57,392	(5,035)	371	5,574	(10,238)	0	0	0	0	0	0	5,574	9,476
WATER	50,070	60,992	(10,922)	7,852	0	(3,070)	0	0	0	0	10,476	0	0	0
City Total	102,427	118,384	(15,957)	8,223	5,574	(13,308)	0	0	0	0	10,476	0	5,574	9,476

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
CLEARBROOK														
NATURAL GAS	264,691	246,961	17,730	0	14,028	3,702	0	0	0	0	15,080	0	14,028	33,778
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	102,305	75,509	26,796	1,155	14,500	13,451	0	0	0	0	0	0	14,500	10,000
City Total	366,996	322,470	44,526	1,155	28,528	17,153	0	0	0	0	15,080	0	28,528	43,778
CLEARWATER														
REFUSE [*]	40,893	43,874	(2,981)	0	0	(2,981)	0	0	0	0	0	0	0	0
SEWER	107,345	147,054	(39,709)	775	30,472	(69,406)	0	0	0	0	0	0	30,472	71,040
WATER	100,159	54,535	45,624	560	4,715	41,469	0	0	0	0	134,648	156,412	4,715	800
City Total	248,397	245,463	2,934	1,335	35,187	(30,918)	0	0	0	0	134,648	156,412	35,187	71,840
CLEMENTS														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	16,616	38,829	(22,213)	6,094	0	(16,119)	0	0	0	(20,000)	0	0	0	0
City Total	16,616	38,829	(22,213)	6,094	0	(16,119)	0	0	0	(20,000)	0	0	0	0
CLEVELAND														
SEWER	93,635	110,046	(16,411)	40,397	11,987	11,999	27,973	0	8,391	0	640	0	11,987	70,000
WATER	51,865	63,280	(11,415)	41,842	18,017	12,410	27,990	0	13,209	0	640	0	18,017	25,000
City Total	145,500	173,326	(27,826)	82,239	30,004	24,409	55,963	0	21,600	0	1,280	0	30,004	95,000
CLIMAX														
APARTMENT [21]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GOLF COURSE [22]	67,245	141,388	(74,143)	3,621	1,801	(72,323)	0	1,311	0	(7,599)	0	0	1,801	0
REFUSE [*]	9,921	11,422	(1,501)	508	0	(993)	0	0	0	0	0	0	0	0
SEWER	19,088	19,536	(448)	195	0	(253)	0	0	0	0	0	0	0	0
WATER	27,632	19,869	7,763	1,255	0	9,018	0	0	0	0	0	0	0	0
City Total	123,886	192,215	(68,329)	5,579	1,801	(64,551)	0	1,311	0	(7,599)	0	0	1,801	0
CLINTON														
REFUSE [0]	24,400	16,202	8,198	0	0	8,198	0	0	0	0	0	0	0	0
SEWER [0]	25,098	13,264	11,834	0	0	11,834	0	0	0	0	13,220	0	0	0
WATER [0]	30,979	30,242	737	0	0	737	0	0	0	0	0	0	0	0
City Total	80,477	59,708	20,769	0	0	20,769	0	0	0	0	13,220	0	0	0
CLONTARF														
CAFE [0]	64,295	76,475	(12,180)	0	0	(12,180)	0	0	0	(12,300)	0	0	0	0
REFUSE [0]	7,572	9,537	(1,965)	0	0	(1,965)	0	0	0	0	0	0	0	0
SEWER [20][0]	0	0	0	0	0	0	0	0	0	0	10,120	0	0	0
City Total	71,867	86,012	(14,145)	0	0	(14,145)	0	0	0	(12,300)	10,120	0	0	0
CLOQUET														
SEWER	1,313,258	993,070	320,188	133,187	0	453,375	14,954	0	1,470	39,800	73,120	0	0	0
WATER	2,237,303	2,098,190	139,113	129,734	0	268,847	2,001	0	0	70,315	239,578	0	0	0
City Total	3,550,561	3,091,260	459,301	262,921	0	722,222	16,955	0	1,470	110,115	312,698	0	0	0
COHASSET														
GAS	770,580	522,740	247,840	27,530	196,165	79,205	0	0	0	0	131,389	0	144,446	280,000
SEWER	111,425	146,129	(34,704)	0	48,035	(82,739)	0	0	0	(82,748)	239,132	0	48,035	34,300
WATER	90,534	118,159	(27,625)	843	71,096	(97,878)	0	0	0	(122,404)	182,207	0	71,096	50,700
City Total	972,539	787,028	185,511	28,373	315,296	(101,412)	0	0	0	(205,152)	552,728	0	263,577	365,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
COKATO														
SEWER	546,622	460,451	86,171	318,870	80,292	324,749	29,587	95,903	4,659	0	426,316	390,000	80,292	142,817
WATER	276,827	271,458	5,369	174,245	23,744	155,870	0	0	0	(3,428)	390,387	415,000	23,744	3,000
City Total	823,449	731,909	91,540	493,115	104,036	480,619	29,587	95,903	4,659	(3,428)	816,703	805,000	104,036	145,817
COLD SPRING														
SEWER	729,299	666,592	62,707	50,164	51,441	61,430	0	0	0	0	233,260	0	51,441	61,100
WATER	264,942	191,926	73,016	24,815	23,019	74,812	0	0	0	14,500	0	0	17,893	88,596
City Total	994,241	858,518	135,723	74,979	74,460	136,242	0	0	0	14,500	233,260	0	69,334	149,696
COLERAINE														
CABLE TV [0]	92,381	88,348	4,033	0	0	4,033	0	0	0	0	19,009	0	0	0
GOLF COURSE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [0]	41,588	44,503	(2,915)	0	0	(2,915)	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	207,844	129,313	78,531	35,052	30,193	83,390	0	159,691	0	0	159,691	0	30,193	20,000
City Total	341,813	262,164	79,649	35,052	30,193	84,508	0	159,691	0	0	178,700	0	30,193	20,000
COLOGNE														
SEWER	180,327	152,078	28,249	0	47,209	(18,960)	0	0	0	0	0	0	47,209	58,479
WATER	49,128	53,311	(4,183)	0	0	(4,183)	0	0	0	0	0	0	0	0
City Total	229,455	205,389	24,066	0	47,209	(23,143)	0	0	0	0	0	0	47,209	58,479
COLUMBIA HEIGHTS														
REFUSE	1,247,692	1,290,631	(42,939)	94,880	0	51,941	0	0	0	177,552	0	0	0	0
SEWER	1,204,112	1,080,753	123,359	189,793	1,333	311,819	0	0	198	109,364	209,516	0	1,333	3,470
STORM SEWER	172,975	132,893	40,082	140,179	30,799	149,462	0	0	130,339	10,000	124,548	0	30,799	80,105
WATER	1,391,612	1,551,828	(160,216)	39,257	35,152	(156,111)	0	0	0	119,366	209,717	0	35,152	91,426
City Total	4,016,391	4,056,105	(39,714)	464,109	67,284	357,111	0	0	130,537	416,282	543,781	0	67,284	175,001
COMFREY														
SEWER	30,704	32,603	(1,899)	398	0	(1,501)	0	0	0	0	0	0	0	0
WATER	37,097	35,427	1,670	13,632	15,470	(168)	12,326	0	692	0	0	0	15,470	7,000
City Total	67,801	68,030	(229)	14,030	15,470	(1,669)	12,326	0	692	0	0	0	15,470	7,000
COMSTOCK														
REFUSE [0]	9,419	8,949	470	2,305	0	2,775	0	0	0	0	0	0	0	0
SEWER [0]	34,622	8,000	26,622	0	144	26,478	0	0	0	0	167,479	0	144	10,000
WATER [0]	11,161	5,884	5,277	0	0	5,277	0	0	0	0	0	0	0	0
City Total	55,202	22,833	32,369	2,305	144	34,530	0	0	0	0	167,479	0	144	10,000
CONGER														
WATER [0]	9,293	8,853	440	132	0	572	0	0	0	0	0	0	0	0
City Total	9,293	8,853	440	132	0	572	0	0	0	0	0	0	0	0
COOK														
AIRPORT	23,439	57,277	(33,838)	33,919	468	(387)	0	0	33,919	0	14,240	0	468	1,943
REFUSE [*]	19,230	16,967	2,263	0	0	2,263	0	0	0	0	0	0	0	0
SEWER	83,269	65,999	17,270	0	0	17,270	0	0	0	15,355	9,080	0	0	0
WATER	69,986	99,561	(29,575)	0	0	(29,575)	0	0	0	0	9,080	0	0	0
City Total	195,924	239,804	(43,880)	33,919	468	(10,429)	0	0	33,919	15,355	32,400	0	468	1,943
COON RAPIDS														
GOLF COURSE	1,873,556	1,718,065	155,491	54,301	157,663	52,129	0	0	0	0	367,968	0	132,174	150,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER	4,407,406	3,882,688	524,718	248,247	1,582	771,383	0	0	0	0	61,069	0	0	0
WATER	3,332,366	2,804,231	528,135	629,745	529,202	628,678	0	0	0	0	4,033,185	2,893,873	492,628	670,000
City Total	9,613,328	8,404,984	1,208,344	932,293	688,447	1,452,190	0	0	0	0	4,462,222	2,893,873	624,802	820,000
CORRELL														
WATER [0]	3,985	3,511	474	0	0	474	0	0	0	0	0	0	0	0
City Total	3,985	3,511	474	0	0	474	0	0	0	0	0	0	0	0
COSMOS														
FIRE	47,410	69,031	(21,621)	14,001	0	(7,620)	0	0	9,423	0	10,794	0	0	0
SEWER	34,622	33,654	968	5,604	0	6,572	0	0	0	0	23,036	0	0	0
WATER	52,480	52,530	(50)	5,488	0	5,438	0	0	0	0	44,383	0	0	0
City Total	134,512	155,215	(20,703)	25,093	0	4,390	0	0	9,423	0	78,213	0	0	0
COTTAGE GROVE														
AMBULANCE	924,859	1,003,555	(78,696)	24,460	0	(54,236)	0	0	0	5,824	6,157	0	0	0
GOLF COURSE	1,639,994	1,546,306	93,688	10,210	145,804	(41,906)	0	0	0	312	76,882	0	141,217	165,164
SEWER	1,829,032	1,373,966	455,066	106,184	24,729	536,521	0	0	0	31,797	11,323	0	24,729	108,450
STORM WATER	236,731	121,691	115,040	4,590		119,630				0				0
STREET LIGHTS	422,557	386,372	36,185	71,708	0	107,893	0	0	0	10,007	33,242	0	0	0
WATER	1,512,770	1,395,833	116,937	234,134	151,840	199,231	0	0	0	(28,636)	143,458	0	150,779	271,550
City Total	6,565,943	5,827,723	738,220	451,286	322,373	867,133	0	0	0	19,304	271,062	0	316,725	545,164
COTTONWOOD														
SEWER	74,606	98,064	(23,458)	45,480	0	22,022	45,480	0	0	0	33,549	0	0	0
WATER	91,276	108,700	(17,424)	0	0	(17,424)	3,253	0	0	(10,000)	3,435	0	0	0
City Total	165,882	206,764	(40,882)	45,480	0	4,598	48,733	0	0	(10,000)	36,984	0	0	0
COURTLAND														
SEWER [*]	71,956	51,688	20,268	6,230	0	26,498	0	0	0	0	0	0	0	0
WATER	42,183	161,341	(119,158)	1,151	0	(118,007)	0	0	0	0	22,198	0	0	0
City Total	114,139	213,029	(98,890)	7,381	0	(91,509)	0	0	0	0	22,198	0	0	0
CROMWELL														
SEWER [0]	22,953	22,410	543	0	0	543	0	0	0	0	0	0	0	0
WATER [0]	13,279	29,820	(16,541)	0	0	(16,541)	0	0	0	0	0	0	0	0
City Total	36,232	52,230	(15,998)	0	0	(15,998)	0	0	0	0	0	0	0	0
CROOKSTON														
SEWER	344,846	272,071	72,775	6,109	31,705	47,179	0	0	0	0	0	0	31,705	55,000
WATER	1,191,227	804,999	386,228	107,794	148,057	345,965	0	0	0	0	130,576	0	148,057	55,000
City Total	1,536,073	1,077,070	459,003	113,903	179,762	393,144	0	0	0	0	130,576	0	179,762	110,000
CROSBY														
DEPUTY REGISTRAR [*]	59,454	48,784	10,670	674	0	11,344	0	0	0	0	0	0	0	0
RANGE COLLECTORS [*]	135,156	128,684	6,472	0	0	6,472	0	0	0	0	0	0	0	0
SANITATION [*]	13,433	0	13,433	0	0	13,433	0	0	0	0	0	0	0	0
SEWER [*]	322,284	263,869	58,415	0	0	58,415	0	0	0	0	0	0	0	0
STORM DRAINAGE [*]	49,880	2,470	47,410	0	0	47,410	0	0	0	0	0	0	0	0
WATER [*]	267,024	151,525	115,499	0	0	115,499	0	0	0	0	0	0	0	0
City Total	847,231	595,332	251,899	674	0	252,573	0	0	0	0	0	0	0	0
CROSSLAKE														
CABLE TV	879,498	834,892	44,606	34,165	52,532	26,239	0	0	0	0	0	0	52,532	41,530

APPENDIX 9
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
TELEPHONE	1,894,259	1,570,102	324,157	334,870	93,738	565,289	0	0	0	465,943	622,563	0	35,792	60,154
City Total	2,773,757	2,404,994	368,763	369,035	146,270	591,528	0	0	0	465,943	622,563	0	88,324	101,684
CRYSTAL														
SEWER	1,763,761	1,646,403	117,358	263,011	2,814	377,555	0	0	0	0	112,781	0	0	0
STORM DRAINAGE	410,299	295,994	114,305	57,643	0	171,948	0	0	0	0	40,630	0	0	0
STREET LIGHTING	149,624	136,163	13,461	28,898	0	42,359	0	0	0	0	0	0	0	0
WATER	1,819,847	1,962,203	(142,356)	102,740	0	(39,616)	0	0	0	0	85,293	0	0	0
City Total	4,143,531	4,040,763	102,768	452,292	2,814	552,246	0	0	0	0	238,704	0	0	0
CURRIE														
REFUSE [*]	9,314	9,018	296	14	0	310	0	0	0	0	0	0	0	0
SEWER	14,249	29,978	(15,729)	17,269	13,995	(12,455)	0	0	0	0	8,007	0	13,995	3,000
WATER	27,675	33,698	(6,023)	1,468	0	(4,555)	0	0	0	(3,098)	1,666	0	0	0
City Total	51,238	72,694	(21,456)	18,751	13,995	(16,700)	0	0	0	(3,098)	9,673	0	13,995	3,000
CUYUNA														
SEWER [0]	22,561	15,326	7,235	0	0	7,235	0	0	0	0	0	0	0	0
WATER [0]	11,447	22,308	(10,861)	0	0	(10,861)	0	0	0	0	0	0	0	0
City Total	34,008	37,634	(3,626)	0	0	(3,626)	0	0	0	0	0	0	0	0
CYRUS														
REFUSE [0]	13,721	19,587	(5,866)	0	0	(5,866)	0	0	0	(1,457)	0	0	0	0
SEWER [0]	23,891	21,501	2,390	1,232	300	3,322	0	0	0	(13,926)	0	0	300	10,000
WATER [0]	14,742	10,008	4,734	1,078	0	5,812	0	0	0	0	0	0	0	0
City Total	52,354	51,096	1,258	2,310	300	3,268	0	0	0	(15,383)	0	0	300	10,000
DALTON														
SEWER [*]	22,953	14,078	8,875	11,728	6,911	13,692	8,536	0	0	0	0	0	6,911	5,000
WATER [*]	17,881	8,642	9,239	500	0	9,739	432	0	0	0	6,324	0	0	0
City Total	40,834	22,720	18,114	12,228	6,911	23,431	8,968	0	0	0	6,324	0	6,911	5,000
DANUBE														
EDA	18,470	11,091	7,379	22	13,168	(5,767)	0	0	0	0	0	0	13,168	3,876
REFUSE [*]	29,058	24,056	5,002	199	0	5,201	0	0	0	0	0	0	0	0
SEWER	22,036	35,575	(13,539)	586	0	(12,953)	0	0	0	0	0	0	0	0
WATER	35,743	51,518	(15,775)	107	0	(15,668)	0	0	0	0	0	0	0	0
City Total	105,307	122,240	(16,933)	914	13,168	(29,187)	0	0	0	0	0	0	13,168	3,876
DANVERS														
REFUSE [*]	6,721	7,439	(718)	0	0	(718)	0	0	0	0	0	0	0	0
SEWER	18,901	21,628	(2,727)	10,586	5,074	2,785	0	0	0	0	0	0	5,074	4,926
City Total	25,622	29,067	(3,445)	10,586	5,074	2,067	0	0	0	0	0	0	5,074	4,926
DARFUR														
HALL	1,295	2,231	(936)	265	0	(671)	0	0	0	0	0	0	0	0
SEWER	13,605	14,850	(1,245)	14	6,881	(8,112)	0	0	0	(52,611)	0	188,000	6,881	188,000
WATER	6,817	11,264	(4,447)	1,218	0	(3,229)	0	0	0	0	0	0	0	0
City Total	21,717	28,345	(6,628)	1,497	6,881	(12,012)	0	0	0	(52,611)	0	188,000	6,881	188,000
DARWIN														
ELECTRIC [4][6]	179,132	159,879	19,253	1,385	0	20,638	0	0	0	0	71,167	0	0	0
SEWER [6]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	179,132	159,879	19,253	1,385	0	20,638	0	0	0	0	71,167	0	0	0
DASSEL														
NURSING HOME	3,317,624	3,042,074	275,550	71,779	130,505	216,824	0	0	0	0	285,846	0	122,807	155,642
REFUSE [*]	71,424	73,674	(2,250)	0	0	(2,250)	0	0	0	0	0	0	0	0
SEWER	213,324	224,392	(11,068)	6,999	12,655	(16,724)	0	0	0	0	1,035,655	1,031,855	12,655	15,000
WATER [22]	218,408	193,147	25,261	8,264	36,078	(2,553)	52	0	0	0	7,264	0	36,078	98,000
City Total	3,820,780	3,533,287	287,493	87,042	179,238	195,297	52	0	0	0	1,328,765	1,031,855	171,540	268,642
DAWSON														
ARMORY HOUSING	59,841	41,750	18,091	1,062	26,644	(7,491)	0	0	0	0	0	0	26,644	9,459
PRAIRIE EAST APTS.	52,275	44,986	7,289	1,039	24,861	(16,533)	0	0	0	0	0	0	24,861	7,197
PRAIRIE WEST APT.	52,785	34,245	18,540	1,815	15,064	5,291	0	0	0	0	0	0	15,064	12,155
REFUSE [*]	88,427	83,136	5,291	0	0	5,291	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	345,665	328,960	16,705	4,998	35,267	(13,564)	0	0	0	0	985,084	502,000	35,267	26,463
City Total	598,993	533,077	65,916	8,914	101,836	(27,006)	0	0	0	0	985,084	502,000	101,836	55,274
DAYTON														
SEWER	31,744	91,908	(60,164)	1,287	0	(58,877)	0	0	0	0	0	0	0	0
WATER	10,774	35,777	(25,003)	1,323		(23,680)				0				0
City Total	42,518	127,685	(85,167)	2,610	0	(82,557)	0	0	0	0	0	0	0	0
DE GRAFF														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [2][0]	23,282	26,893	(3,611)	0	0	(3,611)	0	0	0	0	0	0	0	0
City Total	23,282	26,893	(3,611)	0	0	(3,611)	0	0	0	0	0	0	0	0
DEEPHAVEN														
MARINA	61,171	57,597	3,574	4,103	0	7,677	0	0	0	0	0	0	0	0
SEWER	331,380	394,529	(63,149)	72,120	0	8,971	0	0	0	15,466	44,897	0	0	0
STORM WATER [*]	12,250	11,400	850	3,520	0	4,370	0	0	0	0	0	0	0	0
WATER	32,552	48,842	(16,290)	4,101	0	(12,189)	0	0	0	0	0	0	0	0
City Total	437,353	512,368	(75,015)	83,844	0	8,829	0	0	0	15,466	44,897	0	0	0
DEER CREEK														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	50,469	26,849	23,620	4,962	1,523	27,059	0	0	6,577	0	6,526	0	1,523	0
City Total	50,469	26,849	23,620	4,962	1,523	27,059	0	0	6,577	0	6,526	0	1,523	0
DEER RIVER														
LICENSE BUREAU [0]	40,138	50,823	(10,685)	0	0	(10,685)	0	0	0	0	0	0	0	0
SEWER	109,103	122,811	(13,708)	38,492	21,634	3,150	33,264	0	0	0	0	0	21,634	39,000
WATER	73,460	113,604	(40,144)	186	9,676	(49,634)	0	0	0	0	138,204	0	9,676	0
City Total	222,701	287,238	(64,537)	38,678	31,310	(57,169)	33,264	0	0	0	138,204	0	31,310	39,000
DEERWOOD														
SEWER [*]	87,866	69,035	18,831	0	0	18,831	0	0	0	0	0	0	0	0
WATER [*]	70,204	82,712	(12,508)	0	0	(12,508)	0	0	0	0	0	0	0	0
City Total	158,070	151,747	6,323	0	0	6,323	0	0	0	0	0	0	0	0
DELANO														
ELECTRIC	3,014,140	2,660,305	353,835	480,688	181,639	652,884	0	0	0	0	1,198,188	0	180,189	303,894
SEWER	1,124,285	502,974	621,311	53,580	133,660	541,231	0	0	0	30,844	477,825	0	133,660	252,977

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	313,318	272,436	40,882	250,455	93,929	197,408	0	0	0	23,000	575,142	0	68,222	0
City Total	4,451,743	3,435,715	1,016,028	784,723	409,228	1,391,523	0	0	0	53,844	2,251,155	0	382,071	556,871
DELAVAN														
SEWER	31,268	1,686	29,582	80,342	14,883	95,041	0	418,342	0	(292,000)	341,850	0	14,883	295,000
WATER	21,661	16,777	4,884	0	0	4,884	0	0	0	0	0	0	0	0
City Total	52,929	18,463	34,466	80,342	14,883	99,925	0	418,342	0	(292,000)	341,850	0	14,883	295,000
DENNISON														
REFUSE [*]	9,913	10,471	(558)	0	0	(558)	0	0	0	0	0	0	0	0
SEWER	13,002	27,743	(14,741)	0	361	(15,102)	0	0	0	0	0	0	361	1,962
WATER	20,126	20,701	(575)	5,489	4,000	914	0	0	0	0	0	0	4,000	6,000
City Total	43,041	58,915	(15,874)	5,489	4,361	(14,746)	0	0	0	0	0	0	4,361	7,962
DENT														
SEWER [0]	13,908	9,085	4,823	31	0	4,854	0	0	0	3,350	0	0	0	0
City Total	13,908	9,085	4,823	31	0	4,854	0	0	0	3,350	0	0	0	0
DETROIT LAKES														
COMMUNICATIONS	483,107	382,177	100,930	564		101,494				0	123,531			0
ELECTRIC	8,244,029	7,303,927	940,102	438,897	91,009	1,287,990	0	0	0	501,135	989,225	0	0	0
SEWER	1,080,835	1,080,024	811	100,319	87,648	13,482	0	0	0	0	4,943	0	87,648	159,932
WATER	640,542	661,230	(20,688)	25,111	16,039	(11,616)	0	0	0	0	170,510	0	16,039	15,000
City Total	10,448,513	9,427,358	1,021,155	564,891	194,696	1,391,350	0	0	0	501,135	1,288,209	0	103,687	174,932
DEXTER														
SEWER [0]	8,827	11,900	(3,073)	18,548	0	15,475	10,881	0	2,967	0	240	0	0	0
WATER [0]	38,788	21,107	17,681	6,895	8,975	15,601	4,506	0	1,161	(55,757)	145,962	0	8,975	0
City Total	47,615	33,007	14,608	25,443	8,975	31,076	15,387	0	4,128	(55,757)	146,202	0	8,975	0
DILWORTH														
FORESTRY [*]	5,784	4,756	1,028	0	2	1,026	0	0	0	0	0	0	2	0
PEST [*]	19,257	25,025	(5,768)	293	0	(5,475)	0	0	0	0	0	0	0	0
REFUSE	289,263	243,103	46,160	3,522	0	49,682	0	0	0	3,000	0	0	0	0
SEWER	260,976	301,794	(40,818)	167,964	18,919	108,227	0	0	(243)	3,000	11,136	0	18,919	106,084
WATER	195,873	230,075	(34,202)	88,162	7,020	46,940	41,867	0	8,280	3,000	9,285	0	7,020	65,000
City Total	771,153	804,753	(33,600)	259,941	25,941	200,400	41,867	0	8,037	9,000	20,421	0	25,941	171,084
DODGE CENTER														
AMBULANCE	268,861	271,905	(3,044)	8,435	0	5,391	0	0	0	0	44,134	0	0	0
SEWER	257,141	299,487	(42,346)	866	37,314	(78,794)	0	0	0	(25,178)	505	515,000	37,314	70,000
WATER	136,564	168,842	(32,278)	1,043	0	(31,235)	0	0	0	(66,783)	97,184	0	0	0
City Total	662,566	740,234	(77,668)	10,344	37,314	(104,638)	0	0	0	(91,961)	141,823	515,000	37,314	70,000
DONNELLY														
REFUSE [0]	22,455	21,373	1,082			1,082				1,082				0
SEWER [0]	12,547	16,839	(4,292)	8	0	(4,284)	0	0	0	(9,693)	0	0	0	0
WATER [0]	33,048	30,757	2,291	18	0	2,309	0	0	0	(14,732)	0	0	0	0
City Total	68,050	68,969	(919)	26	0	(893)	0	0	0	(23,343)	0	0	0	0
DOVER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	91,560	66,402	25,158	21,475	2,390	44,243	17,766	0	3,709	0	26,390	44,250	2,390	19,000
City Total	91,560	66,402	25,158	21,475	2,390	44,243	17,766	0	3,709	0	26,390	44,250	2,390	19,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
DOVRAY														
REFUSE [0]	2,811	1,798	1,013	0	0	1,013	0	0	0	0	0	0	0	0
WATER [0]	5,227	4,865	362	14	0	376	0	0	0	1,000	0	0	0	0
City Total	8,038	6,663	1,375	14	0	1,389	0	0	0	1,000	0	0	0	0
DULUTH														
AIRPORT [29]	3,004,717	4,347,330	(1,342,613)	5,773,602	292,403	4,138,586	0	4,267,120	676,736	0	4,250,677	0	0	37,356
CONVENTION CENTER [29]	6,623,554	8,313,401	(1,689,847)	199,772	430,121	(1,920,196)	0	0	176,680	(777,900)	458,021	0	423,341	622,944
GAS	38,088,753	36,039,750	2,049,003	312,224	266,470	2,094,757	0	0	0	3,053,440	4,544,230	3,557,000	259,813	0
GOLF COURSE	1,482,071	1,607,610	(125,539)	8,049	146,896	(264,386)	0	0	0	0	15,763	0	119,319	255,000
SEWER	16,481,462	14,953,290	1,528,172	100,607	358,403	1,270,376	0	0	17,299	207,245	2,870,952	3,828,000	0	825,000
SPIRIT MOUNTAIN [29]	3,259,522	3,358,454	(98,932)	21,603	112,297	(189,626)	0	0	0	(321,900)	246,368	0	111,175	457,958
STEAM DISTRICT #1	3,548,873	3,336,273	212,600	0	62,884	149,716	0	0	0	64,459	33,156	345,000	56,942	281,703
STEAM DISTRICT #2	5,972,570	7,861,728	(1,889,158)	1,318	55,458	(1,943,298)	0	0	0	0	459,159	0	21,031	1,326,623
STORMWATER	2,666,683	2,187,923	478,760	547,005	41,259	984,506	0	69,218	43,990	78,953	2,415,135	1,425,000	16,145	0
TRANSIT [29]	2,124,945	11,715,357	(9,590,412)	7,780,508	0	(1,809,904)	272,157	4,411,222	6,150,718	0	4,486,028	0	0	76,113
WATER	9,566,000	9,481,980	84,020	260,014	294,579	49,455	0	0	32,099	338,348	1,973,482	3,075,000	273,793	650,000
City Total	92,819,150	103,203,096	(10,383,946)	15,004,702	2,060,770	2,559,986	272,157	8,747,560	7,097,52	2,642,645	21,752,971	12,230,000	1,281,559	4,532,697
DUMONT														
REFUSE [*]	3,516	3,527	(11)	0	0	(11)	0	0	0	0	0	0	0	0
SEWER [*]	14,842	9,257	5,585	0	1,426	4,159	0	133,791	457,389	0	828,888	266,000	1,426	0
WATER [*]	7,403	13,354	(5,951)	0	0	(5,951)	0	0	0	0	0	0	0	0
City Total	25,761	26,138	(377)	0	1,426	(1,803)	0	133,791	457,389	0	828,888	266,000	1,426	0
DUNDAS														
REFUSE [0]	31,792	34,211	(2,419)	0	0	(2,419)	0	0	0	0	0	0	0	0
SEWER	109,754	267,389	(157,635)	69,948	202,443	(290,130)	0	366,000	0	0	0	965,000	202,443	322,074
WATER	76,308	76,953	(645)	20,612	5,711	14,256	0	0	0	0	572	0	5,711	15,000
City Total	217,854	378,553	(160,699)	90,560	208,154	(278,293)	0	366,000	0	0	572	965,000	208,154	337,074
DUNDEE														
ELECTRIC [17]	57,237	45,022	12,215	855	192	12,878	0	0	0	6,247	0	0	0	0
REFUSE [17]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER	19,956	19,836	120	356	9,135	(8,659)	0	0	0	104	0	0	9,135	0
City Total	77,193	64,858	12,335	1,211	9,327	4,219	0	0	0	6,351	0	0	9,135	0
DUNNELL														
ELECTRIC [*]	90,880	86,835	4,045	0	0	4,045	0	0	0	0	0	0	0	0
REFUSE [*]	3,059	1,962	1,097	0	0	1,097	0	0	0	0	0	0	0	0
SEWER	32,289	85,785	(53,496)	3,088	11,025	(61,433)	0	0	0	0	2,500	0	11,025	2,414
WATER	33,494	35,623	(2,129)	0	0	(2,129)	0	0	0	0	0	0	0	0
City Total	159,722	210,205	(50,483)	3,088	11,025	(58,420)	0	0	0	0	2,500	0	11,025	2,414
EAGAN														
AQUATIC FACILITY	1,098,218	1,023,794	74,424	39,603	100,373	13,654	0	0	0	67,072	15,921	0	90,508	0
CIVIC ARENA	811,169	745,129	66,040	19,544	75,978	9,606	0	0	0	(3,991)	7,611	0	75,184	50,000
COMMUNITY CENTER	0	0	0	2,175,071	0	2,175,071	1,390,197	0	0	0	10,579,586	0	0	0
SEWER	4,338,837	4,274,066	64,771	756,751	0	821,522	0	0	1,481	59,015	25,567	0	0	0
SLIDING HILL [*]	0	18,888	(18,888)	0	251	(19,139)	0	0	0	0	0	0	0	0
STORM DRAINAGE	1,032,761	897,818	134,943	1,082,312	0	1,217,255	0	0	956,937	95,388	7,327,541	0	0	0
STREET LIGHTING	379,302	333,375	45,927	0	0	45,927	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	3,576,716	3,045,651	531,065	2,342,349	320,626	2,552,788	0	0	2,763	64,497	44,840	0	320,626	580,000
City Total	11,237,003	10,338,721	898,282	6,415,630	497,228	6,816,684	1,390,197	0	961,181	281,981	18,001,066	0	486,318	630,000
EAGLE BEND														
GAS	218,922	177,468	41,454	435	51,399	(9,510)	0	0	0	0	0	0	51,399	20,000
SEWER	35,677	21,952	13,725	3,313	0	17,038	0	0	0	0	5,166	0	0	0
WATER	52,206	37,579	14,627	5,370	0	19,997	0	0	0	0	14,801	0	0	0
City Total	306,805	236,999	69,806	9,118	51,399	27,525	0	0	0	0	19,967	0	51,399	20,000
EAGLE LAKE														
SEWER	249,024	153,607	95,417	10,866	2,109	104,174	0	0	0	36,000	0	0	2,109	0
WATER	77,642	78,918	(1,276)	3,028	0	1,752	0	0	0	0	0	0	0	0
City Total	326,666	232,525	94,141	13,894	2,109	105,926	0	0	0	36,000	0	0	2,109	0
EAST BETHEL														
ARENA	182,480	236,220	(53,740)	0	12,275	(66,015)	0	0	0	(84,439)	0	0	12,275	65,000
City Total	182,480	236,220	(53,740)	0	12,275	(66,015)	0	0	0	(84,439)	0	0	12,275	65,000
EAST GRAND FORKS														
CITY MALL	277,859	389,087	(111,228)	280	20,280	(131,228)	0	0	0	0	0	0	20,280	22,596
EDA [29]	182,488	405,386	(222,898)	174,370	59,742	(108,270)	0	0	136,940	(48,000)	3,548	0	59,742	254,227
ELECTRIC	8,142,861	7,267,599	875,262	1,452,381	161,883	2,165,760	0	267,637	996,682	422,492	466,454	0	188,608	130,000
HRA [29]	347,996	1,568,927	(1,220,931)	1,527,292	1,118,043	(811,682)	0	1,522,669	0	0	157,712	0	0	0
REFUSE	559,538	535,168	24,370	26,281	0	50,651	0	0	0	0	0	0	0	0
SEWER	513,283	506,018	7,265	8,200	0	15,465	0	0	0	20,000	108,655	0	0	0
WATER	1,666,706	1,898,977	(232,271)	74,281	83,497	(241,487)	0	0	46,984	0	273,192	0	83,497	85,000
City Total	11,690,731	12,571,162	(880,431)	3,263,085	1,443,445	939,209	0	1,790,306	1,180,60	394,492	1,009,561	0	352,127	491,823
EAST GULL LAKE														
SEWER	278,106	347,503	(69,397)	166,098	108,212	(11,511)	29,141	0	0	0	329,592	0	108,212	160,178
City Total	278,106	347,503	(69,397)	166,098	108,212	(11,511)	29,141	0	0	0	329,592	0	108,212	160,178
EASTON														
REFUSE [*]	1,833	2,094	(261)	0	0	(261)	0	0	0	0	0	0	0	0
SEWER [*]	23,469	25,779	(2,310)	0	0	(2,310)	0	0	0	0	0	0	0	0
WATER	18,447	21,411	(2,964)	0	0	(2,964)	0	0	0	0	4,000	0	0	0
City Total	43,749	49,284	(5,535)	0	0	(5,535)	0	0	0	0	4,000	0	0	0
ECHO														
CEMETERY [*]	300	899	(599)	311	0	(288)	0	0	0	0	0	0	0	0
SEWER	36,243	47,215	(10,972)	923	13,783	(23,832)	0	0	0	(10,000)	1,111	0	13,783	9,000
WATER [*]	28,929	49,272	(20,343)	22	85	(20,406)	0	0	0	(10,000)	0	0	85	0
City Total	65,472	97,386	(31,914)	1,256	13,868	(44,526)	0	0	0	(20,000)	1,111	0	13,868	9,000
EDEN PRAIRIE														
SEWER	3,368,836	3,728,197	(359,361)	28,536	0	(330,825)	0	0	0	0	855,386	0	0	0
STORM DRAINAGE	595,010	699,038	(104,028)	34,649	0	(69,379)	0	0	0	10,000	126,997	0	0	0
WATER	3,477,312	4,669,971	(1,192,659)	19,530	26,983	(1,200,112)	0	0	0	50,000	170,270	0	0	0
City Total	7,441,158	9,097,206	(1,656,048)	82,715	26,983	(1,600,316)	0	0	0	60,000	1,152,653	0	0	0
EDEN VALLEY														
SENIOR HOUSING	108,808	52,488	56,320	1,511	47,635	10,196	0	0	0	0	0	0	47,635	25,000
SEWER	75,440	161,001	(85,561)	5,684	4,900	(84,777)	0	0	0	10,107	1,816	0	4,900	4,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING									DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense	NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	Interest Payments	Principal Payments
WATER	232,478	117,231	115,247	61,685	66,389	110,543	0	0	0	0	25,879	123,227	66,389	121,460
City Total	416,726	330,720	86,006	68,880	118,924	35,962	0	0	0	10,107	27,695	123,227	118,924	150,460
EDGERTON														
EDA	41,038	36,039	4,999	18	94,299	(89,282)	0	0	0	(24,000)	0	0	18,710	304,664
REFUSE [*]	37,120	40,336	(3,216)	103	0	(3,113)	0	0	0	0	0	0	0	0
SEWER	51,950	59,166	(7,216)	1,300	0	(5,916)	0	0	0	0	1,125	0	0	0
WATER	116,172	80,389	35,783	1,306	8,062	29,027	0	0	0	13,730	400,568	0	8,062	10,000
City Total	246,280	215,930	30,350	2,727	102,361	(69,284)	0	0	0	(10,270)	401,693	0	26,772	314,664
EDINA														
ARENA	1,218,004	1,306,251	(88,247)	36,087	51,037	(103,197)	0	0	0	(90,157)	84,238	0	42,873	1,608,400
ART CENTER	470,391	647,178	(176,787)	21,723	18,922	(173,986)	0	0	0	(129,070)	0	0	0	0
EDINBOROUGH PARK	1,051,460	1,583,094	(531,634)	410,236	49,696	(171,094)	0	0	0	(54,343)	6,103	0	1,524	19,000
GOLF COURSE	3,427,457	3,169,030	258,427	46,274	409,801	(105,100)	0	0	0	0	96,203	0	206,533	4,702,600
RECYCLING [27]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWIMMING POOL	778,961	547,716	231,245	14,311	317,656	(72,100)	0	0	0	0	905,754	0	68,199	545,000
WATER [3][27]	8,561,287	7,396,814	1,164,473	220,296	247,370	1,137,399	0	0	0	290,000	1,965,178	0	105,205	325,000
City Total	15,507,560	14,650,083	857,477	748,927	1,094,482	511,922	0	0	0	16,430	3,057,476	0	424,334	7,200,000
EITZEN														
ELECTRIC [0][17]	156,168	123,937	32,231	51,858	41,422	42,667	0	0	0	0	2,331	0	0	0
REFUSE [17]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [0]	22,364	14,663	7,701	2,273	0	9,974	0	0	0	0	0	0	0	0
WATER [0]	11,263	10,805	458	823	0	1,281	0	0	0	0	2,733	0	0	0
City Total	189,795	149,405	40,390	54,954	41,422	53,922	0	0	0	0	5,064	0	0	0
ELBA														
WATER [0]	1,687	2,638	(951)	4,668	3,586	131	0	0	0	0	2,090	0	0	0
City Total	1,687	2,638	(951)	4,668	3,586	131	0	0	0	0	2,090	0	0	0
ELBOW LAKE														
ELECTRIC	867,375	843,961	23,414	3,844	3,096	24,162	0	0	0	7,335	54,528	0	3,096	20,146
MAPLEWOOD MANOR APTS.	135,153	101,931	33,222	1,664	0	34,886	0	0	0	0	9,582	0	12,379	60,000
SEWER [0]	143,084	41,838	101,246	0	0	101,246	0	0	0	110,500	11,998	0	0	0
TIPSINAH MOUNDS CAMPGROUND	145,802	121,729	24,073	681	42	24,712	0	0	0	500	5,667	0	42	0
WATER [0]	153,424	34,519	118,905	0	0	118,905	0	0	0	110,500	14,476	0	0	0
City Total	1,444,838	1,143,978	300,860	6,189	3,138	303,911	0	0	0	228,835	96,251	0	15,517	80,146
ELGIN														
SEWER	96,289	99,365	(3,076)	1,400	0	(1,676)	0	0	0	0	0	0	0	0
WATER	90,055	153,293	(63,238)	3,720	45,268	(104,786)	0	0	0	0	0	0	45,268	20,000
City Total	186,344	252,658	(66,314)	5,120	45,268	(106,462)	0	0	0	0	0	0	45,268	20,000
ELIZABETH														
COMMUNITY CENTER [0]	5,868	4,995	873	6	0	879	0	0	0	0	0	0	0	0
SEWER [0]	13,870	5,034	8,836	0	0	8,836	0	0	0	0	0	0	0	0
WATER [0]	13,824	10,307	3,517	793	0	4,310	0	0	0	29,909	0	0	0	0
City Total	33,562	20,336	13,226	799	0	14,025	0	0	0	29,909	0	0	0	0
ELK RIVER														
ELECTRIC	11,769,133	10,202,526	1,566,607	312,464	37,860	1,841,211	0	0	0	239,264	6,322,363	0	13,040	66,264
REFUSE [*]	746,392	847,380	(100,988)	23,775	0	(77,213)	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING									DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense	NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	Interest Payments	Principal Payments
SEWER	1,316,922	930,751	386,171	119,229	164,992	340,408	0	0	0	24,230	11,102	0	161,977	180,000
WATER	1,273,857	853,598	420,259	162,323	272,742	309,840	0	0	0	23,893	3,413,406	0	263,391	210,000
City Total	15,106,304	12,834,255	2,272,049	617,791	475,594	2,414,246	0	0	0	287,387	9,746,871	0	438,408	456,264
ELKO														
SEWER	208,064	62,575	145,489	3,993	5,323	144,159	0	0	0	15,651	148,157	152,000	5,323	0
WATER	157,475	92,713	64,762	161	46,718	18,205	0	0	0	0	81,223	245,000	46,135	65,000
City Total	365,539	155,288	210,251	4,154	52,041	162,364	0	0	0	15,651	229,380	397,000	51,458	65,000
ELKTON														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	15,133	15,859	(726)	4,311	0	3,585	0	0	0	(13,000)	2,931	0	0	0
City Total	15,133	15,859	(726)	4,311	0	3,585	0	0	0	(13,000)	2,931	0	0	0
ELLENDALE														
SEWER [*]	39,219	12,519	26,700	15,532	3,510	38,722	0	0	0	0	0	0	3,510	11,000
WATER [*]	45,091	20,075	25,016	0	0	25,016	0	0	0	0	15,134	0	0	0
City Total	84,310	32,594	51,716	15,532	3,510	63,738	0	0	0	0	15,134	0	3,510	11,000
ELLSWORTH														
NURSING HOME [14][*]	1,850,924	1,776,201	74,723	36,920	2,835	108,808	0	0	0	(5,102)	13,822	0	2,000	32,000
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][1]	175,654	191,423	(15,769)	4,787	4,665	(15,647)	0	0	0	9,514	0	0	4,665	15,000
City Total	2,026,578	1,967,624	58,954	41,707	7,500	93,161	0	0	0	4,412	13,822	0	6,665	47,000
ELMORE														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	102,774	126,943	(24,169)	5,286	5,300	(24,183)	4,259	0	0	0	10,199	0	5,300	15,000
City Total	102,774	126,943	(24,169)	5,286	5,300	(24,183)	4,259	0	0	0	10,199	0	5,300	15,000
ELY														
ELECTRIC	2,093,492	1,876,376	217,116	13,613	0	230,729	0	0	0	0	0	0	0	0
SEWER	669,700	637,537	32,163	672	74,380	(41,545)	0	0	0	0	2,291,285	2,000,000	74,380	2,116,982
WATER	288,582	364,460	(75,878)	6,504	49,535	(118,909)	0	260,760	55,851	0	355,046	0	49,535	44,000
City Total	3,051,774	2,878,373	173,401	20,789	123,915	70,275	0	260,760	55,851	0	2,646,331	2,000,000	123,915	2,160,982
ELYSIAN														
REFUSE	32,255	34,464	(2,209)	0	0	(2,209)	0	0	0	0	0	0	0	0
SEWER	112,486	152,745	(40,259)	16,734	21,062	(44,587)	0	0	0	0	2,857	0	21,062	50,316
WATER	103,667	106,608	(2,941)	11,091	37,582	(29,432)	0	0	0	0	9,752	0	37,582	25,695
City Total	248,408	293,817	(45,409)	27,825	58,644	(76,228)	0	0	0	0	12,609	0	58,644	76,011
EMMONS														
LIQUOR [0]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [0]	18,378	18,494	(116)	16	0	(100)	0	0	0	(405)	0	0	0	0
SEWER [0]	15,479	14,026	1,453	21	0	1,474	0	0	0	0	4,210	0	0	0
WATER [0]	16,904	12,780	4,124	34	0	4,158	0	0	0	0	0	0	0	0
City Total	50,761	45,300	5,461	71	0	5,532	0	0	0	(405)	4,210	0	0	0
ERSKINE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [3]	142,949	123,751	19,198	2,769	37,400	(15,433)	0	0	0	0	4,687	0	37,400	41,500
City Total	142,949	123,751	19,198	2,769	37,400	(15,433)	0	0	0	0	4,687	0	37,400	41,500
EVANSVILLE														
SEWER [0]	59,719	48,962	10,757	14,722	7,372	18,107	0	0	0	0	0	0	7,372	30,746
WATER [0]	55,268	95,213	(39,945)	1,749	0	(38,196)	0	0	0	0	0	0	0	0
City Total	114,987	144,175	(29,188)	16,471	7,372	(20,089)	0	0	0	0	0	0	7,372	30,746
EVELETH														
GOLF COURSE [23]	154,055	187,435	(33,380)			(33,380)				0				0
REFUSE [23]	341,449	360,318	(18,869)	0	0	(18,869)	0	0	0	0	0	0	0	0
SENIOR HOUSING	239,374	166,397	72,977	12,262	114,022	(28,783)	0	0	0	0	5,170	0	106,540	30,000
SEWER [23][24]	325,471	321,290	4,181	0	0	4,181	0	0	0	0	0	0	0	0
WATER	426,639	438,893	(12,254)	17,620	0	5,366	0	0	0	0	168,833	0	0	0
City Total	1,486,988	1,474,333	12,655	29,882	114,022	(71,485)	0	0	0	0	174,003	0	106,540	30,000
EXCELSIOR														
COMMERCIAL DOCK	104,046	73,996	30,050	4,859	0	34,909	0	0	0	48,320	0	0	0	0
PARKING METER	36,117	5,397	30,720	1,322	0	32,042	0	0	0	31,150	0	0	0	0
REFUSE [*]	118,157	115,743	2,414	1,516	0	3,930	0	0	0	7,140	0	0	0	0
SEWER	347,215	250,096	97,119	24,752	10,101	111,770	0	0	0	(20,199)	56,764	163,073	10,101	0
SURFACE WATER MANAGEMENT [*	68,745	24,988	43,757	3,695	0	47,452	0	0	0	7,365	0	0	0	0
WATER	271,928	251,665	20,263	312,671	25,065	307,869	0	0	0	42,479	17,458	411,127	25,065	0
City Total	946,208	721,885	224,323	348,815	35,166	537,972	0	0	0	116,255	74,222	574,200	35,166	0
EYOTA														
SENIOR HOUSING [20]	0	0	0	1,682	625	1,057	0	0	0	0	2,094,874	2,955,113	625	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	307,477	318,069	(10,592)	8,350	27,841	(30,083)	0	0	0	0	91,112	133,442	27,841	180,700
City Total	307,477	318,069	(10,592)	10,032	28,466	(29,026)	0	0	0	0	2,185,986	3,088,555	28,466	180,700
FAIRFAX														
EDA	176,347	80,598	95,749	40,331	98,633	37,447	0	0	0	0	16,310	0	98,633	50,000
ELECTRIC	800,122	528,240	271,882	49,781	82,474	239,189	0	0	0	0	112,746	0	82,474	80,000
HRA	134,082	123,178	10,904	2,587	10,115	3,376	0	0	0	0	11,400	0	10,115	4,541
NATURAL GAS	443,679	228,571	215,108	187,353	115,972	286,489	0	0	0	0	11,139	0	115,972	25,000
SEWER	177,930	116,111	61,819	742	0	62,561	0	0	0	4,658	7,002	0	0	64,964
STORM SEWER	85,883	46,906	38,977	0	0	38,977	0	0	0	97,396	481	0	0	0
WATER	241,739	121,100	120,639	6,857	24,357	103,139	0	0	0	9,316	44,250	0	24,357	56,000
City Total	2,059,782	1,244,704	815,078	287,651	331,551	771,178	0	0	0	111,370	203,328	0	331,551	280,505
FAIRMONT														
ELECTRIC	11,626,315	11,548,380	77,935	352,777	5,454	425,258	0	0	0	603,215	471,555	0	0	0
HEAT	355,564	393,513	(37,949)	6,763	204	(31,390)	0	0	0	16,139	12,350	0	0	0
PARKING LOT [*]	3,660	3,998	(338)	0	1	(339)	0	0	0	0	0	0	0	0
SEWER	1,205,476	757,032	448,444	26,070	789	473,725	0	0	0	62,211	487,146	0	0	0
STORM SEWER	504,033	164,382	339,651	53,845	156,881	236,615	0	0	0	0	401,733	0	108,056	220,000
WATER	1,248,356	1,050,743	197,613	26,637	258	223,992	0	0	0	126,676	479,680	0	0	0
City Total	14,943,404	13,918,048	1,025,356	466,092	163,587	1,327,861	0	0	0	808,241	1,852,464	0	108,056	220,000
FALCON HEIGHTS														
SEWER	502,865	440,039	62,826	53,229	0	116,055	0	0	0	0	0	0	0	0
STORM DRAINAGE	27,368	48,602	(21,234)	28,798	0	7,564	0	0	0	0	0	0	0	0
City Total	530,233	488,641	41,592	82,027	0	123,619	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
FARIBAULT														
SEWER	2,741,983	2,016,428	725,555	195,009	295,048	625,516	0	0	0	53,868	439,942	0	294,312	405,000
STORM WATER	262,748	85,104	177,644	218,727	0	396,371	0	0	0	27,236	44,249	0	0	0
WATER	1,784,952	908,603	876,349	320,240	64,241	1,132,348	0	0	0	363,639	1,307,164	0	64,241	245,000
City Total	4,789,683	3,010,135	1,779,548	733,976	359,289	2,154,235	0	0	0	444,743	1,791,355	0	358,553	650,000
FARMINGTON														
ARENA	207,225	256,294	(49,069)	0	54	(49,123)	0	0	0	(30,000)	12,390	0	0	0
REFUSE	1,215,608	1,117,437	98,171	52,604	0	150,775	0	0	0	60,524	184,627	0	0	0
SEWER	1,070,363	958,947	111,416	196,481	102,458	205,439	0	0	0	(164,220)	72,016	0	102,458	145,000
STORM WATER [*]	215,800	131,832	83,968	384,740	2,432	466,276	0	0	0	54,468	0	0	0	0
WATER	1,538,562	738,883	799,679	386,383	79,739	1,106,323	0	0	0	473,045	854,220	0	79,620	140,000
City Total	4,247,558	3,203,393	1,044,165	1,020,208	184,683	1,879,690	0	0	0	393,817	1,123,253	0	182,078	285,000
FEDERAL DAM														
SEWER [20][*]	3,244	0	3,244	59	0	3,303	0	0	0	3,085	0	0	0	1,822
City Total	3,244	0	3,244	59	0	3,303	0	0	0	3,085	0	0	0	1,822
FELTON														
REFUSE [0]	10,648	9,446	1,202	0	0	1,202	0	0	0	1,202	0	0	0	0
SEWER [0]	3,788	4,613	(825)	0	0	(825)	0	0	0	(825)	0	0	0	0
WATER [0]	6,276	8,006	(1,730)	0	0	(1,730)	0	0	0	(1,730)	0	0	0	0
City Total	20,712	22,065	(1,353)	0	0	(1,353)	0	0	0	(1,353)	0	0	0	0
FERGUS FALLS														
REFUSE	3,432,533	3,215,304	217,229	1,567,384	155,122	1,629,491	0	21,001	1,153,420	23,367	3,597,956	0	155,122	305,000
SEWER	1,963,715	1,693,260	270,455	429,635	128,393	571,697	0	0	0	110,611	37,194	0	128,393	287,723
STORMWATER	118,525	114,424	4,101	18,285	365	22,021	0	0	0	17,854	3,695	0	365	4,498
WATER	1,100,576	1,141,112	(40,536)	250,385	1,651	208,198	0	0	0	114,262	32,964	0	0	0
WESTERN MN INDUSTRIES	105,262	79,892	25,370	26,029	81,940	(30,541)	0	0	0	2,500	0	0	47,974	74,414
City Total	6,720,611	6,243,992	476,619	2,291,718	367,471	2,400,866	0	21,001	1,153,42	268,594	3,671,809	0	331,854	671,635
FERTILE														
NURSING HOME [14]	3,365,340	3,438,631	(73,291)	0	0	(73,291)	0	0	0	0	82,858	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	110,493	84,668	25,825	8,231	4,876	29,180	0	0	0	0	37,192	0	4,876	15,150
City Total	3,475,833	3,523,299	(47,466)	8,231	4,876	(44,111)	0	0	0	0	120,050	0	4,876	15,150
FINLAYSON														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	53,201	94,661	(41,460)	19,140	31,980	(54,300)	0	0	17,524	(26,078)	34,242	0	31,980	19,000
City Total	53,201	94,661	(41,460)	19,140	31,980	(54,300)	0	0	17,524	(26,078)	34,242	0	31,980	19,000
FISHER														
RECYCLING [0]	4,597	1,628	2,969	0	0	2,969	0	0	0	0	0	0	0	0
REFUSE [0]	39,877	26,070	13,807	0	0	13,807	0	0	0	0	0	0	0	0
SEWER	47,160	14,228	32,932	3,115	5,166	30,881	3,115	0	0	0	0	0	5,166	0
WATER	63,489	35,251	28,238	0	0	28,238	0	0	0	0	0	0	0	0
City Total	155,123	77,177	77,946	3,115	5,166	75,895	3,115	0	0	0	0	0	5,166	0
FLENSBURG														
REFUSE [*]	8,793	4,750	4,043	0	0	4,043	0	0	0	0	0	0	0	0
SEWER [*]	4,410	5,974	(1,564)	0	0	(1,564)	0	0	0	0	0	0	0	0
City Total	13,203	10,724	2,479	0	0	2,479	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
FLOODWOOD														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	106,806	63,368	43,438	377	0	43,815	0	0	0	10,483	0	0	0	0
City Total	106,806	63,368	43,438	377	0	43,815	0	0	0	10,483	0	0	0	0
FLORENCE														
REFUSE [0]	2,350	2,437	(87)	0	0	(87)	0	0	0	0	0	0	0	0
WATER [0]	3,958	7,175	(3,217)	0	0	(3,217)	0	0	0	0	0	0	0	0
City Total	6,308	9,612	(3,304)	0	0	(3,304)	0	0	0	0	0	0	0	0
FOLEY														
SEWER	257,147	189,859	67,288	31,095	55,546	42,837	0	0	0	0	3,451	362,761	48,307	447,266
WATER	171,038	103,480	67,558	15,272	4,500	78,330	0	0	0	0	0	0	4,500	8,000
City Total	428,185	293,339	134,846	46,367	60,046	121,167	0	0	0	0	3,451	362,761	52,807	455,266
FOREST LAKE														
AIRPORT/IND. PARK	98,059	98,679	(620)	0	86,498	(87,118)	0	0	0	0	25,140	0	86,498	0
GOLF	10,984	6,159	4,825	1,764	0	6,589	0	0	0	0	0	0	0	0
HRA [29]	235,492	209,580	25,912	2,762	0	28,674	0	102,832	0	0	90,725	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	3,718,219	3,004,234	713,985	3,458,430	311,104	3,861,311	0	0	0	20,000	338,430	0	311,104	235,000
City Total	4,062,754	3,318,652	744,102	3,462,956	397,602	3,809,456	0	102,832	0	20,000	454,295	0	397,602	235,000
FORESTON														
SEWER [0]	20,471	71,847	(51,376)	23,814	0	(27,562)	0	0	0	0	0	0	0	0
WATER [0]	20,454	12,503	7,951	10,193	0	18,144	0	0	0	0	0	0	0	0
City Total	40,925	84,350	(43,425)	34,007	0	(9,418)	0	0	0	0	0	0	0	0
FOSSTON														
CABLE TV	170,272	165,365	4,907	0	0	4,907	0	0	0	0	0	0	0	0
ELECTRIC	1,843,792	1,480,856	362,936	0	0	362,936	0	0	0	80,000	0	0	0	0
NATURAL GAS	765,336	606,421	158,915	0	116,880	42,035	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	2,779,400	2,252,642	526,758	0	116,880	409,878	0	0	0	80,000	0	0	0	0
FOUNTAIN														
SEWER	35,154	41,933	(6,779)	0	0	(6,779)	0	0	0	(8,240)	4,679	0	0	0
WATER	43,580	55,981	(12,401)	1,704	0	(10,697)	0	0	0	5,600	8,419	0	0	0
City Total	78,734	97,914	(19,180)	1,704	0	(17,476)	0	0	0	(2,640)	13,098	0	0	0
FRANKLIN														
SEWER	49,244	32,865	16,379	1,576	0	17,955	0	0	0	0	0	0	0	0
WATER	51,672	45,391	6,281	0	0	6,281	0	0	0	0	0	0	0	0
City Total	100,916	78,256	22,660	1,576	0	24,236	0	0	0	0	0	0	0	0
FRAZEE														
EDA	38,410	11,663	26,747	856	19,463	8,140	6,168	0	0	0	0	0	19,163	4,537
SEWER [0]	81,023	39,764	41,259	0	0	41,259	0	0	0	0	0	0	0	0
WATER [0]	107,389	70,046	37,343	700	0	38,043	0	0	0	0	0	0	0	0
City Total	226,822	121,473	105,349	1,556	19,463	87,442	6,168	0	0	0	0	0	19,163	4,537
FREEBORN														
REFUSE [*]	14,841	13,878	963	0	0	963	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER	12,200	15,150	(2,950)	9,587	0	6,637	0	0	0	0	0	0	0	0
WATER	22,072	28,114	(6,042)	672	0	(5,370)	0	0	0	0	0	0	0	0
City Total	49,113	57,142	(8,029)	10,259	0	2,230	0	0	0	0	0	0	0	0
FREEPORT														
SEWER	69,830	49,668	20,162	10,141	24,131	6,172	0	0	0	2,568	0	0	24,131	12,000
WATER	58,103	33,597	24,506	2,003	0	26,509	0	0	0	32,427	2,264	0	0	0
City Total	127,933	83,265	44,668	12,144	24,131	32,681	0	0	0	34,995	2,264	0	24,131	12,000
FRIDLEY														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	5,024,863	5,167,264	(142,401)	234,748	230,865	(138,518)	0	0	30,674	108,609	1,064,303	0	159,526	360,000
City Total	5,024,863	5,167,264	(142,401)	234,748	230,865	(138,518)	0	0	30,674	108,609	1,064,303	0	159,526	360,000
FROST														
SEWER	44,557	63,392	(18,835)	117,816	266,100	(167,119)	0	0	0	34,580	0	0	25,375	0
WATER	47,577	22,452	25,125	1,259	0	26,384	0	0	0	(34,580)	4,723	0	0	0
City Total	92,134	85,844	6,290	119,075	266,100	(140,735)	0	0	0	0	4,723	0	25,375	0
FULDA														
EDA [*][28]	0	40	(40)	1,799	0	1,759	0	0	0	(3,300)	0	0	0	0
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	49,591	46,523	3,068	4,978	3,069	4,977	0	0	0	4,267	30,379	0	0	0
WATER [2]	284,685	222,374	62,311	3,143	35,880	29,574	0	0	0	23,892	69,423	0	35,320	41,000
City Total	334,276	268,937	65,339	9,920	38,949	36,310	0	0	0	24,859	99,802	0	35,320	41,000
GARFIELD														
SEWER [0]	55,756	22,788	32,968	10,979	6,749	37,198	0	0	0	0	1,648	0	6,749	24,573
WATER [0]	29,939	23,875	6,064	3,855	4,459	5,460	0	0	0	0	2,640	0	4,459	3,000
City Total	85,695	46,663	39,032	14,834	11,208	42,658	0	0	0	0	4,288	0	11,208	27,573
GARVIN														
SEWER [*][20]	0	631	(631)	757	0	126	0	0	0	0	27,326	0	0	0
WATER	11,980	21,814	(9,834)	6,711	4,211	(7,334)	6,366	0	0	0	1,352	0	4,211	3,243
City Total	11,980	22,445	(10,465)	7,468	4,211	(7,208)	6,366	0	0	0	28,678	0	4,211	3,243
GARY														
LAUNDROMAT [0]	10,479	8,490	1,989	0	0	1,989	0	0	0	0	4,734	0	0	0
REFUSE [0]	8,655	10,214	(1,559)	0	0	(1,559)	0	0	0	0	0	0	0	0
WATER [0]	19,032	8,419	10,613	0	5,050	5,563	0	0	0	0	0	0	5,050	9,000
City Total	38,166	27,123	11,043	0	5,050	5,993	0	0	0	0	4,734	0	5,050	9,000
GAYLORD														
NURSING HOME	2,884,995	3,062,497	(177,502)	99,859	1,952	(79,595)	0	0	0	0	33,972	0	0	0
REFUSE [*]	130,023	126,466	3,557	198	0	3,755	0	0	0	0	0	0	0	0
SEWER	218,685	259,007	(40,322)	10,521	0	(29,801)	0	0	0	155,416	65,966	0	0	0
STORM WATER	110,253	64,184	46,069	155,498	34,496	167,071	29,241	0	7,208	92,975	0	0	34,496	25,000
WATER	382,313	151,876	230,437	18,513	89,540	159,410	168	0	0	76,081	0	0	89,540	45,000
City Total	3,726,269	3,664,030	62,239	284,589	125,988	220,840	29,409	0	7,208	324,472	99,938	0	124,036	70,000
GEM LAKE														
SEWER	32,200	9,994	22,206	6,485	0	28,691	0	0	0	0	49,000	0	0	0
City Total	32,200	9,994	22,206	6,485	0	28,691	0	0	0	0	49,000	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
GENEVA														
REFUSE [0]	23,527	22,487	1,040	0	0	1,040	0	0	0	0	0	0	0	0
SEWER	8,742	8,835	(93)	914	0	821	0	0	0	0	2,797	0	0	0
WATER	23,892	26,600	(2,708)	14,434	0	11,726	0	0	0	(10,000)	10,950	0	0	0
City Total	56,161	57,922	(1,761)	15,348	0	13,587	0	0	0	(10,000)	13,747	0	0	0
GEORGETOWN														
REFUSE [0]	6,360	5,449	911	0	0	911	0	0	0	0	0	0	0	0
SEWER [0]	4,728	6,407	(1,679)	0	0	(1,679)	0	0	0	0	0	0	0	0
WATER [0]	6,054	3,231	2,823	0	0	2,823	0	0	0	0	0	0	0	0
City Total	17,142	15,087	2,055	0	0	2,055	0	0	0	0	0	0	0	0
GHENT														
SEWER	34,204	35,608	(1,404)	1,151	0	(253)	0	0	0	0	0	0	0	0
WATER	36,948	30,836	6,112	1,383	7,643	(148)	0	0	0	0	0	0	7,643	3,629
City Total	71,152	66,444	4,708	2,534	7,643	(401)	0	0	0	0	0	0	7,643	3,629
GIBBON														
SEWER [0]	28,128	19,393	8,735	538	0	9,273	0	0	0	0	0	0	0	0
WATER [0]	47,037	31,256	15,781	4,245	0	20,026	0	0	0	0	0	0	0	0
City Total	75,165	50,649	24,516	4,783	0	29,299	0	0	0	0	0	0	0	0
GILBERT														
ELECTRIC	638,188	581,101	57,087	41,837	1,619	97,305	0	0	0	19,888	0	0	842	0
SEWER	182,920	207,545	(24,625)	0	0	(24,625)	0	0	0	(36,979)	0	0	0	0
WATER	137,213	236,876	(99,663)	0	0	(99,663)	0	0	0	0	0	0	0	0
City Total	958,321	1,025,522	(67,201)	41,837	1,619	(26,983)	0	0	0	(17,091)	0	0	842	0
GILMAN														
SEWER [0]	10,785	6,604	4,181	1,746	0	5,927	0	0	0	0	0	0	0	0
City Total	10,785	6,604	4,181	1,746	0	5,927	0	0	0	0	0	0	0	0
GLENCOE														
AIRPORT	40,245	67,931	(27,686)	11,959	100	(15,827)	0	0	11,959	0	2,417	0	100	10,176
ELECTRIC [29]	5,518,150	4,876,305	641,845	121,436	247,939	515,342	0	0	0	93,986	423,739	0	247,939	480,000
REFUSE [*]	91,656	71,339	20,317	5	0	20,322	0	0	0	16,099	0	0	0	0
SEWER	844,099	636,700	207,399	33,108	151,136	89,371	0	0	0	16,500	21,771	0	151,136	180,000
STORM WATER MANAGEMENT [*]	104,585	2,288	102,297	342	0	102,639	0	0	0	103,352	0	0	0	0
WATER	584,111	396,978	187,133	54,762	17,484	224,411	0	0	0	72,390	42,434	0	17,484	150,000
City Total	7,182,846	6,051,541	1,131,305	221,612	416,659	936,258	0	0	11,959	302,327	490,361	0	416,659	820,176
GLENVILLE														
REFUSE [*]	31,604	32,817	(1,213)	39	0	(1,174)	0	0	0	0	0	0	0	0
SEWER	17,234	33,445	(16,211)	0	0	(16,211)	0	0	0	0	11,543	0	0	0
WATER	25,522	18,498	7,024	231	0	7,255	0	0	0	0	0	0	0	0
City Total	74,360	84,760	(10,400)	270	0	(10,130)	0	0	0	0	11,543	0	0	0
GLENWOOD														
REFUSE [*]	118,448	107,401	11,047	982	0	12,029	0	0	0	3,000	0	0	0	0
SEWER	476,095	532,841	(56,746)	45,000	33,095	(44,841)	0	0	0	0	200,549	0	33,095	725,000
WATER	338,249	257,972	80,277	7,255	25,212	62,320	0	0	0	31,984	103,236	0	25,212	60,545
City Total	932,792	898,214	34,578	53,237	58,307	29,508	0	0	0	34,984	303,785	0	58,307	785,545

APPENDIX 9
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
GLYNDON														
SEWER [0]	104,543	66,160	38,383	34,158	22,826	49,715	23,759	0	0	0	1,195	0	22,826	39,448
WATER [0]	71,027	95,285	(24,258)	11,059	0	(13,199)	0	0	0	0	272,457	0	0	0
City Total	175,570	161,445	14,125	45,217	22,826	36,516	23,759	0	0	0	273,652	0	22,826	39,448
GOLDEN VALLEY														
GOLF COURSE	1,643,505	2,032,972	(389,467)	84,121	0	(305,346)	0	0	0	85,000	110,667	0	0	0
MOTOR VEHICLE REGISTRATION [*]	498,387	349,798	148,589	7,254	0	155,843	0	0	0	125,000	0	0	0	0
RECYCLING [*]	218,443	238,929	(20,486)	66,188	0	45,702	0	0	0	7,000	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORM SEWER	1,417,732	479,366	938,366	100,325	0	1,038,691	0	0	0	(7,000)	662,149	0	0	0
WATER [3]	4,984,164	5,583,760	(599,596)	294,578	0	(305,018)	0	0	0	0	1,469,164	0	0	0
City Total	8,762,231	8,684,825	77,406	552,466	0	629,872	0	0	0	210,000	2,241,980	0	0	0
GONVICK														
REFUSE [*]	7,435	7,900	(465)	0	0	(465)	0	0	0	0	0	0	0	0
SEWER [*]	22,833	13,659	9,174	0	0	9,174	0	0	0	0	0	0	0	0
WATER	28,634	39,468	(10,834)	3,172	0	(7,662)	0	0	0	(549)	8,008	0	0	0
City Total	58,902	61,027	(2,125)	3,172	0	1,047	0	0	0	(549)	8,008	0	0	0
GOOD THUNDER														
SEWER	107,213	60,867	46,346	2,076	15,246	33,176	0	0	0	0	0	0	15,246	50,000
WATER	50,469	51,498	(1,029)	879	1,384	(1,534)	0	0	0	0	4,230	0	1,384	10,000
City Total	157,682	112,365	45,317	2,955	16,630	31,642	0	0	0	0	4,230	0	16,630	60,000
GOODHUE														
GAS [0]	492,769	332,260	160,509	793	32,336	128,966	0	0	0	0	0	0	32,336	28,630
RECYCLING [0]	10,585	11,878	(1,293)	0	0	(1,293)	0	0	0	(2,000)	0	0	0	0
REFUSE [0]	86,530	100,264	(13,734)	0	0	(13,734)	0	0	0	7,000	0	0	0	0
SEWER [0]	78,787	49,788	28,999	0	6,593	22,406	0	0	0	5,000	0	0	0	0
WATER [0]	80,953	54,066	26,887	0	8,991	17,896	0	0	0	5,000	0	0	0	0
City Total	749,624	548,256	201,368	793	47,920	154,241	0	0	0	15,000	0	0	32,336	28,630
GOODRIDGE														
REFUSE [0]	8,733	9,119	(386)	0	0	(386)	0	0	0	(1,303)	0	0	0	0
SEWER	9,308	24,225	(14,917)	0	643	(15,560)	0	0	0	0	0	0	643	1,214
WATER	12,212	18,720	(6,508)	1,700	1,789	(6,597)	0	0	0	0	0	0	1,789	2,786
City Total	30,253	52,064	(21,811)	1,700	2,432	(22,543)	0	0	0	(1,303)	0	0	2,432	4,000
GOODVIEW														
LEASE SERVICE	24,000	15,922	8,078	1,232	0	9,310	0	0	0	0	0	0	0	0
SEWER	341,382	345,042	(3,660)	17,061	0	13,401	0	0	0	0	30,492	0	0	0
WATER	168,214	258,036	(89,822)	4,650	0	(85,172)	0	0	0	0	27,688	0	0	0
City Total	533,596	619,000	(85,404)	22,943	0	(62,461)	0	0	0	0	58,180	0	0	0
GRACEVILLE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	101,834	104,654	(2,820)	2,233	29,404	(29,991)	0	0	0	(20,000)	0	0	29,404	30,000
City Total	101,834	104,654	(2,820)	2,233	29,404	(29,991)	0	0	0	(20,000)	0	0	29,404	30,000
GRANADA														
REFUSE [*]	2,891	3,022	(131)	0	0	(131)	0	0	224	3,148	0	0	0	0
SEWER	12,784	25,129	(12,345)	19,651	0	7,306	9,003	0	2,898	0	21,788	0	0	0

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	19,575	25,772	(6,197)	0	0	(6,197)	0	0	0	0	0	0	0	0
City Total	35,250	53,923	(18,673)	19,651	0	978	9,003	0	3,122	3,148	21,788	0	0	0
GRAND MARAIS														
ELECTRIC	1,595,313	1,438,926	156,387	40,112	140	196,359	0	0	0	0	841,350	0	0	0
GOLF COURSE	148,585	146,753	1,832	0	418	1,414	0	0	0	0	33,829	0	418	5,655
SEWER	400,813	409,112	(8,299)	5,768	0	(2,531)	0	0	0	51,299	22,156	0	0	0
WATER	209,477	232,502	(23,025)	844	11,667	(33,848)	0	0	0	0	68,026	0	11,667	21,000
City Total	2,354,188	2,227,293	126,895	46,724	12,225	161,394	0	0	0	51,299	965,361	0	12,085	26,655
GRAND MEADOW														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	125,636	175,673	(50,037)	2,900	0	(47,137)	0	0	0	35,800	55,556	0	0	0
City Total	125,636	175,673	(50,037)	2,900	0	(47,137)	0	0	0	35,800	55,556	0	0	0
GRAND RAPIDS														
ELECTRIC	9,040,129	7,887,524	1,152,605	322,103	100,793	1,373,915	0	0	0	0	1,309,185	0	97,858	78,750
GOLF COURSE	491,515	518,654	(27,139)	8,770	5,968	(24,337)	0	0	0	2,500	63,565	0	5,968	14,846
SEWER	4,929,945	4,772,186	157,759	35,272	197,826	(4,795)	0	0	0	0	5,050,254	0	193,486	98,125
WATER [29]	1,480,014	1,098,756	381,258	16,623	68,978	328,903	0	0	0	0	265,158	0	63,800	307,125
City Total	15,941,603	14,277,120	1,664,483	382,768	373,565	1,673,686	0	0	0	2,500	6,688,162	0	361,112	498,846
GRANITE FALLS														
CABLE TV	30,009	7,699	22,310	1,368	0	23,678	0	0	0	0	0	0	0	0
COMMUNITY CENTER	281,132	600,767	(319,635)	165,094	67,698	(222,239)	125,798	0	0	(53,476)	0	0	66,744	50,000
COMMUNITY HOUSING	186,207	87,404	98,803	2,597	95,927	5,473	0	0	0	0	0	0	95,927	33,447
ELECTRIC	1,797,907	1,413,039	384,868	31,446	47,090	369,224	0	0	0	210,635	1,849,039	3,067,588	16,592	45,000
HOSPITAL [11]	11,678,223	11,067,807	610,416	82,906	0	693,322	0	0	0	0	253,692	0	107,397	45,000
MOTOR VEHICLE	63,270	55,358	7,912	53	0	7,965	0	0	0	282	0	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	304,822	302,310	2,512	1,983	13,119	(8,624)	0	0	0	16,366	3,603	0	11,810	98,234
WATER	434,366	382,808	51,558	4,155	28,858	26,855	0	0	0	(19,257)	85,784	0	27,693	93,000
City Total	14,775,936	13,917,192	858,744	289,602	252,692	895,654	125,798	0	0	154,550	2,192,118	3,067,588	326,163	364,681
GRASSTON														
SEWER [0]	5,992	4,484	1,508	7,057	0	8,565	0	0	0	0	0	0	0	0
City Total	5,992	4,484	1,508	7,057	0	8,565	0	0	0	0	0	0	0	0
GREEN ISLE														
REFUSE [0]	21,047	28,874	(7,827)	5,980	0	(1,847)	0	0	5,980	0	0	0	0	0
SEWER [0]	74,906	33,584	41,322	595	0	41,917	0	0	0	97,817	7,237	0	0	0
WATER [0]	33,591	29,458	4,133	0	0	4,133	0	0	0	(3,426)	0	0	0	0
City Total	129,544	91,916	37,628	6,575	0	44,203	0	0	5,980	94,391	7,237	0	0	0
GREENBUSH														
REFUSE	61,018	63,749	(2,731)	662	0	(2,069)	0	0	0	0	1,295	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	98,868	96,559	2,309	2,879	1,179	4,009	0	0	0	0	8,874	0	1,179	2,000
City Total	159,886	160,308	(422)	3,541	1,179	1,940	0	0	0	0	10,169	0	1,179	2,000
GREENFIELD														
SEWER	21,256	45,894	(24,638)	9,413	0	(15,225)	0	0	0	0	0	0	0	0
WATER [20]	2,425	23,396	(20,971)	0	1,403	(22,374)				0				0
City Total	23,681	69,290	(45,609)	9,413	1,403	(37,599)	0	0	0	0	0	0	0	0

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
GREENWOOD														
MARINA	10,800	6,703	4,097	0	0	4,097	0	0	0	0	0	0	0	0
SEWER	67,547	72,361	(4,814)	219	0	(4,595)	0	0	0	0	0	0	0	0
City Total	78,347	79,064	(717)	219	0	(498)	0	0	0	0	0	0	0	0
GREY EAGLE														
REFUSE [*]	17,498	17,760	(262)	0	0	(262)	0	0	0	2,000	0	0	0	0
SEWER	50,671	41,616	9,055	172	15,119	(5,892)	0	0	0	(3,517)	0	0	15,119	20,876
WATER	21,113	22,259	(1,146)	0	0	(1,146)	0	0	0	(5,863)	1,030	0	0	0
City Total	89,282	81,635	7,647	172	15,119	(7,300)	0	0	0	(7,380)	1,030	0	15,119	20,876
GROVE CITY														
EDA SR HOUSING	111,132	90,271	20,861	5,913	55,521	(28,747)	0	0	0	0	0	0	55,521	45,000
ELECTRIC	567,674	447,856	119,818	28,597	45,719	102,696	0	866,629	0	0	987,142	0	45,719	15,000
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	85,981	91,287	(5,306)	249	5,770	(10,827)	0	0	0	0	42,434	0	5,770	20,000
City Total	764,787	629,414	135,373	34,759	107,010	63,122	0	866,629	0	0	1,029,576	0	107,010	80,000
GRYGLA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	38,593	37,326	1,267	3,403	2,027	2,643	0	0	0	5,800	1,498	0	2,027	31,085
WATER TOWER [*]	1,682	0	1,682	2,052	765	2,969	0	0	0	(1,000)	0	0	765	13,672
City Total	40,275	37,326	2,949	5,455	2,792	5,612	0	0	0	4,800	1,498	0	2,792	44,757
HACKENSACK														
SEWER	97,043	198,136	(101,093)	12,820	23,541	(111,814)	0	0	0	97,186	11,749	574,000	23,541	503,214
WATER	46,119	48,155	(2,036)	9,129	8,743	(1,650)	0	0	0	(112,403)	0	0	8,743	140,000
City Total	143,162	246,291	(103,129)	21,949	32,284	(113,464)	0	0	0	(15,217)	11,749	574,000	32,284	643,214
HADLEY														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][2]	8,168	8,718	(550)	30	0	(520)	0	0	0	(3,500)	0	0	0	0
City Total	8,168	8,718	(550)	30	0	(520)	0	0	0	(3,500)	0	0	0	0
HALLOCK														
GAS	504,862	476,005	28,857	12,809	0	41,666	0	0	0	31,084	3,110	0	0	0
SEWER	40,240	75,395	(35,155)	0	0	(35,155)	0	0	0	(25,000)	0	0	0	0
WATER	132,554	153,786	(21,232)	55	0	(21,177)	0	0	0	(30,000)	21,604	0	0	0
City Total	677,656	705,186	(27,530)	12,864	0	(14,666)	0	0	0	(23,916)	24,714	0	0	0
HALSTAD														
ELECTRIC [22]	547,606	482,727	64,879	5,887	0	70,766	0	0	0	0	10,667	0	0	0
JOHN WIMMER HOMES	18,806	27,748	(8,942)	0	0	(8,942)	0	0	0	0	0	0	0	0
REFUSE [0]	42,873	36,021	6,852	0	0	6,852	0	0	0	0	0	0	0	0
SEWER	64,116	71,038	(6,922)	0	9,319	(16,241)	0	357,852	0	0	365,048	0	9,319	35,000
WATER	63,727	64,797	(1,070)	0	0	(1,070)	0	0	0	0	2,265	0	0	0
City Total	737,128	682,331	54,797	5,887	9,319	51,365	0	357,852	0	0	377,980	0	9,319	35,000
HAMBURG														
COMMUNITY HALL [0][25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [0]	20,059	18,778	1,281	2,325	0	3,606	0	0	0	0	0	0	0	0
SEWER [0]	46,855	36,078	10,777	0	0	10,777	0	0	0	0	0	0	0	0
WATER [0]	48,822	23,277	25,545	0	0	25,545	0	0	0	0	0	0	0	0
City Total	115,736	78,133	37,603	2,325	0	39,928	0	0	0	0	0	0	0	0

APPENDIX 9
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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
HAMMOND														
CABLE TV	13,788	14,279	(491)	0	464	(955)	0	0	0	0	0	0	464	11,527
WATER	12,530	20,207	(7,677)	486	1,750	(8,941)	0	0	0	0	0	0	1,750	4,000
City Total	26,318	34,486	(8,168)	486	2,214	(9,896)	0	0	0	0	0	0	2,214	15,527
HAMPTON														
SEWER	58,454	28,753	29,701	4,115	0	33,816	0	0	0	50,000	100,549	0	0	0
WATER	57,884	21,660	36,224	5,180	0	41,404	0	0	0	(50,000)	174,686	0	0	0
City Total	116,338	50,413	65,925	9,295	0	75,220	0	0	0	0	275,235	0	0	0
HANCOCK														
SEWER	101,087	80,827	20,260	49,727	0	69,987	47,545	0	0	111,284	32,456	0	0	0
WATER	169,508	103,893	65,615	8,247	0	73,862	4,366	0	0	110,430	0	0	0	0
City Total	270,595	184,720	85,875	57,974	0	143,849	51,911	0	0	221,714	32,456	0	0	0
HANLEY FALLS														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	101,479	89,184	12,295	85,226	25,146	72,375	0	83,802	0	0	73,556	0	25,146	3,950
City Total	101,479	89,184	12,295	85,226	25,146	72,375	0	83,802	0	0	73,556	0	25,146	3,950
HANOVER														
SEWER	93,084	135,301	(42,217)	490,436	509,921	(61,702)	0	0	0	0	0	0	56,620	78,000
WATER	47,189	18,882	28,307	215,274	195,878	47,703	0	0	0	0	0	0	0	0
City Total	140,273	154,183	(13,910)	705,710	705,799	(13,999)	0	0	0	0	0	0	56,620	78,000
HANSKA														
SEWER	26,393	43,839	(17,446)	9,300	1,232	(9,378)	0	0	0	0	0	0	1,232	50,000
WATER	23,731	49,419	(25,688)	1,947	0	(23,741)	0	0	0	0	0	0	0	0
City Total	50,124	93,258	(43,134)	11,247	1,232	(33,119)	0	0	0	0	0	0	1,232	50,000
HARDWICK														
SEWER [0]	9,561	6,374	3,187	6,464	0	9,651	0	0	0	(5,625)	0	0	0	0
WATER [0]	14,309	14,316	(7)	0	6,329	(6,336)	0	0	0	9,921	0	0	6,329	3,585
City Total	23,870	20,690	3,180	6,464	6,329	3,315	0	0	0	4,296	0	0	6,329	3,585
HARMONY														
EDA	59,256	79,436	(20,180)	0	34,081	(54,261)	0	0	0	(85,000)	2,000	0	13,881	19,700
ELECTRIC	579,427	520,001	59,426	23,160	0	82,586	0	0	0	35,000	61,372	0	0	0
REFUSE [*]	35,191	42,061	(6,870)	0	532	(7,402)	0	0	0	0	0	0	532	0
SENIOR HOUSING	284,102	339,822	(55,720)	6,389	92,418	(141,749)	0	0	0	(184,024)	3,039,588	0	92,418	0
SEWER	191,193	237,145	(45,952)	881	30,572	(75,643)	0	0	0	(41,940)	0	0	30,572	83,880
WATER [*]	140,395	68,667	71,728	3,185	0	74,913	0	0	0	0	0	0	0	0
City Total	1,289,564	1,287,132	2,432	33,615	157,603	(121,556)	0	0	0	(275,964)	3,102,960	0	137,403	103,580
HARRIS														
BUILDING [*]	52,027	38,411	13,616	0	0	13,616	0	0	0	0	0	0	0	0
SEWER [*]	15,817	70,254	(54,437)	7,394	3,548	(50,591)	0	0	0	0	0	0	3,548	18,000
WATER [*]	32,021	28,624	3,397	316	6,769	(3,056)	0	0	0	0	0	0	6,769	17,433
City Total	99,865	137,289	(37,424)	7,710	10,317	(40,031)	0	0	0	0	0	0	10,317	35,433
HARTLAND														
SEWER	20,846	26,510	(5,664)	15,694	6,800	3,230	0	1,256	0	0	7,515	0	6,800	16,000

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [*]	23,652	16,820	6,832	207	1,089	5,950	0	0	0	0	0	0	1,089	0
City Total	44,498	43,330	1,168	15,901	7,889	9,180	0	1,256	0	0	7,515	0	7,889	16,000
HASTINGS														
ELECTRIC	601,505	597,032	4,473	2,072,955	479,589	1,597,839	0	1,604,621	314,909	0	959,214	7,049,019	479,589	3,135,000
SEWER	1,678,112	1,353,929	324,183	118,302	0	442,485	0	0	0	700,000	101,974	0	0	47,551
TRANSIT	52,584	277,942	(225,358)	218,458	0	(6,900)	0	50,711	151,558	0	0	0	0	0
WATER	1,749,146	1,236,434	512,712	93,430	43,991	562,151	0	0	0	200,000	56,259	0	41,410	35,000
City Total	4,081,347	3,465,337	616,010	2,503,145	523,580	2,595,575	0	1,655,332	466,467	900,000	1,117,447	7,049,019	520,999	3,217,551
HATFIELD														
REFUSE [0]	1,730	1,416	314	0	0	314	0	0	0	0	0	0	0	0
SEWER [0]	2,160	1,789	371	413	0	784	0	0	0	0	0	0	0	0
WATER [0]	3,583	2,508	1,075	1,224	0	2,299	0	0	0	0	0	0	0	0
City Total	7,473	5,713	1,760	1,637	0	3,397	0	0	0	0	0	0	0	0
HAWLEY														
AIRPORT	57,872	79,198	(21,326)	0	0	(21,326)	0	0	0	0	1,425	0	0	0
DEPUTY REGISTER	46,615	31,377	15,238	0	0	15,238	0	0	0	0	0	0	0	0
ELECTRIC	1,122,807	946,991	175,816	20,376	0	196,192	0	0	0	97,072	6,186	0	0	0
GAS	602,911	541,968	60,943	21,978	0	82,921	0	0	0	40,838	9,763	0	0	0
REFUSE	173,255	137,758	35,497	0	0	35,497	0	0	0	30,000	0	0	0	0
SEWER	233,078	191,353	41,725	2,006	39,006	4,725	0	0	0	42,000	57,064	0	39,006	35,000
WATER	202,453	176,667	25,786	5,851	42,169	(10,532)	0	0	0	0	61,636	0	42,169	39,000
City Total	2,438,991	2,105,312	333,679	50,211	81,175	302,715	0	0	0	209,910	136,074	0	81,175	74,000
HAYFIELD														
NURSING HOME [14]	3,851,299	3,333,983	517,316	128,734	292,334	353,716	0	0	10,013	0	55,895	0	291,946	90,000
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	211,633	172,441	39,192	36,270	35,055	40,407	31,525	0	4,454	35,000	0	0	35,055	17,000
City Total	4,062,932	3,506,424	556,508	165,004	327,389	394,123	31,525	0	14,467	35,000	55,895	0	327,001	107,000
HAYWARD														
SEWER [0]	30,750	23,884	6,866	200	8,778	(1,712)	0	0	0	14,245	0	0	0	0
WATER [0]	20,771	27,437	(6,666)	12,474	2,080	3,728	0	0	0	0	0	0	0	0
City Total	51,521	51,321	200	12,674	10,858	2,016	0	0	0	14,245	0	0	0	0
HECTOR														
REFUSE [*]	73,236	69,675	3,561	0	0	3,561	0	0	0	0	0	0	0	0
SEWER	184,337	200,402	(16,065)	4,285	57,312	(69,092)	1,320	0	0	0	0	0	57,312	80,078
WATER	110,768	158,740	(47,972)	1,138	0	(46,834)	0	0	0	(7,600)	0	0	0	0
City Total	368,341	428,817	(60,476)	5,423	57,312	(112,365)	1,320	0	0	(7,600)	0	0	57,312	80,078
HENDERSON														
SEWER	60,060	49,649	10,411	398	0	10,809	0	0	0	24,000	753	0	0	0
WATER	73,035	70,092	2,943	301	0	3,244	0	0	0	24,000	5,162	0	0	0
City Total	133,095	119,741	13,354	699	0	14,053	0	0	0	48,000	5,915	0	0	0
HENDRICKS														
SEWER	68,023	37,505	30,518	665	0	31,183	0	0	0	0	0	0	0	0
WATER	90,726	68,623	22,103	3,088	3,486	21,705	0	0	0	0	0	0	3,486	10,249
City Total	158,749	106,128	52,621	3,753	3,486	52,888	0	0	0	0	0	0	3,486	10,249
HENDRUM														
EMERGENCY RECOVERY [0]	2,846	2	2,844	0	0	2,844	0	0	0	0	0	0	0	0

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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
LIGHT	1,237,240	819,145	418,095	0	0	418,095	0	0	0	235,860	0	0	0	0
REFUSE [0]	16,546	15,966	580	0	0	580	0	0	0	0	0	0	0	0
SEWER [0]	33,534	14,537	18,997	0	0	18,997	0	0	0	9,453	1,327	0	0	0
STORM SEWER [0]	2,947	2	2,945	2,611	0	5,556	2,611	0	0	0	0	0	0	0
UTILITY FEES [0]	6,477	7,555	(1,078)	0	0	(1,078)	0	0	0	0	0	0	0	0
WATER [0]	14,642	15,125	(483)	11,143	0	10,660	0	0	0	260	32,189	0	0	0
City Total	1,314,232	872,332	441,900	13,754	0	455,654	2,611	0	0	245,573	33,516	0	0	0
HENNING														
AMBULANCE	94,016	91,849	2,167	14,839	0	17,006	4,318	0	777	5,000	2,386	0	0	0
EDA	48,249	23,650	24,599	239	22,550	2,288	0	0	0	0	0	0	22,550	10,173
ELECTRIC	486,319	474,115	12,204	15,121	0	27,325	0	0	0	0	44,994	0	0	0
NATURAL GAS	386,378	371,616	14,762	131	61,238	(46,345)	0	0	0	0	10,560	0	59,868	0
SEWER	85,887	108,796	(22,909)	3,253	1,577	(21,233)	0	0	0	0	10,253	0	1,577	30,052
WATER	101,903	74,313	27,590	7,184	13,490	21,284	0	1,318,228	0	(110,044)	1,348,497	1,134,000	13,490	1,135,000
City Total	1,202,752	1,144,339	58,413	40,767	98,855	325	4,318	1,318,228	777	(105,044)	1,416,690	1,134,000	97,485	1,175,225
HERMAN														
SEWER	52,452	29,737	22,715	5,720	3,240	25,195	5,609	0	0	(90)	0	0	3,240	5,000
WATER	58,245	38,261	19,984	237	3,240	16,981	0	0	0	0	0	0	3,240	5,000
City Total	110,697	67,998	42,699	5,957	6,480	42,176	5,609	0	0	(90)	0	0	6,480	10,000
HERMANTOWN														
SEWER	284,921	564,670	(279,749)	87,435	0	(192,314)	0	0	0	0	20,895	0	0	0
WATER	535,580	600,419	(64,839)	92,703	0	27,864	0	0	0	0	20,444	0	0	0
City Total	820,501	1,165,089	(344,588)	180,138	0	(164,450)	0	0	0	0	41,339	0	0	0
HERON LAKE														
NURSING HOME	1,885,811	1,874,836	10,975	14,011	0	24,986	0	0	0	0	44,623	0	0	0
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	90,387	73,739	16,648	2,425	6,719	12,354	0	0	0	34,671	0	0	5,572	30,000
WATER [2]	188,437	125,387	63,050	7,535	56,292	14,293	0	0	0	(17,371)	335,052	884,000	56,292	0
City Total	2,164,635	2,073,962	90,673	23,971	63,011	51,633	0	0	0	17,300	379,675	884,000	61,864	30,000
HEWITT														
SEWER [0]	10,691	11,186	(495)	676	0	181	0	0	0	0	281	0	0	0
WATER [0]	22,116	27,081	(4,965)	676	0	(4,289)	0	0	0	(18,657)	3,150	0	0	0
City Total	32,807	38,267	(5,460)	1,352	0	(4,108)	0	0	0	(18,657)	3,431	0	0	0
HIBBING														
ELECTRIC [29]	9,035,688	8,992,588	43,100	505,500	210,640	337,960	0	0	0	0	843,243	0	157,595	715,000
GAS [29]	4,819,251	4,515,957	303,294	0	0	303,294	0	0	0	0	242,738	0	0	0
HEAT [29]	3,030,400	2,913,178	117,222	0	0	117,222	0	0	0	0	383,921	0	0	0
HEDA FAMILY CENTER [29]	140,916	71,718	69,198	509	5,039	64,668	0	0	0	0	0	0	5,039	19,385
HEDA STUDENT HOUSING [29]	276,043	215,476	60,567	6,229	135,779	(68,983)	0	0	0	(33,365)	11,679	0	133,897	50,000
MEMORIAL BLDG CONCESSION	6,843	3,808	3,035	1,770	0	4,805	0	0	0	0	1,585	0	0	0
REFUSE	2,065,881	2,083,279	(17,398)	8,420	0	(8,978)	0	0	0	0	182,010	0	0	0
SEWER	1,679,209	1,581,605	97,604	9,377	43,848	63,133	0	31,787	3,852	(2,000)	383,903	0	40,961	255,000
WATER [29]	1,605,783	1,587,896	17,887	0	0	17,887	0	0	0	0	2,387,627	764,469	12,167	39,777
City Total	22,660,014	21,965,505	694,509	531,805	395,306	831,008	0	31,787	3,852	(35,365)	4,436,706	764,469	349,659	1,079,162
HILL CITY														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0][1]	195,592	121,707	73,885	2,819	0	76,704	0	0	0	58,212	0	0	0	0
City Total	195,592	121,707	73,885	2,819	0	76,704	0	0	0	58,212	0	0	0	0
HILLS														
APARTMENTS	22,220	15,993	6,227	483	10,662	(3,952)	0	0	0	0	0	0	10,662	2,517
REFUSE [*]	41,629	34,187	7,442	0	0	7,442	0	0	0	15,000	0	0	0	0
SEWER	44,473	40,736	3,737	6,038	125	9,650	0	0	0	0	25,664	0	125	0
WATER	65,355	59,856	5,499	0	185	5,314	0	0	0	(6,949)	18,148	0	185	400
City Total	173,677	150,772	22,905	6,521	10,972	18,454	0	0	0	8,051	43,812	0	10,972	2,917
HILLTOP														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	134,081	150,537	(16,456)	0	0	(16,456)	0	0	0	0	0	0	0	0
City Total	134,081	150,537	(16,456)	0	0	(16,456)	0	0	0	0	0	0	0	0
HINCKLEY														
SEWER	390,499	400,714	(10,215)	40,784	60,254	(29,685)	0	0	0	17,355	92,404	0	60,254	145,338
WATER	446,635	259,035	187,600	19,018	48,634	157,984	0	0	0	89,151	1,211,438	1,239,737	48,634	90,218
City Total	837,134	659,749	177,385	59,802	108,888	128,299	0	0	0	106,506	1,303,842	1,239,737	108,888	235,556
HITTERDAL														
REFUSE [*]	13,700	11,129	2,571	0	0	2,571	0	0	0	0	0	0	0	0
SEWER	8,335	23,070	(14,735)	0	0	(14,735)	0	0	0	(5,000)	0	0	0	0
WATER	17,216	21,729	(4,513)	0	0	(4,513)	0	0	0	(5,000)	0	0	0	0
City Total	39,251	55,928	(16,677)	0	0	(16,677)	0	0	0	(10,000)	0	0	0	0
HOFFMAN														
AMBULANCE [0]	41,719	28,629	13,090	0	0	13,090	0	0	0	0	0	0	0	0
REFUSE [0]	65,893	66,827	(934)	0	0	(934)	0	0	0	0	0	0	0	0
SEWER [0]	71,741	46,713	25,028	0	0	25,028	0	0	0	24,387	0	0	0	0
WATER [0]	73,033	41,769	31,264	421	0	31,685	0	0	0	6,000	13,770	0	0	0
City Total	252,386	183,938	68,448	421	0	68,869	0	0	0	30,387	13,770	0	0	0
HOKAH														
REFUSE [0]	15,403	16,205	(802)	0	0	(802)	0	0	0	(833)	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWIMMING POOL [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3][0]	80,264	147,378	(67,114)	9,066	0	(58,048)	3,330	0	0	(65,075)	0	0	0	0
City Total	95,667	163,583	(67,916)	9,066	0	(58,850)	3,330	0	0	(65,908)	0	0	0	0
HOLDINGFORD														
REFUSE [*]	53,642	50,896	2,746	0	0	2,746	0	0	0	2,746	0	0	0	0
SEWER	74,394	129,223	(54,829)	0	0	(54,829)	0	0	0	28,269	0	0	0	0
WATER	78,787	35,031	43,756	0	0	43,756	0	0	0	49,837	0	0	0	0
City Total	206,823	215,150	(8,327)	0	0	(8,327)	0	0	0	80,852	0	0	0	0
HOLLAND														
REFUSE [0]	7,322	4,147	3,175	33	422	2,786	0	0	0	0	0	0	0	0
SEWER [0]	12,571	9,217	3,354	1,313	0	4,667	0	0	0	(6,000)	0	0	0	0
WATER [0]	15,083	14,736	347	872	0	1,219	0	0	0	0	0	0	0	0
City Total	34,976	28,100	6,876	2,218	422	8,672	0	0	0	(6,000)	0	0	0	0
HOLLANDALE														
SEWER [0]	16,489	33,672	(17,183)	1,311	0	(15,872)	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	12,585	41,715	(29,130)	931	0	(28,199)	0	0	0	308	2,780	0	0	0
City Total	29,074	75,387	(46,313)	2,242	0	(44,071)	0	0	0	308	2,780	0	0	0
HOLLOWAY														
REFUSE [0]	8,836	10,108	(1,272)	20,972	0	19,700	20,972	0	0	0	0	0	0	0
SEWER [0]	3,878	9,407	(5,529)	3,220	0	(2,309)	3,220	0	0	0	0	0	0	0
WATER [0]	4,068	40,225	(36,157)	3,238	0	(32,919)	3,238	0	0	0	0	0	0	0
City Total	16,782	59,740	(42,958)	27,430	0	(15,528)	27,430	0	0	0	0	0	0	0
HOLT														
WATER [0]	836	465	371	0	0	371	0	0	0	0	0	0	0	0
City Total	836	465	371	0	0	371	0	0	0	0	0	0	0	0
HOPKINS														
HOUSING AUTHORITY [*]	230,285	297,525	(67,240)	145,995	0	78,755	0	146,247	0	0	0	0	0	0
PAVILION/ICE ARENA	276,097	314,794	(38,697)	3,183	0	(35,514)	0	0	0	0	69,072	0	0	0
REFUSE	614,643	666,617	(52,024)	49,843	0	(2,181)	0	0	0	0	8,070	0	0	0
SEWER	1,334,592	1,421,836	(87,244)	35,007	0	(52,237)	0	0	0	166,108	101,408	0	0	0
SKATE PARK [*]	17,314	42,030	(24,716)	0	94	(24,810)	0	0	0	0	0	0	0	0
STORM SEWER	708,852	277,274	431,578	(19,334)	141,379	270,865	0	0	0	26,952	329,204	0	141,379	1,840,000
WATER	855,683	987,925	(132,242)	38,907	96,668	(190,003)	0	0	0	(166,108)	207,918	0	96,668	100,000
City Total	4,037,466	4,008,001	29,415	253,601	238,141	44,875	0	146,247	0	26,952	715,672	0	238,047	1,940,000
HOUSTON														
SEWER [*]	99,468	92,750	6,718	0	1,777	4,941	0	0	0	0	5,571	0	1,777	16,936
WATER [*]	60,845	53,677	7,168	0	0	7,168	0	0	0	0	0	0	0	0
City Total	160,313	146,427	13,886	0	1,777	12,109	0	0	0	0	5,571	0	1,777	16,936
HOWARD LAKE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	519,314	362,932	156,382	33,981	0	190,363	0	0	0	301,928	3,894	0	0	0
City Total	519,314	362,932	156,382	33,981	0	190,363	0	0	0	301,928	3,894	0	0	0
HOYT LAKES														
REFUSE [*]	166,922	174,996	(8,074)	0	0	(8,074)	0	0	0	7,453	0	0	0	0
SEWER	171,427	207,147	(35,720)	0	0	(35,720)	0	0	0	(19,077)	1,704	0	0	0
WATER	293,506	295,505	(1,999)	0	0	(1,999)	0	0	0	(203,660)	265,906	0	0	0
City Total	631,855	677,648	(45,793)	0	0	(45,793)	0	0	0	(215,284)	267,610	0	0	0
HUGO														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	692,016	744,891	(52,875)	1,088,608	146,548	889,185	0	0	0	30,957	1,322,152	0	146,548	135,000
City Total	692,016	744,891	(52,875)	1,088,608	146,548	889,185	0	0	0	30,957	1,322,152	0	146,548	135,000
HUTCHINSON														
ELECTRIC	15,838,296	14,406,673	1,431,623	186,354	506,054	1,111,923	0	0	0	596,684	10,351,631	0	421,933	7,475,435
GAS	8,089,553	8,047,783	41,770	189,941	1,001	230,710	0	0	0	243,716	98,112	0	1,001	0
HOSPITAL [11]	43,470,153	39,808,413	3,661,740	360,962	900,856	3,121,846	0	0	0	0	2,261,048	6,916,021	900,856	844,959
HRA [29]	249,339	516,952	(267,613)	515,715	0	248,102	0	466,595	0	(13,647)	348,165	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE	861,779	1,445,840	(584,061)	257,380	0	(326,681)	0	0	33,260	0	237,625	0	0	0
SEWER	2,480,391	2,086,399	393,992	251,446	227,551	417,887	16	0	0	53,000	1,255,051	7,764	215,278	667,555
STORM WATER	265,551	145,294	120,257	2,314		122,571				0				0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	1,113,295	799,195	314,100	166,033	13,953	466,180	15	0	0	53,000	27,101	7,764	13,330	42,554
City Total	72,368,357	67,256,549	5,111,808	1,930,145	1,649,415	5,392,538	31	466,595	33,260	932,753	14,578,733	6,931,549	1,552,398	9,030,503
IHLEN														
SEWER [0]	10,913	18,302	(7,389)	0	1,223	(8,612)	0	0	0	0	0	0	1,223	1,817
WATER [0]	10,157	4,759	5,398	0	1,842	3,556	0	0	0	0	0	0	1,842	961
City Total	21,070	23,061	(1,991)	0	3,065	(5,056)	0	0	0	0	0	0	3,065	2,778
INDEPENDENCE														
SEWER	64,740	139,563	(74,823)	9,049	1,188	(66,962)	0	0	0	0	0	0	0	0
City Total	64,740	139,563	(74,823)	9,049	1,188	(66,962)	0	0	0	0	0	0	0	0
INTERNATIONAL FALLS														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	1,601,428	1,762,601	(161,173)	63,564	0	(97,609)	47,824	0	0	315,665	0	0	0	0
City Total	1,601,428	1,762,601	(161,173)	63,564	0	(97,609)	47,824	0	0	315,665	0	0	0	0
INVER GROVE HEIGHTS														
COMMUNITY CENTER	1,749,097	2,980,844	(1,231,747)	134,451	0	(1,097,296)	0	0	0	(411,825)	57,745	0	0	0
GOLF COURSE	1,604,714	1,545,428	59,286	25,361	231,502	(146,855)	0	0	0	0	13,552	0	231,502	245,000
RECREATION [*]	188,924	639,436	(450,512)	555	0	(449,957)	0	0	0	(447,272)	14,728	0	0	0
SEWER	1,979,128	1,782,977	196,151	60,454	0	256,605	0	0	0	0	0	0	0	0
WATER	2,061,702	1,652,035	409,667	207,056	53,653	563,070	0	0	0	33,204	0	0	53,653	350,000
City Total	7,583,565	8,600,720	(1,017,155)	427,877	285,155	(874,433)	0	0	0	(825,893)	86,025	0	285,155	595,000
IONA														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][1]	15,577	32,413	(16,836)	2,020	0	(14,816)	0	0	0	(17,000)	6,895	0	0	0
City Total	15,577	32,413	(16,836)	2,020	0	(14,816)	0	0	0	(17,000)	6,895	0	0	0
IRON JUNCTION														
SEWER [0]	5,141	3,513	1,628	392	0	2,020	0	0	0	2,611	0	0	0	0
WATER [0]	2,832	1,248	1,584	121	24	1,681	0	0	0	121	0	0	24	2,282
City Total	7,973	4,761	3,212	513	24	3,701	0	0	0	2,732	0	0	24	2,282
IRONTON														
REFUSE [*]	43,552	37,093	6,459	247	0	6,706	0	0	0	0	138	0	0	0
SEWER [*]	55,584	50,806	4,778	488	0	5,266	0	0	0	0	138	0	0	0
WATER [*]	67,870	65,313	2,557	5,580	1,150	6,987	0	0	0	0	138	0	1,150	0
City Total	167,006	153,212	13,794	6,315	1,150	18,959	0	0	0	0	414	0	1,150	0
ISANTI														
SEWER	744,772	340,523	404,249	40,052	124,924	319,377	0	0	0	943	195,794	0	124,924	207,331
WATER	179,079	165,550	13,529	237,778	0	251,307	0	0	0	1,072	414,065	0	0	0
City Total	923,851	506,073	417,778	277,830	124,924	570,684	0	0	0	2,015	609,859	0	124,924	207,331
ISLE														
SEWER [*]	85,562	98,638	(13,076)	261	0	(12,815)	0	0	0	0	0	0	0	0
WATER [*]	96,226	72,486	23,740	261	0	24,001	0	0	0	0	0	0	0	0
City Total	181,788	171,124	10,664	522	0	11,186	0	0	0	0	0	0	0	0
IVANHOE														
EDA APARTMENT	93,540	59,039	34,501	36	43,662	(9,125)	0	0	0	17,861	0	0	43,662	13,551
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	173,275	171,581	1,694	4,448	28,306	(22,164)	0	0	0	0	0	0	28,306	23,973
City Total	266,815	230,620	36,195	4,484	71,968	(31,289)	0	0	0	17,861	0	0	71,968	37,524
JACKSON														
AIRPORT	70,449	161,992	(91,543)	3,259	0	(88,284)	0	0	0	0	34,061	138,924	0	4,610
AMBULANCE	117,683	142,477	(24,794)	28,388	0	3,594	0	0	0	0	103,181	0	0	0
CABLE TV	375,871	364,161	11,710	7,080	0	18,790	0	0	0	30,000	5,166	0	0	0
ELECTRIC	2,485,061	2,040,998	444,063	114,826	24,349	534,540	0	0	0	238,022	77,537	0	24,990	171,804
HOSPITAL LEASE	105,701	181,259	(75,558)	53,981	10,096	(31,673)	0	0	0	0	7,215	0	10,096	36,255
SALE OF CONCRETE [*]	14,127	0	14,127	1,259	0	15,386	0	0	0	0	0	0	0	0
SEWER	252,493	232,556	19,937	16,289	30,833	5,393	0	0	0	41,349	16,469	0	31,476	52,500
WATER	361,589	356,434	5,155	36,332	5,810	35,677	0	0	0	56,982	25,937	0	5,810	7,500
WEDGEWOOD APARTMENTS	136,055	62,930	73,125	23,876	86,317	10,684	0	0	0	0	16,668	0	79,726	19,796
City Total	3,919,029	3,542,807	376,222	285,290	157,405	504,107	0	0	0	366,353	286,234	138,924	152,098	292,465
JANESVILLE														
ELECTRIC	1,012,062	942,113	69,949	37,213	26,623	80,539	0	0	0	23,900	62,880	0	26,623	35,000
GOLF COURSE	221,955	270,571	(48,616)	21,210	33,312	(60,718)	137	0	0	0	0	0	33,312	60,979
HRA [29]	103,320	165,262	(61,942)	24,045	0	(37,897)	0	7,766	0	11,401	0	0	0	0
NURSING HOME	2,090,062	2,082,827	7,235	7,866	0	15,101	0	0	0	0	14,532	0	0	10,000
RECYCLING [*]	0	0	0	27	0	27	0	0	0	0	0	0	0	0
SEWER	140,058	136,859	3,199	3,114	15,227	(8,914)	0	0	0	11,261	8,372	220,590	15,227	220,000
WATER	170,530	112,830	57,700	1,183	40,710	18,173	0	0	0	12,356	449,898	500,004	33,310	25,000
City Total	3,737,987	3,710,462	27,525	94,658	115,872	6,311	137	7,766	0	58,918	535,682	720,594	108,472	350,979
JASPER														
EDA HOUSING	28,925	14,991	13,934	148	15,104	(1,022)	0	0	0	0	1,200	0	15,104	2,998
REFUSE [*]	16,665	17,647	(982)	27	0	(955)	0	0	0	0	0	0	0	0
SEWER	90,943	66,414	24,529	2,477	14,857	12,149	0	0	0	8,860	0	0	14,857	34,548
SUNRISE VILLAGE	369,756	325,422	44,334	3,417	12,822	34,929	0	0	0	0	8,424	0	12,822	30,978
WATER	73,579	82,087	(8,508)	326	19,650	(27,832)	0	0	0	(8,860)	3,603	0	19,650	9,000
City Total	579,868	506,561	73,307	6,395	62,433	17,269	0	0	0	0	13,227	0	62,433	77,524
JEFFERS														
SEWER	15,855	12,880	2,975	188	0	3,163	0	0	0	0	0	0	0	0
WATER	25,559	26,046	(487)	824	0	337	0	0	0	0	36,017	0	0	0
City Total	41,414	38,926	2,488	1,012	0	3,500	0	0	0	0	36,017	0	0	0
JOHNSON														
WATER [0]	1,300	1,534	(234)	0	0	(234)	0	0	0	0	0	0	0	0
City Total	1,300	1,534	(234)	0	0	(234)	0	0	0	0	0	0	0	0
JORDAN														
SEWER	487,200	383,910	103,290	263,316	221,355	145,251	0	0	0	100,404	7,851	0	221,355	202,120
STORM SEWER	27,149	4,052	23,097	58,205	0	81,302	0	0	0	8,667	2,594	0	0	0
WATER	433,938	276,150	157,788	196,103	0	353,891	0	0	0	191,281	86,364	0	0	0
City Total	948,287	664,112	284,175	517,624	221,355	580,444	0	0	0	300,352	96,809	0	221,355	202,120
KANDIYOHI														
ELECTRIC	192,287	177,426	14,861	0	0	14,861	0	0	0	10,000	4,329	0	0	0
SEWER	52,357	33,754	18,603	0	0	18,603	0	0	0	15,000	0	0	0	0
WATER	32,916	30,402	2,514	686	0	3,200	0	0	0	0	0	0	0	0
City Total	277,560	241,582	35,978	686	0	36,664	0	0	0	25,000	4,329	0	0	0

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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
KARLSTAD														
REFUSE	0	2,815	(2,815)	1,424	0	(1,391)	0	0	0	0	0	0	0	0
SEWER	36,353	46,438	(10,085)	442	0	(9,643)	0	0	0	0	0	0	0	0
WATER	56,829	71,830	(15,001)	772	0	(14,229)	0	0	0	1,000	6,460	0	0	0
City Total	93,182	121,083	(27,901)	2,638	0	(25,263)	0	0	0	1,000	6,460	0	0	0
KASOTA														
ELECTRIC [17]	289,541	260,624	28,917	2,761	0	31,678	0	0	0	40,000	19,283	0	0	0
REFUSE [17]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	62,188	55,060	7,128	0	0	7,128	0	0	0	0	0	0	0	0
WATER	34,231	34,794	(563)	3,986	0	3,423	0	0	0	0	0	0	0	0
City Total	385,960	350,478	35,482	6,747	0	42,229	0	0	0	40,000	19,283	0	0	0
KASSON														
ELECTRIC	1,981,779	2,030,750	(48,971)	104,535	4,567	50,997	0	0	0	31,500	77,007	0	3,067	0
SEWER	641,929	572,221	69,708	545,155	103,678	511,185	0	0	0	0	5,937,585	0	102,804	40,000
WATER	353,279	322,686	30,593	442,024	27,644	444,973	0	0	0	0	486,032	475,533	27,256	27,608
City Total	2,976,987	2,925,657	51,330	1,091,714	135,889	1,007,155	0	0	0	31,500	6,500,624	475,533	133,127	67,608
KEEWATIN														
ELECTRIC [0]	435,015	443,893	(8,878)	3,728	0	(5,150)	0	0	0	0	0	0	0	0
REFUSE [0]	75,737	90,362	(14,625)	0	0	(14,625)	0	0	0	0	0	0	0	0
SEWER [0]	112,501	118,616	(6,115)	0	0	(6,115)	0	0	0	0	24,555	0	0	0
WATER [0]	72,201	17,072	55,129	0	0	55,129	0	0	0	0	227,891	0	0	0
City Total	695,454	669,943	25,511	3,728	0	29,239	0	0	0	0	252,446	0	0	0
KELLIHER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	37,575	31,930	5,645	295	0	5,940	0	0	0	0	0	0	0	0
City Total	37,575	31,930	5,645	295	0	5,940	0	0	0	0	0	0	0	0
KELLOGG														
SEWER	31,069	61,114	(30,045)	326	0	(29,719)	0	0	0	0	0	0	0	0
WATER	43,587	37,764	5,823	1,246	0	7,069	0	0	0	0	5,396	0	0	0
City Total	74,656	98,878	(24,222)	1,572	0	(22,650)	0	0	0	0	5,396	0	0	0
KENNEDY														
SEWER	18,901	16,471	2,430	0	0	2,430	0	0	0	0	0	0	0	0
WATER	42,201	32,546	9,655	4,547	5,590	8,612	0	0	0	0	0	0	5,590	3,011
City Total	61,102	49,017	12,085	4,547	5,590	11,042	0	0	0	0	0	0	5,590	3,011
KENNETH														
WATER [0]	4,587	2,963	1,624	58	0	1,682	0	0	0	0	0	0	0	0
City Total	4,587	2,963	1,624	58	0	1,682	0	0	0	0	0	0	0	0
KENSINGTON														
REFUSE [0]	20,105	19,824	281	0	0	281	0	0	0	0	0	0	0	0
SEWER	47,133	44,870	2,263	3,608	0	5,871	0	36,384	0	21,046	37,601	0	0	0
WATER [0]	42,253	21,317	20,936	3,608	9,697	14,847	0	0	0	(78,537)	109,775	0	0	0
City Total	109,491	86,011	23,480	7,216	9,697	20,999	0	36,384	0	(57,491)	147,376	0	0	0
KENT														
REFUSE [0]	6,948	6,948	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	8,085	7,930	155	0	0	155	0	0	0	0	0	0	0	0
City Total	15,033	14,878	155	0	0	155	0	0	0	0	0	0	0	0
KENYON														
ELECTRIC	1,258,698	996,209	262,489	69,874	144,277	188,086	0	0	0	53,301	468,567	2,072,374	141,965	1,755,000
SEWER	243,073	259,428	(16,355)	63,791	51,472	(4,036)	50,000	0	0	0	14,692	0	51,472	85,000
WATER	143,448	148,181	(4,733)	1,774	3,375	(6,334)	0	0	0	0	188,379	0	3,375	0
City Total	1,645,219	1,403,818	241,401	135,439	199,124	177,716	50,000	0	0	53,301	671,638	2,072,374	196,812	1,840,000
KERKHOVEN														
REFUSE [*]	53,161	59,030	(5,869)	8,264	0	2,395	0	0	0	0	0	0	0	0
SEWER [*]	72,385	53,635	18,750	1,532	0	20,282	0	0	0	22,994	1,383	0	0	0
WATER [*]	89,617	21,889	67,728	10,965	0	78,693	0	0	0	53,588	0	0	0	0
City Total	215,163	134,554	80,609	20,761	0	101,370	0	0	0	76,582	1,383	0	0	0
KETTLE RIVER														
SEWER	27,899	27,139	760	1,186	0	1,946	0	0	0	44,243	0	0	0	7,000
WATER	18,476	29,884	(11,408)	282	0	(11,126)	0	0	0	0	0	0	0	0
City Total	46,375	57,023	(10,648)	1,468	0	(9,180)	0	0	0	44,243	0	0	0	7,000
KIESTER														
EDA [0]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [*]	27,378	8,140	19,238	0	0	19,238	0	0	0	(32)	0	0	0	0
WATER [*]	41,614	17,717	23,897	0	5,481	18,416	0	0	0	32,846	190,984	0	5,481	9,895
City Total	68,992	25,857	43,135	0	5,481	37,654	0	0	0	32,814	190,984	0	5,481	9,895
KILKENNY														
REFUSE [0]	6,576	7,650	(1,074)	51	0	(1,023)	0	0	0	0	0	0	0	0
SEWER [0]	17,873	26,246	(8,373)	71,275	14,290	48,612	0	0	0	(15,296)	68,839	0	14,290	4,000
WATER [0]	19,181	7,643	11,538	11,009	12,323	10,224	7,421	0	2,550	0	352	0	12,323	5,000
City Total	43,630	41,539	2,091	82,335	26,613	57,813	7,421	0	2,550	(15,296)	69,191	0	26,613	9,000
KIMBALL														
SEWER	82,605	111,021	(28,416)	29,431	6,212	(5,197)	18,317	0	1,724	0	0	0	6,212	13,500
WATER	90,159	81,039	9,120	15,306	1,763	22,663	5,918	0	441	(7,784)	55,689	0	1,763	37,000
City Total	172,764	192,060	(19,296)	44,737	7,975	17,466	24,235	0	2,165	(7,784)	55,689	0	7,975	50,500
KINNEY														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	25,385	30,942	(5,557)	0	0	(5,557)	0	0	0	0	0	0	0	0
City Total	25,385	30,942	(5,557)	0	0	(5,557)	0	0	0	0	0	0	0	0
LA CRESCENT														
GOLF COURSE	374,080	502,739	(128,659)	0	51,341	(180,000)	0	0	0	0	3,674	0	51,341	0
HOCKEY ARENA	100,676	160,932	(60,256)	0	48,550	(108,806)	0	0	0	0	8,841	0	38,458	30,000
LICENSE BUREAU [*]	65,320	52,495	12,825	302	0	13,127	0	0	0	0	932	0	0	0
REFUSE [*]	193,471	189,556	3,915	912	0	4,827	0	0	0	0	0	0	0	0
SEWER	380,250	400,220	(19,970)	49,521	0	29,551	0	0	1,121	68,000	8,782	0	0	0
WATER	328,610	358,161	(29,551)	13,922	67,795	(83,424)	0	0	1,121	68,000	19,897	0	67,795	55,000
City Total	1,442,407	1,664,103	(221,696)	64,657	167,686	(324,725)	0	0	2,242	136,000	42,126	0	157,594	85,000
LA PRAIRIE														
SEWER [*]	30,340	45,699	(15,359)	0	0	(15,359)	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [*]	42,896	44,818	(1,922)	0	0	(1,922)	0	0	0	0	0	0	0	0
City Total	73,236	90,517	(17,281)	0	0	(17,281)	0	0	0	0	0	0	0	0
LA SALLE														
WATER	9,175	8,968	207	77	0	284	0	0	0	(2,771)	2,230	0	0	0
City Total	9,175	8,968	207	77	0	284	0	0	0	(2,771)	2,230	0	0	0
LAFAYETTE														
REFUSE [*]	25,739	22,785	2,954	0	0	2,954	0	0	0	0	0	0	0	0
SEWER	68,077	76,061	(7,984)	22	653	(8,615)	0	0	0	0	0	0	653	2,750
WATER	67,360	84,377	(17,017)	82	653	(17,588)	0	0	0	0	0	0	653	27,510
City Total	161,176	183,223	(22,047)	104	1,306	(23,249)	0	0	0	0	0	0	1,306	30,260
LAKE BENTON														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	134,113	171,307	(37,194)	116,391	2,707	76,490	106,768	0	0	0	13,952	0	2,707	8,244
City Total	134,113	171,307	(37,194)	116,391	2,707	76,490	106,768	0	0	0	13,952	0	2,707	8,244
LAKE BRONSON														
SEWER [*]	8,972	7,582	1,390	7,890	7,890	1,390	0	0	0	1,390	0	0	0	0
WATER [*]	25,947	26,601	(654)	130	0	(524)	0	0	0	(524)	0	0	0	0
City Total	34,919	34,183	736	8,020	7,890	866	0	0	0	866	0	0	0	0
LAKE CITY														
ELECTRIC	7,096,937	6,307,409	789,528	138,304	119,397	808,435	0	0	0	4,500	687,970	0	73,296	115,000
MARINA	1,356,330	841,849	514,481	160,811	59,040	616,252	0	0	0	717,726	39,353	0	4,040	23,000
REFUSE [*]	222,492	218,615	3,877	7,446	0	11,323	0	0	0	0	0	0	0	0
SEWER	821,540	840,807	(19,267)	73,617	130,073	(75,723)	0	0	0	(75,000)	1,012,671	0	112,073	178,721
WATER	498,765	401,135	97,630	67,245	18,000	146,875	0	0	0	0	47,325	0	0	0
City Total	9,996,064	8,609,815	1,386,249	447,423	326,510	1,507,162	0	0	0	647,226	1,787,319	0	189,409	316,721
LAKE CRYSTAL														
CEMETERY [*]	0	0	0	8,451	0	8,451	0	0	0	12,147	0	0	0	0
ELECTRIC	1,396,369	1,303,508	92,861	74,502	104,093	63,270	0	0	0	0	0	0	104,093	85,619
RECREATION CENTER	0	64,714	(64,714)	99,919	102,686	(67,481)	0	0	0	0	0	0	102,686	35,000
SEWER	228,910	219,571	9,339	10,383	4,260	15,462	0	0	0	0	0	0	4,260	5,000
WATER	190,260	133,861	56,399	2,410	20,653	38,156	0	0	0	0	0	0	20,653	20,000
City Total	1,815,539	1,721,654	93,885	195,665	231,692	57,858	0	0	0	12,147	0	0	231,692	145,619
LAKE ELMO														
SEWER	55,420	22,909	32,511	3,206	0	35,717	0	0	0	0	0	0	0	0
WATER	436,028	184,471	251,557	50,074	22,156	279,475	0	0	0	0	714,267	715,765	18,173	40,000
City Total	491,448	207,380	284,068	53,280	22,156	315,192	0	0	0	0	714,267	715,765	18,173	40,000
LAKE HENRY														
SEWER [0]	11,845	7,618	4,227	331	8,490	(3,932)	0	125,459	0	(4,464)	137,398	147,000	8,490	147,000
City Total	11,845	7,618	4,227	331	8,490	(3,932)	0	125,459	0	(4,464)	137,398	147,000	8,490	147,000
LAKE LILLIAN														
AMBULANCE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0][3]	36,087	34,419	1,668	2,223	0	3,891	0	0	0	2,500	0	0	0	0
City Total	36,087	34,419	1,668	2,223	0	3,891	0	0	0	2,500	0	0	0	0
LAKE PARK														
EDA APARTMENTS	47,278	26,933	20,345	597	17,608	3,334	0	0	0	0	0	0	17,608	0
ELECTRIC	386,626	361,444	25,182	5,916	0	31,098	0	0	0	35,948	8,464	0	0	0
GAS	267,577	248,304	19,273	62,826	0	82,099	0	0	0	20,930	5,072	0	0	0
SEWER	80,489	73,351	7,138	1,211	12	8,337	0	0	0	2,000	1,396	0	0	0
WATER	101,501	87,136	14,365	580	23,466	(8,521)	0	0	0	(9,200)	2,870	0	23,318	11,900
City Total	883,471	797,168	86,303	71,130	41,086	116,347	0	0	0	49,678	17,802	0	40,926	11,900
LAKE SHORE														
SEWER	56,304	107,963	(51,659)	10,608	18,078	(59,129)	0	0	0	(17,368)	0	0	17,915	39,544
City Total	56,304	107,963	(51,659)	10,608	18,078	(59,129)	0	0	0	(17,368)	0	0	17,915	39,544
LAKE WILSON														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	80,875	88,770	(7,895)	833	715	(7,777)	0	0	0	22,087	4,109	0	0	0
City Total	80,875	88,770	(7,895)	833	715	(7,777)	0	0	0	22,087	4,109	0	0	0
LAKEFIELD														
AMBULANCE	41,695	64,859	(23,164)	28,355	1,387	3,804	0	0	0	(26,251)	2,581	0	1,387	15,364
CABLE TV [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC [4]	1,267,885	1,093,465	174,420	36,165	22,086	188,499	0	0	0	22,000	614,413	0	22,086	15,255
NURSING HOME	2,272,473	2,271,084	1,389	26,104	3,532	23,961	0	0	0	0	19,391	0	3,532	21,909
SEWER	273,492	315,939	(42,447)	40,912	26,524	(28,059)	0	0	0	0	14,005	0	26,524	50,350
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	3,855,545	3,745,347	110,198	131,536	53,529	188,205	0	0	0	(4,251)	650,390	0	53,529	102,878
LAKELAND														
BUILDING INSPECTION [*]	55,509	33,505	22,004	508	6,346	16,166	0	0	0	5,150	0	0	0	0
WATER [*]	205,991	202,448	3,543	4,777	0	8,320	0	0	0	(5,150)	23,223	0	0	0
City Total	261,500	235,953	25,547	5,285	6,346	24,486	0	0	0	0	23,223	0	0	0
LAKEVILLE														
SEWER	2,758,938	3,074,421	(315,483)	2,808,724	1,161	2,492,080	0	0	0	43,425	52,438	0	0	0
WATER	1,712,874	2,570,398	(857,524)	2,926,424	678	2,068,222	0	0	0	70,594	53,187	0	0	0
City Total	4,471,812	5,644,819	(1,173,007)	5,735,148	1,839	4,560,302	0	0	0	114,019	105,625	0	0	0
LAMBERTON														
EDA HOUSING	24,644	15,315	9,329	570	10,210	(311)	0	0	0	(2,000)	0	0	10,210	7,534
NURSING HOME [14]	3,279,459	3,114,022	165,437	22,603	153,820	34,220	0	0	0	0	64,376	0	153,820	70,000
REFUSE	30,359	30,458	(99)	215	0	116	0	0	0	0	0	0	0	0
SEWER	66,405	37,270	29,135	2,355	0	31,490	0	0	0	42,775	0	0	0	0
WATER	93,609	64,030	29,579	2,092	0	31,671	0	0	0	32,948	0	0	0	0
City Total	3,494,476	3,261,095	233,381	27,835	164,030	97,186	0	0	0	73,723	64,376	0	164,030	77,534
LANCASTER														
REFUSE [0][21]	0	91	(91)	0	0	(91)	0	0	0	802	0	0	0	0
Sewer [0]	11,191	22,585	(11,394)	0	0	(11,394)	0	0	0	0	0	0	0	0
WATER [0]	29,520	25,393	4,127	14,528	650	18,005	0	0	0	0	0	0	650	13,000
City Total	40,711	48,069	(7,358)	14,528	650	6,520	0	0	0	802	0	0	650	13,000

APPENDIX 9
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
LANDFALL														
SEWER [*]	98,628	28,829	69,799	0	16,241	53,558	0	0	0	0	0	0	16,241	49,650
WATER [*]	45,068	41,649	3,419	0	0	3,419	0	0	0	0	0	0	0	0
City Total	143,696	70,478	73,218	0	16,241	56,977	0	0	0	0	0	0	16,241	49,650
LANESBORO														
EDA	39,314	16,212	23,102	619	19,314	4,407	0	0	0	(28,226)	0	330,000	19,314	340,000
ELECTRIC [4][6]	681,062	722,420	(41,358)	33,645	63,855	(71,568)	0	0	0	(13,000)	785,671	0	63,855	71,215
SEWER [6]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	720,376	738,632	(18,256)	34,264	83,169	(67,161)	0	0	0	(41,226)	785,671	330,000	83,169	411,215
LAPORTE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	20,094	52,168	(32,074)	5,225	17,597	(44,446)	0	0	0	76	1,799,584	859,560	17,521	0
City Total	20,094	52,168	(32,074)	5,225	17,597	(44,446)	0	0	0	76	1,799,584	859,560	17,521	0
LAUDERDALE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	230,198	207,973	22,225	873	0	23,098	0	0	0	0	0	0	0	0
City Total	230,198	207,973	22,225	873	0	23,098	0	0	0	0	0	0	0	0
LE CENTER														
REFUSE	50,263	64,449	(14,186)	35,213	0	21,027	21,300	0	0	0	0	0	0	0
SEWER	348,863	256,922	91,941	45,260	59,172	78,029	21,350	0	0	88,000	8,868	0	59,172	112,985
WATER	227,712	116,401	111,311	10,721	72,960	49,072	0	0	0	59,200	11,759	0	72,960	15,000
City Total	626,838	437,772	189,066	91,194	132,132	148,128	42,650	0	0	147,200	20,627	0	132,132	127,985
LE SUEUR														
ELECTRIC	5,602,726	5,383,200	219,526	78,648	0	298,174	0	0	0	378,776	211,259	0	0	0
PRETREATMENT FACILITY	130,886	73,073	57,813	0	52,604	5,209	0	0	0	0	0	0	52,604	70,000
SEWER	793,502	579,701	213,801	64,081	0	277,882	0	0	0	0	257,126	0	0	0
WATER	708,753	471,242	237,511	13,710	133,293	117,928	0	0	0	0	44,350	0	131,767	120,000
City Total	7,235,867	6,507,216	728,651	156,439	185,897	699,193	0	0	0	378,776	512,735	0	184,371	190,000
LEROY														
SENIOR HOUSING	454,403	555,556	(101,153)	796	176,865	(277,222)		0	0	0	68,633		176,865	75,000
SEWER	96,130	70,899	25,231	1,322	6,444	20,109	0	0	0	0	31,593	0	6,444	2,044
TREE BOARD [*]	0	1,624	(1,624)	2,000	0	376	0	0	0	0	0	0	0	0
WATER	106,239	102,023	4,216	469	12,816	(8,131)	0	0	0	0	31,593	0	12,816	23,504
City Total	656,772	730,102	(73,330)	4,587	196,125	(264,868)	0	0	0	0	131,819	0	196,125	100,548
LESTER PRAIRIE														
SEWER [*][0]	114,110	11,886	102,224	40,159	122,160	20,223	0	0	0	0	116,081	0	0	0
WATER [*][0]	110,668	8,759	101,909	48,464	63,367	87,006	0	0	0	56,365	54,806	0	0	0
City Total	224,778	20,645	204,133	88,623	185,527	107,229	0	0	0	56,365	170,887	0	0	0
LEWISTON														
SEWER	177,977	158,727	19,250	5,064	32,439	(8,125)	0	0	1,338,242	0	1,900,288	530,717	32,439	4,500
WATER	139,292	117,911	21,381	3,963	33,809	(8,465)	0	0	0	0	35,427	0	33,809	22,500
City Total	317,269	276,638	40,631	9,027	66,248	(16,590)	0	0	1,338,24	0	1,935,715	530,717	66,248	27,000
LEWISVILLE														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	30,699	38,249	(7,550)	156,952	21,900	127,502	0	155,770	0	0	521,323	115,000	21,900	0
City Total	30,699	38,249	(7,550)	156,952	21,900	127,502	0	155,770	0	0	521,323	115,000	21,900	0
LEXINGTON														
BUILDING RENTAL	274,756	166,574	108,182	1,214	20,225	89,171	0	0	0	(370,000)	0	0	20,225	415,277
SEWER	206,919	148,541	58,378	7,459	0	65,837	0	0	0	18,500	0	0	0	0
WATER	94,967	67,540	27,427	1,158	0	28,585	0	0	0	0	0	0	0	0
City Total	576,642	382,655	193,987	9,831	20,225	183,593	0	0	0	(351,500)	0	0	20,225	415,277
LILYDALE														
SEWER [0]	112,376	84,864	27,512	0	0	27,512	0	0	0	0	0	0	0	0
City Total	112,376	84,864	27,512	0	0	27,512	0	0	0	0	0	0	0	0
LINDSTROM														
SEWER	525,427	439,099	86,328	568,325	0	654,653	0	0	0	(777,647)	104,553	0	0	0
WATER	386,212	121,046	265,166	537,077	47,895	754,348	0	0	0	(709,660)	421,564	0	47,895	660,000
City Total	911,639	560,145	351,494	1,105,402	47,895	1,409,001	0	0	0	(1,487,307)	526,117	0	47,895	660,000
LINO LAKES														
SEWER	1,112,809	990,164	122,645	69,352	0	191,997	0	0	0	0	4,145	0	0	0
WATER	777,978	911,614	(133,636)	31,349	237,727	(340,014)	0	0	0	(304,075)	68,135	0	168,935	245,000
City Total	1,890,787	1,901,778	(10,991)	100,701	237,727	(148,017)	0	0	0	(304,075)	72,280	0	168,935	245,000
LISMORE														
REFUSE [*]	16,130	14,981	1,149	0	0	1,149	0	0	0	0	0	0	0	0
SEWER	51,574	37,942	13,632	347	0	13,979	0	0	0	33,724	0	0	0	0
WATER	36,720	28,593	8,127	1,564	2,995	6,696	0	0	0	(3,000)	20,075	34,315	2,995	4,060
City Total	104,424	81,516	22,908	1,911	2,995	21,824	0	0	0	30,724	20,075	34,315	2,995	4,060
LITCHFIELD														
ELECTRIC [4]	5,929,722	5,797,251	132,471	323,825	143,307	312,989	0	38,291	0	260,000	1,096,009	221,503	139,215	158,871
SEWER	1,934,673	1,255,867	678,806	46,492	148,451	576,847	0	0	0	65,000	7,657,997	2,750,000	148,451	225,000
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	7,864,395	7,053,118	811,277	370,317	291,758	889,836	0	38,291	0	325,000	8,754,006	2,971,503	287,666	383,871
LITTLE CANADA														
SEWER	866,889	913,892	(47,003)	43,507	174	(3,670)	0	0	0	87,059	0	0	0	0
WATER	1,039,844	1,019,882	19,962	25,209	0	45,171	0	0	0	151,414	5,010	0	0	0
City Total	1,906,733	1,933,774	(27,041)	68,716	174	41,501	0	0	0	238,473	5,010	0	0	0
LITTLE FALLS														
GOLF COURSE	406,341	469,656	(63,315)	116,426	0	53,111	0	0	0	10,579	182,592	0	0	0
REFUSE [*]	254,695	214,611	40,084	3,618	0	43,702	0	0	0	40,712	2,883	0	0	0
SEWER	1,017,470	1,019,880	(2,410)	82,387	0	79,977	0	0	0	109,226	145,275	0	0	0
STORM WATER [*]	54,408	2,608	51,800	416	0	52,216	0	0	0	0	0	0	0	0
WATER	1,090,855	760,932	329,923	65,512	0	395,435	0	0	0	221,026	33,478	0	0	0
City Total	2,823,769	2,467,687	356,082	268,359	0	624,441	0	0	0	381,543	364,228	0	0	0
LITTLEFORK														
NURSING HOME	4,134,148	4,137,825	(3,677)	332,996	5,665	323,654	0	0	320,075	0	681,876	1,200,000	5,665	41,668
SEWER	22,737	32,311	(9,574)	56	0	(9,518)	0	0	0	0	0	0	0	0
WATER	71,846	62,157	9,689	0	3,095	6,594	0	0	0	0	0	0	3,095	8,000
City Total	4,228,731	4,232,293	(3,562)	333,052	8,760	320,730	0	0	320,075	0	681,876	1,200,000	8,760	49,668

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
Long Beach														
SEWER [4]	52,815	74,940	(22,125)	123	0	(22,002)	0	0	0	(53,213)	0	0	0	0
City Total	52,815	74,940	(22,125)	123	0	(22,002)	0	0	0	(53,213)	0	0	0	0
LONG LAKE														
SEWER	217,024	212,032	4,992	1,916	0	6,908	0	0	0	0	0	0	0	0
WATER	181,598	159,467	22,131	138,450	0	160,581	0	0	0	285,000	0	0	0	0
City Total	398,622	371,499	27,123	140,366	0	167,489	0	0	0	285,000	0	0	0	0
LONG PRAIRIE														
SEWER	734,146	355,399	378,747	32,137	0	410,884	0	0	0	206,843	2,482,380	2,451,075	0	0
WATER	385,800	208,349	177,451	12,971	63,230	127,192	0	0	0	50,259	244,845	231,544	63,230	55,850
City Total	1,119,946	563,748	556,198	45,108	63,230	538,076	0	0	0	257,102	2,727,225	2,682,619	63,230	55,850
LONGVILLE														
SEWER	71,779	83,493	(11,714)	228,174	28,511	187,949	0	222,000	0	395	706,766	664,000	28,511	10,000
City Total	71,779	83,493	(11,714)	228,174	28,511	187,949	0	222,000	0	395	706,766	664,000	28,511	10,000
LONSDALE														
SEWER [0]	190,864	62,561	128,303	753,710	722,937	159,076	0	0	0	0	661,317	559,616	11,620	50,000
WATER [0]	136,419	79,415	57,004	224,676	159,799	121,881	0	0	0	0	158,676	113,042	1,123	0
City Total	327,283	141,976	185,307	978,386	882,736	280,957	0	0	0	0	819,993	672,658	12,743	50,000
LORETTO														
REFUSE [*]	44,992	46,108	(1,116)	1,789	0	673	0	0	0	0	0	0	0	0
SEWER [*]	62,953	61,441	1,512	4,445	0	5,957	0	0	0	0	33,125	0	0	0
WATER [*]	38,055	37,844	211	2,583	0	2,794	0	0	0	0	0	0	0	0
City Total	146,000	145,393	607	8,817	0	9,424	0	0	0	0	33,125	0	0	0
LOWRY														
EDA	118,065	73,659	44,406	1,016	22,240	23,182	0	0	0	4,000	0	0	22,240	13,234
SEWER [0]	24,120	6,657	17,463	0	0	17,463	0	0	0	0	0	0	0	0
WATER [0]	25,092	14,938	10,154	0	0	10,154	0	0	0	0	0	0	0	0
City Total	167,277	95,254	72,023	1,016	22,240	50,799	0	0	0	4,000	0	0	22,240	13,234
LUCAN														
REFUSE [24]	7,448	8,330	(882)	0	0	(882)	0	0	0	0	0	0	0	0
SEWER [0]	12,169	10,930	1,239	0	0	1,239	0	0	0	0	0	0	0	0
WATER [0]	19,440	13,500	5,940	0	0	5,940	0	0	0	0	0	0	0	0
City Total	39,057	32,760	6,297	0	0	6,297	0	0	0	0	0	0	0	0
LUVERNE														
AIRPORT	35,733	114,568	(78,835)	24,200	3,632	(58,267)	0	0	15,644	(35,000)	0	0	3,632	21,033
EDA [29]	359,548	373,422	(13,874)	84,590	154,605	(83,889)	0	0	0	(999,000)	672,334	0	152,385	306,548
ELECTRIC	3,868,757	3,304,858	563,899	125,085	967	688,017	0	0	0	135,000	623,662	0	0	0
LEWIS & CLARK RESERVE [*]	0	6,910	(6,910)	23,234	0	16,324	0	0	0	(250,000)	0	0	0	0
REFUSE	335,540	333,006	2,534	34,341	166	36,709	0	0	0	107,000	34,258	0	0	0
SEWER	755,145	614,855	140,290	106,277	16,889	229,678	0	0	0	117,000	182,549	0	12,469	58,400
STORM SEWER	68,918	28,950	39,968	12,083	0	52,051	0	0	0	0	104,837	0	0	0
SWIMMING POOL	198,548	411,966	(213,418)	77,091	0	(136,327)	0	0	0	(67,118)	18,220	0	0	0
WATER	915,048	635,007	280,041	120,237	226	400,052	0	0	0	366,000	281,870	0	0	0
City Total	6,537,237	5,823,542	713,695	607,138	176,485	1,144,348	0	0	15,644	(626,118)	1,917,730	0	168,486	385,981

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
LYLE														
SEWER [0]	56,544	35,082	21,462	0	0	21,462	0	0	0	0	70,882	0	0	0
WATER [0]	57,405	36,902	20,503	0	0	20,503	0	0	0	20,000	607	0	0	0
City Total	113,949	71,984	41,965	0	0	41,965	0	0	0	20,000	71,489	0	0	0
LYND														
HOUSING	24,232	20,415	3,817	280	12,760	(8,663)	0	0	0	0	0	0	12,760	3,119
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	34,845	44,731	(9,886)	5,153	3,338	(8,071)	9,534	0	1,832	0	5,080	0	3,338	10,698
WATER [2]	44,263	51,142	(6,879)	265,352	483	257,990	0	263,389	0	0	280,267	0	483	3,000
City Total	103,340	116,288	(12,948)	270,785	16,581	241,256	9,534	263,389	1,832	0	285,347	0	16,581	16,817
MABEL														
ELECTRIC [0]	345,966	351,073	(5,107)	10,365	0	5,258	0	0	0	3,300	9,797	0	0	0
SEWER [0]	73,442	120,377	(46,935)	850	1,950	(48,035)	0	0	0	8,800	17,664	0	1,950	5,269
WATER [0]	84,815	40,884	43,931	1,067	2,500	42,498	0	0	0	35,910	0	0	2,500	2,320
City Total	504,223	512,334	(8,111)	12,282	4,450	(279)	0	0	0	48,010	27,461	0	4,450	7,589
MADELIA														
ELECTRIC [22]	1,922,174	1,884,610	37,564	173,437	97,066	113,935	0	0	0	55,541	281,641	0	97,066	95,000
GOLF COURSE [22]	183,328	188,445	(5,117)	2,866	2,262	(4,513)	0	0	0	0	39,746	0	2,262	50,495
SEWER	494,054	408,837	85,217	20,247	31,641	73,823	0	0	0	(3,000)	25,192	0	31,143	115,242
WATER	445,181	304,904	140,277	58,953	71,651	127,579	0	0	0	2,500	11,032	0	71,651	145,000
City Total	3,044,737	2,786,796	257,941	255,503	202,620	310,824	0	0	0	55,041	357,611	0	202,122	405,737
MADISON														
EDA [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC	1,015,084	826,095	188,989	197,560	952	385,597	0	0	0	0	64,510	0	952	0
REFUSE	153,235	187,330	(34,095)	5,286	0	(28,809)	0	0	0	0	9,500	0	0	0
SEWER	150,119	229,391	(79,272)	4,085	0	(75,187)	0	0	0	0	27,828	0	0	0
STORM SEWER	75,769	66,215	9,554	409	0	9,963	0	0	0	0	15,790	0	0	0
WATER	261,921	293,086	(31,165)	0	100,935	(132,100)	0	0	0	125,935	11,982	0	100,935	25,000
City Total	1,656,128	1,602,117	54,011	207,340	101,887	159,464	0	0	0	125,935	129,610	0	101,887	25,000
MADISON LAKE														
SEWER	148,776	155,464	(6,688)	4,659	18,468	(20,497)	0	0	0	45,000	11,207	0	18,468	20,075
WATER	83,126	47,195	35,931	4,164	0	40,095	0	0	0	52,750	0	0	0	0
City Total	231,902	202,659	29,243	8,823	18,468	19,598	0	0	0	97,750	11,207	0	18,468	20,075
MAGNOLIA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	38,896	28,246	10,650	8,016	8,361	10,305	0	0	0	(345)	54,099	0	8,361	8,175
City Total	38,896	28,246	10,650	8,016	8,361	10,305	0	0	0	(345)	54,099	0	8,361	8,175
MAHNOMEN														
SEWER	105,745	138,220	(32,475)	92	11,915	(44,298)	0	0	0	(17,947)	0	0	11,915	6,000
WATER	122,322	134,335	(12,013)	112	5,958	(17,859)	0	0	0	(8,973)	3,254	0	5,958	3,000
City Total	228,067	272,555	(44,488)	204	17,873	(62,157)	0	0	0	(26,920)	3,254	0	17,873	9,000
MAHTOMEDI														
SEWER	571,673	620,341	(48,668)	58,058	0	9,390	0	0	0	0	0	0	0	0
WATER	534,832	546,187	(11,355)	76,984	2,197	63,432	0	0	0	0	17,755	0	2,197	530,000
City Total	1,106,505	1,166,528	(60,023)	135,042	2,197	72,822	0	0	0	0	17,755	0	2,197	530,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
MANCHESTER														
WATER [*]	3,305	2,199	1,106	0	0	1,106	0	0	0	0	0	0	0	0
City Total	3,305	2,199	1,106	0	0	1,106	0	0	0	0	0	0	0	0
MANKATO														
AIRPORT	234,091	1,031,246	(797,155)	236,978	19,591	(579,768)	0	109,517	169,283	(500,000)	698,517	0	19,591	90,206
EASTWOOD INDUSTRIAL PARK [*]	0	1,944	(1,944)	8,157	1,433	4,780	0	0	0	(66,640)	0	0	1,433	250,000
ECONOMIC DEVELOPMENT	631,712	697,633	(65,921)	758,577	0	692,656	232,382	0	3,064	(1,244,672)	162,500	0	0	0
MANKATO EDA	489,873	2,250,894	(1,761,021)	1,790,318	0	29,297	0	1,695,947	0	0	13,087	0	0	0
MASS TRANSIT	313,741	1,520,780	(1,207,039)	1,330,442	0	123,403	298,196	437,307	595,706	0	2,200	0	0	0
PARKING	186,182	457,483	(271,301)	106,972	257	(164,586)	0	0	0	(100,000)	0	0	0	0
REFUSE [*]	1,092,294	875,218	217,076	27,518	0	244,594	0	0	0	0	0	0	0	0
RIVERFRONT 2000	1,804,767	2,467,045	(662,278)	3,595,977	994,522	1,939,177	3,350,859	0	0	600,000	19,466	0	619,831	675,000
SEWER	6,164,405	4,616,352	1,548,053	0	753,458	794,595	0	0	0	608,615	740,971	0	733,559	1,435,014
STORM WATER	220,611	131,991	88,620	6,277	0	94,897				0	34,166			0
WATER	3,525,836	3,407,006	118,830	379,777	281,088	217,519	0	0	0	428,295	13,077	0	251,620	480,000
City Total	14,663,512	17,457,592	(2,794,080)	8,240,993	2,050,349	3,396,564	3,881,437	2,242,771	768,053	(274,402)	1,683,984	0	1,626,034	2,930,220
MANTORVILLE														
SEWER	99,491	117,318	(17,827)	5,299	8,753	(21,281)	0	0	0	0	0	0	8,310	40,000
WATER	57,700	59,378	(1,678)	2,979	0	1,301	0	0	0	0	0	0	0	0
City Total	157,191	176,696	(19,505)	8,278	8,753	(19,980)	0	0	0	0	0	0	8,310	40,000
MAPLE GROVE														
COMMUNITY CENTER	1,645,298	2,584,012	(938,714)	0	0	(938,714)	0	0	0	(419,900)	61,197	0	0	0
SEWER	3,805,656	4,161,707	(356,051)	1,260,955	0	904,904	0	0	0	532,774	178,017	0	0	0
STREET LIGHTS [*]	509,314	408,310	101,004	26,200	0	127,204	0	0	0	0	0	0	0	0
WATER	2,801,346	2,883,252	(81,906)	2,549,579	260,567	2,207,106	0	0	0	(199,882)	1,147,877	0	260,567	360,000
City Total	8,761,614	10,037,281	(1,275,667)	3,836,734	260,567	2,300,500	0	0	0	(87,008)	1,387,091	0	260,567	360,000
MAPLE LAKE														
AIRPORT	26,027	40,741	(14,714)	15,209	0	495	1,023	0	14,159	(9,460)	3,196	0	0	0
SEWER	188,978	151,184	37,794	108,235	6,539	139,490	0	0	0	0	150,320	0	6,539	50,000
WATER	160,552	161,566	(1,014)	69,221	41,941	26,266	26,420	0	0	0	320	0	41,941	60,000
City Total	375,557	353,491	22,066	192,665	48,480	166,251	27,443	0	14,159	(9,460)	153,836	0	48,480	110,000
MAPLE PLAIN														
SEWER [*]	216,023	162,552	53,471	0	0	53,471	0	0	0	0	0	0	0	0
WATER [*]	150,506	197,661	(47,155)	0	0	(47,155)	0	0	0	0	0	0	0	0
City Total	366,529	360,213	6,316	0	0	6,316	0	0	0	0	0	0	0	0
MAPLETON														
REFUSE [*]	92,711	74,935	17,776	866	0	18,642	0	0	0	0	0	0	0	0
SEWER	148,454	105,192	43,262	6,933	0	50,195	0	0	0	66,000	0	0	0	0
WATER	189,320	116,656	72,664	8,047	1,105	79,606	0	0	0	66,000	4,425	0	1,105	12,826
City Total	430,485	296,783	133,702	15,846	1,105	148,443	0	0	0	132,000	4,425	0	1,105	12,826
MAPLEVIEW														
EDA [0]	72,497	20,317	52,180	2,759	15,858	39,081	1,284	0	0	0	0	0	13,710	30,000
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	27,893	43,181	(15,288)	13,900	0	(1,388)	685	0	0	(10,000)	0	0	0	0
City Total	100,390	63,498	36,892	16,659	15,858	37,693	1,969	0	0	(10,000)	0	0	13,710	30,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
MAPLEWOOD														
COMMUNITY CENTER	1,857,229	2,189,440	(332,211)	60,068	5,593	(277,736)	54,078	0	4,466	(25,410)	208,440	0	5,409	0
SEWER	3,034,349	3,160,092	(125,743)	56,799	4,539	(73,483)	0	0	0	397,188	128,464	0	0	0
City Total	4,891,578	5,349,532	(457,954)	116,867	10,132	(351,219)	54,078	0	4,466	371,778	336,904	0	5,409	0
MARBLE														
CABLE TV [0]	70,485	77,097	(6,612)	0	0	(6,612)				0				0
REFUSE [0]	19,557	16,626	2,931	0	0	2,931	0	0	0	0	0	0	0	0
SEWER [0]	109,771	125,281	(15,510)	0	0	(15,510)	0	0	0	0	0	0	0	0
WATER [0]	34,099	34,550	(451)	0	0	(451)	0	0	20,000	10,440	0	0	0	0
City Total	233,912	253,554	(19,642)	0	0	(19,642)	0	0	20,000	10,440	0	0	0	0
MARIETTA														
REFUSE [*]	15,108	15,062	46	0	0	46	0	0	0	0	0	0	0	0
SEWER [*]	7,257	6,654	603	0	0	603	0	0	0	0	0	0	0	0
City Total	22,365	21,716	649	0	0	649	0	0	0	0	0	0	0	0
MARINE ON ST. CROIX														
SEWER [0]	74,433	85,874	(11,441)	3,508	0	(7,933)	0	0	0	0	4,829	0	0	0
City Total	74,433	85,874	(11,441)	3,508	0	(7,933)	0	0	0	0	4,829	0	0	0
MARSHALL														
ELECTRIC [29]	21,346,583	20,069,289	1,277,294	2,013,788	615,183	2,675,899	0	0	0	804,457	673,758	0	548,828	3,922,000
HOSPITAL [11][29]	24,924,889	23,229,013	1,695,876	1,615,954	846,929	2,464,901	0	0	0	0	2,517,852	0	846,929	1,190,763
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKWAY TOWNHOMES	117,392	104,661	12,731		45,009	(32,278)				0	52,542	354,709	45,009	0
PUBLIC HOUSING [29]	859,057	561,181	297,876	4,972	0	302,848	0	0	0	0	413,261	0	0	0
SEWER	2,447,202	2,254,191	193,011	194,847	571,809	(183,951)	0	0	0	100,005	555,160	1,082,332	571,809	4,560,000
WATER [29]	3,318,068	2,896,760	421,308	449,709	660,973	210,044	0	0	0	0	254,907	0	640,928	944,000
City Total	53,013,191	49,115,095	3,898,096	4,279,270	2,739,903	5,437,463	0	0	0	904,462	4,467,480	1,437,041	2,653,503	10,616,763
MAYER														
SEWER	202,683	71,052	131,631	2,764	58,876	75,519	0	0	0	0	195,248	0	58,876	28,000
WATER	245,500	39,840	205,660	7,982	24,038	189,604	0	0	0	0	271,282	82,974	24,038	12,000
City Total	448,183	110,892	337,291	10,746	82,914	265,123	0	0	0	0	466,530	82,974	82,914	40,000
MAYNARD														
SEWER	37,205	68,846	(31,641)	26,318	15,602	(20,925)	0	0	0	0	883	0	15,602	15,500
WATER	32,224	36,099	(3,875)	10,072	5,600	597	0	0	0	(8,000)	3,252	0	5,600	12,000
City Total	69,429	104,945	(35,516)	36,390	21,202	(20,328)	0	0	0	(8,000)	4,135	0	21,202	27,500
MAZEPPA														
SEWER	78,297	89,052	(10,755)	16,980	0	6,225	0	0	0	0	18,588	0	0	0
WATER	31,622	13,561	18,061	7,381	0	25,442	0	0	0	0	0	0	0	0
City Total	109,919	102,613	7,306	24,361	0	31,667	0	0	0	0	18,588	0	0	0
MC GREGOR														
SEWER [*]	57,005	27,185	29,820	1,426	0	31,246	0	0	0	34,520	2,122	0	0	0
City Total	57,005	27,185	29,820	1,426	0	31,246	0	0	0	34,520	2,122	0	0	0
MC INTOSH														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [1]	93,356	96,589	(3,233)	1,885	17,940	(19,288)	0	0	0	(3,036)	18,053	0	17,940	9,000
City Total	93,356	96,589	(3,233)	1,885	17,940	(19,288)	0	0	0	(3,036)	18,053	0	17,940	9,000
MC KINLEY														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	22,264	21,283	981	3,361	0	4,342	0	0	0	(1,500)	2,500	0	0	0
City Total	22,264	21,283	981	3,361	0	4,342	0	0	0	(1,500)	2,500	0	0	0
MEADOWLANDS														
SEWER [*]	9,787	7,319	2,468	129	0	2,597	0	0	0	0	0	0	0	0
WATER [*]	9,542	13,579	(4,037)	1,626	0	(2,411)	0	0	0	0	0	0	0	0
City Total	19,329	20,898	(1,569)	1,755	0	186	0	0	0	0	0	0	0	0
MEDFORD														
SEWER	117,170	64,394	52,776	4,034	0	56,810	0	0	0	0	12,176	0	0	0
WATER	102,075	62,526	39,549	0	0	39,549	0	0	0	0	3,815	0	0	0
City Total	219,245	126,920	92,325	4,034	0	96,359	0	0	0	0	15,991	0	0	0
MEDINA														
SEWER	229,383	231,205	(1,822)	34,501	0	32,679	0	0	0	0	1,619	0	0	0
WATER	215,480	217,676	(2,196)	46,920	33,832	10,892	0	0	0	0	9,014	0	0	0
City Total	444,863	448,881	(4,018)	81,421	33,832	43,571	0	0	0	0	10,633	0	0	0
MELROSE														
AMBULANCE	287,520	278,462	9,058	17,230	0	26,288	0	0	0	0	86,786	0	0	0
ELECTRIC	4,332,063	4,458,282	(126,219)	236,843	30,204	80,420	0	0	1,948	419,036	634,530	0	0	0
HRA [29]	150,254	133,455	16,799	1,229	0	18,028	0	45,777	0	0	92,560	0	0	0
SEWER	1,023,082	1,076,272	(53,190)	95,001	42,994	(1,183)	0	0	890	501,956	28,787	0	42,864	125,000
WATER	577,228	492,166	85,062	59,820	188,195	(43,313)	0	0	316	300,000	10,986	0	188,154	182,000
City Total	6,370,147	6,438,637	(68,490)	410,123	261,393	80,240	0	45,777	3,154	1,220,992	853,649	0	231,018	307,000
MENAHGA														
NURSING HOME [14]	4,361,121	4,086,640	274,481	28,730	139,786	163,425	0	0	0	0	112,271	0	139,786	53,000
SEWER	56,333	123,438	(67,105)	20,587	0	(46,518)	0	0	0	1,800	883	0	0	0
WATER	80,865	131,805	(50,940)	6,669	0	(44,271)	0	0	0	1,800	2,712	0	0	0
City Total	4,498,319	4,341,883	156,436	55,986	139,786	72,636	0	0	0	3,600	115,866	0	139,786	53,000
MENDOTA														
SEWER [0]	24,922	8,569	16,353	258	0	16,611	0	0	0	0	0	0	0	0
City Total	24,922	8,569	16,353	258	0	16,611	0	0	0	0	0	0	0	0
MENDOTA HEIGHTS														
ENGINEERING	489,381	484,481	4,900	12,271	0	17,171	0	0	0	0	10,603	0	0	0
SEWER	1,176,053	1,284,813	(108,760)	78,559	0	(30,201)	0	0	0	(10,000)	5,989	0	0	0
STORM WATER	145,588	64,476	81,112	32,843	36,092	77,863	0	0	0	0	0	0	36,092	50,000
City Total	1,811,022	1,833,770	(22,748)	123,673	36,092	64,833	0	0	0	(10,000)	16,592	0	36,092	50,000
MIDDLE RIVER														
REFUSE [0]	16,444	16,346	98	9	0	107	0	0	0	0	0	0	0	0
SEWER [0]	14,825	18,296	(3,471)	2,263	0	(1,208)	1,378	0	36	0	17,601	0	0	0
WATER [0]	22,077	13,405	8,672	4,780	4,510	8,942	4,384	0	36	(2,000)	20,601	0	4,510	2,000
City Total	53,346	48,047	5,299	7,052	4,510	7,841	5,762	0	72	(2,000)	38,202	0	4,510	2,000
MILACA														
BUILDING INSPECTOR	54,606	26,681	27,925	3,654	0	31,579	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
MOTOR VEHICLE	78,786	74,304	4,482	190	0	4,672	0	0	0	0	0	0	0	0
SEWER	241,551	207,245	34,306	14,397	9,194	39,509	0	0	0	0	31,936	0	8,834	35,000
WATER	329,878	233,263	96,615	2,344	61,378	37,581	0	0	0	0	0	0	60,582	50,000
City Total	704,821	541,493	163,328	20,585	70,572	113,341	0	0	0	0	31,936	0	69,416	85,000
MILAN														
REFUSE	31,851	30,945	906	0	0	906	0	0	0	0	0	0	0	0
SEWER	14,364	9,799	4,565	4,470	0	9,035	0	0	0	0	0	0	0	0
WATER	20,795	15,265	5,530	0	0	5,530	0	0	0	0	3,163	0	0	0
City Total	67,010	56,009	11,001	4,470	0	15,471	0	0	0	0	3,163	0	0	0
MILLERVILLE														
SEWER [0]	2,325	11,247	(8,922)	10,330	0	1,408	0	6,560	0	(1,900)	0	0	0	0
City Total	2,325	11,247	(8,922)	10,330	0	1,408	0	6,560	0	(1,900)	0	0	0	0
MILLVILLE														
WATER [0]	10,959	4,590	6,369	0	0	6,369	0	0	0	0	0	0	0	0
City Total	10,959	4,590	6,369	0	0	6,369	0	0	0	0	0	0	0	0
MILROY														
REFUSE [*]	4,872	4,658	214	0	0	214	0	0	0	0	0	0	0	0
SEWER	22,896	18,901	3,995	0	0	3,995	0	0	0	18,500	0	0	0	0
WATER	29,276	24,852	4,424	0	0	4,424	0	0	0	18,500	0	0	0	0
City Total	57,044	48,411	8,633	0	0	8,633	0	0	0	37,000	0	0	0	0
MILTONA														
FIRE	42,000	77,466	(35,466)	49,288	9,292	4,530	0	0	0	0	18,680	0	5,792	0
SEWER	28,445	40,256	(11,811)	33	16,427	(28,205)	0	0	0	(17,155)	0	0	16,427	7,000
City Total	70,445	117,722	(47,277)	49,321	25,719	(23,675)	0	0	0	(17,155)	18,680	0	22,219	7,000
MINNEAPOLIS														
MCDA [29]	18,637,000	12,113,000	6,524,000	4,822,000	6,621,000	4,725,000	0	0	0	(1,993,000)	0	681,500	6,621,000	27,961,900
MUNICIPAL PARKING	54,117,000	40,714,000	13,403,000	893,000	13,620,000	676,000	0	0	0	(1,764,000)	25,000	0	13,620,000	30,913,000
PARK & RECREATION BOARD [29]	10,543,867	10,578,872	(35,005)	456,353	93,737	327,611	0	0	28,522	1,292,952	240,308	0	0	0
REFUSE	26,733,000	24,545,000	2,188,000	88,000	0	2,276,000	0	0	0	47,000	0	0	0	784,000
SEWER	64,755,000	50,790,000	13,965,000	1,592,000	2,581,000	12,976,000	0	0	0	484,000	0	0	2,581,000	19,503,000
WATER	55,446,000	44,147,000	11,299,000	1,932,000	3,029,000	10,202,000	0	0	0	2,551,000	0	45,000	3,029,000	17,862,000
City Total	230,231,867	182,887,872	47,343,995	9,783,353	25,944,737	31,182,611	0	0	28,522	617,952	265,308	726,500	25,851,000	97,023,900
MINNEOTA														
REFUSE	121,209	124,909	(3,700)	2,964	177	(913)	0	0	0	(41,591)	76,192	0	0	0
SEWER	129,553	122,662	6,891	13,906	1,758	19,039	0	0	5,216	59,932	31,594	0	0	0
WATER	150,769	149,421	1,348	4,769	29,284	(23,167)	0	0	0	0	18,910	0	28,816	13,685
City Total	401,531	396,992	4,539	21,639	31,219	(5,041)	0	0	5,216	18,341	126,696	0	28,816	13,685
MINNESOTA LAKE														
REFUSE	60,475	60,694	(219)	277	0	58	0	0	0	0	0	0	0	0
SEWER	87,740	84,194	3,546	3,529	0	7,075	0	0	0	0	0	0	0	0
WATER	46,937	38,721	8,216	1,948	0	10,164	0	0	0	0	0	0	0	0
City Total	195,152	183,609	11,543	5,754	0	17,297	0	0	0	0	0	0	0	0
MINNETONKA														
HEALTH CLUB	662,719	730,134	(67,415)	479	0	(66,936)	0	0	0	0	20,978	0	0	0
ICE ARENA	677,127	838,987	(161,860)	277	0	(161,583)	0	0	0	(126,286)	150,539	0	0	0
MARINA	1,400	24,968	(23,568)	174		(23,394)				(740,000)	740,000			0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
RECYCLING [*]	800,920	759,193	41,727	12,545	0	54,272	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	7,939,372	9,268,883	(1,329,511)	611,341	420,114	(1,138,284)	0	0	0	(1,859,000)	7,757,756	0	409,897	345,000
City Total	10,081,538	11,622,165	(1,540,627)	624,816	420,114	(1,335,925)	0	0	0	(2,725,286)	8,669,273	0	409,897	345,000
MINNETONKA BEACH														
SEWER [*]	50,050	54,109	(4,059)	2,733	0	(1,326)	0	0	0	0	569,046	0	0	0
WATER [*]	50,501	41,338	9,163	1,760	0	10,923	0	0	0	0	569,046	0	0	0
City Total	100,551	95,447	5,104	4,493	0	9,597	0	0	0	0	1,138,092	0	0	0
MINNETRISTA														
SEWER	315,763	334,723	(18,960)	17,291	0	(1,669)	0	0	0	0	19,533	0	0	0
STORM SEWER	22,884	19,231	3,653	1,022	0	4,675	0	0	0	0	2,931	0	0	0
WATER	179,867	259,775	(79,908)	25,042	0	(54,866)	0	0	0	0	3,982	0	0	0
City Total	518,514	613,729	(95,215)	43,355	0	(51,860)	0	0	0	0	26,446	0	0	0
MONTEVIDEO														
BUILDING INSPECTION	47,736	73,582	(25,846)	1,280	0	(24,566)	0	0	0	0	0	0	0	0
EDA	722,506	493,067	229,439	22,536	209,030	42,945	10,000	0	0	0	221,368	0	209,030	95,633
REFUSE [*]	422,307	422,307	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	1,428,718	1,021,824	406,894	92,276	279,535	219,635	0	0	0	0	367,026	1,982,937	278,601	1,921,389
City Total	2,621,267	2,010,780	610,487	116,092	488,565	238,014	10,000	0	0	0	588,394	1,982,937	487,631	2,017,022
MONTGOMERY														
HRA [29]	108,470	237,508	(129,038)	113,419	678	(16,297)				0	87,588			0
REFUSE [*]	8,588	18,552	(9,964)	109	0	(9,855)	0	0	0	20,231	0	0	0	0
SEWER	351,995	230,534	121,461	1,717	11,245	111,933	0	0	0	(29,520)	1,051,599	1,321,431	11,245	15,000
WATER	239,669	198,419	41,250	6,536	0	47,786	0	0	0	0	249,382	0	0	0
City Total	708,722	685,013	23,709	121,781	11,923	133,567	0	0	0	(9,289)	1,388,569	1,321,431	11,245	15,000
MONTICELLO														
CEMETERY [*]	23,967	24,882	(915)	1,201	0	286	0	0	0	0	0	0	0	0
SEWER	853,800	2,006,342	(1,152,542)	61,029	0	(1,091,513)	0	0	0	0	22,071	0	0	0
TRANSPORTATION [*]	8,810	69,340	(60,530)	65,207	0	4,677	196	64,191	0	0	0	0	0	0
WATER	390,537	631,081	(240,544)	118,834	0	(121,710)	0	0	0	0	27,789	0	0	0
City Total	1,277,114	2,731,645	(1,454,531)	246,271	0	(1,208,260)	196	64,191	0	0	49,860	0	0	0
MONTROSE														
REFUSE [*]	75,368	74,212	1,156	284	0	1,440	0	0	0	0	0	0	0	0
SEWER [0]	688,560	159,000	529,560	9,218	32,145	506,633	314	0	0	170,614	1,647	194,832	32,145	734,621
STORM WATER [0]	17,229	23,313	(6,084)	5	856	(6,935)	0	0	0	0	1,647	0	856	1,363
WATER [0]	306,140	145,102	161,038	13,300	11,121	163,217	0	0	0	132,737	15,185	56,089	11,121	119,741
City Total	1,087,297	401,627	685,670	22,807	44,122	664,355	314	0	0	303,351	18,479	250,921	44,122	855,725
MOORHEAD														
AIRPORT	62,425	249,530	(187,105)	588,697	2,097	399,495	0	0	0	(7,468)	826,556	0	0	16,000
ELECTRIC	16,934,343	12,756,068	4,178,275	412,127	317,677	4,272,725	0	0	0	3,892,000	3,740,544	4,570,000	317,430	1,628,948
FORESTRY [*]	412,964	343,311	69,653	7,211	0	76,864	0	0	0	21,023	0	0	0	0
GOLF COURSE	928,979	1,176,535	(247,556)	132,801	292,980	(407,735)	0	0	0	(155,503)	151,293	0	250,622	125,000
PEST CONTROL [*]	200,545	153,927	46,618	3,922	0	50,540	0	0	0	47,681	0	0	0	0
PUBLIC HOUSING [29]	1,270,818	1,248,113	22,705	24,442	0	47,147	0	0	0	0	5,853	0	0	0
REFUSE	2,510,431	2,348,522	161,909	113,589	36,512	238,986	0	0	0	236,504	275	0	0	0
SEWER	3,889,914	3,883,283	6,631	217,777	312,172	(87,764)	0	0	0	260,335	2,835,353	0	198,101	427,670

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SPORTS CENTER	362,875	619,999	(257,124)	861,877	42,302	562,451	0	0	850,000	(75,395)	122,975	0	23,280	40,000
WATER	4,252,170	2,644,078	1,608,092	183,356	940,126	851,322	0	0	0	219,000	580,825	1,005,000	940,126	12,947,367
City Total	30,825,464	25,423,366	5,402,098	2,545,799	1,943,866	6,004,031	0	0	850,000	4,438,177	8,263,674	5,575,000	1,729,559	15,184,985
MOOSE LAKE														
CEMETERY	3,946	10,535	(6,589)	0	0	(6,589)	0	0	0	0	0	0	0	0
ELECTRIC	1,905,816	1,847,962	57,854	36,946	0	94,800	0	0	0	53,875	176,764	0	0	0
MOTOR VEHICLE [*]	93,903	58,077	35,826	0	0	35,826	0	0	0	(7,901)	0	0	0	0
SEWER	248,336	245,087	3,249	0	51,862	(48,613)	0	0	0	0	0	0	51,862	108,549
WATER	66,806	80,151	(13,345)	4,161	0	(9,184)	0	0	0	(8,558)	850,451	1,710,693	0	0
City Total	2,318,807	2,241,812	76,995	41,107	51,862	66,240	0	0	0	37,416	1,027,215	1,710,693	51,862	108,549
MORA														
ELECTRIC	3,603,273	3,700,329	(97,056)	497,311	31,904	368,351	0	0	0	110,059	321,982	0	31,904	160,000
SEWER	631,889	452,459	179,430	10,562	0	189,992	0	0	0	205,000	65,604	0	0	0
WATER	396,307	294,067	102,240	22,943	6,048	119,135	0	0	0	0	20,828	0	6,048	32,000
City Total	4,631,469	4,446,855	184,614	530,816	37,952	677,478	0	0	0	315,059	408,414	0	37,952	192,000
MORGAN														
NATURAL GAS	138,728	76,888	61,840	0	0	61,840	0	0	0	99,000	1,400	0	0	0
SEWER	114,054	90,988	23,066	3,979	0	27,045	0	0	0	(375,223)	5,292	0	0	0
WATER	107,895	104,078	3,817	149	0	3,966	0	0	0	44,504	7,536	0	0	0
City Total	360,677	271,954	88,723	4,128	0	92,851	0	0	0	(231,719)	14,228	0	0	0
MORRIS														
REFUSE [*]	261,658	251,766	9,892	597		10,489				0				0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	940,406	822,388	118,018	110,855	125,691	103,182	0	0	0	49,500	190,059	0	82,616	143,885
City Total	1,202,064	1,074,154	127,910	111,452	125,691	113,671	0	0	0	49,500	190,059	0	82,616	143,885
MORRISTOWN														
REFUSE [0]	40,680	39,212	1,468	19	0	1,487	0	0	0	0	0	0	0	0
SEWER [0]	119,093	55,616	63,477	17,073	21,102	59,448	5,760	0	2,240	0	10,240	0	21,102	52,951
WATER [0]	83,428	23,542	59,886	14,199	10,075	64,010	0	0	0	0	180,603	0	10,075	20,000
City Total	243,201	118,370	124,831	31,291	31,177	124,945	5,760	0	2,240	0	190,843	0	31,177	72,951
MORTON														
SEWER	37,272	42,367	(5,095)	2,113	0	(2,982)	0	0	0	0	713	0	0	0
WATER	72,075	27,395	44,680	0	0	44,680	0	0	0	30,170	713	0	0	0
City Total	109,347	69,762	39,585	2,113	0	41,698	0	0	0	30,170	1,426	0	0	0
MOTLEY														
REFUSE [*]	37,120	35,961	1,159	1,796	0	2,955	0	0	0	3,460	0	0	0	0
SEWER	120,443	139,177	(18,734)	11,018	7,663	(15,379)	0	0	0	44,340	0	0	7,663	7,000
WATER	195,172	125,286	69,886	3,251	39,819	33,318	0	0	0	48,800	0	0	39,819	28,000
City Total	352,735	300,424	52,311	16,065	47,482	20,894	0	0	0	96,600	0	0	47,482	35,000
MOUND														
HRA Public Housing	137,178	273,254	(136,076)	223,041	0	86,965		85,451		0	156,491			0
RECYCLING [*]	113,935	149,729	(35,794)	29,848	0	(5,946)	0	0	0	0	0	0	0	0
SEWER	1,035,487	968,307	67,180	14,546	22,192	59,534	0	0	0	0	59,204	0	22,192	49,500
STORM WATER [*]	125,084	14,707	110,377	10,245	32,945	87,677				0	576,501		32,945	0
WATER	608,703	557,538	51,165	17,185	49,257	19,093	0	0	0	0	189,517	0	49,257	40,500
City Total	2,020,387	1,963,535	56,852	294,865	104,394	247,323	0	85,451	0	0	981,713	0	104,394	90,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
MOUNDS VIEW														
GOLF COURSE	597,639	586,935	10,704	16,971	214,454	(186,779)	0	0	0	15,000	36,739	0	209,643	120,000
SEWER	1,291,275	1,189,607	101,668	104,411	0	206,079	0	0	0	15,000	13,902	0	0	0
STORM WATER	102,489	49,303	53,186	32,925		86,111				0				0
STREET LIGHT	55,983	68,581	(12,598)	1,727	0	(10,871)				0				0
WATER	787,087	757,443	29,644	60,935	123,062	(32,483)	0	0	0	(12,000)	55,780	1,945,000	123,062	135,000
City Total	2,834,473	2,651,869	182,604	216,969	337,516	62,057	0	0	0	18,000	106,421	1,945,000	332,705	255,000
MOUNTAIN IRON														
ELECTRIC	975,163	1,049,986	(74,823)	777	8,378	(82,424)	0	0	0	(100,000)	121,754	0	775	0
REFUSE	338,797	354,629	(15,832)	7,078	1,313	(10,067)	0	0	0	0	0	0	0	0
SEWER	182,628	278,110	(95,482)	14,274	93	(81,301)	0	0	0	0	0	0	0	0
WATER	150,284	179,020	(28,736)	870	569	(28,435)	0	0	0	0	0	0	0	0
City Total	1,646,872	1,861,745	(214,873)	22,999	10,353	(202,227)	0	0	0	(100,000)	121,754	0	775	0
MOUNTAIN LAKE														
8-PLEX [*]	37,791	21,836	15,955	502	28,409	(11,952)	0	0	0	0	19,862	199,509	28,409	4,503
ELECTRIC	1,479,493	1,252,087	227,406	92,386	96,863	222,929	0	0	0	150,804	130,365	0	96,863	105,000
HERITAGE ESTATES	26,040	16,807	9,233	335	13,092	(3,524)	0	0	0	0	14,142	0	13,092	3,826
RECYCLING [21]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	258,246	180,763	77,483	98,019	25,650	149,852	0	95,487	0	(267,922)	313,566	0	25,650	0
WATER	226,661	161,127	65,534	36	172	65,398	0	0	0	(11,664)	60,758	0	172	0
City Total	2,028,231	1,632,620	395,611	191,278	164,186	422,703	0	95,487	0	(128,782)	538,693	199,509	164,186	113,329
MURDOCK														
SEWER	13,050	39,983	(26,933)	0	0	(26,933)	0	0	0	0	0	0	0	0
WATER	36,104	34,501	1,603	572	0	2,175	0	0	0	0	103,324	89,000	0	0
City Total	49,154	74,484	(25,330)	572	0	(24,758)	0	0	0	0	103,324	89,000	0	0
MYRTLE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	4,248	3,620	628	36	1,500	(836)	0	0	0	0	0	0	0	0
City Total	4,248	3,620	628	36	1,500	(836)	0	0	0	0	0	0	0	0
NASHUA														
WATER [0]	1,244	5,171	(3,927)	22	0	(3,905)	0	0	0	(2,150)	0	0	0	0
City Total	1,244	5,171	(3,927)	22	0	(3,905)	0	0	0	(2,150)	0	0	0	0
NASHWAUK														
AMBULANCE [0]	91,768	64,464	27,304	45,071	0	72,375	0	0	0	0	0	0	0	0
ELECTRIC [0]	484,341	428,449	55,892	10,948	0	66,840	0	0	0	0	0	0	0	0
REFUSE [0]	100,543	86,851	13,692	0	0	13,692	0	0	0	0	0	0	0	0
SEWER [0]	47,289	25,592	21,697	0	0	21,697	0	0	0	0	0	0	0	0
WATER [0]	34,320	52,878	(18,558)	0	0	(18,558)	0	0	0	0	0	0	0	0
City Total	758,261	658,234	100,027	56,019	0	156,046	0	0	0	0	0	0	0	0
NERSTRAND														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	66,383	40,623	25,760	9,461	14,550	20,671	0	0	0	(52,317)	9,490	0	14,550	0
City Total	66,383	40,623	25,760	9,461	14,550	20,671	0	0	0	(52,317)	9,490	0	14,550	0
NEVIS														
SEWER	82,157	132,738	(50,581)	4,057	30,703	(77,227)	0	0	0	0	0	0	30,703	20,537

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	29,765	55,423	(25,658)	14,448	3,990	(15,200)	0	0	0	0	0	0	3,990	20,000
City Total	111,922	188,161	(76,239)	18,505	34,693	(92,427)	0	0	0	0	0	0	34,693	40,537
NEW AUBURN														
SEWER [0]	39,788	34,373	5,415	218	0	5,633	195	0	0	885	4,744	0	0	0
WATER [0]	37,284	33,863	3,421	997	833	3,585	144	0	0	1,312	1,800	0	0	0
City Total	77,072	68,236	8,836	1,215	833	9,218	339	0	0	2,197	6,544	0	0	0
NEW BRIGHTON														
DRIVING RANGE	82,986	88,794	(5,808)	5,823	471	(456)				0				0
GOLF COURSE	214,526	327,848	(113,322)	57,770	35,032	(90,584)	0	0	0	24,400	0	0	35,019	20,000
SEWER	1,964,692	1,848,078	116,614	99,495	5,619	210,490	0	0	0	111,769	0	0	5,589	25,800
STORM WATER	274,505	423,072	(148,567)	166,329	40,704	(22,942)	0	0	117,629	108,430	0	0	17,323	44,400
WATER	1,022,712	1,413,746	(391,034)	311,836	10,737	(89,935)	0	0	0	190,302	0	0	10,737	49,800
City Total	3,559,421	4,101,538	(542,117)	641,253	92,563	6,573	0	0	117,629	434,901	0	0	68,668	140,000
NEW GERMANY														
SEWER [0]	20,973	22,149	(1,176)	133	0	(1,043)	0	0	0	0	0	0	0	0
WATER [0]	24,383	19,314	5,069	114	0	5,183	0	0	0	0	0	0	0	0
City Total	45,356	41,463	3,893	247	0	4,140	0	0	0	0	0	0	0	0
NEW HOPE														
GOLF COURSE	360,882	365,696	(4,814)	16,259	35,751	(24,306)	0	0	0	9,756	0	0	35,751	20,000
ICE ARENA	581,365	710,039	(128,674)	1,681	0	(126,993)	0	0	0	(12,628)	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORM SEWER [*]	581,638	146,409	435,229	68,996	95,138	409,087	0	0	0	482,621	0	839,059	95,138	124,200
STREET LIGHTS [*]	110,532	96,507	14,025	3,719		17,744				0				0
WATER [3]	3,792,381	3,843,695	(51,314)	144,397	73,718	19,365	0	0	0	66,568	82,932	0	73,718	145,800
City Total	5,426,798	5,162,346	264,452	235,052	204,607	294,897	0	0	0	546,317	82,932	839,059	204,607	290,000
NEW LONDON														
SEWER	244,028	289,882	(45,854)	0	0	(45,854)	0	0	0	0	144,874	0	0	0
WATER	156,161	179,757	(23,596)	0	0	(23,596)	0	0	0	(40,000)	193,844	0	0	0
City Total	400,189	469,639	(69,450)	0	0	(69,450)	0	0	0	(40,000)	338,718	0	0	0
NEW MARKET														
SEWER [*]	118,878	84,987	33,891	377,818	0	411,709	0	0	0	33,960	0	0	0	0
WATER	64,971	93,276	(28,305)	316,660	19,395	268,960	0	0	0	0	40,795	0	19,395	87,000
City Total	183,849	178,263	5,586	694,478	19,395	680,669	0	0	0	33,960	40,795	0	19,395	87,000
NEW MUNICH														
SEWER [0]	9,322	9,613	(291)	22,705	0	22,414	1,705	0	15,000	0	0	0	0	0
WATER [0]	17,593	17,100	493	12,000	0	12,493	0	0	10,000	0	0	0	0	0
City Total	26,915	26,713	202	34,705	0	34,907	1,705	0	25,000	0	0	0	0	0
NEW PRAGUE														
AMBULANCE	211,754	171,398	40,356	10,011	0	50,367	0	0	5,500	0	4,110	0	0	0
EDA	59,409	70,708	(11,299)	196,811	11,729	173,783	0	0	0	10,000	57,586	0	11,729	19,839
ELECTRIC	4,535,967	4,293,776	242,191	143,067	104,179	281,079	0	0	9,650	0	317,291	0	87,563	285,000
GOLF COURSE	1,152,575	1,063,355	89,220	6,050	17,506	77,764	0	0	0	13,500	68,283	0	15,874	26,111
SEWER	992,697	520,813	471,884	40,821	85,170	427,535	0	0	0	0	154,480	0	81,049	160,000
WATER	585,453	360,545	224,908	14,022	37,119	201,811	0	0	0	0	888,744	748,285	36,501	35,000
City Total	7,537,855	6,480,595	1,057,260	410,782	255,703	1,212,339	0	0	15,150	23,500	1,490,494	748,285	232,716	525,950

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
NEW RICHLAND														
NURSING HOME [13]	2,500,858	2,536,014	(35,156)	44,444	0	9,288	0	0	0	0	233,675	0	0	0
SEWER	122,445	243,463	(121,018)	13,727	0	(107,291)	0	0	0	0	0	0	0	0
WATER	152,520	115,574	36,946	8,017	7,419	37,544	0	0	0	3,850	715	0	7,419	20,000
City Total	2,775,823	2,895,051	(119,228)	66,188	7,419	(60,459)	0	0	0	3,850	234,390	0	7,419	20,000
NEW TRIER														
WATER [0]	9,572	10,913	(1,341)	2,118	1,880	(1,103)	0	0	0	0	0	0	1,880	3,440
City Total	9,572	10,913	(1,341)	2,118	1,880	(1,103)	0	0	0	0	0	0	1,880	3,440
NEW ULM														
EDA	1,307,480	1,031,691	275,789	125,483	237,093	164,179	0	483,247	0	0	50,877	0	237,093	117,641
ELECTRIC	14,820,004	13,560,183	1,259,821	285,204	548,688	996,337	0	0	7,452	0	1,161,844	0	548,688	695,000
GAS	6,723,483	6,957,260	(233,777)	140,453	0	(93,324)	0	0	2,874	0	207,807	0	0	0
HEAT	756,171	625,271	130,900	6,034	0	136,934	0	0	209	0	9,130	0	0	0
SEWER	1,891,489	2,123,347	(231,858)	262,842	227,223	(196,239)	0	0	1,920	0	168,970	0	227,223	217,953
WATER	2,314,339	1,981,871	332,468	61,765	323,700	70,533	0	0	1,881	0	227,880	0	323,700	4,945,000
City Total	27,812,966	26,279,623	1,533,343	881,781	1,336,704	1,078,420	0	483,247	14,336	0	1,826,508	0	1,336,704	5,975,594
NEW YORK MILLS														
CLINIC	13,766	10,702	3,064	12,429	0	15,493	0	0	0	44,000	0	0	0	0
GAS	1,006,610	873,864	132,746	1,365	0	134,111	0	0	0	166,000	0	0	0	0
SEWER	128,097	114,281	13,816	370	0	14,186	0	0	0	15,000	0	0	0	0
WATER	115,765	71,164	44,601	4,137	0	48,738	0	0	0	105,000	0	0	0	0
City Total	1,264,238	1,070,011	194,227	18,301	0	212,528	0	0	0	330,000	0	0	0	0
NEWFOLDEN														
ELECTRIC [0]	223,579	208,717	14,862	1,988	0	16,850	0	0	0	31,000	0	0	0	0
SEWER [0]	22,606	10,947	11,659	6,526	11,940	6,245	0	0	0	8,000	0	0	11,940	22,558
WATER [0]	22,137	6,706	15,431	234	4,940	10,725	0	0	0	8,000	0	0	4,940	7,000
City Total	268,322	226,370	41,952	8,748	16,880	33,820	0	0	0	47,000	0	0	16,880	29,558
NEWPORT														
SEWER	266,902	287,852	(20,950)	9,471	0	(11,479)	0	0	0	0	55,227	0	0	0
WATER	127,475	181,331	(53,856)	3,937	0	(49,919)	0	0	0	0	56,502	0	0	0
City Total	394,377	469,183	(74,806)	13,408	0	(61,398)	0	0	0	0	111,729	0	0	0
NICOLLET														
EDA [28]	0	0	0	513	8,383	(7,870)	0	0	0	(7,812)	1,042,941	0	0	336,295
SEWER	168,371	129,320	39,051	17,610	32,308	24,353	0	0	0	12,930	23,671	0	32,308	52,863
WATER	79,191	73,321	5,870	0	0	5,870	0	0	0	22,000	21,944	0	0	0
City Total	247,562	202,641	44,921	18,123	40,691	22,353	0	0	0	27,118	1,088,556	0	32,308	389,158
NIELSVILLE														
ELECTRIC [0]	50,983	42,861	8,122	0	0	8,122	0	0	0	(5,247)	0	0	0	0
REFUSE [0]	5,301	4,738	563	0	0	563	0	0	0	3,050	0	0	0	0
SEWER [0]	11,557	8,272	3,285	0	0	3,285	0	0	0	9,689	0	0	0	0
WATER [0]	13,521	19,762	(6,241)	0	2,331	(8,572)	0	0	0	4,827	0	0	2,331	1,100
City Total	81,362	75,633	5,729	0	2,331	3,398	0	0	0	12,319	0	0	2,331	1,100
NISSWA														
EDA	0	14,391	(14,391)	0	18,412	(32,803)	0	0	0	(40,000)	0	0	18,412	21,588
SEWER	224,900	287,981	(63,081)	128,251	76,626	(11,456)	0	0	0	(37,500)	10,346	0	76,626	173,944
City Total	224,900	302,372	(77,472)	128,251	95,038	(44,259)	0	0	0	(77,500)	10,346	0	95,038	195,532

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
NORCROSS														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [2][0]	10,570	17,912	(7,342)	0	0	(7,342)	0	0	0	(2,000)	0	0	0	0
City Total	10,570	17,912	(7,342)	0	0	(7,342)	0	0	0	(2,000)	0	0	0	0
NORTH BRANCH														
ELECTRIC [29]	2,298,679	2,114,652	184,027	93,379	151,818	125,588	0	0	0	0	764,375	1,675,000	107,719	60,000
SEWER	704,484	489,143	215,341	443,354	8,437	650,258	0	0	0	45,724	0	0	8,437	25,000
STORM SEWER	125,222	80,617	44,605	62,638	23,048	84,195	3,912	0	0	39,572	0	0	18,584	35,000
WATER [29]	968,615	151,020	817,595	26,915	448,922	395,588	0	0	0	0	208,148	0	2,786	60,000
City Total	4,097,000	2,835,432	1,261,568	626,286	632,225	1,255,629	3,912	0	0	85,296	972,523	1,675,000	137,526	180,000
NORTH MANKATO														
REFUSE	889,394	896,567	(7,173)	12,856	3,040	2,643	0	0	0	34,100	15,639	0	3,040	30,000
SEWER	1,573,447	1,333,584	239,863	12,304	100,122	152,045	0	0	0	133,000	0	0	100,122	144,896
STORM WATER [*]	92,091	44,128	47,963	0	0	47,963	0	0	0	48,135	0	0	0	0
WATER	966,809	756,020	210,789	12,548	102,697	120,640	0	0	0	74,500	24,040	0	102,697	100,000
City Total	3,521,741	3,030,299	491,442	37,708	205,859	323,291	0	0	0	289,735	39,679	0	205,859	274,896
NORTH ST. PAUL														
ELECTRIC	6,261,378	6,223,647	37,731	43,011	56,502	24,240	0	0	0	201,924	153,752	0	3,280	0
SEWER	1,163,520	893,532	269,988	47,912	38,020	279,880	0	0	0	346,101	164,556	0	28,469	55,000
SOLID WASTE [*]	563,810	507,622	56,188	1,601		57,789				19,455				0
SURFACE WATER	407,305	154,829	252,476	12,739	73,901	191,314	0	0	0	0	44,994	0	72,466	140,000
WATER	837,341	751,472	85,869	32,161	40,645	77,385	0	0	0	211,486	136,043	0	28,469	55,000
City Total	9,233,354	8,531,102	702,252	137,424	209,068	630,608	0	0	0	778,966	499,345	0	132,684	250,000
NORTHFIELD														
EDA [*]	0	176,646	(176,646)	136,426	0	(40,220)	0	44,057	33,698	(76,129)	390,000	0	0	0
HOSPITAL [11]	29,589,273	29,326,515	262,758	718,707	65,650	915,815	0	0	0	0	17,053,699	0	123,238	340,000
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [*]	565,324	521,237	44,087	23,332	0	67,419	0	0	0	25,000	75,642	0	0	0
RESOURCE CENTER	207,878	327,682	(119,804)	62,794	20,636	(77,646)	0	60,000	0	(125,000)	18,627	0	20,636	21,365
SEWER	2,334,335	1,828,380	505,955	470,073	673,795	302,233	0	0	0	238,107	2,602,903	0	673,795	450,000
STORM WATER DRAINAGE	304,625	177,481	127,144	13,838	31,734	109,248	0	0	0	(37,845)	608,159	377,000	30,862	8,000
WATER	916,731	943,156	(26,425)	287,693	26,258	235,010	0	0	0	236,955	421,233	1,133,000	20,831	12,000
City Total	33,918,166	33,301,097	617,069	1,712,863	818,073	1,511,859	0	104,057	33,698	261,088	21,170,263	1,510,000	869,362	831,365
NORTHOME														
LAUNDROMAT	7,139	9,370	(2,231)	0	0	(2,231)	0	0	0	(2,000)	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	38,471	61,195	(22,724)	1,491	6,665	(27,898)	0	0	0	0	862	0	6,665	14,000
City Total	45,610	70,565	(24,955)	1,491	6,665	(30,129)	0	0	0	(2,000)	862	0	6,665	14,000
NORTHROP														
SEWER	11,463	10,868	595	6,850	0	7,445	4,174	0	825	0	6,428	0	0	0
WATER	15,754	24,422	(8,668)	15,464	0	6,796	12,803	0	2,518	0	0	0	0	0
City Total	27,217	35,290	(8,073)	22,314	0	14,241	16,977	0	3,343	0	6,428	0	0	0
NORWOOD YOUNG AMERICA														
SEWER	438,098	357,069	81,029	24,845	1,181	104,693	0	0	0	(28,181)	82,177	0	1,181	5,112
SWIMMING POOL	34,080	74,759	(40,679)	0	0	(40,679)	0	0	0	(28,897)	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	411,044	214,285	196,759	41,089	38,490	199,358	26,772	0	0	17,878	60,822	0	38,490	51,025
City Total	883,222	646,113	237,109	65,934	39,671	263,372	26,772	0	0	(39,200)	142,999	0	39,671	56,137
OAK GROVE														
SEWER [24]	9,368	13,993	(4,625)			(4,625)				0				0
City Total	9,368	13,993	(4,625)	0	0	(4,625)	0	0	0	0	0	0	0	0
OAK PARK HEIGHTS														
REFUSE [*]	98,030	182,575	(84,545)	0	0	(84,545)	0	0	0	(88,500)	0	0	0	0
SEWER	514,929	506,324	8,605	35,146	1,251	42,500	0	0	0	74,144	12,052	0	0	0
STORM SEWER [*]	62,992	57,198	5,794	1,136	0	6,930	0	0	0	0	0	0	0	0
WATER	321,700	359,139	(37,439)	130,579	6,061	87,079	0	0	0	79,403	8,705	0	0	0
City Total	997,651	1,105,236	(107,585)	166,861	7,312	51,964	0	0	0	65,047	20,757	0	0	0
OAKDALE														
AMBULANCE	334,587	263,045	71,542	34,405	0	105,947	0	25,150	0	0	135,352	0	0	0
SEWER	2,500,057	2,257,295	242,762	86,979	0	329,741	0	0	0	106,210	108,770	0	0	0
STREET LIGHTS	254,481	325,980	(71,499)	5,424	0	(66,075)	0	0	0	50,000	0	0	0	0
WATER	1,472,674	1,618,200	(145,526)	80,970	1,446	(66,002)	0	0	0	122,437	50,441	0	0	0
City Total	4,561,799	4,464,520	97,279	207,778	1,446	303,611	0	25,150	0	278,647	294,563	0	0	0
ODESSA														
SEWER [0]	16,359	3,945	12,414	0	0	12,414	0	0	0	0	0	0	0	0
WATER [0]	26,781	43,513	(16,732)	0	12,015	(28,747)	0	0	0	0	0	0	12,015	6,000
City Total	43,140	47,458	(4,318)	0	12,015	(16,333)	0	0	0	0	0	0	12,015	6,000
ODIN														
SEWER	3,910	4,539	(629)	1,058	0	429	0	0	0	0	0	0	0	0
WATER	13,324	14,441	(1,117)	1,157	3,858	(3,818)	0	0	0	0	0	0	3,858	1,968
City Total	17,234	18,980	(1,746)	2,215	3,858	(3,389)	0	0	0	0	0	0	3,858	1,968
OGEMA														
REFUSE [18]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [0][18]	5,790	24,360	(18,570)	134	0	(18,436)	0	0	0	(18,000)	0	0	0	0
City Total	5,790	24,360	(18,570)	134	0	(18,436)	0	0	0	(18,000)	0	0	0	0
OGILVIE														
SEWER [*]	38,550	33,407	5,143	1,878	0	7,021	0	0	0	20,515	3,543	0	0	0
WATER [*]	15,109	28,875	(13,766)	437	0	(13,329)	0	0	0	(7,000)	25,173	0	0	0
City Total	53,659	62,282	(8,623)	2,315	0	(6,308)	0	0	0	13,515	28,716	0	0	0
OKABENA														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	10,897	17,060	(6,163)	6,872	0	709	3,732	0	3,140	0	0	0	0	0
WATER [2]	53,652	41,237	12,415	4,102	0	16,517	2,492	0	1,610	0	55,853	0	0	0
City Total	64,549	58,297	6,252	10,974	0	17,226	6,224	0	4,750	0	55,853	0	0	0
OKLEE														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	40,538	42,239	(1,701)	770	16,800	(17,731)	0	0	0	0	0	0	16,800	12,000
WATER [2]	81,206	84,841	(3,635)	74	39,341	(42,902)	0	0	0	(6,450)	0	0	39,341	22,500
City Total	121,744	127,080	(5,336)	844	56,141	(60,633)	0	0	0	(6,450)	0	0	56,141	34,500
OLIVIA														
CONGREGATE HOUSING	345,904	260,123	85,781	4,169	89,558	392	0	0	0	(40,000)	73,822	0	85,932	65,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
ELECTRIC	1,669,362	1,169,203	500,159	176,687	8,566	668,280	0	0	0	494,707	0	0	1,652	0
MULTI FAMILY HOUSING	109,143	63,113	46,030	4,273	63,727	(13,424)	0	0	0	6,200	0	0	61,194	10,000
SEWER	256,561	320,618	(64,057)	50,467	39,703	(53,293)	33,905	0	6,095	0	0	0	39,703	37,933
STORM SEWER [*]	72,900	22,950	49,950	7,142	22,307	34,785	0	0	0	22,800	0	0	17,696	0
WATER	371,758	287,873	83,885	9,808	62,775	30,918	0	0	0	0	0	0	60,316	100,000
City Total	2,825,628	2,123,880	701,748	252,546	286,636	667,658	33,905	0	6,095	483,707	73,822	0	266,493	212,933
ONAMIA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	142,167	96,154	46,013	15,256	11,492	49,777	0	0	0	0	36,289	0	11,492	16,000
City Total	142,167	96,154	46,013	15,256	11,492	49,777	0	0	0	0	36,289	0	11,492	16,000
ORMSBY														
WATER	39,285	33,061	6,224	822	18,675	(11,629)	0	0	0	0	0	0	18,675	2,822
City Total	39,285	33,061	6,224	822	18,675	(11,629)	0	0	0	0	0	0	18,675	2,822
ORONO														
GOLF COURSE	162,879	209,967	(47,088)	14,927	0	(32,161)	0	0	0	0	29,282	0	0	0
SEWER	779,854	769,895	9,959	99,521	574	108,906	0	0	0	13,110	240,933	0	478	138,348
STORM WATER [*]	159,270	29,733	129,537	2,022		131,559				0	85,204			0
WATER	250,495	300,450	(49,955)	149,497	21,086	78,456	273	0	0	0	30,832	0	20,960	141,652
City Total	1,352,498	1,310,045	42,453	265,967	21,660	286,760	273	0	0	13,110	386,251	0	21,438	280,000
ORR														
AIRPORT	42,989	178,081	(135,092)	20,368	0	(114,724)	0	0	17,279	0	43,402	0	0	0
SEWER	54,706	92,632	(37,926)	0	0	(37,926)	0	302,571	0	0	306,861	0	0	0
WATER	50,958	79,213	(28,255)	7,908	0	(20,347)	0	0	0	0	1,225	0	0	0
City Total	148,653	349,926	(201,273)	28,276	0	(172,997)	0	302,571	17,279	0	351,488	0	0	0
ORTONVILLE														
ELECTRIC	1,464,882	1,430,600	34,282	51,268	0	85,550	0	0	0	218,197	81,036	0	0	0
GOLF COURSE	244,765	226,208	18,557	817	2,144	17,230	0	0	0	10,000	26,956	0	0	0
HOSPITAL [11][14]	8,746,908	8,379,240	367,668	164,940	0	532,608	0	0	0	0	2,512,295	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE [18]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [18]	363,807	306,324	57,483	11,787	606	68,664	0	0	0	0	45,001	0	0	0
WATER	526,802	447,754	79,048	1,456	98,685	(18,181)	0	0	0	50,000	55,348	0	98,685	0
City Total	11,347,164	10,790,126	557,038	230,268	101,435	685,871	0	0	0	278,197	2,720,636	0	98,685	0
OSAKIS														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	341,348	465,097	(123,749)	5,258	0	(118,491)	0	0	0	0	6,338	357,856	0	0
City Total	341,348	465,097	(123,749)	5,258	0	(118,491)	0	0	0	0	6,338	357,856	0	0
OSLO														
SEWER	72,184	86,904	(14,720)	0	5,741	(20,461)	0	0	0	0	0	0	5,741	7,214
WATER	14,483	24,876	(10,393)	0	0	(10,393)	0	0	0	0	0	0	0	0
City Total	86,667	111,780	(25,113)	0	5,741	(30,854)	0	0	0	0	0	0	5,741	7,214
OSSEO														
REFUSE [*]	13,172	6,397	6,775	3,779	0	10,554	0	0	0	0	0	0	0	0
SEWER	189,214	260,125	(70,911)	10,567	0	(60,344)	0	0	0	7,000	26,160	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	129,859	147,352	(17,493)	51,369	0	33,876	0	0	0	7,000	25,949	0	0	0
City Total	332,245	413,874	(81,629)	65,715	0	(15,914)	0	0	0	14,000	52,109	0	0	0
OSTRANDER														
SEWER [*]	42,021	50,640	(8,619)	299,476	0	290,857	0	299,350	0	0	390,557	44,000	0	0
WATER [*]	17,977	36,420	(18,443)	9	0	(18,434)	0	0	0	0	30,509	80,000	0	0
City Total	59,998	87,060	(27,062)	299,485	0	272,423	0	299,350	0	0	421,066	124,000	0	0
OTSEGO														
SEWER	105,216	219,912	(114,696)	270	0	(114,426)	0	0	0	0	0	0	0	0
WATER	249,409	200,589	48,820	12,600	4,370	57,050	0	0	0	0	0	0	4,370	24,000
City Total	354,625	420,501	(65,876)	12,870	4,370	(57,376)	0	0	0	0	0	0	4,370	24,000
OTTERTAIL														
WATER [20]	0	78,658	(78,658)	587,031	0	508,373	0	586,436	0	0	1,528,313	1,000,000	0	0
City Total	0	78,658	(78,658)	587,031	0	508,373	0	586,436	0	0	1,528,313	1,000,000	0	0
OWATONNA														
ELECTRIC	23,980,978	22,001,429	1,979,549	426,124	288,910	2,116,763	0	0	0	0	1,729,053	0	288,910	270,980
GAS	14,220,095	14,033,494	186,601	89,036	213,008	62,629	0	0	0	0	261,323	0	213,008	199,784
HRA HOUSING [*]	0	355,948	(355,948)	355,948	0	0	342,199	10,061		0				0
SEWER	1,737,742	1,343,361	394,381	592,728	0	987,109	0	0	0	100,000	391,743	0	0	0
STORM WATER [*]	233,389	36,174	197,215	2,000		199,215				5,000				0
WATER	2,342,801	1,693,676	649,125	82,434	223,085	508,474	0	0	0	0	802,194	0	223,085	209,236
City Total	42,515,005	39,464,082	3,050,923	1,548,270	725,003	3,874,190	342,199	10,061	0	105,000	3,184,313	0	725,003	680,000
PALISADE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	46,031	41,961	4,070	544	0	4,614	0	0	0	12,000	14,718	0	0	0
City Total	46,031	41,961	4,070	544	0	4,614	0	0	0	12,000	14,718	0	0	0
PARK RAPIDS														
SEWER	246,391	238,028	8,363	35,239	0	43,602	0	0	0	0	0	0	0	0
WATER	270,107	207,317	62,790	34,492	3,560	93,722	0	0	0	0	24,016	0	3,560	10,000
City Total	516,498	445,345	71,153	69,731	3,560	137,324	0	0	0	0	24,016	0	3,560	10,000
PARKERS PRAIRIE														
EVENT CENTER [*]	0	3,021	(3,021)	18,027	0	15,006	0	0	0	0	0	0	0	0
SEWER	68,602	113,585	(44,983)	2,166	0	(42,817)	0	0	0	0	0	0	0	0
WATER	86,879	112,463	(25,584)	2,767	0	(22,817)	0	0	0	0	0	0	0	0
City Total	155,481	229,069	(73,588)	22,960	0	(50,628)	0	0	0	0	0	0	0	0
PAYNESVILLE														
SEWER	460,650	525,066	(64,416)	70,045	1,197	4,432	0	0	0	174,500	4,079	0	1,197	8,550
WATER	309,538	261,938	47,600	14,495	0	62,095	0	0	0	171,000	4,011	0	0	0
City Total	770,188	787,004	(16,816)	84,540	1,197	66,527	0	0	0	345,500	8,090	0	1,197	8,550
PEASE														
SEWER [0]	15,539	52,386	(36,847)	20,844	27,155	(43,158)	0	0	0	0	0	0	27,155	20,000
WATER [0]	10,675	38,025	(27,350)	1,287	0	(26,063)	0	0	0	0	0	0	0	0
City Total	26,214	90,411	(64,197)	22,131	27,155	(69,221)	0	0	0	0	0	0	27,155	20,000
PELICAN RAPIDS														
SEWER	528,324	549,492	(21,168)	12,855	111,217	(119,530)	0	0	0	0	25,176	990,204	84,455	1,088,525

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	344,675	275,574	69,101	126	34,971	34,256	0	0	0	(37,822)	6,261	0	33,566	53,996
City Total	872,999	825,066	47,933	12,981	146,188	(85,274)	0	0	0	(37,822)	31,437	990,204	118,021	1,142,521
PEMBERTON														
REFUSE [0]	13,521	13,390	131	0	0	131	0	0	0	0	0	0	0	0
SEWER [0]	50,853	22,194	28,659	48	4,913	23,794	0	0	0	0	0	0	4,913	16,857
WATER [0]	28,968	12,157	16,811	3,735	2,512	18,034	0	0	0	(13,468)	14,022	0	2,512	8,000
City Total	93,342	47,741	45,601	3,783	7,425	41,959	0	0	0	(13,468)	14,022	0	7,425	24,857
PENNOCK														
SEWER [*]	65,634	10,992	54,642	89,421	0	144,063	0	66,521	22,000	45,000	65,645	0	0	0
WATER [*]	34,473	37,001	(2,528)	0	0	(2,528)	0	0	0	0	23	0	0	0
City Total	100,107	47,993	52,114	89,421	0	141,535	0	66,521	22,000	45,000	65,668	0	0	0
PEQUOT LAKES														
SEWER	155,520	197,576	(42,056)	8,847	4,234	(37,443)	0	0	0	0	13,285	0	4,234	15,480
WATER	160,203	237,425	(77,222)	14,108	0	(63,114)	0	0	0	5,865	75,274	0	0	9,294
City Total	315,723	435,001	(119,278)	22,955	4,234	(100,557)	0	0	0	5,865	88,559	0	4,234	24,774
PERHAM														
COMMUNITY CENTER [28]	668,891	764,399	(95,508)	45,271	3,886	(54,123)	0	0	0	(35,000)	40,597	0	3,886	67,216
GAS	4,962,579	4,425,985	536,594	55,454	260,894	331,154	0	0	741	196,410	103,127	0	260,827	90,000
GOLF COURSE [14][28]	469,915	550,884	(80,969)	37,615	65,056	(108,410)	0	0	0	0	72,863	0	65,056	25,000
INCINERATOR [*]	1,255,399	840,197	415,202	273,299	478,542	209,959	0	0	0	575,491	1,149,657	0	478,542	8,126
RECYCLING	49,375	48,893	482	770	0	1,252	0	0	31	0	0	0	0	0
SEWER	493,950	461,886	32,064	39,458	42,285	29,237	0	0	432	66,110	14,953	0	42,285	25,600
WATER	212,814	221,295	(8,481)	15,585	16,078	(8,974)	0	0	370	84,138	13,299	0	16,078	25,000
City Total	8,112,923	7,313,539	799,384	467,452	866,741	400,095	0	0	1,574	887,149	1,394,496	0	866,674	240,942
PERLEY														
REFUSE [0]	3,772	6,862	(3,090)	30	0	(3,060)	0	0	0	0	0	0	0	0
SEWER [0]	3,245	36	3,209	0	0	3,209	0	0	0	0	0	0	0	0
WATER [0]	18,462	5,716	12,746	0	0	12,746	0	0	0	0	0	0	0	0
City Total	25,479	12,614	12,865	30	0	12,895	0	0	0	0	0	0	0	0
PETERSON														
ELECTRIC [0]	103,733	91,994	11,739	2,794	0	14,533	0	0	0	0	0	0	0	0
REFUSE [0]	6,699	5,762	937	0	0	937	0	0	0	0	0	0	0	0
SEWER [0]	30,058	24,316	5,742	41	5,403	380	0	0	0	0	54,830	0	5,403	10,093
WATER [0]	12,005	13,848	(1,843)	0	0	(1,843)	0	0	0	0	0	0	0	0
City Total	152,495	135,920	16,575	2,835	5,403	14,007	0	0	0	0	54,830	0	5,403	10,093
PIERZ														
ELECTRIC [0]	640,453	470,720	169,733	0	0	169,733	0	0	0	0	70,072	0	0	0
GOLF CARTS [0]	39,852	7,468	32,384	0	0	32,384	0	0	0	30,000	0	0	0	0
GOLF COURSE [0]	155,960	195,184	(39,224)	32,308	0	(6,916)	9,835	0	0	(30,000)	125,113	0	0	0
REFUSE [0]	53,703	42,012	11,691	3,278	0	14,969	0	0	0	0	9,473	0	0	0
City Total	889,968	715,384	174,584	35,586	0	210,170	9,835	0	0	0	204,658	0	0	0
PILLAGER														
SEWER	73,099	90,934	(17,835)	0	0	(17,835)	0	0	0	32,011	10,000	0	0	0
WATER	43,778	75,842	(32,064)	513	0	(31,551)	0	0	0	0	16,018	0	0	0
City Total	116,877	166,776	(49,899)	513	0	(49,386)	0	0	0	32,011	26,018	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
PINE CITY														
SEWER	215,971	184,455	31,516	44,297	0	75,813	463	0	0	7,151	28,472	0	0	0
WATER	160,811	138,569	22,242	23,234	0	45,476	239	0	0	29,289	40,301	0	0	0
City Total	376,782	323,024	53,758	67,531	0	121,289	702	0	0	36,440	68,773	0	0	0
PINE ISLAND														
CEMETERY	13,866	34,537	(20,671)	17,848	0	(2,823)	0	0	0	0	0	0	0	0
DEPUTY REGISTRAR	49,107	50,330	(1,223)	2,027	0	804	0	0	0	0	0	0	0	0
EVERGREEN PLACE	200,654	130,995	69,659	2,479	61,300	10,838	0	0	0	0	21,691	0	61,300	34,000
SEWER	423,108	364,103	59,005	50,125	51,458	57,672	0	0	0	0	20,000	0	51,458	107,491
WATER	271,524	219,718	51,806	33,599	0	85,405	0	0	0	0	0	0	0	0
City Total	958,259	799,683	158,576	106,078	112,758	151,896	0	0	0	0	41,691	0	112,758	141,491
PINE RIVER														
SEWER [*]	1,110	39,538	(38,428)	11,947	0	(26,481)	11,947	0	0	(33,579)	0	0	0	0
WATER	88,687	75,394	13,293	0	0	13,293	0	0	0	14,629	4,594	167,260	0	0
City Total	89,797	114,932	(25,135)	11,947	0	(13,188)	11,947	0	0	(18,950)	4,594	167,260	0	0
PIPESTONE														
REFUSE	208,044	204,228	3,816	14,506	0	18,322	0	0	0	(79,831)	92,831	0	0	0
SEWER	478,501	378,076	100,425	22,528	60,990	61,963	0	0	0	17,000	83,991	0	60,323	66,660
WATER	347,250	272,937	74,313	21,339	40,418	55,234	0	0	0	108,124	15,507	0	40,241	30,440
City Total	1,033,795	855,241	178,554	58,373	101,408	135,519	0	0	0	45,293	192,329	0	100,564	97,100
PLAINVIEW														
SEWER	493,877	482,259	11,618	7,435	0	19,053	0	0	0	0	0	0	0	0
WATER	243,958	199,131	44,827	88,074	16,118	116,783	70,919	0	0	0	14,970	0	16,118	55,000
City Total	737,835	681,390	56,445	95,509	16,118	135,836	70,919	0	0	0	14,970	0	16,118	55,000
PLATO														
SEWER [0]	18,589	41,860	(23,271)	158,076	17,545	117,260	16,584	0	84,480	0	0	0	15,106	43,000
WATER [0]	33,326	22,531	10,795	8,853	2,452	17,196	7,223	0	0	0	0	0	0	0
City Total	51,915	64,391	(12,476)	166,929	19,997	134,456	23,807	0	84,480	0	0	0	15,106	43,000
PLUMMER														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1][0]	49,107	29,354	19,753	8,176	9,625	18,304	0	0	0	0	9,370	0	9,625	15,000
City Total	49,107	29,354	19,753	8,176	9,625	18,304	0	0	0	0	9,370	0	9,625	15,000
PLYMOUTH														
FIELD HOUSE	253,654	290,382	(36,728)	17,629	0	(19,099)	0	0	0	2,060	90,000	0	0	0
ICE CENTER	862,289	1,011,830	(149,541)	14,278	0	(135,263)	0	0	0	(30,009)	5,923	0	0	0
REFUSE [*]	496,327	765,519	(269,192)	435,048	0	165,856	0	0	0	47,087	0	0	0	0
SEWER	5,040,698	5,272,445	(231,747)	1,225,938	0	994,191	0	0	0	37,485	0	0	0	0
TOWNE SQUARE HRA [29]	792,006	523,972	268,034	52,995	276,560	44,469	0	0	0	0	30,181	0	276,560	0
WATER	2,873,786	3,803,114	(929,328)	1,810,228	1,020	879,880	0	0	0	(29,589)	0	0	1,020	295,000
WATER RESOURCES	1,542,805	581,848	960,957	134,751		1,095,708				87,876	28,202			0
City Total	11,861,565	12,249,110	(387,545)	3,690,867	277,580	3,025,742	0	0	0	114,910	154,306	0	277,580	295,000
PORTER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	43,747	31,941	11,806	2,587	3,399	10,994	0	0	2,396	0	0	0	3,399	638
City Total	43,747	31,941	11,806	2,587	3,399	10,994	0	0	2,396	0	0	0	3,399	638

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
PRESTON														
ELECTRIC	967,460	1,161,495	(194,035)	338,021	16,286	127,700	0	0	0	0	376,750	0	13,329	45,000
EMERGENCY SERVICE	94,779	102,425	(7,646)	29,077	1,008	20,423	0	0	0	(9,269)	3,680	0	1,008	12,000
SEWER	196,518	225,261	(28,743)	29,608	18,843	(17,978)	0	0	0	0	26,782	0	18,746	45,429
WATER	250,882	213,675	37,207	103,232	57,285	83,154	0	0	0	0	16,612	0	50,177	91,071
City Total	1,509,639	1,702,856	(193,217)	499,938	93,422	213,299	0	0	0	(9,269)	423,824	0	83,260	193,500
PRINCETON														
AIRPORT	49,098	127,041	(77,943)	34,996	0	(42,947)	0	32,720	0	(19,170)	47,920	0	0	0
ELECTRIC [29]	3,970,174	3,734,144	236,030	135,849	214,817	157,062	0	0	0	0	2,348,070	2,312,107	173,565	60,000
REFUSE [29]	319,255	318,809	446	0	4,533	(4,087)	0	0	0	0	26,058	0	2,952	11,454
SEWER	593,257	333,860	259,397	24,403	132,853	150,947	0	0	0	0	500,917	0	132,853	174,247
WATER [29]	453,070	285,713	167,357	23,127	88,142	102,342	0	0	0	0	349,847	274,123	71,543	92,000
City Total	5,384,854	4,799,567	585,287	218,375	440,345	363,317	0	32,720	0	(19,170)	3,272,812	2,586,230	380,913	337,701
PRINSBURG														
SEWER [0]	23,753	37,628	(13,875)	29,184	0	15,309	20,674	0	0	0	28,778	0	0	0
WATER [0]	21,884	31,372	(9,488)	5,091	1,112	(5,509)	0	0	0	0	53,985	0	0	0
City Total	45,637	69,000	(23,363)	34,275	1,112	9,800	20,674	0	0	0	82,763	0	0	0
PRIOR LAKE														
SEWER	1,853,550	1,433,362	420,188	163,650	0	583,838	0	0	0	480,368	0	0	0	0
STORM WATER [*]	171,675	150,709	20,966	4,762	0	25,728	0	0	0	80,000	0	0	0	0
TRANSIT [*]	31,271	313,556	(282,285)	538,007		255,722				0				0
WATER	1,194,753	1,093,119	101,634	163,650	0	265,284	0	0	0	480,367	0	0	0	0
City Total	3,251,249	2,990,746	260,503	870,069	0	1,130,572	0	0	0	1,040,735	0	0	0	0
PROCTOR														
ELECTRIC [29]	1,429,888	1,267,117	162,771	58,056	40,008	180,819	0	0	0	0	0	0	40,008	25,000
GOLF COURSE	95,526	93,342	2,184	2,100	11,046	(6,762)	0	0	0	2,000	897	0	11,046	19,678
SEWER	372,171	414,771	(42,600)	38,266	0	(4,334)	0	20,842	0	21,672	14,672	0	0	0
WATER [29]	415,237	418,510	(3,273)	38,642	0	35,369	0	0	0	0	0	0	0	0
City Total	2,312,822	2,193,740	119,082	137,064	51,054	205,092	0	20,842	0	23,672	15,569	0	51,054	44,678
RACINE														
SEWER	54,715	34,573	20,142	99	10,648	9,593	0	0	0	5,500	974	0	10,648	8,383
WATER	38,641	32,520	6,121	99	0	6,220	0	0	0	5,500	0	0	0	1,749
City Total	93,356	67,093	26,263	198	10,648	15,813	0	0	0	11,000	974	0	10,648	10,132
RAMSEY														
RECYCLING [*]	171,386	167,384	4,002	1,336	0	5,338	0	0	0	4,500	0	0	0	0
SEWER	609,790	546,186	63,604	1,823,354	0	1,886,958	0	0	0	8,500	20,723	0	0	0
STORM WATER	332,026	123,180	208,846	1,322,027	0	1,530,873	0	0	0	4,500	0	0	0	0
STREET LIGHTS	113,545	58,322	55,223	69,707	0	124,930	0	0	0	5,500	2,794	0	0	0
WATER	573,788	554,126	19,662	2,224,597	0	2,244,259	0	0	0	13,000	747,645	0	0	0
City Total	1,800,535	1,449,198	351,337	5,441,021	0	5,792,358	0	0	0	36,000	771,162	0	0	0
RANDALL														
ELECTRIC [17]	317,161	268,111	49,050	2,464	3,192	48,322	0	0	0	26,000	13,376	0	3,192	25,000
NATURAL GAS	192,902	144,734	48,168	4,046	35,780	16,434	0	0	0	5,000	0	0	35,780	5,000
REFUSE [17]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [3]	94,158	128,064	(33,906)	0	12,821	(46,727)	0	0	0	0	0	0	12,821	8,000
City Total	604,221	540,909	63,312	6,510	51,793	18,029	0	0	0	31,000	13,376	0	51,793	38,000
RANDOLPH														
WATER [0]	23,837	18,542	5,295	6,977	0	12,272	0	0	0	0	4,929	0	0	0
City Total	23,837	18,542	5,295	6,977	0	12,272	0	0	0	0	4,929	0	0	0
RANIER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	168,345	181,853	(13,508)	10,195	2,550	(5,863)	0	0	0	0	0	0	2,550	8,000
City Total	168,345	181,853	(13,508)	10,195	2,550	(5,863)	0	0	0	0	0	0	2,550	8,000
RAYMOND														
AMBULANCE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [0]	36,399	23,140	13,259	0	0	13,259	0	0	0	5,120	0	0	0	0
WATER [0]	53,358	38,158	15,200	0	0	15,200	0	0	0	7,680	0	0	0	0
City Total	89,757	61,298	28,459	0	0	28,459	0	0	0	12,800	0	0	0	0
RED LAKE FALLS														
REFUSE [*]	119,817	114,860	4,957	0	0	4,957	0	0	0	0	0	0	0	0
SEWER	128,088	122,005	6,083	23,548	48,010	(18,379)	0	9,500	0	0	2,154	0	48,010	33,500
WATER	161,908	122,005	39,903	23,548	48,010	15,441	0	9,500	0	0	2,154	0	48,010	33,500
City Total	409,813	358,870	50,943	47,096	96,020	2,019	0	19,000	0	0	4,308	0	96,020	67,000
RED WING														
INCINERATOR	1,269,956	2,286,889	(1,016,933)	3,779	0	(1,013,154)	0	0	0	0	0	0	0	0
MARINA	522,495	510,755	11,740	171	55,111	(43,200)				0	54,969		55,111	45,000
SEWER	3,054,630	2,260,625	794,005	391,240	0	1,185,245	0	0	0	192,934	881,175	0	0	0
SOLID WASTE	1,415,423	1,110,893	304,530	33,043	0	337,573	0	0	0	0	276,635	0	0	0
WATER	1,781,180	1,263,105	518,075	224,019	0	742,094	0	0	0	6,700	316,556	0	0	0
City Total	8,043,684	7,432,267	611,417	652,252	55,111	1,208,558	0	0	0	199,634	1,529,335	0	55,111	45,000
REDWOOD FALLS														
ASPENWOOD APARTMENTS [*][20]	74,645	7,976	66,669	3,052	34,499	35,222	0	0	0	0	968,607	1,090,210	32,855	8,314
ELECTRIC	3,504,586	3,293,324	211,262	346,444	81,509	476,197	0	0	0	120,000	2,027,247	0	131,364	0
HOSPITAL	10,367,697	9,894,025	473,672	155,739	313,384	316,027	0	0	0	0	146,485	0	312,930	150,000
SEWER	548,684	566,572	(17,888)	38,453	56,312	(35,747)	0	0	0	20,000	53,765	0	60,332	32,564
SOUTHWAITE APTS	231,230	105,589	125,641	2,367	96,528	31,480	0	0	0	0	0	0	94,349	10,908
STORM SEWER [*]	104,949	33,286	71,663	4,951	435	76,179	0	0	0	0	2,615	0	435	5,116
WATER	632,742	360,018	272,724	178,709	94,780	356,653	125,733	0	0	20,000	47,895	0	88,948	120,000
City Total	15,464,533	14,260,790	1,203,743	729,715	677,447	1,256,011	125,733	0	0	160,000	3,246,614	1,090,210	721,213	326,902
REMER														
AMBULANCE	71,020	80,463	(9,443)	43,599	0	34,156	0	0	0	(15,825)	75,409	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3][0]	109,846	61,678	48,168	0	11,039	37,129	0	0	0	139,950	0	280,000	11,039	18,607
City Total	180,866	142,141	38,725	43,599	11,039	71,285	0	0	0	124,125	75,409	280,000	11,039	18,607
RENVILLE														
GOLF COURSE	235,146	386,971	(151,825)	84,605	99,230	(166,450)	0	0	0	(135,000)	2,120	0	98,667	36,168
NURSING HOME	3,441,735	3,081,396	360,339	20,097	190,086	190,350	0	0	0	0	120,932	0	142,620	83,594
SEWER	330,990	382,065	(51,075)	296,181	152,579	92,527	284,965	0	0	141,377	1,940	0	152,579	156,252
WATER	230,876	163,678	67,198	2,658	123,782	(53,926)	0	0	0	(141,377)	0	0	123,782	103,500
City Total	4,238,747	4,014,110	224,637	403,541	565,677	62,501	284,965	0	0	(135,000)	124,992	0	517,648	379,514

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
REVERE														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	24,019	17,220	6,799	481	0	7,280	0	0	0	0	0	0	0	0
City Total	24,019	17,220	6,799	481	0	7,280	0	0	0	0	0	0	0	0
RICE														
SEWER	39,319	72,255	(32,936)	1,338	0	(31,598)	0	0	0	2,500	0	0	0	0
WATER	49,042	55,874	(6,832)	1,865	0	(4,967)	0	0	0	2,500	0	0	0	0
City Total	88,361	128,129	(39,768)	3,203	0	(36,565)	0	0	0	5,000	0	0	0	0
RICHFIELD														
RECREATION	650,370	939,463	(289,093)	149,270	78,069	(217,892)	0	0	0	(980,000)	1,259,880	0	78,069	55,000
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORM SEWER	761,645	631,203	130,442	9,957	43,205	97,194	0	0	500	0	0	0	43,205	155,000
WATER [3]	4,780,669	4,378,297	402,372	126,156	0	528,528	0	0	0	142,678	429,838	0	0	0
City Total	6,192,684	5,948,963	243,721	285,383	121,274	407,830	0	0	500	(837,322)	1,689,718	0	121,274	210,000
RICHMOND														
CIVIC ARENA [0]	117,395	64,036	53,359	294	27,130	26,523	0	0	0	(40,000)	19,231	0	27,130	33,000
SEWER [0]	82,589	73,467	9,122	14,761	436	23,447	0	0	0	0	0	0	436	45,000
WATER [0]	65,728	30,247	35,481	1,534	0	37,015	0	0	0	0	0	0	0	0
City Total	265,712	167,750	97,962	16,589	27,566	86,985	0	0	0	(40,000)	19,231	0	27,566	78,000
RIVERTON														
SEWER [0]	8,419	5,138	3,281	0	0	3,281	0	0	0	0	0	0	0	0
WATER [0]	12,572	8,860	3,712	0	0	3,712	0	0	0	0	0	0	0	0
City Total	20,991	13,998	6,993	0	0	6,993	0	0	0	0	0	0	0	0
ROBBINSDALE														
BROADWAY COURT	606,675	358,568	248,107	63,702	310,080	1,729	0	0	0	50,000	0	0	310,080	0
DEPUTY REGISTRAR [*]	349,220	256,942	92,278	2,358	0	94,636	0	0	0	25,000	0	0	0	0
HUBBARD MARKETPLACE	96,911	210,787	(113,876)	0	0	(113,876)	0	0	0	(50,000)	59,540	0	0	0
REFUSE [*]	1,148,442	1,070,809	77,633	108,461	0	186,094	0	0	41,431	100,000	0	0	0	0
SEWER	1,258,333	1,100,152	158,181	136,142	25,958	268,365	0	0	0	0	559,818	1,133,504	25,958	0
STORM SEWER	253,456	113,167	140,289	56,723	6,500	190,512	0	0	0	0	248,380	298,327	6,500	0
WATER	777,304	740,627	36,677	84,413	21,448	99,642	0	0	0	0	456,532	944,629	21,448	0
City Total	4,490,341	3,851,052	639,289	451,799	363,986	727,102	0	0	41,431	125,000	1,324,270	2,376,460	363,986	0
ROCHESTER														
ELECTRIC	90,633,880	78,725,261	11,908,619	762,139	1,856,429	10,814,329	0	0	0	6,693,125	21,599,575	11,194,853	1,183,146	863,159
PARKING METER	3,403,739	2,821,670	582,069	349,133	28,311	902,891	0	0	0	253,101	373,093	0	0	0
SEWER	8,985,231	7,938,738	1,046,493	769,002	540,025	1,275,470	0	0	0	1,371,260	2,138,637	0	356,979	655,000
WATER	5,707,107	4,263,221	1,443,886	81,084	0	1,524,970	0	0	0	305,508	1,838,051	0	0	0
City Total	108,729,957	93,748,890	14,981,067	1,961,358	2,424,765	14,517,660	0	0	0	8,622,994	25,949,356	11,194,853	1,540,125	1,518,159
ROCKFORD														
FIRE	205,355	204,314	1,041	27,321	0	28,362	0	0	0	0	102,940	0	0	0
SEWER	384,099	456,806	(72,707)	21,050	149,426	(201,083)	0	0	0	0	25,766	0	149,426	175,125
WATER	338,459	429,777	(91,318)	34,221	29,500	(86,597)	0	0	0	0	104,199	0	29,500	52,500
City Total	927,913	1,090,897	(162,984)	82,592	178,926	(259,318)	0	0	0	0	232,905	0	178,926	227,625
ROCKVILLE														
SEWER	63,036	121,774	(58,738)	7,125	0	(51,613)	5,993	0	0	2,131	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	59,004	86,659	(27,655)	7,944	0	(19,711)	0	0	0	83,229	0	0	0	0
City Total	122,040	208,433	(86,393)	15,069	0	(71,324)	5,993	0	0	85,360	0	0	0	0
ROGERS														
SEWER	304,574	476,115	(171,541)	7,916	0	(163,625)	0	0	0	0	0	0	0	0
STORM SEWER [*]	0	18,678	(18,678)	(37)	0	(18,715)	0	0	0	0	0	0	0	0
WATER	473,325	641,892	(168,567)	16,439	0	(152,128)	0	0	0	0	0	0	0	0
City Total	777,899	1,136,685	(358,786)	24,318	0	(334,468)	0	0	0	0	0	0	0	0
ROLLINGSTONE														
SEWER	51,537	54,534	(2,997)	3,199	14,411	(14,209)	0	0	0	5,803	0	0	14,411	22,035
WATER	50,124	38,008	12,116	876	0	12,992	0	0	0	(677)	0	0	0	0
City Total	101,661	92,542	9,119	4,075	14,411	(1,217)	0	0	0	5,126	0	0	14,411	22,035
ROSCOE														
WATER [0]	6,278	9,262	(2,984)	0	0	(2,984)	0	0	0	0	0	0	0	0
City Total	6,278	9,262	(2,984)	0	0	(2,984)	0	0	0	0	0	0	0	0
ROSE CREEK														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	46,274	47,455	(1,181)	195	0	(986)	0	0	0	(12,000)	19,250	0	0	0
City Total	46,274	47,455	(1,181)	195	0	(986)	0	0	0	(12,000)	19,250	0	0	0
ROSEAU														
ELECTRIC	2,241,403	1,950,272	291,131	43,387	1,771	332,747	0	0	0	631,000	11,368	0	1,771	0
REFUSE	304,523	292,209	12,314	4,455	0	16,769	0	0	0	0	108,284	0	0	0
SEWER	309,971	284,445	25,526	10,589	53,702	(17,587)	6,671	0	0	0	8,074	0	26,052	52,805
WATER	333,202	323,114	10,088	14,566	61,320	(36,666)	0	0	0	0	11,275	0	61,320	105,000
City Total	3,189,099	2,850,040	339,059	72,997	116,793	295,263	6,671	0	0	631,000	139,001	0	89,143	157,805
ROSEMOUNT														
ICE ARENA	303,138	335,466	(32,328)	728	0	(31,600)	0	0	0	14,458	0	0	0	0
SEWER	988,160	1,352,051	(363,891)	890,642	5,637	521,114	0	0	0	526,518	2,488,396	0	5,637	0
STORM WATER	684,500	655,019	29,481	1,115,759	218,814	926,426	0	0	0	1,569,440	3,416,757	1,195,000	218,814	1,030,000
WATER	925,159	1,036,836	(111,677)	1,587,015	93,967	1,381,371	0	0	0	(70,851)	1,923,138	0	93,967	215,000
City Total	2,900,957	3,379,372	(478,415)	3,594,144	318,418	2,797,311	0	0	0	2,039,565	7,828,291	1,195,000	318,418	1,245,000
ROSEVILLE														
GOLF COURSE	278,726	342,172	(63,446)	26,119	0	(37,327)	0	0	0	(3,800)	20,604	0	0	0
RECYCLING	199,008	292,617	(93,609)	126,345	0	32,736	0	0	117,992	0	0	0	0	0
SEWER	2,743,879	2,984,055	(240,176)	414,332	0	174,156	0	0	0	(8,800)	20,756	0	0	0
STORM DRAINAGE	585,013	1,404,576	(819,563)	60,091	0	(759,472)	0	0	0	(4,600)	148,174	0	0	0
WATER	3,368,871	3,701,411	(332,540)	15,590	0	(316,950)	0	0	0	(7,000)	148,998	0	0	0
City Total	7,175,497	8,724,831	(1,549,334)	642,477	0	(906,857)	0	0	117,992	(24,200)	338,532	0	0	0
ROTHSAY														
SEWER [0]	34,836	25,918	8,918	9,759	11,380	7,297	9,743	0	0	(10,643)	7,208	0	7,335	20,000
WATER [0]	45,933	31,119	14,814	8,040	28,974	(6,120)	8,021	0	0	(27,845)	0	0	16,543	8,600
City Total	80,769	57,037	23,732	17,799	40,354	1,177	17,764	0	0	(38,488)	7,208	0	23,878	28,600
ROUND LAKE														
ELECTRIC	615,965	480,572	135,393	7,868	0	143,261	0	0	0	0	0	0	0	0
GAS	238,904	213,807	25,097	9,538	0	34,635	0	0	0	0	0	0	0	0
SEWER	24,039	39,308	(15,269)	2,661	0	(12,608)	0	0	0	0	0	0	0	0

APPENDIX 9
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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	43,730	72,350	(28,620)	22,131	0	(6,489)	0	0	0	0	0	0	0	0
City Total	922,638	806,037	116,601	42,198	0	158,799	0	0	0	0	0	0	0	0
ROYALTON														
REFUSE [*]	49,821	48,664	1,157	3,546	0	4,703	0	0	0	0	921	0	0	0
SEWER [*]	53,347	26,836	26,511	6,500	10,935	22,076	3,936	0	536	55,000	3,025	0	10,935	8,700
WATER [*]	94,635	38,225	56,410	4,689	6,317	54,782	0	0	0	5,691	2,484	0	6,161	29,300
City Total	197,803	113,725	84,078	14,735	17,252	81,561	3,936	0	536	60,691	6,430	0	17,096	38,000
RUSH CITY														
SEWER	432,190	151,706	280,484	768	31,099	250,153	0	0	0	93,598	15,000	0	31,099	189,000
WATER	376,926	204,219	172,707	32,963	41,874	163,796	24,570	0	0	73,889	15,000	0	41,874	183,000
City Total	809,116	355,925	453,191	33,731	72,973	413,949	24,570	0	0	167,487	30,000	0	72,973	372,000
RUSHFORD														
ELECTRIC	995,892	830,055	165,837	48,528	59,466	154,899	0	0	0	82,000	97,197	0	57,042	35,000
SEWER	219,447	213,891	5,556	19,002	31,192	(6,634)	0	0	0	0	11,276	0	31,192	44,813
WATER	140,926	131,275	9,651	141	25,670	(15,878)	0	0	0	(35,000)	16,758	0	25,670	31,000
City Total	1,356,265	1,175,221	181,044	67,671	116,328	132,387	0	0	0	47,000	125,231	0	113,904	110,813
RUSHFORD VILLAGE														
REFUSE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [0]	35,782	16,624	19,158	1,022	4,327	15,853	0	0	0	0	0	0	4,327	7,062
WATER [0]	16,800	9,384	7,416	2,539	0	9,955	0	0	0	0	5,596	0	0	0
City Total	52,582	26,008	26,574	3,561	4,327	25,808	0	0	0	0	5,596	0	4,327	7,062
RUSHMORE														
ELECTRIC	165,643	150,986	14,657	15,711	30	30,338	0	0	0	0	0	0	0	0
SEWER	39,364	35,106	4,258	2,494	0	6,752	0	0	0	0	0	0	0	0
WATER	42,584	55,923	(13,339)	2,436	0	(10,903)	0	0	0	0	130,539	0	0	0
City Total	247,591	242,015	5,576	20,641	30	26,187	0	0	0	0	130,539	0	0	0
RUSSELL														
REFUSE [*]	20,672	19,316	1,356	930	0	2,286	0	0	0	0	0	0	0	0
SEWER	33,364	47,351	(13,987)	23,676	2,652	7,037	7,911	0	2,720	0	0	0	2,652	7,665
WATER	27,637	49,429	(21,792)	454	172	(21,510)	0	0	0	0	0	0	172	0
City Total	81,673	116,096	(34,423)	25,060	2,824	(12,187)	7,911	0	2,720	0	0	0	2,824	7,665
RUTHTON														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER	17,790	34,463	(16,673)	6,013	3,518	(14,178)	0	0	0	0	0	0	3,518	30,000
WATER [2]	39,542	45,657	(6,115)	11,992	13,902	(8,025)	0	0	0	0	2,775	0	13,902	10,000
City Total	57,332	80,120	(22,788)	18,005	17,420	(22,203)	0	0	0	0	2,775	0	17,420	40,000
SABIN														
REFUSE [0]	28,838	28,552	286	0	0	286	0	0	0	0	0	0	0	0
SEWER [0]	19,259	21,230	(1,971)	9,541	10,700	(3,130)	0	0	0	0	5,432	0	3,700	7,000
WATER [0]	50,573	33,359	17,214	711	16,125	1,800	0	0	0	0	0	0	1,125	15,000
City Total	98,670	83,141	15,529	10,252	26,825	(1,044)	0	0	0	0	5,432	0	4,825	22,000
SACRED HEART														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHEDA	73,610	37,143	36,467	8,147	39,828	4,786	0	0	0	0	130,491	151,426	39,828	18,949

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [3]	113,618	140,075	(26,457)	92,846	19,080	47,309	84,000	0	0	0	0	0	19,080	64,782
City Total	187,228	177,218	10,010	100,993	58,908	52,095	84,000	0	0	0	130,491	151,426	58,908	83,731
SANBORN														
REFUSE [*]	12,402	13,061	(659)	0	0	(659)	0	0	0	0	0	0	0	0
SEWER [*]	10,240	11,053	(813)	179	0	(634)	0	0	0	0	0	0	0	0
WATER	78,806	33,992	44,814	2	0	44,816	0	0	0	6,850	0	0	0	0
City Total	101,448	58,106	43,342	181	0	43,523	0	0	0	6,850	0	0	0	0
SANDSTONE														
CEMETERY [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GOLF COURSE	141,318	163,831	(22,513)	8,620	4,104	(17,997)	0	0	0	3,690	4,277	0	4,104	0
SEWER	150,349	84,464	65,885	800	0	66,685	0	0	0	62,469	0	0	0	0
WATER	120,636	96,647	23,989	4,451	0	28,440	0	0	0	82,227	0	0	0	0
WILD RIVER APARTMENT	554,872	339,710	215,162	25,906	379,573	(138,505)	0	0	0	(61,800)	11,692	23,956	379,573	55,000
City Total	967,175	684,652	282,523	39,777	383,677	(61,377)	0	0	0	86,586	15,969	23,956	383,677	55,000
SARGEANT														
SEWER [0]	6,937	443	6,494	225,360	0	231,854	0	225,019	0	(227,018)	456,827	0	0	0
WATER [0]	7,598	2,365	5,233	27	0	5,260	0	0	0	0	0	0	0	0
City Total	14,535	2,808	11,727	225,387	0	237,114	0	225,019	0	(227,018)	456,827	0	0	0
SARTELL														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	1,308,095	1,442,377	(134,282)	9,106	0	(125,176)	0	0	0	(109,570)	3,172,520	0	0	0
City Total	1,308,095	1,442,377	(134,282)	9,106	0	(125,176)	0	0	0	(109,570)	3,172,520	0	0	0
SAUK CENTRE														
ARENA	108,463	149,282	(40,819)	5,803	15,421	(50,437)	0	0	0	0	1,500	0	10,601	25,000
ELECTRIC [4][6][29]	4,007,632	3,426,831	580,801	101,616	260,133	422,284	0	0	0	0	433,549	0	105,862	145,975
HOSPITAL [11][29]	9,786,997	9,065,361	721,636	95,741	139,404	677,973	0	0	0	0	839,012	970,000	139,404	1,176,595
HRA [14][29]	305,996	189,116	116,880	8,713	0	125,593	0	196,114	0	0	69,733	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [6]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [4]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	14,209,088	12,830,590	1,378,498	211,873	414,958	1,175,413	0	196,114	0	0	1,343,794	970,000	255,867	1,347,570
SAUK RAPIDS														
SEWER	702,665	891,073	(188,408)	50,796	18,865	(156,477)	0	0	0	0	206,823	0	18,865	50,000
WATER	764,293	542,806	221,487	285,822	194,086	313,223	0	0	0	0	1,642,772	0	194,086	70,000
City Total	1,466,958	1,433,879	33,079	336,618	212,951	156,746	0	0	0	0	1,849,595	0	212,951	120,000
SAVAGE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORM WATER	566,471	261,020	305,451	12,618	48,720	269,349	0	0	8,618	474,488	2,545,000	545,000	48,720	130,000
WATER [3]	5,101,017	4,282,551	818,466	1,219,490	592,045	1,445,911	0	0	4,700	521,853	371,362	2,330,000	588,548	859,000
City Total	5,667,488	4,543,571	1,123,917	1,232,108	640,765	1,715,260	0	0	13,318	996,341	2,916,362	2,875,000	637,268	989,000
SCANLON														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	191,947	160,231	31,716	2,042	37,519	(3,761)	0	0	0	0	3,273	0	36,485	20,000
City Total	191,947	160,231	31,716	2,042	37,519	(3,761)	0	0	0	0	3,273	0	36,485	20,000
SEBEKA														
SEWER [0]	61,881	50,332	11,549	917	0	12,466	0	0	0	37,834	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	69,466	41,796	27,670	956	0	28,626	0	0	0	16,230	0	0	0	0
City Total	131,347	92,128	39,219	1,873	0	41,092	0	0	0	54,064	0	0	0	0
SHAFER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [*][3]	339,506	96,006	243,500	49,360	23,744	269,116	32,409	0	2,562	(5,478)	1,207,049	956,125	23,744	33,805
City Total	339,506	96,006	243,500	49,360	23,744	269,116	32,409	0	2,562	(5,478)	1,207,049	956,125	23,744	33,805
SHAKOPEE														
ELECTRIC	18,214,515	15,860,119	2,354,396	774,960	1,054,242	2,075,114	0	0	0	618,866	3,402,997	0	1,054,242	167,000
RECREATION	690,542	1,482,323	(791,781)	25,124	0	(766,657)	0	0	0	(836,271)	4,008	0	0	0
SEWER	2,416,845	1,715,706	701,139	1,081,891	0	1,783,030	0	0	0	(288,965)	31,468	0	0	0
STORM DRAINAGE	950,936	690,591	260,345	1,725,732	26,971	1,959,106	0	0	0	288,965	259,142	0	26,971	115,000
WATER	1,983,320	1,574,960	408,360	310,834	121,249	597,945	0	0	0	438,281	1,997,726	0	121,249	58,000
City Total	24,256,158	21,323,699	2,932,459	3,918,541	1,202,462	5,648,538	0	0	0	220,876	5,695,341	0	1,202,462	340,000
SHELLY														
ELECTRIC [0]	156,874	132,560	24,314	5,840	0	30,154	0	0	0	0	6,654	0	0	0
REFUSE [*][0]	13,826	13,812	14	0	0	14	0	0	0	0	0	0	0	0
SEWER [0]	21,501	20,221	1,280	79	0	1,359	0	0	0	0	0	0	0	0
WATER [0]	22,065	44,460	(22,395)	1,367	4,625	(25,653)	0	0	0	0	0	0	4,625	2,400
City Total	214,266	211,053	3,213	7,286	4,625	5,874	0	0	0	0	6,654	0	4,625	2,400
SHERBURN														
EDA	34,339	17,975	16,364	22,545	17,301	21,608	0	0	0	(11,000)	1,099,183	3,226,217	15,760	11,997
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	244,883	245,965	(1,082)	42,245	12,131	29,032	2,220	0	0	0	10,369	0	12,131	20,000
City Total	279,222	263,940	15,282	64,790	29,432	50,640	2,220	0	0	(11,000)	1,109,552	3,226,217	27,891	31,997
SHOREVIEW														
SEWER	2,168,238	2,225,395	(57,157)	129,008	0	71,851	0	0	3,521	100,000	711,508	0	0	0
SURFACE WATER	538,330	524,931	13,399	20,089	5,514	27,974	0	0	0	0	537,974	475,000	5,514	0
WATER	1,175,798	1,431,963	(256,165)	138,920	121,813	(239,058)	0	0	0	100,000	794,067	295,000	121,813	409,122
City Total	3,882,366	4,182,289	(299,923)	288,017	127,327	(139,233)	0	0	3,521	200,000	2,043,549	770,000	127,327	409,122
SHOREWOOD														
RECYCLING [*]	81,860	104,708	(22,848)	26,521	0	3,673	0	0	0	0	0	0	0	0
SEWER	698,452	669,238	29,214	111,460	0	140,674	0	0	0	15,000	0	0	0	0
STORM WATER	43,985	18,161	25,824	62,580	9,863	78,541	0	0	0	(35,000)	143,489	0	9,863	0
WATER	287,465	417,380	(129,915)	106,011	90,259	(114,163)	0	0	0	10,000	935	0	93,280	185,000
City Total	1,111,762	1,209,487	(97,725)	306,572	100,122	108,725	0	0	0	(10,000)	144,424	0	103,143	185,000
SILVER BAY														
SEWER	374,387	335,506	38,881	27,337	32,256	33,962	0	0	0	0	230,924	0	32,256	65,780
WATER	435,017	433,625	1,392	12,659	15,027	(976)	0	0	0	0	3,054	0	15,027	28,000
City Total	809,404	769,131	40,273	39,996	47,283	32,986	0	0	0	0	233,978	0	47,283	93,780
SILVER LAKE														
SEWER	93,624	88,101	5,523	5,420	27,038	(16,095)	0	0	0	0	21,467	0	27,038	15,000
WATER	93,624	88,101	5,523	5,420	27,038	(16,095)	0	0	0	0	21,467	0	27,038	15,000
City Total	187,248	176,202	11,046	10,840	54,076	(32,190)	0	0	0	0	42,934	0	54,076	30,000
SKYLINE														
REFUSE [*]	19,621	18,891	730	0	0	730	0	0	0	0	0	0	0	0

APPENDIX 9
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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	53,664	33,756	19,908	0	21,105	(1,197)	0	0	0	0	2,259	0	21,105	40,000
City Total	73,285	52,647	20,638	0	21,105	(467)	0	0	0	0	2,259	0	21,105	40,000
SLAYTON														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	210,272	267,449	(57,177)	13,463	1,247	(44,961)	0	0	0	0	27,743	0	0	0
City Total	210,272	267,449	(57,177)	13,463	1,247	(44,961)	0	0	0	0	27,743	0	0	0
SLEEPY EYE														
AMBULANCE	166,314	147,032	19,282	20,099	0	39,381	0	0	0	0	99,047	0	0	0
ELECTRIC	2,632,183	2,332,304	299,879	65,478	0	365,357	0	0	0	0	565,821	0	0	0
HEAT	28,231	45,155	(16,924)	639	0	(16,285)	0	0	0	0	0	0	0	0
HOSPITAL	5,311,555	5,207,708	103,847	112,779	5,465	211,161	0	0	0	0	495,944	0	0	0
SEWER	356,766	87,776	268,990	131,699	28,005	372,684	36,598	0	8,446	80,000	0	0	28,005	102,500
WATER	338,636	333,136	5,500	7,824	15,488	(2,164)	0	0	0	19,339	21,958	0	13,432	47,500
City Total	8,833,685	8,153,111	680,574	338,518	48,958	970,134	36,598	0	8,446	99,339	1,182,770	0	41,437	150,000
SOBIESKI														
REFUSE [0]	15,110	17,851	(2,741)	5,825	0	3,084	0	0	0	0	0	0	0	0
SEWER [0]	5,492	2,668	2,824	3,689	498	6,015	0	0	0	0	0	0	498	3,400
City Total	20,602	20,519	83	9,514	498	9,099	0	0	0	0	0	0	498	3,400
SOUTH HAVEN														
SEWER [20][*]	0	3,516	(3,516)	701	0	(2,815)	0	1,385,046	0	(10,000)	1,830,168	310,000	0	0
WATER [*]	10,329	9,047	1,282	926	0	2,208	0	0	23,244	0	23,244	0	0	0
City Total	10,329	12,563	(2,234)	1,627	0	(607)	0	1,385,046	23,244	(10,000)	1,853,412	310,000	0	0
SOUTH ST. PAUL														
SEWER	2,283,745	2,135,881	147,864	81,514	0	229,378	0	0	0	0	5,698	0	0	0
WATER	797,603	762,908	34,695	27,171	240	61,626	0	0	0	0	52,301	0	240	50,000
City Total	3,081,348	2,898,789	182,559	108,685	240	291,004	0	0	0	0	57,999	0	240	50,000
SPICER														
LAKE UTILITY [15]	299,782	292,185	7,597	211	0	7,808	0	0	0	0	0	0	0	0
SEWER	286,460	393,670	(107,210)	46,765	4,677	(65,122)	30,789	0	0	205,000	0	0	4,677	45,000
WATER	198,999	309,225	(110,226)	25,724	0	(84,502)	0	0	0	315,000	0	0	0	0
City Total	785,241	995,080	(209,839)	72,700	4,677	(141,816)	30,789	0	0	520,000	0	0	4,677	45,000
SPRING GROVE														
ELECTRIC [0]	853,659	727,395	126,264	35,124	0	161,388	0	0	0	236	11,853	0	0	0
SEWER [0]	93,844	69,070	24,774	4,726	0	29,500	0	0	0	35,813	0	0	0	0
WATER [0]	112,813	74,104	38,709	11,380	0	50,089	0	0	0	15,858	0	0	0	0
City Total	1,060,316	870,569	189,747	51,230	0	240,977	0	0	0	51,907	11,853	0	0	0
SPRING HILL														
SEWER [0]	11,430	6,872	4,558	0	1,463	3,095	0	0	0	0	0	0	1,463	1,000
City Total	11,430	6,872	4,558	0	1,463	3,095	0	0	0	0	0	0	1,463	1,000
SPRING LAKE PARK														
SEWER	580,917	542,968	37,949	34,559	0	72,508	0	0	0	0	0	0	0	0
WATER	372,834	424,455	(51,621)	149,572	20,574	77,377	0	0	0	0	47,647	0	0	0
City Total	953,751	967,423	(13,672)	184,131	20,574	149,885	0	0	0	0	47,647	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SPRING PARK														
SEWER	286,793	324,884	(38,091)	30,807	0	(7,284)	0	0	0	0	9,045	0	0	0
WATER	154,564	144,663	9,901	25,013	0	34,914	0	0	0	0	0	0	0	0
City Total	441,357	469,547	(28,190)	55,820	0	27,630	0	0	0	0	9,045	0	0	0
SPRING VALLEY														
ELECTRIC	1,458,229	1,407,166	51,063	131,170	0	182,233	0	0	0	46,188	466,317	0	0	0
SEWER [*]	346,885	218,783	128,102	(1,190)	0	126,912	0	0	0	85,000	3,462	0	0	0
WATER	247,571	212,493	35,078	48,909	14,043	69,944	0	0	0	(17,915)	52,117	0	14,043	0
City Total	2,052,685	1,838,442	214,243	178,889	14,043	379,089	0	0	0	113,273	521,896	0	14,043	0
SPRINGFIELD														
AMBULANCE	101,504	146,841	(45,337)	19,123	0	(26,214)	0	0	0	0	0	0	0	0
COMMUNITY CENTER [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC	1,710,648	1,531,010	179,638	1,720	0	181,358	0	0	0	0	210,634	0	0	0
HEAT	220	40	180	833	5,330	(4,317)	0	0	0	0	0	0	0	0
MEDICAL CLINIC & SERVICES	3,090	54,619	(51,529)	1,104	4,687	(55,112)	0	0	0	0	0	0	0	0
RENTAL HOUSING	28,750	860	27,890	6,468	34,111	247	0	0	0	0	583,742	320,000	0	0
SEWER	177,529	171,506	6,023	2,226	0	8,249	0	0	0	0	50,277	0	0	0
WATER	211,623	260,503	(48,880)	8,669	0	(40,211)	0	0	0	0	83,753	0	0	0
City Total	2,233,364	2,165,379	67,985	40,143	44,128	64,000	0	0	0	0	928,406	320,000	0	0
ST. ANTHONY														
SEWER	664,794	714,199	(49,405)	3,402	6,809	(52,812)	0	0	0	55,000	0	0	0	0
WATER	439,498	536,002	(96,504)	421,616	2,101	323,011	0	0	0	30,000	0	0	0	0
City Total	1,104,292	1,250,201	(145,909)	425,018	8,910	270,199	0	0	0	85,000	0	0	0	0
ST. BONIFACIUS														
SEWER [*]	136,723	122,669	14,054	157,504	73,656	97,902	0	0	0	(15,400)	0	0	0	0
WATER [*]	198,588	144,242	54,346	59,372	57,064	56,654	0	0	0	52,594	0	0	0	0
City Total	335,311	266,911	68,400	216,876	130,720	154,556	0	0	0	37,194	0	0	0	0
ST. CHARLES														
ELECTRIC	1,741,263	1,417,356	323,907	67,519	7,418	384,008	0	0	0	74,540	399,258	0	7,418	20,000
SEWER	449,077	378,084	70,993	42,325	0	113,318	0	0	0	21,392	568,535	685,512	0	0
WATER	273,696	207,099	66,597	57,230	0	123,827	0	0	0	14,388	513,717	337,639	0	0
City Total	2,464,036	2,002,539	461,497	167,074	7,418	621,153	0	0	0	110,320	1,481,510	1,023,151	7,418	20,000
ST. CLAIR														
REFUSE [18]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [18]	180,062	180,201	(139)	24,753	50,468	(25,854)	15,110	0	0	(36,000)	0	0	50,279	127,229
WATER	44,437	33,016	11,421	7,948	0	19,369	0	0	0	0	5,370	0	0	0
City Total	224,499	213,217	11,282	32,701	50,468	(6,485)	15,110	0	0	(36,000)	5,370	0	50,279	127,229
ST. CLOUD														
ATHLETIC COMPLEX	1,260,153	1,593,794	(333,641)	294,211	238,439	(277,869)	113,661	0	12,531	(79,411)	78,031	0	238,439	120,000
CIVIC CENTER	994,182	1,333,798	(339,616)	101,367	0	(238,249)	0	0	0	(342,145)	15,631	0	0	0
ELECTRIC	2,125,707	692,165	1,433,542	66,896	986,111	514,327	0	3,316	562	0	2,712	0	986,111	665,000
HRA [29]	1,724,412	6,454,855	(4,730,443)	5,752,289	398,909	622,937	0	4,263,416	0	0	980,114	0	398,909	230,000
PARKING SYSTEM	1,380,577	991,091	389,486	47,783	11,048	426,221	0	0	0	104,624	1,057,573	914,810	11,048	0
REFUSE	2,139,840	1,981,403	158,437	55,134	0	213,571	0	0	0	0	56,504	0	0	0
SEWER	5,150,169	4,501,935	648,234	391,131	249,411	789,954	0	0	24,814	604,226	1,764,606	0	249,068	694,097

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	7,489,343	4,880,506	2,608,837	680,124	1,196,842	2,092,119	0	0	52,500	492,500	281,059	1,031,160	1,196,842	23,337,300
City Total	22,264,383	22,429,547	(165,164)	7,388,935	3,080,760	4,143,011	113,661	4,266,732	90,407	779,794	4,236,230	1,945,970	3,080,417	25,046,397
ST. FRANCIS														
SEWER	255,968	341,420	(85,452)	8,917	0	(76,535)	0	0	0	0	162,590	0	0	0
WATER	413,379	235,198	178,181	1,910	0	180,091	0	0	0	0	222,406	0	0	0
City Total	669,347	576,618	92,729	10,827	0	103,556	0	0	0	0	384,996	0	0	0
ST. HILAIRE														
SEWER [*]	22,475	18,399	4,076	360	279	4,157	0	0	0	0	0	0	279	595
WATER [*]	25,503	24,318	1,185	299	0	1,484	0	0	0	0	0	0	0	0
City Total	47,978	42,717	5,261	659	279	5,641	0	0	0	0	0	0	279	595
ST. JAMES														
EDA HOUSING	124,775	53,843	70,932	2,758	64,096	9,594	0	0	0	6,000	0	0	64,096	19,558
ELECTRIC	3,375,521	2,806,002	569,519	89,078	230,443	428,154	0	0	1,097	326,857	3,680,195	0	230,443	240,000
SEWER	586,339	607,219	(20,880)	14,745	0	(6,135)	0	0	531	94,560	335,489	0	0	34,336
WATER	1,082,488	495,889	586,599	20,882	0	607,481	0	0	550	502,857	1,736,347	0	0	50,000
City Total	5,169,123	3,962,953	1,206,170	127,463	294,539	1,039,094	0	0	2,178	930,274	5,752,031	0	294,539	343,894
ST. JOSEPH														
REFUSE [*]	151,255	131,263	19,992	6,906	0	26,898	0	0	0	0	0	0	0	0
SEWER	304,718	330,801	(26,083)	34,307	7,907	317	0	0	0	0	780	0	0	0
WATER	190,212	222,158	(31,946)	32,124	0	178	0	0	0	0	780	0	0	0
City Total	646,185	684,222	(38,037)	73,337	7,907	27,393	0	0	0	0	1,560	0	0	0
ST. LEO														
REFUSE [*]	7,927	7,256	671	0	0	671	0	0	0	425	0	0	0	0
SEWER	11,735	6,347	5,388	87	0	5,475	0	0	0	847	0	0	0	0
WATER	11,310	9,367	1,943	63	574	1,432	0	0	0	(5,176)	0	0	574	8,794
City Total	30,972	22,970	8,002	150	574	7,578	0	0	0	(3,904)	0	0	574	8,794
ST. LOUIS PARK														
REFUSE [*]	1,638,958	2,081,885	(442,927)	222,103	0	(220,824)	0	0	0	190,795	0	0	0	0
SEWER	3,737,350	3,863,460	(126,110)	111,010	0	(15,100)	0	0	0	198,577	0	0	0	0
STORM WATER	635,835	662,602	(26,767)	142,290	0	115,523	0	0	0	235,211	317,793	0	0	195,000
WATER	2,307,216	2,382,631	(75,415)	283,972	3,614	204,943	0	0	0	6,670,320	219,518	0	0	26,602
City Total	8,319,359	8,990,578	(671,219)	759,375	3,614	84,542	0	0	0	7,294,903	537,311	0	0	221,602
ST. MARTIN														
SEWER [0]	6,610	3,699	2,911	771	0	3,682	0	0	0	0	0	0	0	0
WATER [0]	43,476	19,260	24,216	5,122	1,300	28,038	0	0	0	21,386	0	0	1,300	8,000
City Total	50,086	22,959	27,127	5,893	1,300	31,720	0	0	0	21,386	0	0	1,300	8,000
ST. MICHAEL														
SEWER	2,955,973	1,392,357	1,563,616	256,382	454,174	1,365,824	0	0	0	783,416	423,145	235,870	454,174	697,817
WATER [7]	605,268	264,039	341,229	34,635	0	375,864	0	0	0	35,000	0	0	0	0
City Total	3,561,241	1,656,396	1,904,845	291,017	454,174	1,741,688	0	0	0	818,416	423,145	235,870	454,174	697,817
ST. PAUL														
ATHLETIC PROGRAMMING [25]										0				0
HRA HOUSING LOAN [*]	1,619,812	4,178,107	(2,558,295)	1,492,899	183,354	(1,248,750)	0	0	335,341	1,170,952	0	0	183,354	0
HRA PARKING	8,377,128	4,290,650	4,086,478	1,836,992	5,099,318	824,152				(3,762)	1,616,485	18,545,000	5,073,227	2,115,000
IMPOUNDING LOT	2,094,383	2,082,211	12,172	0	0	12,172	0	0	0	96,284	74,097	0	0	0
MARINA	24,824	22,108	2,716	0	0	2,716	0	0	0	0	21,942	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING									DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense	NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	Interest Payments	Principal Payments
PORT AUTHORITY [29]	32,925,021	28,783,221	4,141,800	11,174,796	17,352,841	(2,036,245)	1,332,940	134,230	8,269,447	0	1,567,859	5,026,981	8,067,317	13,214,777
REGIONAL WATER SERVICES [29]	31,089,226	26,406,903	4,682,323	1,588,800	2,317,299	3,953,824			88,708	0	12,362,234		1,308,407	2,630,607
RIVERCENTRE	7,382,132	7,126,834	255,298	462,946	403,586	314,658	0	0	0	125,000	0	0	106,569	122,080
RIVERPRINT	1,428,629	1,471,418	(42,789)	0	0	(42,789)				0				0
SEWER	37,994,809	27,650,404	10,344,405	1,524,701	3,006,844	8,862,262	0	0	0	10,737,371	394,211	0	2,851,637	5,912,215
SPECIAL RECREATION [25]										0				0
SPECIAL SERVICES	5,193,263	5,386,751	(193,488)	99,454	3,420	(97,454)	0	50,033	0	60,984	396,012	0	0	0
SPORTS DOME	178,842	372,483	(193,641)	0	216,641	(410,282)	0	0	0	(419,913)	0	0	204,901	135,000
WATER [29]	31,089,226	26,406,903	4,682,323	1,588,800	2,317,299	3,953,824	0	10,748	77,960	0	12,362,234	0	1,308,407	2,630,607
City Total	159,397,295	134,177,993	25,219,302	19,769,388	30,900,602	14,088,088	1,332,940	195,011	8,771,45	11,766,916	28,795,074	23,571,981	19,103,819	26,760,286
ST. PAUL PARK														
SEWER [*]	398,857	365,669	33,188	5,072	0	38,260	0	0	0	12,500	0	0	0	0
WATER	278,288	292,440	(14,152)	6,690	16,050	(23,512)	0	0	0	12,500	101,880	0	16,050	60,000
City Total	677,145	658,109	19,036	11,762	16,050	14,748	0	0	0	25,000	101,880	0	16,050	60,000
ST. PETER														
COMMUNITY CENTER	143,090	178,110	(35,020)	275,851	204,658	36,173	0	214,405	0	(157,890)	3,245,234	0	201,078	0
ELECTRIC	5,763,207	5,358,012	405,195	85,740	251,059	239,876	0	0	1,762	667,338	1,148,144	5,185,000	227,910	118,800
HOSPITAL [11][29]	13,625,625	12,302,182	1,323,443	176,451	32,704	1,467,190	0	0	0	0	1,963,369	1,101,485	19,904	234,617
HRA [29]	153,756	228,609	(74,853)	155,205	0	80,352	0	140,271	0	0	40,420	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUSE	569,384	556,869	12,515	1,813	6,016	8,312	0	0	320	0	16,897	0	2,523	10,600
SEWER	1,575,290	807,621	767,669	1,626,057	110,166	2,283,560	0	0	1,612,673	147,703	11,595,862	9,454,136	66,806	336,579
STORM SEWER	0	32,113	(32,113)	54	0	(32,059)	0	0	54	(42,145)	11,608	0	0	0
TELECOMMUNICATIONS	106,512	15,539	90,973	0	0	90,973	0	0	0	0	18,886	0	0	0
TRANSIT	52,315	220,283	(167,968)	134,486	134	(33,616)	0	105,350	376	0	0	0	189	2,200
WATER	1,288,167	932,088	356,079	944,191	90,988	1,209,282	0	932,375	0	118,987	1,282,733	935,000	81,132	1,162,949
City Total	23,277,346	20,631,426	2,645,920	3,399,848	695,725	5,350,043	0	1,392,401	1,615,18	733,993	19,323,153	16,675,621	599,542	1,865,745
STACY														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	149,419	111,726	37,693	15,739	21,134	32,298	14,849	0	0	0	0	0	21,134	0
City Total	149,419	111,726	37,693	15,739	21,134	32,298	14,849	0	0	0	0	0	21,134	0
STAPLES														
COMMUNITY CENTER	104,419	244,451	(140,032)	142,041	0	2,009	62,297	0	71,436	0	379,458	0	0	0
ELECTRIC	1,479,922	1,553,532	(73,610)	30,346	1,327	(44,591)	0	0	0	0	133,346	0	1,327	0
SEWER	170,390	204,405	(34,015)	6,366	0	(27,649)	0	0	0	0	5,167	0	0	0
WATER	189,790	171,337	18,453	25,570	0	44,023	0	0	0	0	145,558	0	0	0
City Total	1,944,521	2,173,725	(229,204)	204,323	1,327	(26,208)	62,297	0	71,436	0	663,529	0	1,327	0
STARBUCK														
CAMPGROUND [0]	129,295	82,629	46,666	842	21,252	26,256	0	0	0	26,737	3,408	0	21,252	20,700
REFUSE [0]	56,649	61,080	(4,431)	5,713	0	1,282	0	0	0	0	0	0	0	0
SEWER [0]	165,431	91,845	73,586	7,593	46,245	34,934	0	0	0	0	0	814,096	46,245	846,000
STORM SEWER [0]	25,556	36,049	(10,493)	0	0	(10,493)	0	0	0	0	0	0	0	0
WATER [0]	185,080	77,936	107,144	11,375	48,612	69,907	0	0	0	0	0	721,935	48,612	782,300
City Total	562,011	349,539	212,472	25,523	116,109	121,886	0	0	0	26,737	3,408	1,536,031	116,109	1,649,000
STEEN														
SEWER [0]	10,616	9,368	1,248	8,576	0	9,824	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	21,366	9,559	11,807	1,112	1,361	11,558	0	0	0	0	0	0	1,361	1,417
City Total	31,982	18,927	13,055	9,688	1,361	21,382	0	0	0	0	0	0	1,361	1,417
STEPHEN														
ELECTRIC [0]	558,382	430,580	127,802	857	730	127,929	0	0	0	43,000	1,757	0	730	20,000
GAS [0]	227,672	229,922	(2,250)	742	0	(1,508)	0	0	0	0	0	0	0	0
REFUSE [0]	59,578	65,100	(5,522)	0	0	(5,522)	0	0	0	(5,000)	0	0	0	0
SEWER [0]	39,060	6,026	33,034	587	0	33,621	0	0	0	0	0	0	0	0
WATER [0]	83,816	138,366	(54,550)	60,650	0	6,100	0	0	0	(15,000)	21,858	0	0	0
City Total	968,508	869,994	98,514	62,836	730	160,620	0	0	0	23,000	23,615	0	730	20,000
STEWART														
SEWER	56,547	47,687	8,860	7,021	10,205	5,676	0	0	0	0	0	0	10,205	20,000
STORM SEWER	56,881	7,397	49,484	21,343	1,311	69,516	0	0	0	(8,294)	2,017,382	1,977,400	1,311	6,982
WATER	36,616	29,665	6,951	509	0	7,460	0	0	0	0	0	0	0	0
City Total	150,044	84,749	65,295	28,873	11,516	82,652	0	0	0	(8,294)	2,017,382	1,977,400	11,516	26,982
STEWARTVILLE														
SEWER	454,077	489,440	(35,363)	68,213	24,640	8,210	0	0	0	9,000	3,932	0	24,640	50,000
WATER	424,974	334,149	90,825	45,426	17,582	118,669	0	0	0	53,180	10,678	0	17,582	45,000
City Total	879,051	823,589	55,462	113,639	42,222	126,879	0	0	0	62,180	14,610	0	42,222	95,000
STILLWATER														
PARKING SYSTEM	226,421	175,458	50,963	53	11	51,005	0	0	0	0	0	0	0	0
SEWER	1,431,084	1,623,351	(192,267)	207,795	0	15,528	0	0	0	0	396,140	0	0	0
STORM SEWER	195,174	77,763	117,411	7,846	0	125,257	0	0	0	0	0	0	0	0
WATER [29]	886,239	940,467	(54,228)	557,301	16,726	486,347	0	0	0	0	396,140	0	57,758	90,000
City Total	2,738,918	2,817,039	(78,121)	772,995	16,737	678,137	0	0	0	0	792,280	0	57,758	90,000
STOCKTON														
SEWER	44,025	55,431	(11,406)	1,790	0	(9,616)	0	0	0	(66,825)	79,807	0	0	0
City Total	44,025	55,431	(11,406)	1,790	0	(9,616)	0	0	0	(66,825)	79,807	0	0	0
STORDEN														
SEWER [1]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	55,024	68,313	(13,289)	0	0	(13,289)	0	0	0	(11,000)	4,192	0	0	0
City Total	55,024	68,313	(13,289)	0	0	(13,289)	0	0	0	(11,000)	4,192	0	0	0
STRANDQUIST														
SEWER [0]	279	361	(82)	3,826	0	3,744	0	0	0	22,623	0	0	0	0
WATER	4,046	3,637	409	0	0	409	0	0	0	409	0	0	0	0
City Total	4,325	3,998	327	3,826	0	4,153	0	0	0	23,032	0	0	0	0
STRATHCONA														
REFUSE [0]	2,812	3,240	(428)	0	0	(428)	0	0	0	0	0	0	0	0
WATER [0]	153	204	(51)	0	0	(51)	0	0	0	0	0	0	0	0
City Total	2,965	3,444	(479)	0	0	(479)	0	0	0	0	0	0	0	0
SUNBURG														
SEWER [0]	26,844	4,357	22,487	2,712	0	25,199	2,056	0	0	0	0	0	0	0
City Total	26,844	4,357	22,487	2,712	0	25,199	2,056	0	0	0	0	0	0	0
SWANVILLE														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0][3]	49,894	35,295	14,599	0	0	14,599	0	0	0	0	0	0	0	0
City Total	49,894	35,295	14,599	0	0	14,599	0	0	0	0	0	0	0	0
TACONITE														
SEWER [*]	0	62,585	(62,585)	64,137	0	1,552	4,437	0	0	0	0	0	0	0
WATER [*]	0	23,186	(23,186)	18,333	0	(4,853)	18,333	0	0	(4,853)	0	0	0	0
City Total	0	85,771	(85,771)	82,470	0	(3,301)	22,770	0	0	(4,853)	0	0	0	0
TAMARACK														
SEWER [4]	5,420	2,254	3,166	0	527	2,639	0	0	0	0	0	0	527	2,651
City Total	5,420	2,254	3,166	0	527	2,639	0	0	0	0	0	0	527	2,651
TAUNTON														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	34,223	36,356	(2,133)	5,683	5,942	(2,392)	0	0	0	0	0	0	5,942	9,730
City Total	34,223	36,356	(2,133)	5,683	5,942	(2,392)	0	0	0	0	0	0	5,942	9,730
TAYLORS FALLS														
SEWER	90,733	43,681	47,052	3,316	0	50,368	0	0	0	0	31,571	0	0	0
WATER	115,422	68,200	47,222	2,825	0	50,047	0	0	0	6,147	21,967	0	0	0
City Total	206,155	111,881	94,274	6,141	0	100,415	0	0	0	6,147	53,538	0	0	0
THIEF RIVER FALLS														
AIRPORT	129,749	509,632	(379,883)	284,620	44,381	(139,644)	0	0	144,668	0	587,795	0	0	0
ELECTRIC	6,607,323	6,140,768	466,555	165,718	326,467	305,806	0	0	0	358,850	335,387	0	0	0
REFUSE	632,243	615,205	17,038	10,787	18,792	9,033	0	0	0	0	52,835	0	0	0
SEWER	517,142	559,849	(42,707)	33,400	26,102	(35,409)	0	0	0	0	128,097	0	23,551	37,077
WATER	1,322,965	1,341,804	(18,839)	42,334	285,265	(261,770)	0	0	0	0	139,964	0	262,851	112,900
City Total	9,209,422	9,167,258	42,164	536,859	701,007	(121,984)	0	0	144,668	358,850	1,244,078	0	286,402	149,977
THOMSON														
SEWER [0]	9,439	5,212	4,227	0	0	4,227	0	0	0	920	0	0	0	0
WATER [0]	11,921	7,469	4,452	1,262	55	5,659	0	0	0	920	0	0	0	0
City Total	21,360	12,681	8,679	1,262	55	9,886	0	0	0	1,840	0	0	0	0
TINTAH														
REFUSE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0]	5,604	6,484	(880)	4,733	3,350	503	0	0	0	0	0	0	3,350	5,000
City Total	5,604	6,484	(880)	4,733	3,350	503	0	0	0	0	0	0	3,350	5,000
TONKA BAY														
ANTENNA [*]	45,382	0	45,382	0	0	45,382	0	0	0	92,362	0	0	0	0
LIQUOR LEASE [21]	23,821	3,552	20,269	1,121	0	21,390	0	0	0	15,000	0	0	0	0
MUNICIPAL DOCK	27,775	10,067	17,708	0	0	17,708	0	0	0	0	0	0	0	0
RECYCLING [*]	38,228	47,469	(9,241)	5,949	0	(3,292)	0	0	0	0	0	0	0	0
REFUSE [*]	72,543	81,093	(8,550)	0	0	(8,550)	0	0	0	0	0	0	0	0
SEWER	238,912	212,775	26,137	1,516	0	27,653	0	0	0	0	6,880	0	0	0
STORMWATER [*]	11,697	12,433	(736)	0	0	(736)	0	0	0	0	0	0	0	0
WATER	125,607	203,595	(77,988)	0	0	(77,988)	0	0	0	(70,130)	0	0	0	0
City Total	583,965	570,984	12,981	8,586	0	21,567	0	0	0	37,232	6,880	0	0	0
TOWER														
SEWER [*]	21,993	19,061	2,932	5,000	0	7,932	5,000	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [*]	102,497	95,171	7,326	0	0	7,326	0	0	0	0	0	0	0	0
City Total	124,490	114,232	10,258	5,000	0	15,258	5,000	0	0	0	0	0	0	0
TRACY														
5TH STREET APARTMENTS	45,738	30,810	14,928	1,535	25,070	(8,607)	0	0	0	0	0	0	25,070	9,000
AQUATIC CENTER [*]	40,806	90,737	(49,931)	1,084	0	(48,847)	0	0	0	(48,000)	0	0	0	0
CLINIC BUILDING	114,041	136,569	(22,528)	26,008	0	3,480	0	0	0	0	67,499	0	0	0
DEPUTY REGISTRAR	1,031,618	995,792	35,826	1,681	57	37,450	0	0	0	34,000	2,859	0	0	0
EASTVIEW APARTMENTS	45,935	32,643	13,292	5,242	17,790	744	0	0	0	0	0	0	17,790	11,340
O'BRIEN COURT	125,813	42,942	82,871	20,337	69,354	33,854	0	0	0	0	2,851	0	69,354	45,000
REFUSE [*]	164,766	177,489	(12,723)	2,922	0	(9,801)	0	0	0	2,000	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UTILITY SURCHARGE	121,567	117,387	4,180	11,813	30,604	(14,611)	0	0	0	(7,860)	194,334	203,389	30,604	70,000
WATER [3]	401,989	297,452	104,537	46,654	219	150,972	0	0	0	268,293	2,359	0	0	0
City Total	2,092,273	1,921,821	170,452	117,276	143,094	144,634	0	0	0	248,433	269,902	203,389	142,818	135,340
TRIMONT														
NURSING HOME	1,795,322	1,786,604	8,718	7,982	559	16,141	0	0	0	0	0	0	559	0
SEWER	62,385	112,990	(50,605)	32,450	6,548	(24,703)	1,782	0	18,829	0	0	0	6,548	0
WATER	107,761	154,292	(46,531)	31,499	19,085	(34,117)	7,931	0	1,952	0	2,800	0	19,085	0
City Total	1,965,468	2,053,886	(88,418)	71,931	26,192	(42,679)	9,713	0	20,781	0	2,800	0	26,192	0
TROMMALD														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	8,461	4,638	3,823	956	0	4,779	0	0	0	2,200	874	0	0	5,152
City Total	8,461	4,638	3,823	956	0	4,779	0	0	0	2,200	874	0	0	5,152
TROSKY														
REFUSE [*]	5,378	4,866	512	0	0	512	0	0	0	0	0	0	0	0
WATER	5,842	3,351	2,491	0	283	2,208	0	0	0	0	0	0	283	759
City Total	11,220	8,217	3,003	0	283	2,720	0	0	0	0	0	0	283	759
TRUMAN														
ELECTRIC	1,233,259	1,012,283	220,976	18,937	71,507	168,406	0	0	0	24,318	17,905	0	68,041	115,300
SEWER	134,765	115,058	19,707	0	0	19,707	0	0	0	0	6,750	0	0	0
WATER	129,320	129,993	(673)	12,987	18,472	(6,158)	0	0	0	338	11,234	0	17,805	29,700
City Total	1,497,344	1,257,334	240,010	31,924	89,979	181,955	0	0	0	24,656	35,889	0	85,846	145,000
TWIN LAKES														
SEWER	6,791	24,237	(17,446)	6,429	0	(11,017)	0	0	0	0	0	0	0	0
WATER	6,361	13,912	(7,551)	8,489	0	938	8,489	0	0	0	0	0	0	0
City Total	13,152	38,149	(24,997)	14,918	0	(10,079)	8,489	0	0	0	0	0	0	0
TWIN VALLEY														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	208,775	238,901	(30,126)	79,678	47,317	2,235	70,010	0	0	0	139,461	0	46,795	40,000
City Total	208,775	238,901	(30,126)	79,678	47,317	2,235	70,010	0	0	0	139,461	0	46,795	40,000
TWO HARBORS														
ELECTRIC	1,986,150	1,837,502	148,648	150,941	9,960	289,629	0	289,629	0	49,144	95,349	0	0	0
GAS	2,779,373	2,685,354	94,019	97,737	6,641	185,115	0	0	0	12,000	90,742	0	0	0
SEWER	806,735	878,476	(71,741)	274,105	43,131	159,233	138,448	0	62,868	3,450	24,157	0	43,131	143,594
STORMWATER [*]	62,479	27,270	35,209	1,441	0	36,650	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	558,607	556,413	2,194	107,547	23,467	86,274	42,325	0	19,570	0	38,062	0	23,467	35,416
City Total	6,193,344	5,985,015	208,329	631,771	83,199	756,901	180,773	289,629	82,438	64,594	248,310	0	66,598	179,010
TYLER														
ELECTRIC	610,431	464,436	145,995	6,890	0	152,885	0	0	0	90,000	30,426	0	0	0
NATURAL GAS	280,236	233,501	46,735	5,497	80,461	(28,229)	0	0	0	0	1,642	0	80,461	5,000
REFUSE	125,878	116,947	8,931	5,419	0	14,350	0	0	0	0	4,432	0	0	0
SEWER	56,760	36,080	20,680	5,264	0	25,944	0	0	0	0	0	0	0	0
WATER	125,989	118,220	7,769	7,428	6,870	8,327	0	0	0	0	0	0	6,870	20,701
City Total	1,199,294	969,184	230,110	30,498	87,331	173,277	0	0	0	90,000	36,500	0	87,331	25,701
ULEN														
EDA [28]	0	555	(555)	275	802	(1,082)	0	0	0	0	537,021	0	802	0
NURSING HOME [14]	2,953,771	2,522,084	431,687	44,405	31,571	444,521	0	0	0	0	95,511	50,000	31,071	0
REFUSE	18,278	24,900	(6,622)	7,250	0	628	0	0	0	0	0	0	0	0
SEWER	49,696	43,294	6,402	22,584	13,370	15,616	1,915	0	0	0	1,600	0	13,370	8,800
WATER	34,306	27,310	6,996	1,909	0	8,905	1,909	0	0	0	0	0	0	0
City Total	3,056,051	2,618,143	437,908	76,423	45,743	468,588	3,824	0	0	0	634,132	50,000	45,243	8,800
UNDERWOOD														
SEWER	44,409	15,341	29,068	188	0	29,256	0	0	0	0	0	0	0	0
WATER	79,931	46,235	33,696	5,513	0	39,209	5,513	0	0	56,091	0	0	0	0
City Total	124,340	61,576	62,764	5,701	0	68,465	5,513	0	0	56,091	0	0	0	0
UPSALA														
SEWER	15,585	14,130	1,455	22	0	1,477	0	0	0	0	0	0	0	0
WATER	42,801	48,883	(6,082)	74	0	(6,008)	0	0	0	26,016	536	0	0	0
City Total	58,386	63,013	(4,627)	96	0	(4,531)	0	0	0	26,016	536	0	0	0
UTICA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	21,997	31,964	(9,967)	1,455	2,935	(11,447)	0	0	0	0	32,061	35,805	2,935	5,000
City Total	21,997	31,964	(9,967)	1,455	2,935	(11,447)	0	0	0	0	32,061	35,805	2,935	5,000
VADNAIS HEIGHTS														
SEWER	1,102,633	1,151,515	(48,882)	279,891	0	231,009	0	0	0	61,000	57,197	0	0	0
SOLID WASTE	76,146	45,552	30,594	7,647	0	38,241	0	0	0	0	0	0	0	0
STORM WATER	142,483	160,530	(18,047)	3,131	0	(14,916)	0	0	0	5,000	59,844	0	0	0
WATER	669,101	978,754	(309,653)	236,467	0	(73,186)	0	0	0	61,000	239,149	0	0	0
City Total	1,990,363	2,336,351	(345,988)	527,136	0	181,148	0	0	0	127,000	356,190	0	0	0
VERGAS														
SEWER [0]	56,496	25,103	31,393	19,466	24,049	26,810	0	0	0	(753)	0	0	24,049	15,000
WATER [0]	55,986	35,388	20,598	17,755	14,232	24,121	0	0	0	0	0	0	14,232	11,000
City Total	112,482	60,491	51,991	37,221	38,281	50,931	0	0	0	(753)	0	0	38,281	26,000
VERMILLION														
SEWER [0]	55,317	41,296	14,021	1,534	7,023	8,532	161	0	0	0	46,115	0	7,023	0
WATER [0]	31,953	84,836	(52,883)	44,982	13,395	(21,296)	31,101	0	4,773	0	0	0	13,395	40,000
City Total	87,270	126,132	(38,862)	46,516	20,418	(12,764)	31,262	0	4,773	0	46,115	0	20,418	40,000
VERNDALE														
SEWER	66,905	35,518	31,387	1,389	15,435	17,341	0	0	0	0	1,769	0	15,435	16,598

APPENDIX 9
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER	53,751	51,267	2,484	1,141	6,172	(2,547)	0	0	0	0	0	0	6,172	7,750
City Total	120,656	86,785	33,871	2,530	21,607	14,794	0	0	0	0	1,769	0	21,607	24,348
VERNON CENTER														
REFUSE [*]	19,358	19,122	236	0	0	236	0	0	0	0	0	0	0	0
SEWER	36,763	28,310	8,453	0	0	8,453	0	0	0	0	7,998	0	0	0
WATER	47,656	24,688	22,968	0	3,127	19,841	0	0	0	0	5,676	0	3,127	7,307
City Total	103,777	72,120	31,657	0	3,127	28,530	0	0	0	0	13,674	0	3,127	7,307
VESTA														
REFUSE [*]	9,606	11,001	(1,395)	0	0	(1,395)	0	0	0	0	0	0	0	0
SEWER	18,516	113,248	(94,732)	0	0	(94,732)	0	0	0	(5,000)	0	0	0	0
WATER	24,811	24,554	257	0	0	257	0	0	0	(5,000)	0	0	0	0
City Total	52,933	148,803	(95,870)	0	0	(95,870)	0	0	0	(10,000)	0	0	0	0
VICTORIA														
SEWER	336,145	332,613	3,532	313,637	0	317,169	0	0	0	33,368	450,174	0	0	0
STORM SEWER [*]	32,759	35,538	(2,779)	208	0	(2,571)	0	0	0	0	0	0	0	0
WATER	316,041	351,451	(35,410)	752,257	0	716,847	0	0	0	271,624	49,457	0	0	0
City Total	684,945	719,602	(34,657)	1,066,102	0	1,031,445	0	0	0	304,992	499,631	0	0	0
VIKING														
REFUSE [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	2,784	3,010	(226)	0	0	(226)	0	0	0	0	0	0	0	0
City Total	2,784	3,010	(226)	0	0	(226)	0	0	0	0	0	0	0	0
VIRGINIA														
CITY STEAM	3,775,152	3,927,171	(152,019)	92,139	108,625	(168,505)	0	0	0	0	415,385	0	108,625	0
ELECTRIC	7,194,761	6,614,278	580,483	195,262	149,948	625,797	0	0	0	0	1,696,059	0	149,948	245,000
GAS	2,630,355	2,347,294	283,061	97,354	603	379,812	0	44,511	0	0	90,555	0	603	0
GOLF COURSE	750,410	851,161	(100,751)	0	328,352	(429,103)	0	0	0	0	204,988	710,885	61,530	70,963
HOSPITAL	36,931,558	36,588,458	343,100	677,799	0	1,020,899	0	0	0	0	1,746,176	1,168,002	601,316	1,547,894
NURSING HOME	6,429,033	6,933,077	(504,044)	46,119	0	(457,925)	0	0	0	0	0	0	44,525	0
REFUSE	1,149,349	1,253,383	(104,034)	9,329	0	(94,705)	0	0	0	0	239,457	0	0	0
SEWER	1,258,860	1,086,363	172,497	4,980	69,509	107,968	0	0	0	0	76,784	0	69,509	362,730
WASHINGTON MANOR	509,672	330,696	178,976	29,654	256,892	(48,262)	0	0	0	0	0	0	256,892	92,208
WATER	1,513,026	1,446,630	66,396	51,207	180,695	(63,092)	0	0	0	0	91,467	0	180,695	259,000
City Total	62,142,176	61,378,511	763,665	1,203,843	1,094,624	872,884	0	44,511	0	0	4,560,871	1,878,887	1,473,643	2,577,795
WABASHA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	514,414	257,768	256,646	72,438	0	329,084	0	0	739	146,410	249,761	0	0	0
City Total	514,414	257,768	256,646	72,438	0	329,084	0	0	739	146,410	249,761	0	0	0
WABASSO														
REFUSE	29,907	28,836	1,071	0	0	1,071	0	0	0	0	0	0	0	0
SEWER	106,204	66,519	39,685	0	0	39,685	0	0	0	41,350	33,101	0	0	0
WATER	79,153	47,277	31,876	163	0	32,039	0	0	0	6,850	30,243	0	0	0
City Total	215,264	142,632	72,632	163	0	72,795	0	0	0	48,200	63,344	0	0	0
WACONIA														
APARTMENTS	100,110	81,368	18,742	340,459	0	359,201	0	0	0	606,885	0	0	0	0
SEWER	1,044,725	1,006,693	38,032	67,066	34,635	70,463	0	0	0	(120,000)	402,599	0	34,635	25,000

APPENDIX 9
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
STORM WATER	142,912	245,036	(102,124)	11,271	0	(90,853)	0	0	0	0	10,749	0	0	0
STREET LIGHTS	115,154	101,748	13,406	0	383	13,023	0	0	0	(182,700)	130,957	0	0	0
WATER	795,883	822,387	(26,504)	55,327	188,451	(159,628)	0	0	0	(1,200,000)	954,297	0	188,451	181,407
City Total	2,198,784	2,257,232	(58,448)	474,123	223,469	192,206	0	0	0	(895,815)	1,498,602	0	223,086	206,407
WADENA														
ELECTRIC	3,251,199	2,700,967	550,232	153,717	237,036	466,913	0	0	0	248,755	242,066	0	44,116	90,000
GOLF COURSE	229,544	296,364	(66,820)	170,033	21,499	81,714	0	0	0	(125,000)	296,181	0	18,969	8,291
SEWER	456,678	456,778	(100)	10,477	0	10,377	0	0	0	16,095	11,696	0	0	0
WATER	349,625	237,857	111,768	46,576	11,415	146,929	0	0	0	31,948	1,947,268	1,956,819	11,415	0
City Total	4,287,046	3,691,966	595,080	380,803	269,950	705,933	0	0	0	171,798	2,497,211	1,956,819	74,500	98,291
WAHKON														
SEWER [0]	39,219	73,389	(34,170)	41,109	0	6,939	0	0	0	(402)	6,823	0	0	0
City Total	39,219	73,389	(34,170)	41,109	0	6,939	0	0	0	(402)	6,823	0	0	0
WAITE PARK														
SEWER	498,541	884,181	(385,640)	10,528	26,671	(401,783)	0	0	0	0	219,777	0	0	0
WATER	849,746	608,791	240,955	67,811	438,738	(129,972)	0	0	0	0	1,355,698	0	438,738	165,000
City Total	1,348,287	1,492,972	(144,685)	78,339	465,409	(531,755)	0	0	0	0	1,575,475	0	438,738	165,000
WALDORF														
SEWER [0]	21,985	13,661	8,324	0	2,319	6,005	0	0	0	0	0	0	2,319	1,277
WATER [0]	11,019	14,250	(3,231)	0	0	(3,231)	0	0	0	0	0	0	0	0
City Total	33,004	27,911	5,093	0	2,319	2,774	0	0	0	0	0	0	2,319	1,277
WALKER														
SEWER	281,957	146,548	135,409	8,934	44,503	99,840	0	0	0	0	27,292	0	44,503	95,961
WATER	184,452	153,752	30,700	6,144	32,103	4,741	0	0	0	0	70,353	0	32,103	84,046
City Total	466,409	300,300	166,109	15,078	76,606	104,581	0	0	0	0	97,645	0	76,606	180,007
WALNUT GROVE														
REFUSE	27,944	25,750	2,194	304	0	2,498	0	0	0	0	0	0	0	0
SEWER	54,952	66,805	(11,853)	382	0	(11,471)	0	0	0	0	0	0	0	0
WATER	62,087	85,687	(23,600)	670	0	(22,930)	0	0	0	0	6,357	0	0	0
City Total	144,983	178,242	(33,259)	1,356	0	(31,903)	0	0	0	0	6,357	0	0	0
WALTERS														
WATER [0]	3,179	2,737	442	35	409	68	0	0	0	0	0	0	0	0
City Total	3,179	2,737	442	35	409	68	0	0	0	0	0	0	0	0
WALTHAM														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	28,001	18,446	9,555	2,582	0	12,137	0	0	0	(5,650)	3,000	0	0	0
City Total	28,001	18,446	9,555	2,582	0	12,137	0	0	0	(5,650)	3,000	0	0	0
WANAMINGO														
SENIOR HOUSING	142,944	82,509	60,435	63,366	136,487	(12,686)	0	0	0	0	632	0	136,487	20,000
SEWER	194,334	203,205	(8,871)	6,785	130	(2,216)	0	0	0	28,920	873,190	679,346	130	0
WATER	188,239	168,738	19,501	87,739	51,218	56,022	0	0	0	0	730,820	558,793	51,218	79,000
City Total	525,517	454,452	71,065	157,890	187,835	41,120	0	0	0	28,920	1,604,642	1,238,139	187,835	99,000
WANDA														
REFUSE [0]	3,136	3,344	(208)	0	0	(208)	0	0	0	0	0	0	0	0
SEWER [0[	10,093	6,333	3,760	0	863	2,897	0	0	0	0	863	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0]	6,518	6,740	(222)	3,182	12,870	(9,910)	0	0	0	(8,000)	12,870	0	0	0
City Total	19,747	16,417	3,330	3,182	13,733	(7,221)	0	0	0	(8,000)	13,733	0	0	0
WARBA														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3][*]	22,630	16,374	6,256	1,578	20	7,814	0	0	1,513	3,000	0	0	20	0
City Total	22,630	16,374	6,256	1,578	20	7,814	0	0	1,513	3,000	0	0	20	0
WARREN														
ELECTRIC	1,171,077	1,054,629	116,448	6,439	36,074	86,813	0	295,313	0	(365,694)	405,205	0	36,074	20,000
GAS	801,200	633,814	167,386	1,102	0	168,488	0	0	0	174,784	11,609	0	0	0
REFUSE	167,472	146,886	20,586	399	0	20,985	0	0	0	0	104,600	0	0	0
SEWER	79,825	169,493	(89,668)	23,879	18,582	(84,371)	0	166,808	2,724	(562,330)	404,951	0	18,582	14,233
WATER	143,912	202,295	(58,383)	21,761	8,480	(45,102)	0	106,039	0	(562,331)	693,322	0	8,480	27,317
City Total	2,363,486	2,207,117	156,369	53,580	63,136	146,813	0	568,160	2,724	(1,315,571)	1,619,687	0	63,136	61,550
WARROAD														
ELECTRIC	2,196,133	1,839,560	356,573	10,000	20,942	345,631	0	0	10,000	240,000	0	0	0	0
SEWER	323,778	277,044	46,734	3,611	64,182	(13,837)	0	0	0	0	0	0	64,182	85,648
WATER	218,401	186,556	31,845	462	0	32,307	0	0	0	0	0	0	0	0
City Total	2,738,312	2,303,160	435,152	14,073	85,124	364,101	0	0	10,000	240,000	0	0	64,182	85,648
WASECA														
AIRPORT	46,359	89,391	(43,032)	15,909	0	(27,123)	0	0	0	0	0	0	0	0
ELECTRIC	5,348,247	4,914,624	433,623	4,756	9,876	428,503	0	0	0	79,000	308,666	0	2,900	0
SEWER	1,438,670	1,149,356	289,314	8,395	120,901	176,808	0	0	0	45,000	173,335	0	118,414	110,000
WATER	1,007,549	745,249	262,300	35,533	81,468	216,365	0	0	0	45,000	576,543	0	79,463	90,000
City Total	7,840,825	6,898,620	942,205	64,593	212,245	794,553	0	0	0	169,000	1,058,544	0	200,777	200,000
WATERTOWN														
SEWER	460,981	388,190	72,791	277,667	86,432	264,026	4	0	0	0	246,509	0	86,432	153,593
WATER	352,731	234,940	117,791	161,534	103,854	175,471	140	0	0	0	2,081,464	2,081,835	103,854	155,000
City Total	813,712	623,130	190,582	439,201	190,286	439,497	144	0	0	0	2,327,973	2,081,835	190,286	308,593
WATERVILLE														
HILLTOP TERRACE APARTMENTS	160,536	118,042	42,494	55,827	134,129	(35,808)	0	0	0	0	0	0	134,129	65,000
REFUSE [*]	50,227	48,258	1,969	522	0	2,491	0	0	0	0	0	0	0	0
SEWER	124,759	101,036	23,723	6,295	5,036	24,982	0	0	0	0	6,605	0	5,036	45,000
WATER	161,319	110,923	50,396	13,372	47,357	16,411	0	0	0	0	1,074	598,776	47,357	655,000
City Total	496,841	378,259	118,582	76,016	186,522	8,076	0	0	0	0	7,679	598,776	186,522	765,000
WATKINS														
SEWER [0]	64,205	68,361	(4,156)	1,674	0	(2,482)	1,324	0	0	(325)	155	0	0	0
WATER [0]	136,330	52,394	83,936	1,674	68,586	17,024	1,324	0	0	(589)	2,898	0	68,586	46,200
City Total	200,535	120,755	79,780	3,348	68,586	14,542	2,648	0	0	(914)	3,053	0	68,586	46,200
WATSON														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3][0]	35,427	74,381	(38,954)	195	0	(38,759)	0	0	0	(1,250)	4,174	0	0	0
City Total	35,427	74,381	(38,954)	195	0	(38,759)	0	0	0	(1,250)	4,174	0	0	0
WAUBUN														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WATER [0][3]	36,692	43,785	(7,093)	715	166	(6,544)	0	0	0	0	0	0	0	0
City Total	36,692	43,785	(7,093)	715	166	(6,544)	0	0	0	0	0	0	0	0
WAVERLY														
REFUSE [*]	47,863	50,614	(2,751)	7,788	6,798	(1,761)	0	0	0	0	0	0	0	0
SEWER [*]	89,876	78,732	11,144	1,846	0	12,990	0	0	0	5,772	0	0	0	0
WATER [*]	84,324	42,932	41,392	459	0	41,851	0	0	0	45,115	0	0	0	0
City Total	222,063	172,278	49,785	10,093	6,798	53,080	0	0	0	50,887	0	0	0	0
WAYZATA														
LICENSE BUREAU	242,209	190,191	52,018	2,702	0	54,720	0	0	0	25,000	0	0	0	0
REFUSE [*]	206,690	220,451	(13,761)	11,206	0	(2,555)	0	0	0	(5,000)	0	0	0	0
SEWER	581,384	597,779	(16,395)	14,282	0	(2,113)	0	0	0	15,000	26,572	0	0	0
STORM WATER	130,598	139,704	(9,106)	9,625	0	519	0	0	0	10,000	0	0	0	0
WATER	480,363	525,575	(45,212)	35,984	0	(9,228)	0	0	0	15,000	0	0	0	0
City Total	1,641,244	1,673,700	(32,456)	73,799	0	41,343	0	0	0	60,000	26,572	0	0	0
WELCOME														
SEWER	66,390	75,688	(9,298)	20,118	3,377	7,443	17,003	0	2,758	0	30,939	0	3,377	13,000
WATER	57,029	46,557	10,472	358	0	10,830	0	0	0	0	0	0	0	0
City Total	123,419	122,245	1,174	20,476	3,377	18,273	17,003	0	2,758	0	30,939	0	3,377	13,000
WELLS														
ELECTRIC	550,214	681,034	(130,820)	352,232	24,932	196,480	0	0	0	99,996	80,600	0	23,871	25,000
HRA - BROADWAY APT. [28]	210,839	213,131	(2,292)	15,432	0	13,140	0	0	0	0	7,269	0	0	0
RECYCLING	19,159	30,686	(11,527)	12,348	0	821	0	0	0	0	0	0	0	0
SEWER	326,798	338,773	(11,975)	11,364	0	(611)	0	0	0	0	34,238	0	0	0
WATER	210,839	213,131	(2,292)	15,432	0	13,140	0	0	0	0	7,269	0	0	0
City Total	1,317,849	1,476,755	(158,906)	406,808	24,932	222,970	0	0	0	99,996	129,376	0	23,871	25,000
WENDELL														
SEWER [0]	8,745	10,027	(1,282)	3,564	0	2,282	0	0	0	0	0	0	0	0
WATER [0]	10,987	43,401	(32,414)	0	0	(32,414)	0	0	0	0	12,648	0	0	0
City Total	19,732	53,428	(33,696)	3,564	0	(30,132)	0	0	0	0	12,648	0	0	0
WEST CONCORD														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [0][3]	140,946	111,052	29,894	5,750	0	35,644	0	0	0	0	12,648	0	0	0
City Total	140,946	111,052	29,894	5,750	0	35,644	0	0	0	0	12,648	0	0	0
WEST ST. PAUL														
GOLF COURSE	209,881	207,697	2,184	361	64,940	(62,395)	0	0	0	(71,000)	0	0	56,983	40,000
ICE ARENA	185,351	217,791	(32,440)	11,236	8,780	(29,984)	0	0	0	97,000	0	0	0	0
POOL	77,651	153,955	(76,304)	0	501	(76,805)	0	0	0	(26,000)	0	0	0	0
SEWER	1,818,226	1,484,459	333,767	135,693	91,885	377,575	0	0	0	192,514	51,881	0	85,289	55,000
City Total	2,291,109	2,063,902	227,207	147,290	166,106	208,391	0	0	0	192,514	51,881	0	142,272	95,000
WESTBROOK														
CABLE TV	88,079	92,399	(4,320)	167	0	(4,153)	0	0	0	0	0	0	0	0
ELECTRIC	481,610	422,624	58,986	55,137	17,067	97,056	0	0	757	27,000	165,262	0	17,067	0
GAS	333,113	264,271	68,842	6,732	17,879	57,695	0	0	0	0	0	0	17,879	25,000
SEWER [*]	22,542	23,427	(885)	0	0	(885)	0	0	0	0	0	0	0	0
WATER	87,495	76,324	11,171	300	0	11,471	0	0	0	0	6,000	0	0	0
City Total	1,012,839	879,045	133,794	62,336	34,946	161,184	0	0	757	27,000	171,262	0	34,946	25,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
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Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WHALAN														
ELECTRIC [17][0]	38,114	26,275	11,839	115	0	11,954	0	0	0	(2,145)	0	0	0	0
REFUSE [17]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	38,114	26,275	11,839	115	0	11,954	0	0	0	(2,145)	0	0	0	0
WHEATON														
HOSPITAL	4,782,050	4,112,434	669,616	428,354	13,486	1,084,484	0	420,000	0	0	1,664,782	4,300,000	13,486	53,045
SEWER	234,308	134,876	99,432	4,412	11,269	92,575	0	0	0	0	154,260	0	11,269	25,000
WATER	228,268	139,413	88,855	0	65,650	23,205	0	0	0	0	0	0	65,650	34,000
City Total	5,244,626	4,386,723	857,903	432,766	90,405	1,200,264	0	420,000	0	0	1,819,042	4,300,000	90,405	112,045
WHITE BEAR LAKE														
AMBULANCE	598,102	555,113	42,989	10,000	0	52,989	0	0	0	0	31,318	0	0	0
LICENSE BUREAU	647,226	471,178	176,048	4,077	652	179,473	0	0	0	100,000	14,205	0	0	0
REFUSE	948,993	958,363	(9,370)	64,558	0	55,188	0	0	0	45,400	0	0	0	0
SENIOR HOUSING	288,115	161,393	126,722	9,329	0	136,051	0	0	0	175,485	0	0	0	0
SEWER	1,991,140	1,720,253	270,887	16,884	7,193	280,578	0	0	0	416,615	28,780	0	0	0
SPORT CENTER	442,076	549,306	(107,230)	277,668	37,337	133,101	130,215	0	0	0	333,345	865,000	37,337	935,000
WATER	1,016,254	1,067,435	(51,181)	36,321	26,374	(41,234)	0	0	0	227,365	2,258	0	0	0
City Total	5,931,906	5,483,041	448,865	418,837	71,556	796,146	130,215	0	0	964,865	409,906	865,000	37,337	935,000
WILDER														
WATER [0]	10,914	3,008	7,906	4	0	7,910	0	0	0	0	0	0	0	0
City Total	10,914	3,008	7,906	4	0	7,910	0	0	0	0	0	0	0	0
WILLERNIE														
REFUSE [*]	28,838	29,966	(1,128)	0	0	(1,128)	0	0	0	0	0	0	0	0
SEWER	39,859	52,602	(12,743)	0	0	(12,743)	0	0	0	0	0	0	0	0
WATER	28,945	51,659	(22,714)	912	0	(21,802)	0	0	0	0	0	0	0	0
City Total	97,642	134,227	(36,585)	912	0	(35,673)	0	0	0	0	0	0	0	0
WILLIAMS														
SEWER	34,601	65,488	(30,887)	179	14,397	(45,105)	0	0	0	393	197	0	0	0
City Total	34,601	65,488	(30,887)	179	14,397	(45,105)	0	0	0	393	197	0	0	0
WILLMAR														
ELECTRIC [29]	16,675,475	14,737,816	1,937,659	410,729	407,407	1,940,981	0	0	0	1,318,546	682,231	0	264,788	680,960
HEAT [29]	722,843	635,616	87,227	19,118	63,729	42,616	0	0	0	60,623	0	0	0	0
HOSPITAL [29]	67,897,661	66,033,594	1,864,067	1,125,945	28,774	2,961,238	0	0	0	0	6,462,537	51,762,012	174,841	2,109,900
SEWER	2,163,687	2,129,641	34,046	322,087	535	355,598	0	0	0	319,500	117,170	0	323,329	414,059
WATER [29]	1,670,894	1,408,055	262,839	50,631	42,462	271,008	0	0	0	136,401	963,051	0	0	0
City Total	89,130,560	84,944,722	4,185,838	1,928,510	542,907	5,571,441	0	0	0	1,835,070	8,224,989	51,762,012	762,958	3,204,919
WILLOW RIVER														
SEWER [*]	17,068	10,600	6,468	6,720	0	13,188	2,162	0	0	0	0	0	0	0
WATER [*][20]	2,274	81,046	(78,772)	814,761	41,944	694,045	0	772,322	0	0	363,048	0	0	474,000
City Total	19,342	91,646	(72,304)	821,481	41,944	707,233	2,162	772,322	0	0	363,048	0	0	474,000
WILMONT														
REFUSE [2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [1]	70,940	91,346	(20,406)	5,107	6,656	(21,955)	0	0	0	0	9,303	0	6,656	17,000
City Total	70,940	91,346	(20,406)	5,107	6,656	(21,955)	0	0	0	0	9,303	0	6,656	17,000

APPENDIX 9
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FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WINDOM														
ARENA	222,733	375,692	(152,959)	83,645	1,355	(70,669)	78,145	0	0	0	7,454	0	1,355	0
CABLE TV	488,376	563,893	(75,517)	30,778	0	(44,739)	0	0	0	0	24,179	0	0	0
ELECTRIC	3,198,484	2,820,488	377,996	110,465	87,893	400,568	0	0	0	195,245	182,363	0	87,893	165,000
HOSPITAL [12][19]	9,010,296	8,185,545	824,751	86,115	1,936	908,930	0	0	0	0	657,811	0	25,604	75,158
MULTI-PURPOSE CENTER	48,125	291,964	(243,839)	128,205	3,142	(118,776)	121,200	0	0	0	12,904	0	3,142	0
RIVER BLUFF TOWNHOMES	59,918	70,062	(10,144)		28,269	(38,413)				0	1,086,115		28,269	2,874
SEWER	816,681	645,029	171,652	0	78,265	93,387	0	0	0	0	212,260	0	78,265	174,743
WATER	744,148	659,787	84,361	0	145,301	(60,940)	0	0	0	0	49,478	0	145,301	231,500
City Total	14,588,761	13,612,460	976,301	439,208	346,161	1,069,348	199,345	0	0	195,245	2,232,564	0	369,829	649,275
WINGER														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	22,196	30,163	(7,967)	9,424	0	1,457	0	0	0	0	14,525	0	0	0
City Total	22,196	30,163	(7,967)	9,424	0	1,457	0	0	0	0	14,525	0	0	0
WINNEBAGO														
DUPLEX	16,900	16,048	852	162	0	1,014	0	0	0	0	0	0	0	0
SEWER	188,656	218,625	(29,969)	21,040	29,818	(38,747)	0	0	0	0	22,746	0	29,818	67,500
WATER	260,231	228,042	32,189	8,156	48,355	(8,010)	0	0	0	0	139,228	134,485	48,355	91,500
City Total	465,787	462,715	3,072	29,358	78,173	(45,743)	0	0	0	0	161,974	134,485	78,173	159,000
WINONA														
AIRPORT	22,806	233,735	(210,929)	73,233	0	(137,696)	2,134	0	69,627	(1,183)	0	0	0	0
INSPECTIONS	630,811	392,991	237,820	9,948	0	247,768	0	0	0	177,953	0	0	0	0
LIBRARY	20,479	1,003,327	(982,848)	1,316,104	0	333,256	139,169	0	546,516	0	0	0	0	0
PUBLIC TRANSPORTATION	72,430	434,335	(361,905)	370,068	0	8,163	1,715	136,054	227,024	0	110,843	0	0	0
RECREATION	265,382	1,096,370	(830,988)	937,922	7,680	99,254	196,899	0	733,104	(86,150)	73,668	0	10,430	150,000
SEWER	2,479,588	1,770,979	708,609	92,546	185,911	615,244	0	0	0	0	26,992	0	192,395	382,600
WATER	2,236,810	1,512,830	723,980	58,397	272,150	510,227	0	0	0	0	373,601	0	275,515	477,400
City Total	5,728,306	6,444,567	(716,261)	2,858,218	465,741	1,676,216	339,917	136,054	1,576,27	90,620	585,104	0	478,340	1,010,000
WINSTED														
SEWER	324,921	388,205	(63,284)	25,108	0	(38,176)	0	0	0	25,000	19,207	0	0	0
WATER	208,273	161,795	46,478	5,399	21,880	29,997	0	0	0	0	12,562	0	21,880	39,672
City Total	533,194	550,000	(16,806)	30,507	21,880	(8,179)	0	0	0	25,000	31,769	0	21,880	39,672
WINTHROP														
ELECTRIC	886,416	868,147	18,269	8,269	3,677	22,861	0	0	0	233,719	44,075	0	3,677	95,000
SEWER	127,657	182,858	(55,201)	6,094	44,465	(93,572)	0	0	0	38,673	0	0	44,465	91,453
WATER	192,468	155,417	37,051	4,526	12,884	28,693	0	0	0	151,956	15,286	0	12,884	72,111
City Total	1,206,541	1,206,422	119	18,889	61,026	(42,018)	0	0	0	424,348	59,361	0	61,026	258,564
WINTON														
SEWER [0]	4,879	5,129	(250)	2,000	0	1,750	2,000	0	0	(2,000)	0	0	0	0
WATER [0]	6,868	7,774	(906)	2,000	0	1,094	2,000	0	0	(2,000)	0	0	0	0
City Total	11,747	12,903	(1,156)	4,000	0	2,844	4,000	0	0	(4,000)	0	0	0	0
WOLF LAKE														
SEWER [0]	5,547	5,012	535	4,896	0	5,431	0	4,896	0	0	3,617	0	0	0
City Total	5,547	5,012	535	4,896	0	5,431	0	4,896	0	0	3,617	0	0	0
WOLVERTON														
REFUSE [0]	6,895	7,795	(900)	0	0	(900)	0	0	0	0	0	0	0	0

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
SEWER [0]	26,408	26,747	(339)	0	0	(339)	0	0	0	0	0	0	0	0
WATER [0]	20,297	15,539	4,758	646	2,482	2,922	0	0	0	0	0	0	2,482	4,000
City Total	53,600	50,081	3,519	646	2,482	1,683	0	0	0	0	0	0	2,482	4,000
WOOD LAKE														
REFUSE [0]	29,019	30,762	(1,743)	0	0	(1,743)	0	0	0	0	0	0	0	0
SEWER	60,849	20,239	40,610	4,920	4,688	40,842	0	0	0	0	454,276	750,000	4,688	0
WATER	55,997	68,478	(12,481)	0	9,720	(22,201)	0	0	0	(3,334)	0	0	9,720	0
City Total	145,865	119,479	26,386	4,920	14,408	16,898	0	0	0	(3,334)	454,276	750,000	14,408	0
WOODBURY														
BIELENBERG SPORTS CENTER	959,066	966,737	(7,671)	21,094	118,664	(105,241)				0	6,625		118,664	80,000
GOLF COURSE	1,285,314	1,086,754	198,560	30,493	339,835	(110,782)	0	0	0	0	56,921	0	331,978	0
SEWER	3,029,010	3,789,010	(760,000)	3,047,865	0	2,287,865	0	0	0	69,000	11,242	0	0	0
WATER	2,153,445	2,693,527	(540,082)	385,210	63,063	(217,935)	0	0	15,000	(332,417)	10,843	1,170,000	63,063	1,645,000
City Total	7,426,835	8,536,028	(1,109,193)	3,484,662	521,562	1,853,907	0	0	15,000	(263,417)	85,631	1,170,000	513,705	1,725,000
WOODLAND														
SEWER	24,230	22,520	1,710	28,346	15,689	14,367	0	0	0	0	0	0	15,689	29,255
WATER	10,771	12,091	(1,320)	9,548	11,602	(3,374)	0	0	0	0	0	0	11,602	12,500
City Total	35,001	34,611	390	37,894	27,291	10,993	0	0	0	0	0	0	27,291	41,755
WOODSTOCK														
REFUSE [0]	7,292	5,516	1,776	349	0	2,125	0	0	0	0	0	0	0	0
SEWER [0]	19,346	1,057	18,289	1,048	482	18,855	0	186,304	189,547	0	0	572,247	482	331,247
WATER [0]	10,400	7,194	3,206	9,309	4,004	8,511	0	0	0	0	0	0	3,645	9,778
City Total	37,038	13,767	23,271	10,706	4,486	29,491	0	186,304	189,547	0	0	572,247	4,127	341,025
WORTHINGTON														
AIRPORT	53,888	634,600	(580,712)	282,145	0	(298,567)	80,739	56,768	108,411	0	162,353	0	0	0
AUDITORIUM	25,171	90,586	(65,415)	61,696	0	(3,719)	42,005	0	0	(2,182)	14,401	0	0	0
CABLE TV [*]	91,305	90,784	521			521				0				0
ELECTRIC	10,312,528	9,111,944	1,200,584	377,468	122,765	1,455,287	0	0	0	403,625	4,967,068	0	115,786	120,000
GOLF COURSE	240,367	304,384	(64,017)	38,217	1,395	(27,195)	37,546	0	0	0	0	0	0	0
HOSPITAL [11]	18,591,420	17,831,607	759,813	986,099	234,579	1,511,333	0	0	0	0	1,497,867	0	226,279	220,000
INDUSTRIAL WASTEWATER	611,712	677,728	(66,016)	12,933	0	(53,083)	0	0	0	0	157,072	0	0	0
NURSING HOME [11]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKING SYSTEM	9,376	11,019	(1,643)	2,247	0	604	0	0	0	0	0	0	0	0
PRAIRIE ACRES APARTMENTS	103,562	88,802	14,760	2,054	51,322	(34,508)	0	0	0	0	0	0	51,322	10,000
SEWER	1,629,461	1,646,945	(17,484)	196,745	188,728	(9,467)	0	0	0	0	296,317	745,404	52,332	825,000
WATER	1,945,928	1,272,977	672,951	133,265	136,807	669,409	0	0	0	0	373,261	1,833,567	121,927	1,985,000
City Total	33,614,718	31,761,376	1,853,342	2,092,869	735,596	3,210,615	160,290	56,768	108,411	401,443	7,468,339	2,578,971	567,646	3,160,000
WRENSHALL														
SEWER	14,105	19,823	(5,718)	0	0	(5,718)	0	0	0	0	0	0	0	0
WATER	16,737	18,545	(1,808)	62	0	(1,746)	0	0	0	0	0	0	0	0
City Total	30,842	38,368	(7,526)	62	0	(7,464)	0	0	0	0	0	0	0	0
WYKOFF														
SEWER	49,831	55,198	(5,367)	6,359	9,151	(8,159)	0	0	0	0	57,525	0	0	0
WATER	60,403	61,652	(1,249)	2,917	3,869	(2,201)	0	0	0	0	8,786	0	3,272	10,000
City Total	110,234	116,850	(6,616)	9,276	13,020	(10,360)	0	0	0	0	66,311	0	3,272	10,000

APPENDIX 9
ANALYSIS OF ALL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2002

Name of City	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Net Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
	Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments
WYOMING														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SURFACE WATER [*]	28,534	0	28,534	1,245	0	29,779	0	0	0	0	0	0	0	0
WATER [3]	624,864	560,052	64,812	107,484	12,929	159,367	2,745	0	0	553,626	17,068	0	13,450	25,000
City Total	653,398	560,052	93,346	108,729	12,929	189,146	2,745	0	0	553,626	17,068	0	13,450	25,000
ZEMPLE														
SEWER [25]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ZIMMERMAN														
SEWER	738,162	464,508	273,654	38,273	85,066	226,861	0	0	0	0	75,932	0	85,066	184,493
WATER	710,251	311,485	398,766	23,411	38,247	383,930	0	0	0	0	81,493	0	38,247	130,000
City Total	1,448,413	775,993	672,420	61,684	123,313	610,791	0	0	0	0	157,425	0	123,313	314,493
ZUMBRO FALLS														
SEWER [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER [3]	81,030	86,818	(5,788)	2,540	17,319	(20,567)	0	0	0	0	0	0	17,319	47,226
City Total	81,030	86,818	(5,788)	2,540	17,319	(20,567)	0	0	0	0	0	0	17,319	47,226
ZUMBROTA														
SEWER	540,124	565,887	(25,763)	44,050	49,394	(31,107)	0	0	0	66,400	1,197,940	1,331,208	49,394	25,000
SWIMMING POOL	22,678	69,746	(47,068)	49,167	0	2,099	36,494	0	0	0	800	0	0	0
WATER	365,867	248,561	117,306	35,706	17,590	135,422	0	0	0	21,850	88,932	0	17,590	20,000
City Total	928,669	884,194	44,475	128,923	66,984	106,414	36,494	0	0	88,250	1,287,672	1,331,208	66,984	45,000
Total for All Cities	2,249,626,708	2,069,760,482	179,866,176	224,539,510	135,097,281	269,308,405	11,718,535	36,108,168	29,682,966	85,010,835	509,368,009	268,458,658	111,732,686	310,171,373

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ENTERPRISE FUND FOOTNOTES

[*] The accrual basis of accounting is used; however, no depreciation is shown.

[0] Information is taken from a cash receipts and disbursements statement.

[1] The water utility operations include the sewer and refuse disposal enterprise fund operations.

[2] The water utility operations include the refuse disposal enterprise fund operations.

[3] The water utility operations include the sewer enterprise fund operations.

[4] The electric utility operations include the water enterprise fund operations.

[5] Water purchased from the City of St. Paul.

[6] The electric utility operations include the sewer enterprise fund operations.

[7] Joint powers agreement.

[8] The electric utility operations include the heat enterprise fund operations.

[9] The electric utility operations include the gas enterprise fund operations.

[10] The breakdown of interest payments and depreciation was unavailable.

[11] The hospital operations include the nursing home operations.

[12] The enterprise fund fiscal year end is April 30th.

[13] The enterprise fund fiscal year end is June 30th.

[14] The enterprise fund fiscal year end is September 30th.

[15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.

[16] The municipal liquor store discontinued on-sale operations during the current year.

[17] The electric utility operations include the refuse disposal enterprise fund operations.

[18] The sewer utility operations include the refuse disposal enterprise fund operations.

[19] The debt payments are also shown in the Governmental Funds.

[20] Under construction during the current year.

[21] The enterprise fund discontinued operations during the current year.

[22] Non-operating income includes the gain on the sale of fixed assets.

[23] The enterprise fund is shown on the modified accrual basis of accounting.

[24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.

[25] The operations were transferred to the Governmental Funds.

ENTERPRISE FUND FOOTNOTES

[26] The hospital operations include the clinic enterprise fund operations.

[27] The water utility operations include the recycling enterprise fund operations.

[28] Discretely presented component unit.

[99] Failed to report in time for this publication.

Types of Public Service Enterprises

W Water utility enterprise

S Sewer utility enterprise

R Refuse collection and disposal enterprise

L City-owned liquor store enterprise

E Electric utility enterprise

H City-owned hospital enterprise

N City-owned nursing home enterprise

O Other public service enterprises

APPENDIX 10 - PROFESSIONAL ORGANIZATIONS

American Ambulance Assoc.
American Gas Association
American Hospital Association
American Waterworks Research Foundation
APGA
APPA
APWA
Arrowhead Builders Association
Arrowhead EMS
Association of Metro Water Agencies
AWWA
Building Officials Assoc.
Care Providers of MN
Certified Pool Operators Organization *(sic)*
Chisago County HRA/EDA
Clay County EMS Association
CMMPA
CONDAC
County HAZMAT
Dakota County EMS Consortium Association
Economic Development Assoc. MN
Engineering Assoc.
EPA
FAA
GFOA
Gulf Course Superintendent's Association
Ice Skating Association of America
Int'l Association of Arena Managers
Int'l Association of Assembly Managers
Kandiyohi County Fire Chiefs Assoc.
Koochiching EDA
Liquor Management Association
LMC
LMC Storm Water Committee
LMCD
LNC
Local Boosters
Long Care Association
Loss Control Services
Mahnomen Health Center
MACTA
MART
MN OSHA
MN Pipeline Safety
MN Police
MN Power and Lights
MN Public Transit Association
MN Recreation and Park Association
MN Resort and Campground Association
MN Resort Association
MN Resource Recovery Association
MN Rural Water Association
MN Telephone Alliance
MN Wastewater Operators Assoc.
MOAA
MPCA
MPGCMA
MRES
MSCFA
MWWA
MBA
MCES
MCFOA
MCOA
MDRA
MEA
MEMSA
Met Council
Metropolitan Council Environmental Services
Metropolitan Waste Commission
MHAA
MIAMA
Midwest Electric Consumers Association
Missouri River Energy Services
MLBA
MMLO
MN Ambulance Assoc.
MAHA
MN Association of Cemeteries
MN Association of Parking Professionals
MN Coalition of Airports
MN Council of Airports

APPENDIX 10 - PROFESSIONAL ORGANIZATIONS

MN Dept. of Aviation
MN Dept. of Health
MN Deputy Registrars Assoc.
MN Developers
MN DOT
MN DOT Aeronautics
MN EMS Association
MN Environmental Science & Economic Review
MN Fire Chiefs Association
MN Fire Fighters Association
MN Fire Relief Assoc.
MN Golf Association
MN Groundwater Association
MN Health and Housing Alliance
MN Hospital Association
MN Ice Arena Managers Assoc.
MN Independent Coalition
MN Multi Housing Assoc
MN Municipal Liquor Assoc.
MN NW Chapter of Building Officials
NARO
Nat'l Assoc. of Housing and Redevelopment Orgs
Nat'l Cable Television Cooperative
Nat'l Municipal Golf Association
Nobles Cooperative Electric
North American Lake Management Society
North Suburban Cable Commission
Northern Municipal Power Agency
Otter Tail County Sheriff's Best Practices Program
PCA
Pioneer-Sarah Creek WMA
Recycling Assoc. of MN
Red Cross
Region 9 Area on Aging
Region 9 EMS
Rice Creek Watershed Assoc.
RTAP
Rushford Utility Commission
SIMPA
SMMPA
Solid Waste Association of North America
Solid Waste Coordinating Board
State Building Officials
Suburban Utility Superintendent's Assoc.
SW EMS
SW MN Housing Partnership
The Board of Social Ministry
The Economic Development Fund
Tri-County Sewer
USTA
Vadnais Lake Area Management Organization
Wakota Care
Water Environment Federation
Water Pollution Control Agency
West Central Beverage Assoc.
West Hennepin Recycling Commission
West Metro Community Golf Course Managers
Wild North Golf
WMO
WWOA

Appendix 11

Municipal Enterprise Survey

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OFFICE OF THE STATE AUDITOR

Municipal Enterprise Survey

In the following categories, please indicate whether the city engages in the following enterprise activity. Please refer to instructions for examples where necessary.

UTILITY	**"X"**
Water	
Sewer	
Water & Sewer	
Electricity	
Natural Gas	
Combined Utilities	
Steam Heat	
Cable	
Telephone	
Other	

ENVIRONMENTAL	**"X"**
Solid Waste	
Recycling	
Storm Sewer	
Forestry	
Pest Control	
Other	

FACILITIES	**"X"**
Convention Centers	
Community Centers	
Arenas & Auditoriums	
Hospitals	
Nursing Homes	
Medical Clinics	
Water Park	
Cemeteries	
Marinas	
Other	

PUBLIC SAFETY	**"X"**
EMS & Ambulance	
911 Dispatch	
Motor Vehicle Registrar	
Inspections	
Other: _____	

TRANSPORTATION	**"X"**
Parking	
Airport	
Transit	
Commercial Ports	
Other	

COMMUNITY DEVELOPMENT	**"X"**
Economic Development	
Housing	

RECREATION	**"X"**
Golf	
Pools	
Skateboard Parks	
Ski & Sledding Hills	
Campgrounds	
Other	

MISCELLANEOUS	**"X"**
Liquor Stores	
Leases	
Internet Provider	
Retail Operations	
Other	

*For each activity, please list the enterprise name, and then mark (with an "X") all that apply regarding the fiscal structure of your enterprise activity. E.g., the enterprise activity is reflected in the general fund and also as an enterprise fund

Enterprise Activity Name	General Fund	Special Revenue Fund	Enterprise Fund	Component Unit	
				Governmental	Enterprise

Please briefly explain the following (where applicable):

a) Why your city chose to provide this particular enterprise activity.

b) Was the activity created to provide revenue, breakeven, or to provide the service?

c) Why does the activity have this particular fiscal structure?

d) For an activity not designated as an enterprise fund, why did the city choose to classify the activity in a governmental fund?

Is the enterprise activity managed by the city, or contracted out to private management?
City _____ Private _____ Name of management company _____
If private, briefly explain why outside management was chosen.

Does the enterprise activity serve areas outside the city? _____ yes _____ no
If yes, please list the areas. _____

Are there private businesses in your community that provide roughly the same service? _____ yes _____ no
If yes, why does the city engage in the enterprise activity?

Does this enterprise activity have a professional or informal association to which you belong?
_____ yes _____ no
If yes, please list the association _____
Does the association offer best practices assistance? _____ yes _____ no

Reflecting on the city's enterprise experiences, please answer the following questions. If space is limited, please write on the back, or attach additional sheets.

Has your city divested itself of any enterprise activity in the last five years? E.g. The city owned a golf course and then sold it to a private owner.
_____ yes _____ no
If yes, why?

Does your city have a policy for subsidizing activities classified as enterprises? E.g. The city has a cap on the amount of money used to cover losses. E.g. the city owns a golf course that is self-sustaining but is required to provide programs that the revenues are less than the costs of the program (i.e. youth or senior programs).
_____ yes _____ no
If yes, briefly explain the policy.

Does the city have a policy for how it transfers net profits from enterprise to governmental funds? (E.g., the city policy is to transfer 10 percent of the net profit to the governmental funds)

What has worked best for your city in regards to managing your enterprise activities? What lessons have you learned in managing your enterprise activities? What advice would you give other cities regarding enterprise activity?

What direction, support, or guidance, if any, would you like to see from other agencies (such as the State Auditor), or organizations, (such as the League of Minnesota Cities, professional associations)? Do you feel that your city is getting enough guidance and/or support from these entities in regards to the management of your operations? Would you like more advice? Less advice?

RECENT ANNUAL REPORTS AND SPECIAL STUDIES
FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION

- ***Minnesota County Finances – 2002 Revenues, Expenditures and Debt & 2003 and 2004 Summary Budgets***

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2003 and 2004. March 2004

- ***Financial Trends of Minnesota School Districts – School Districts Over 1,000 Enrollment***

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments over 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. February 2003.

- ***Revenues, Expenditures and Debt of Minnesota Cities, December 31, 2002***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities during the most recent year. It also examines enterprise operations. December 2003.

- ***Special Study: School Superintendent Compensation***

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

- ***2002 Criminal Forfeitures in the State of Minnesota***

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. August 2003

- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. June 2003

- ***2003 Budget Data Together With 2002 Revised Budget Data - Cities Under 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by cities under 2,500 in population. It includes comparisons with 2002 budget data. June 2003

- ***An Analysis of Minnesota's Municipal Liquor Store Operations in 2001***

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. May 30, 2003

- ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. May 2003.

- ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. April 2003

- ***2002 Local Government Lobbying Expenditures***

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2003

- ***2003 Budget Data for Minnesota Counties Together With 2002 Revised Budgets***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by county. It includes comparisons with 2002 budget data. March 2003.

- ***Special Study: Local Government Aid and its' Effect on Expenditures***

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.