

STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Minnesota Special District Finances

2004 Revenues, Expenditures, and Debt
“Minnesota's Hidden Government”

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

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 200 financial and compliance audits per year and has oversight responsibilities for over 3,600 local units of government and over 700 pension funds throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, special districts, and school districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Minnesota Special Districts 2004 Revenue, Expenditures, and Debt

“Minnesota’s Hidden Government”



August 8, 2006

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Scope

This report details the financial conditions of 520 special purpose districts that reported their financial information to the Office of the State Auditor.¹ This report does not include all special districts, just those that are not reported as component units of a primary local government.²

Special service districts are those units of local government created or authorized by state law to perform specific duties or provide specific services in a limited scope. Minnesota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. Some special districts are created through special legislation while others are generally authorized but require approval by either the local voters or elected county, city, or township boards or councils.

Depending on the type of district and the authorizing legislation, special districts may levy ad valorem (property) taxes and/or special assessments. Many special districts function similarly to a private business and charge fees to cover the costs of providing the services. In governmental accounting, these types of organizations are considered proprietary or enterprise funds.

Special districts in Minnesota have a variety of fiscal year ends. This report covers the special districts with fiscal years that end between July 1, 2004 and July 1, 2005. A special district's fiscal year may end September 30, 2004, December 31, 2004, March 31, 2005 or June 30, 2005, and a few special districts may have a fiscal year other than those listed.

The effort to collect financial information on special districts revealed several accounting issues and concerns that are addressed in a number of recommendations presented in this report. Another issue that delayed the collection of the financial information was the absence of a complete listing of special districts. To this end, the Office is continuing to recommend that all special districts whose boards are either elected, comprised of local officials, or appointed by local officials be required to register with the State Auditor's Office.

This report categorizes special districts into 27 functional categories such as airport commissions, hospital districts, sanitation districts, etc. The summary tables present 2004 revenue, expenditure and debt activities of the 520 special districts included in this report.

Table 1 shows the distribution of the 547 districts by their functional type. Tables 2 through 7 show the revenues and expenditures of special districts accounted for in governmental funds. Tables 8 and 9 show the revenues and expenditures of special district enterprise funds. Table 10 summarizes the outstanding indebtedness of all special districts.

¹ The number of special districts in this report is 547 but 27 of these special districts failed to report their financial information to the Office of the State Auditor. The State Auditor's Office is unsure of the exact number of special districts in the state but a current count shows 556.

² An example of a district not included in this report would be a city Housing and Redevelopment Authority (HRA) whose financial activities are included in the city's annual financial audit.

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Overview

According to the U.S. Census Bureau, Minnesota has the seventh highest number of local governments in the country. Most people are familiar with common local entities such as counties, cities, townships, and school districts. This report focuses on a fairly common but relatively unknown level of government called *special districts*. We call special districts Minnesota’s “hidden government” because taxpayers are often not aware of the districts or their purpose.

For purposes of this report, we have included as “special districts” local and regional government entities that are authorized or created by state law, but may require approval of local officials and/or citizens to become a functioning entity. This report includes public entities with a special or limited purpose that are financed by public funds and not included in a city, county, or town financial report as a component unit. Mental Health Collaboratives and family Services Collaboratives, publicly financed entities whose governing boards include both representatives of public agencies and private service providers are also included in this report. Some entities created by local governments solely under authority of the joint powers act, Minn. Stat. § 471.59, are also included.

This report presents summary financial information for 520 special districts that provided their financial statements upon request by the State Auditor but also includes the 27 special districts that did not comply with the Auditor’s request for financial information as authorized under Minn. Stat. §§ 6.74 and 16C.05, subd. 5.³ Table 1 shows, by district type, the distribution of the 547 special districts that reported their financial information to the Office of the State Auditor.

Table 1: Number and Types of Special Districts Reporting Financial Data, 2004

<u>Special District Type</u>	<u>Number of Special districts</u>	<u>Special District Type</u>	<u>Number of Special districts</u>
Airport Commissions	4	Port Authorities	1
Cable Commissions	4	Public Safety Districts	22
Drainage and Conservancy District	1	Regional Development Commissions	10
Education Districts	3	Recreation Authorities	3
Electric	3	Regional Railroad Authorities	5
Health/Human Services	15	Rural Water Systems	6
Hospital Districts	21	Sanitation Districts	43
Housing and Redevelopment Authorities	94	Service Cooperatives	9
Joint Powers	12	Soil and Water Conservation Districts	91
Lake Conservation Districts	2	Solid Waste Commissions/Boards	4
Lake Improvement Districts	10	Training Centers/Councils	2
Library Districts	15	Transit Commissions	4
Mental Health Collaboratives	94	Watershed Districts	43
		Watershed Management	27

³ See Appendix 1 for a listing of special districts that failed to send their financial reports to the State Auditor.

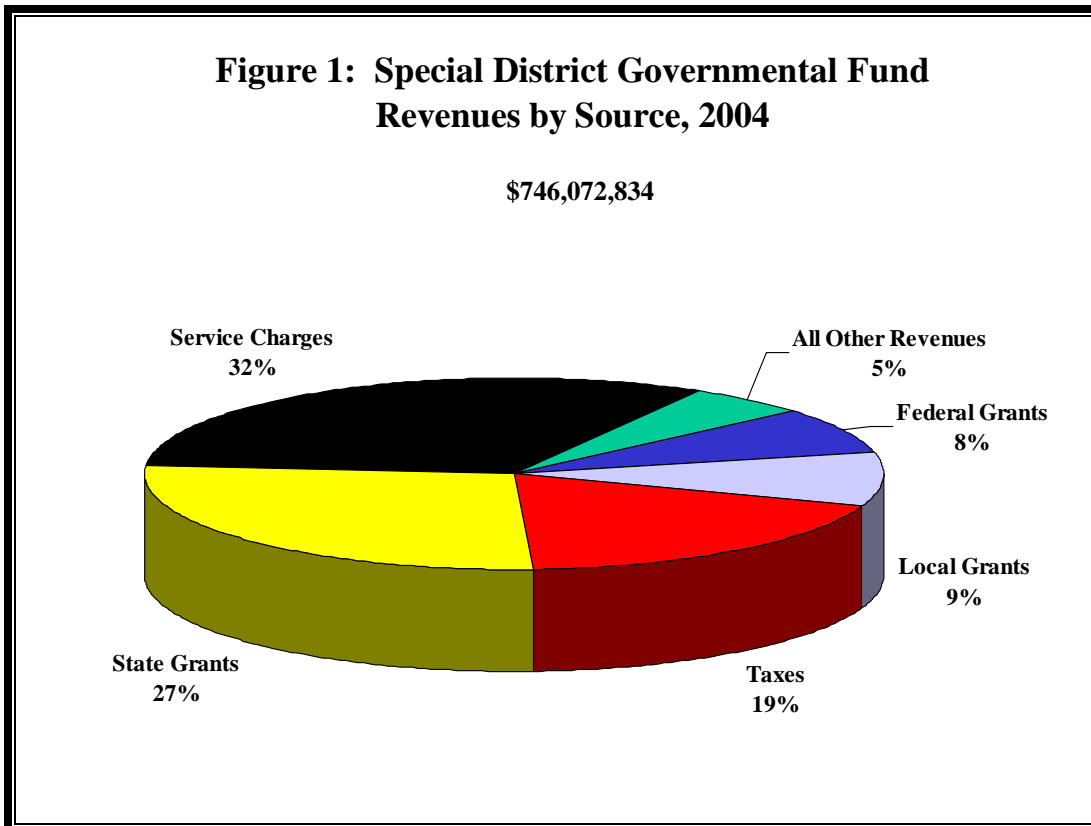
Revenues

Special districts in Minnesota account for their financial activities in both governmental funds and enterprise (also called proprietary) funds. Special districts that rely on general revenue such as taxes and intergovernmental revenue to fund their operations use governmental funds to account for their financial activities. They do not report a profit or loss, and are not expected to recover their costs through charges to users of the service. In contrast, special districts established as enterprise funds account for their activities in a profit/loss statement and are generally expected to recoup their costs through user fees. In 2004, special districts had governmental fund revenues of \$746.1 million and enterprise fund operating revenues of \$1.51 billion for a combined total of \$2.25 billion.

Governmental Funds

Special districts using governmental fund accounting raised total revenues of \$746.1 million in 2004 (due to a growing number of districts reporting their financial information, this report does not compare 2003 totals to 2004 totals.) The primary sources of revenues for these districts were charges for services (\$239.0 million), state grants (\$203.2 million), and taxes (\$138.7 million). The heavy reliance on charges for services (32 percent of revenues) highlights a significant difference between their county or city counterparts which generate about 10 percent of their revenues from charges for services.

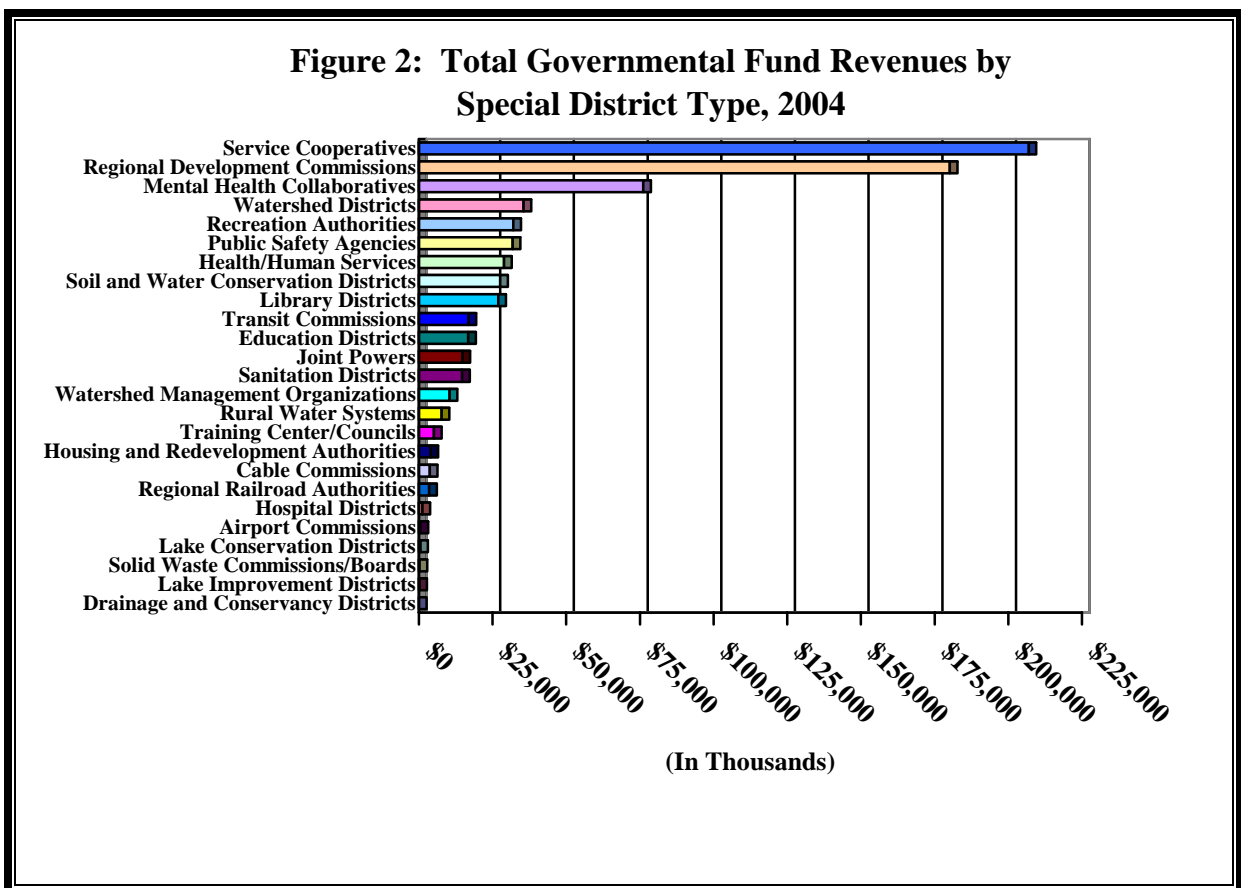
Figure 1 shows special district revenue by source.



When revenues are broken out by type of district, service cooperatives and regional development agencies stand out in terms of their sheer size. There are currently nine service cooperatives in Minnesota. These cooperatives were created in 1976 to foster cooperation between educational entities, and now include all types of local governments and some non-profit organizations. Service cooperatives receive no tax dollars and are funded primarily through charges for services and memberships. Two service cooperatives, the Southwest-West Central Service Cooperative and the Resource Training and Solutions Cooperative, accounted for over 88 percent of all service cooperative revenues. Among regional development and planning agencies, a single agency, the Metropolitan Council, accounted for 90 percent of the revenues raised in this category of special districts.

To put the \$746.1 million of governmental fund revenue generated by special districts in perspective, the 1,790 townships in Minnesota received total revenues of \$224.1 million in 2004, while counties and cities generated total revenues of \$4.46 billion and \$4.0 billion, respectively.

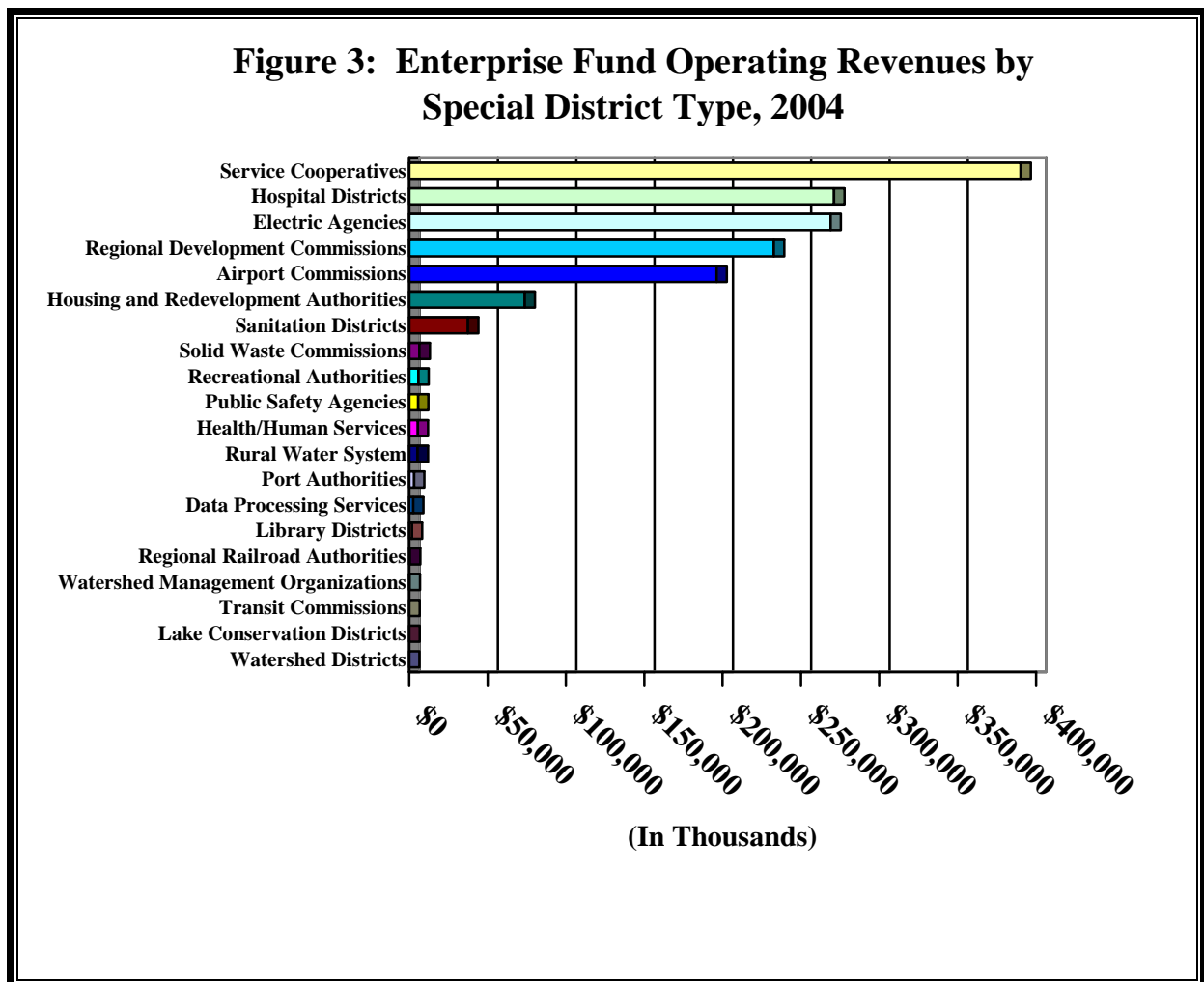
Figure 2 shows total revenues by special district type.



Enterprise Funds

Special district enterprise operations collected operating revenues of \$1.51 billion in 2004⁴. Almost all revenue collected by proprietary special districts is generated through user fees for goods and services. Examples of these special districts include hospitals and electric agencies. In addition to operating revenues, special districts received non-operating revenues from taxes, interest earnings, intergovernmental revenues, and other types of revenues totaling \$569.1 million.

Six types of districts, (service cooperatives, hospital districts, electric agencies, RDC's, airport commissions, and HRA's) account for 90 percent of total operating revenues. Figure 3 shows operating revenues of special districts by special district type



⁴ Total excludes internal service funds that reflect interdepartmental billing.

Expenditures

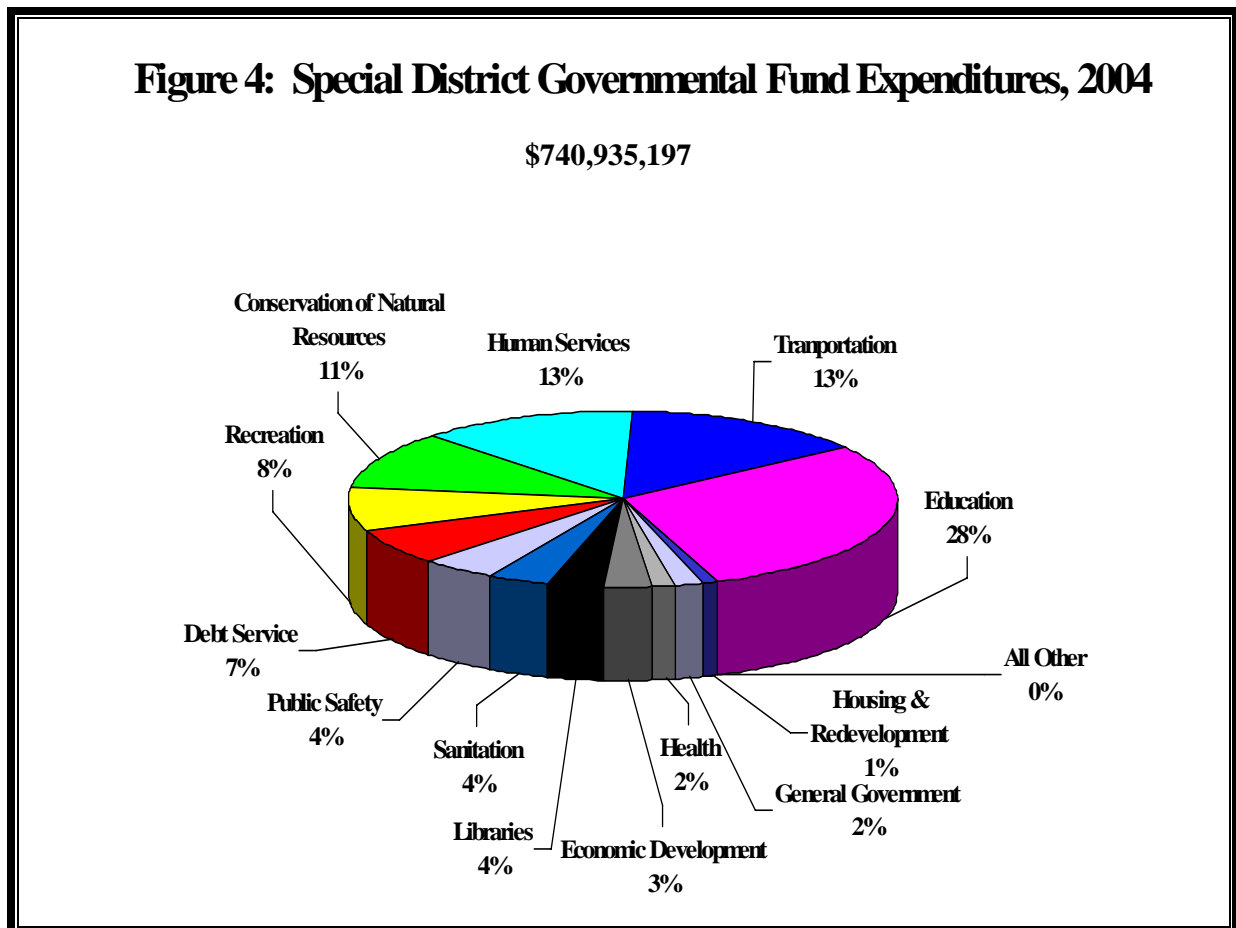
Special districts provide a variety of services to citizens both through governmental and enterprise funds. Districts are often created to address issues that transcend traditional local government boundaries. Common functional responsibilities include watershed management, solid waste management, and regional planning and development.

In 2004, special districts spent \$740.9 million from governmental funds and had \$1.87 billion in operating expenses from enterprise funds for a combined total of \$2.61 billion.

Governmental Funds

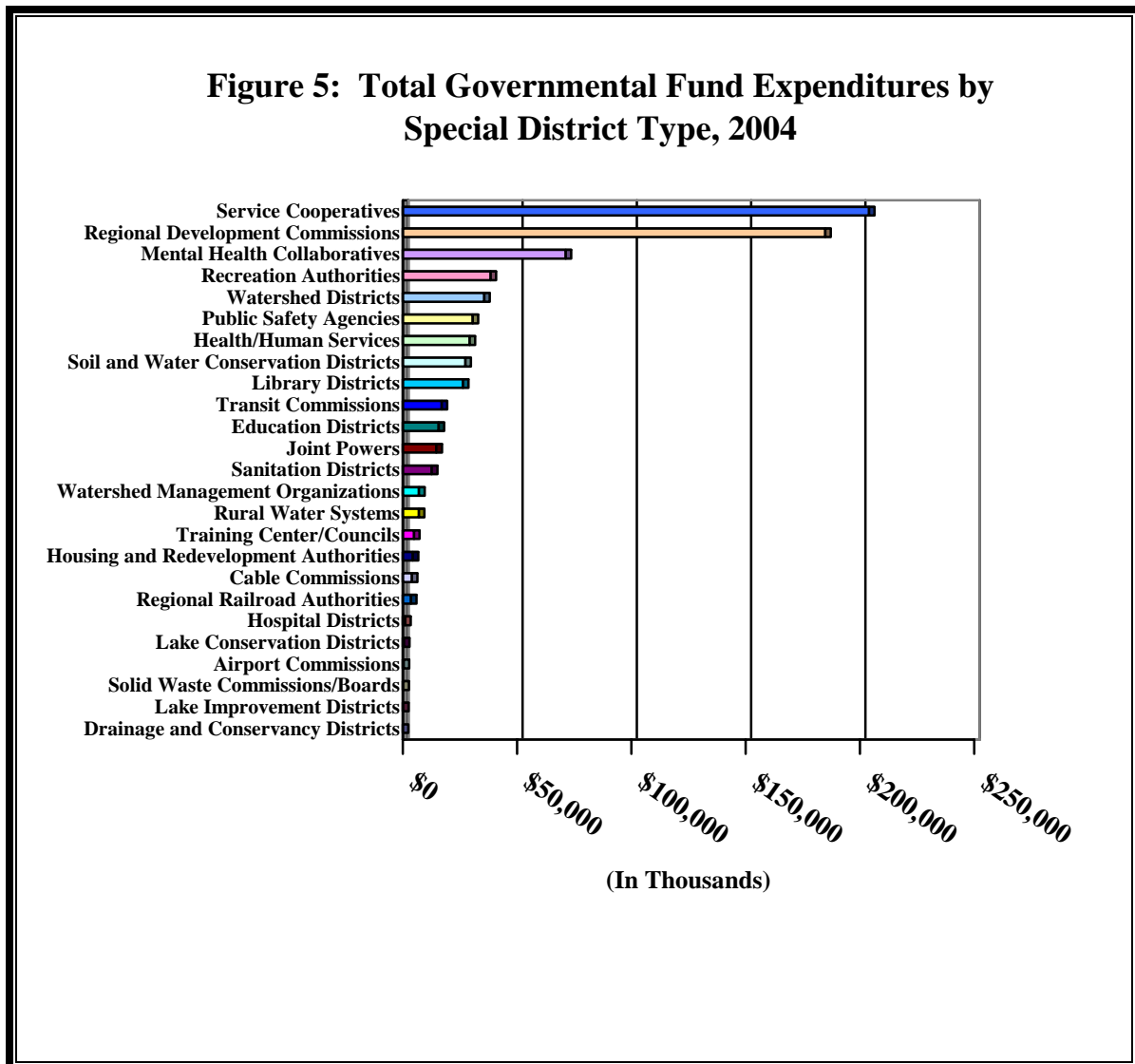
Among the services provided by special districts through governmental funds, those related to education, transportation, and human services were the three largest categories. Of the \$740.9 million in governmental fund expenditures, \$643.5 million were current expenditures, \$46.6 million were capital expenditures, and \$50.8 million were debt service payments.

Figure 4 shows the share of total expenditures that each category represents. Each category except debt service includes both current and capital expenditures.



As with revenues, service cooperatives represent the largest category of spending by special districts. Among the service cooperatives, two cooperatives accounted for 89 percent of total expenditures. The two cooperatives were the Southwest-West Central Service Cooperative and the Resource Training and Solutions cooperative. After service cooperatives, regional development agencies accounted for the next highest level of spending. Among regional development agencies, the Metropolitan Council accounted for 91 percent of expenditures.

Figure 5 shows the distribution of governmental fund spending by district type.



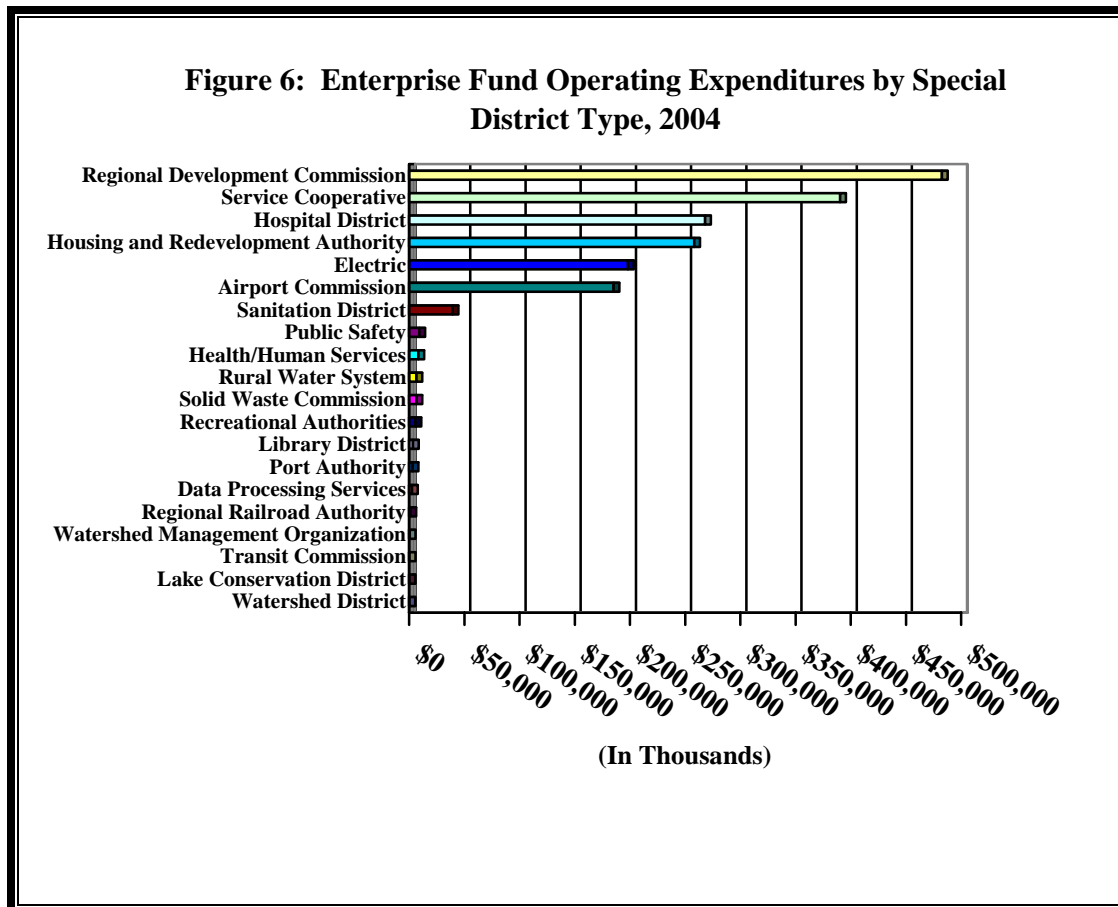
Enterprise Funds

Special districts operating as enterprise funds had total operating expenditures of \$1.87 billion in 2004. This is more than twice the level of expenditures of governmental fund special districts.

Special districts using enterprise fund accounting provide services and goods to citizens in their service areas. Some special districts charge enough to cover their costs while many others do not. Overall, special district enterprises had operating losses of \$361.2 million in 2004 (operating revenues minus operating expenses). This means that reserves, taxes, intergovernmental revenues, and other non-operating sources of revenues were used to cover the operating losses.

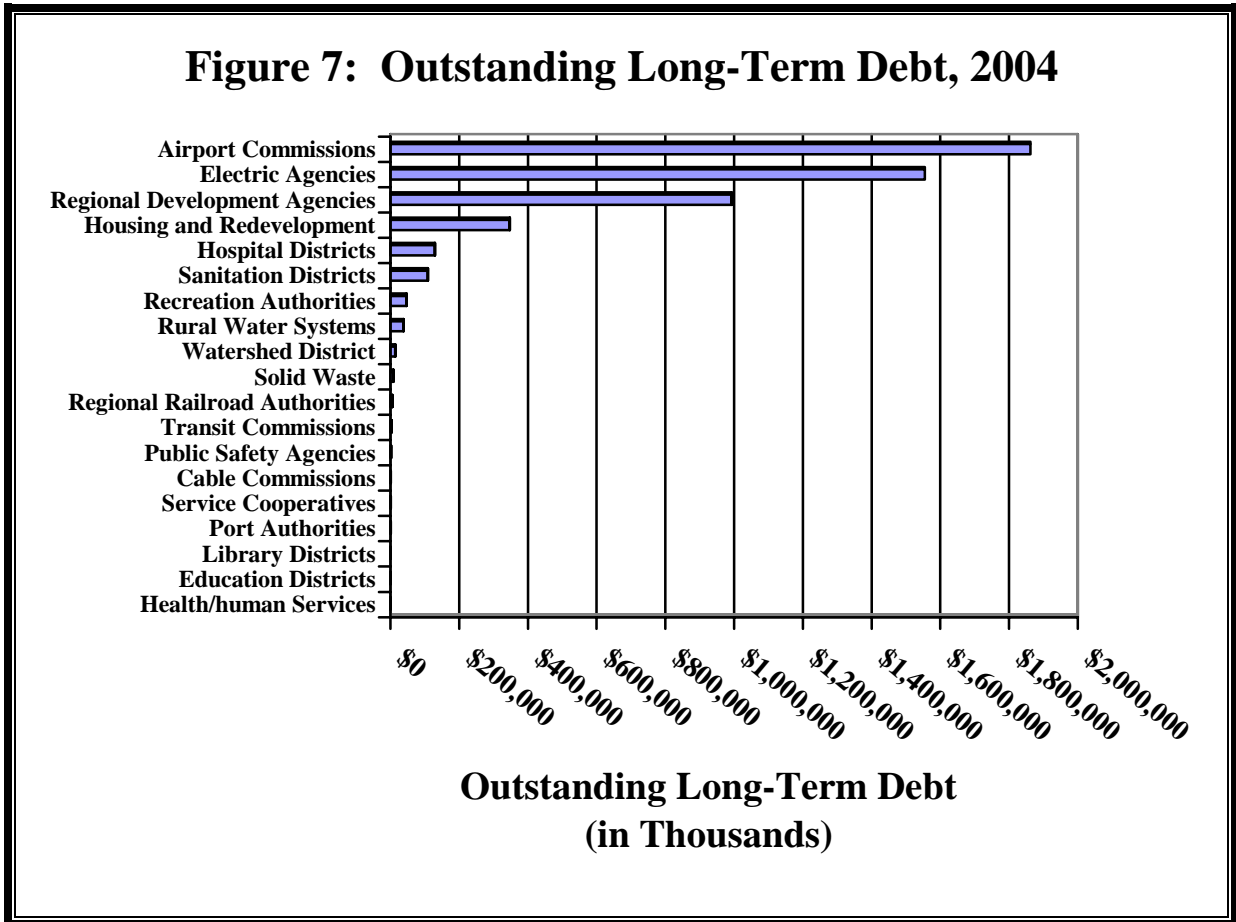
It is interesting to note that while many enterprises had small operating losses, a few key enterprises accounted for the majority of the losses. For example, the Metropolitan Council Bus Transit enterprise lost \$165.0 million in 2004. This is equal to about 46 percent of the total operating losses for all special district enterprises. The Minneapolis Public Housing Authority also posted significant operating losses totaling \$88.9 million. In contrast, the three Municipal Power Agencies generated operating income of \$70.7 million.

Figure 6 shows the expenditures of special districts established as enterprises.



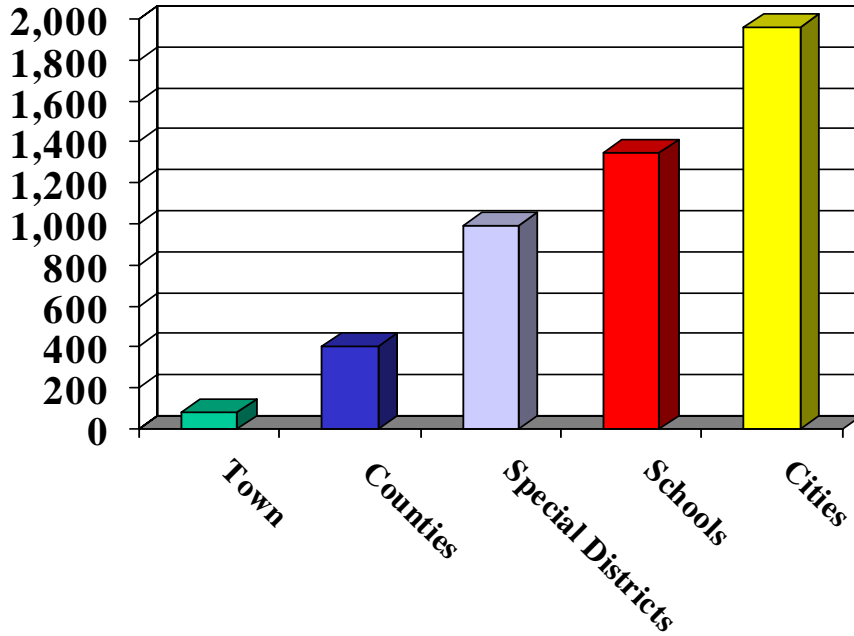
Long-Term Debt

Special districts reported \$5.12 billion in outstanding long-term debt in 2004. Five special districts (the Metropolitan Airports Commission, the Southern Minnesota Municipal Power Agency, the Metropolitan Council, the Northern Minnesota Municipal Power Agency, and the Western Minnesota Municipal Power Agency) accounted for 86 percent of the debt. One agency, the Metropolitan Airports Commission, accounted for \$1.86 billion or 36 percent of the total outstanding long-term debt of special districts. Figure 7 shows the level of long-term debt by special district type.



On a per capita basis, special districts carried long-term debt of \$995. This amount is less than cities and school districts but more than counties and townships. Figure 8 compares the per capita long-term debt of various levels of local government.

Figure 8: Outstanding Long-Term Debt per Capita, 2004



Recommendations

The State Auditor's Office made a number of recommendations in the 2003 report meant to enhance the oversight and transparency of special district finances. While those recommendations that required legislative approval were ultimately sidelined during the 2006 legislative session, there appeared to be wide bipartisan support for them.⁵ The State Auditor hopes that these legislative changes will be passed during the 2007 legislative session.

The State Auditor's Office found better compliance during the 2004 reporting cycle but is reiterating the recommendations of the 2003 report. These recommendations are as follows:

Special District Clearinghouse

The State Auditor's Office found it difficult to determine the full universe of special districts in the state because there is no central location to report the establishment of such districts. To remedy this situation, the Office continues to recommend that the State Legislature require that all special districts whose governing body is appointed by or made up of local officials, or directly-elected, be required to provide their by-laws, agreements, or articles of incorporation to the Office of the State Auditor.

Financial Statements

In many instances, Minnesota Statutes do not define when a district should have an audit. Also, for some districts required to have an audit, Minnesota Statutes do not define the type of audit. Therefore, the State Auditor recommends that the State Legislature enact the following reforms for the audits and financial statements of certain special districts that are not subject to financial and reporting requirements under other law.

- For districts not having an audit, the financial statements should be prepared in a format similar to the reporting requirements for cities reporting on a cash basis.
- For districts under \$150,000 in annual revenues, an audit should be conducted once every five years. The audited financial statements should be prepared in a manner similar to the reporting requirements for cities under 2,500 in population.
- For districts with total annual revenues between \$150,000 and \$500,000, audits should be conducted annually. Also, financial statements should be prepared based on GAAP or on an Other Comprehensive Basis of Accounting. If the financial statements are not prepared on a GAAP basis, they should be prepared in a manner similar to the reporting requirements for cities under 2,500 in population.⁶

⁵ The Minnesota House passed House File 2872 with a vote of 131-0 on March 30th of the 2006 legislative session.

⁶ The Office of the State Auditor has developed accounting manuals that provide local officials and private CPA firms with detailed guidelines on preparing financial statements. These publications are available on the State Auditor's website at: www.auditor.state.mn.us.

- For districts with over \$500,000 in total annual revenues, financial statements should be prepared in accordance with generally accepted accounting principles (GAAP).

Legislation to this effect (2005 H.F. 2872;S.F. 2612) was introduced in 2005, but it was not enacted.

Timely Financial Statements

Governing boards need financial information on a current basis to make informed decisions on the operation of the districts. Financial statements that are presented to the board as much as a year later are of limited value to the board. The State Auditor continues to recommend that the Legislature modify state statutes so that the financial statements or audits must be completed and presented to the governing board within 180 days after the end of the district's fiscal year.

Computer Accounting Software

Our reviews of the financial statements of special districts found that not all entities used computer-based accounting software to prepare their financial statements. The State Auditor continues to recommend that Special Districts use computer accounting software (i.e. QuickBooks, PeachTree, etc.) to assist the accounting personnel in performing their functions. Accounting software will provide the district with the ability to more easily produce financial reports. In addition, it will improve the efficiency of the accounting function.

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Appendix 1

Listing of Special Districts That Failed to Report to the State Auditor's Office

Buffalo Ridge Regional Railroad Authority	Lyon-Murray Counties Family Services Collaborative
Carver County Integrated Services Council	Marine on St. Croix WMO
Central Minnesota Soil & Water Conservation District	Moose Lake-Windemere Area Sanitary Sewer District
Clearwater Sanitary District	North Long Lake SSD
East Lake Clinic District	Oakland Sanitation District
Elko/New Market Wastewater Treatment Facility & Sewer System	Pelican Group of Lakes Improvement District
High Island Creek Watershed District	Rush Lake Sanitary District
Hopkins Family Services Collaborative	Scott Joint Prosecution Association
Hubbard County Family Services Collaborative	Southeast Minnesota Technical Support Joint Powers Board
Joe River Watershed District	Stearns - Benton Employment and Training Council
Kittson-Marshall Rural Water System	Stevens County Family Services Collaborative
Little McDonald-Paul-Kerbs Lake Improvement District	Stockton-Rollingstone MN City Watershed District
Lower St. Croix Valley Fire Protection District	Tower & Breitung Water and Sewer Commission
	Wannaska Sanitary District

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Appendix 2

Special District Descriptions

The Minnesota Legislature has authorized a variety of special districts or authorities that are counted as governments.

Area Ambulance Districts. Created by special acts of the legislature, these districts provide ambulance service to their area. They are governed by boards appointed by member cities, towns, and counties. Districts may levy property taxes and issue bonds.

Area Redevelopment Agencies. Agencies that provide redevelopment may be established by a joint powers agreement between two or more municipalities. A joint board consisting of one member appointed by the Governor and the remainder by the municipalities served governs each agency. The agency may collect fees, rentals, and charges; issue bonds; and with approval of the municipalities served, may levy property taxes and special assessments. The Moorhead-Clay County Area Redevelopment Agency was created by a special act with similar provisions. These agencies are distinct from municipal redevelopment agencies.

Children's Mental Health Collaborative. Entities formed by the agreement of representatives of the local system of care including mental health services, social services, correctional services, education services, health services, and vocational services for the purpose of developing and governing an integrated service system. A local coordinating council, a community transition interagency committee as defined in section 125A.22, or an interagency early intervention committee may serve as a local children's mental health collaborative if its representatives are capable of carrying out the duties of the local children's mental health collaborative set out in sections 245.491 to 245.495.

Hospital Districts. Municipal hospital districts, authorized in 1959, may be established by resolution of the governing bodies of any two or more contiguous cities (except first class) or townships. A referendum is required if requested by the voters. The district hospital board consists of one member elected from each constituent government plus one member elected at large. The board may collect charges for services, levy taxes, accept county appropriations, and issue general obligation bonds with the approval of the voters.

Housing and Redevelopment Authorities (HRA's). Minnesota Statutes allow a housing and redevelopment authority be established in each municipality and most counties on resolution of the respective governing bodies. Multi-county authorities may also be established. Each authority is administered by a board of commissioners appointed by the mayor with the consent of the municipal governing body or by the county governing body, as appropriate. Authorities may issue revenue bonds, fix and collect rentals, and accept grants, gifts, and contributions. A property tax may be levied with the approval of the establishing government. The Minneapolis Public Housing Authority, organized in 1986, was established under this law.

Special acts authorize city-governing bodies to serve as housing authority commissioners ex officio in a few localities. A housing authority governed by the city governing body is not counted as a separate government.

Mental Health Collaboratives. In order to qualify as a family services collaborative, a minimum of one school district, one county, one public health entity, one community action agency, and one Head Start grantee who must agree in writing to provide coordinated family services and commit resources to an integrated fund. Collaboratives are expected to have broad community representation, which may include additional school districts, counties, and public health entities, other municipalities, public libraries, existing culturally specific community organizations, tribal entities, local health organizations, private and nonprofit service providers, child care providers, local foundations, community-based service groups, businesses, local transit authorities or other transportation providers, senior citizen volunteer organizations, parent organizations, parents, and sectarian organizations that provide nonsectarian services.

A collaborative must establish an integrated fund to help provide an integrated service system and fund additional supplemental services. The integrated fund may consist of federal, state, local, or private resources. The collaborative agreement must specify a minimum financial commitment by the contributors to an integrated fund. Contributors may not reduce their financial commitment except as specified in the agreement or by federal declaration.

Metropolitan Airports Commission. An agency that was created by special legislation to provide, operate, and maintain airports in the Minneapolis-St. Paul metropolitan area. It is governed by a board of commissioners comprised of the mayors of Minneapolis and St. Paul or their appointed representatives acting in an ex officio capacity, plus 13 additional members (including the chairperson) appointed by the Governor. The commission may set rates, collect fees and rents, levy property taxes, and issue general obligation bonds.

Metropolitan Council. An agency that was created by a special act primarily to coordinate planning and development, operate transit, and sewage disposal systems in the Minneapolis-St. Paul metropolitan area. It has been given broad powers to review and require consistency and compatibility of all comprehensive plans of governments in the seven-county area. The council consists of 17 members appointed by the Governor. It may levy property taxes and may issue bonds.

Metropolitan Mosquito Control District. A special act permits any two or more counties in the Minneapolis-St. Paul area to establish this district. A 17-member commission, composed of members of the boards of county commissioners from each of the participating counties, governs the district. The district may certify the amount of property taxes to be levied on its behalf.

Metropolitan 911 Board. The Metropolitan 911 Board was established by Joint Powers Agreement for the purpose of overseeing the 911 system in the metropolitan area of Minneapolis/St. Paul. The functions of the former Metropolitan Radio Board were transferred to this board. The board consists of commissioners from the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington Counties. The board is authorized to

exercise authority as is necessary and proper to effectively achieve the goals and objectives of its mission:

The goals and objectives are to implement the 911 plan of each county to install, operate and maintain the regional 911 system; and is authorized to exercise those powers required to discharge the duties imposed by Minnesota Statutes Chapter 403, rules and regulations promulgated by the State of Minnesota, Department of Administration, and Minnesota Statutes, section 471.59. The Metropolitan 911 Board also administers the metro region EMS (Emergency Medical Service) program through a grant from the EMS Regulatory Board.

Metropolitan Sports Facilities Commission. This agency was established in 1977 to provide sports stadiums in the Minneapolis-St. Paul area. The commission consists of seven members, six of whom are appointed by the Minneapolis City Council, and one member appointed by the Governor. It may fix rents, fees, and charges, and impose admissions taxes. The Metropolitan Council issues bonds to finance construction of facilities owned by the commission. The commission may also receive the proceeds of municipally-imposed sales taxes.

Municipal Power Agencies. The agencies are established by written agreement between two or more member cities, upon resolution of the respective city governing bodies, to generate and distribute electric power. A board, consisting of representatives of the governing bodies of the member cities, governs each agency. The number of representatives per city and their manner of selection are specified in the agreement establishing the agency. Municipal power agencies may impose service charges, accept appropriations and grants from member cities, and issue revenue bonds.

Park Districts. These districts are authorized under a general law applicable only to counties with 350,000 or more inhabitants; adjoining counties may also be included in the district. Establishment is by the board of county commissioners following petition of voters or resolutions adopted by a majority of the governing bodies of the cities within each county in the proposed district; local referendum is required if petitioned for or if the county commissioners so desire.

The Three Rivers Regional Park District (formerly the Hennepin County Park Reserve District) was established under this law to provide park facilities in Hennepin County. Multi-county park districts may include all or part of two or more counties, exclusive of first class cities. An elected board of commissioners governs each district. The district may fix charges and issue bonds. The district may also determine the amount to be contributed by each participating government.

Regional Development Commissions. These commissions, which coordinate state, federal, and local planning and development programs, are established by the Governor following petition by a combination of the governing bodies of the cities and counties representing a majority of the population residing in the area of the proposed commission. Each commission consists of members chosen from local governing bodies, councils of governments, Native American tribal councils, and public interest groups. The commission by-laws specify the method of selection of board members. Regional development commissions may receive state and Federal grants, and may levy property taxes.

Regional Public Library Districts. These districts were established by special acts to provide regional library services to specific areas. They are governed by boards consisting of elected directors, and, in some cases, including a member appointed by each county. The district may levy property taxes and issue debt.

Regional Public Library Systems. Regional library systems are formed by an agreement between two or more counties and/or cities located in two or more counties after approval by existing library boards. The system is governed by representatives appointed by member governments as specified in the agreement. The system receives statutorily prescribed funding from member governments and the proceeds of an earmarked library tax.

Regional Railroad Authorities. Regional railroad authorities to preserve and improve local freight or passenger rail service may be established by resolution adopted by the governing body of one or more counties, after application to the Secretary of State. A board of five or more commissioners governs each authority. The number of commissioners appointed by each member county is specified in the certificate of incorporation. The authority may charge fees and rentals and issue revenue bonds; with voter approval, it may levy property taxes. Authorities of this type that are governed by the county board of commissioners ex-officio are not counted as separate special district governments.

Rural Development Financing Authorities. Authorities to acquire, construct, and improve agricultural development and improvement projects are established by resolution of one or more counties. A board of directors, appointed by the county governing bodies of the counties served, governs each authority. The authorities may fix charges for their services, levy special assessments, and receive state contributions (including proceeds from tax increment financing).

Rural Water User Districts. Rural water user districts to conserve, store, and distribute water may be established under general law upon petition of at least 50 percent of the landowners to the State District Court. If the district includes an area within a city, then the petition must include a resolution of the city governing body. An elected board of directors governs each district. The districts may impose service charges and issue revenue bonds.

Sanitary Districts. Sanitary districts may be established by the Minnesota Pollution Control Agency on petition of the governing bodies of one or more county, municipal, or township governments. A board of managers, selected by the governing bodies of the constituent governments, governs each district. The district may fix service charges, accept gifts and grants, and issue bonds. Similar provisions apply to the Western Lake Superior Sanitary District, and Cross Lake Area Water and Sanitary Sewer District which were established by special acts. Regional sanitary sewer districts are created by special acts, with substantially uniform provisions, that enumerate the cities and townships included therein. A board of directors, with one member appointed by the governing body of each participating city or township, governs the district. Each district may fix service charges, levy property taxes and special assessments, and issue bonds.

Service Cooperatives. The primary purposes of service cooperatives are to perform planning on a regional basis and to provide those services that can be better provided by a service

cooperative than by the members themselves. Examples of services offered include: administrative services, curriculum development, data processing, distance learning and other telecommunication services, community services, fiscal services and risk management programs, technology planning, training, and support services, cooperative purchasing services. A school district, city, county, or other governmental unit or nonprofit organization may belong to one or more service cooperative.

A majority of the members of the board of directors must be current members of school boards of participating public school districts. Election of the school board members to the board of directors is by vote of all current school board members of participating public school districts with each school board member having one vote. The remaining board members may be representatives at large appointed by the board members or elected as representatives by other participating agencies, such as cities, counties, or other governmental units.

Soil and Water Conservation Districts. Soil and water conservation districts are created by the State Soil and Water Conservation Board on petition of landowners after referendum. An elected board of supervisors governs each district. The board may require contributions from benefited landowners and accept state or federal aid. In addition, the county may levy property taxes and issue bonds for the benefit of the district.

Solid Waste Management Districts. Solid waste management districts may be established to build and operate solid waste facilities of the State Waste Management Board following petition from governing bodies of at least half the counties that lie wholly or in part within the proposed district. Each participating government appoints two members to the district board of directors. The district may charge fees and issue revenue bonds.

Transit Commissions. The Metropolitan Transit Commission was abolished in 1994 and its powers transferred to the Metropolitan Council. The St. Cloud Metropolitan Transit Commission was established by a 1969 law. It consists of members appointed by the governing bodies of the participating municipalities. The commission may issue revenue bonds, impose charges, and levy property taxes.

Watershed Districts. General law authorizes the State Board of Soil and Water Resources to establish these districts to provide flood control, reclamation, water supply, sewerage, drainage, and soil and water conservation on petition of landowners and after public hearing. The governing body is a board of managers, appointed by the county boards of commissioners. The district board may levy special benefit assessments and property taxes and may issue revenue bonds.

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DATA TABLES

Table 2
Summary of Revenues
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

<u>Governmental Funds</u>	<u>Amount</u>	<u>Percent of Total Revenues</u>
REVENUES		
Taxes	138,687,962	18.59%
Special Assessments	5,638,485	0.76%
Licenses and Permits	862,230	0.12%
Intergovernmental Revenues		
Federal Grants	57,193,817	7.67%
State Grants	203,225,886	27.24%
Local Grants	67,896,393	9.10%
Total Intergovernmental Revenues	328,316,096	44.01%
Charges for Services	239,032,953	32.04%
Fines and Forfeits	265,574	0.04%
Interest Earnings	8,951,659	1.20%
All Other Revenues	24,317,875	3.26%
Total Revenues	746,072,834	100.00%
OTHER FINANCING SOURCES		
Borrowing	63,887,331	
Other Financing Sources	15,382,071	
Transfers		
Enterprise Funds	2,263,447	
Governmental Funds	12,783,614	
Total Revenues and Other Sources	840,389,297	

Table 3
Summary of Expenditures
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

<u>Governmental Funds</u>	<u>Amount</u>	<u>Percent of Total Expenditures</u>
EXPENDITURES		
General Government		
Current Expenditures	10,727,665	1.45%
Capital Outlay	766,984	0.10%
Public Safety		
Current Expenditures	30,582,652	4.13%
Capital Outlay	514,210	0.07%
Transportation		
Current Expenditures	91,082,414	12.29%
Capital Outlay	15,293,474	2.06%
Sanitation		
Current Expenditures	25,914,410	3.50%
Capital Outlay	796,343	0.11%
Health		
Current Expenditures	11,100,714	1.50%
Capital Outlay	931,717	0.13%
Human Services		
Current Expenditures	95,266,200	12.86%
Capital Outlay	85,639	0.01%
Education		
Current Expenditures	216,441,958	29.21%
Capital Outlay	1,508,732	0.20%
Libraries		
Current Expenditures	23,883,922	3.22%
Capital Outlay	2,461,222	0.33%
Parks and Recreation		
Current Expenditures	52,175,898	7.04%
Capital Outlay	6,957,206	0.94%
Housing and Redevelopment		
Current Expenditures	5,551,531	0.75%
Capital Outlay	10,028	0.00%
Economic Development		
Current Expenditures	18,974,416	2.56%
Capital Outlay	11,583	0.00%
Conservation of Natural Resources		
Current Expenditures	61,372,980	8.28%
Capital Outlay	17,194,014	2.32%
All Other		
Current Expenditures	441,802	0.06%
Capital Outlay	89,003	0.01%
Debt Service		
Principal	39,040,587	5.27%
Interest	11,757,893	1.59%
	<hr/>	<hr/>
<i>Total Current Expenditures</i>	643,516,562	86.85%
<i>Total Capital Outlay</i>	46,620,155	6.29%
<i>Total Debt Service</i>	50,798,480	6.86%
Total Expenditures	740,935,197	100.00%
OTHER FINANCING USES		
Other Financing Uses	10,467,138	
Transfers		
Enterprise Funds	17,850,112	
Governmental Funds	12,783,614	
Total Expenditures and Other Uses	782,036,061	

Table 4
Classification of Revenues by Type of District
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

Governmental Funds	REVENUES										Public Safety Agencies		
	Airport Commissions	Cable Communications Commissions	Drainage and Conservancy Districts	Education District	Health and Human Services	Hospital Districts	Housing and Economic Development Authorities	Joint Powers	Lake Conservation Districts	Lake Improvement Districts		Library Districts	Mental Health Collaboratives
Taxes	-	2,359,113	-	-	-	1,048,773	843,786	303,166	-	76,438	-	5,377,277	427,205
Special Assessments	-	-	-	-	-	-	-	-	-	42,530	-	-	371,624
Licenses and Permits	-	-	-	-	217,283	-	-	-	-	-	-	-	-
Intergovernmental Revenues	169,373	-	-	1,534,975	5,710,373	-	950,066	-	-	-	740,449	4,654,803	711,260
Federal Grants	60,062	-	-	4,664,923	17,206,506	82,923	131,259	391,111	56,350	27,303	8,640,084	54,976,549	9,868,367
State Grants	-	-	-	3,669,751	4,433,318	-	81,804	21,250	244,453	25,007	15,130,965	6,542,308	11,086,986
Local Grants	50,442	-	-	9,869,649	27,350,197	82,923	1,163,129	412,361	300,803	52,310	24,511,498	66,173,660	21,666,613
Total Intergovernmental Revenues	279,877	-	-	6,712,819	404,014	-	28,146	13,987,886	115,091	-	2,333,459	928,417	8,456,756
Charges for Services	236,631	400,764	-	-	-	-	4,000	-	33,041	-	-	94	152,050
Fines and Forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,452	109,764	14	8,400	64,084	33,451	75,065	51,970	13,004	1,885	571,931	105,264	
All Other Revenues	1,860	848,835	-	175,731	866,009	11,399	1,596,723	11,929	37,209	7,091	128,203	3,049,266	659,431
Total Revenues	519,820	3,718,476	14	16,766,599	28,901,587	1,176,546	3,710,849	14,767,312	499,148	180,254	26,973,160	76,106,645	31,838,943
OTHER FINANCING SOURCES													
Borrowing	-	-	-	-	44,640	-	-	-	-	-	-	-	-
Other Financing Sources	29,891	-	-	58,398	-	-	739,249	-	-	-	-	847,461	66,413
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Funds	-	-	-	-	-	-	99,149	-	22,579	-	-	-	379,757
Total Revenues and Other Sources	549,711	3,718,476	14	16,824,997	28,946,227	1,176,546	4,549,247	14,767,312	521,727	180,254	26,973,160	76,948,106	32,285,113
Governmental Funds													
REVENUES													
Taxes	68,216,128	20,450,963	642,385	-	13,272,589	-	-	-	-	600,807	18,832,056	6,237,276	138,687,962
Special Assessments	-	-	-	1,027,575	155,007	-	-	-	-	4,460	4,037,289	-	5,638,485
Licenses and Permits	-	-	-	-	422,256	-	-	-	-	-	187,512	35,179	862,230
Intergovernmental Revenues	19,877,236	-	1,861,614	327,961	-	10,957,699	799,199	-	2,039,009	4,712,611	1,566,056	581,133	57,193,817
Federal Grants	77,059,950	2,287,084	599,436	125,000	-	1,504,304	8,250,849	61,940	1,354,226	8,989,896	5,364,076	1,523,688	203,225,886
State Grants	-	2,848,253	24,516	-	27,821	6,405,736	11,139,498	60,000	1,679,102	-	2,131,788	1,426,594	67,896,393
Local Grants	866,801	-	-	-	27,821	-	-	-	-	-	-	-	-
Total Intergovernmental Revenues	97,803,987	5,135,337	2,485,566	452,961	27,821	18,867,739	20,189,546	121,940	5,072,337	13,702,507	9,061,920	3,531,415	328,316,096
Charges for Services	1,534,452	5,468,453	51,186	6,148,176	243,843	180,572,919	6,579,145	69,713	2,268,182	2,237,118	2,237,118	255,783	239,032,953
Fines and Forfeits	-	76,389	-	-	-	-	-	-	-	-	-	-	265,574
Interest Earnings	4,811,678	437,158	103,849	17,028	403,357	729,186	287,747	360	80,253	146,034	678,983	219,742	8,951,659
All Other Revenues	7,820,630	447,268	177,058	70,871	112,832	6,734,549	779,380	2,525	1,552,520	155,520	446,082	177,474	24,317,875
Total Revenues	180,186,875	32,015,568	3,460,044	7,716,611	14,637,705	206,904,393	27,835,818	194,538	5,152,590	16,877,510	35,480,960	10,456,869	746,072,834
OTHER FINANCING SOURCES													
Borrowing	53,934,440	9,297,061	145,908	-	-	-	-	-	-	-	465,282	-	63,887,331
Other Financing Sources	13,637,390	-	-	-	-	500	-	-	-	-	2,769	-	15,382,071
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Funds	1,064,361	477,420	-	-	-	721,641	-	-	-	-	-	-	2,263,447
Governmental Funds	6,798,186	966,309	-	90,000	-	968,750	-	-	-	694,263	2,672,003	92,618	12,783,614
Total Revenues and Other Sources	255,621,252	42,756,358	3,605,952	7,806,611	14,637,705	208,595,284	27,835,818	194,538	5,152,590	17,571,773	38,621,039	10,549,487	840,389,297

Table 5
Classification of Revenues
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Revenues										Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Changes for Services and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	
Airport Commission															
Baudette-Lake of the Woods County Airport Commission	-	-	-	31,500	28,165	20,000	79,665	219,140	94	860	299,759	-	-	-	-
Fletcher-Virginia Airport Commission	-	-	-	137,873	31,897	30,442	200,212	17,491	1,358	1,000	220,061	-	29,891	-	289,952
Lake Qui Parle County Airport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Metropolitan Airport Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,359,113	169,373	60,062	279,877	30,442	279,877	279,877	236,631	1,452	1,860	319,820	-	29,891	-	549,711
Cable Commissions															
Central St. Croix Valley Joint Cable Communications Commission	171,907	-	-	-	-	-	-	106,434	10,159	28,079	316,579	-	-	-	316,579
Northern Dakota County Cable Communications Commission	613,056	-	-	-	-	-	-	3,375	3,528	619,959	-	-	-	-	619,959
Quad Cities Cable Communications Commission	565,888	-	-	-	-	-	-	282,944	10,253	49,610	908,695	-	-	-	908,695
Ramsey/Washington Counties Suburban Cable Communications Commission II	1,008,262	-	-	-	-	-	-	11,386	85,824	767,771	1,873,243	-	-	-	1,873,243
Total	2,359,113	-	-	-	-	-	-	400,764	109,764	848,835	3,718,476	-	-	-	3,718,476
Drainage and Conservancy District															
Aitkin Drainage Conservation District	-	-	-	-	-	-	-	-	14	-	14	-	-	-	14
Education District															
East Metro Integration District	-	-	-	182,896	4,653,363	-	4,838,259	6,676,819	6,720	133,771	11,648,849	-	58,398	-	11,707,247
Minnesota Valley Education District	-	-	-	1,324,430	9,560	3,579,351	4,913,341	-	6,720	6,633	4,926,694	-	-	-	4,926,694
Quad County Projects	-	-	-	27,649	-	90,400	118,049	36,000	1,680	35,527	191,056	-	-	-	191,056
Total	-	-	-	1,534,975	4,664,923	3,669,751	9,869,649	6,712,819	8,400	175,731	16,766,599	-	58,398	-	16,824,997
Health/Human Services															
Brown/Steele Community Health Services	-	-	-	349,062	382,406	55,019	786,477	53,664	3,276	47,421	1,068,230	-	-	-	1,068,230
Carlton, Cook, Lake and St. Louis County Community Health Board	-	-	-	1,716,808	1,955,152	-	3,671,960	3,761	-	322,174	3,997,895	-	-	-	3,997,895
Continental-Bedford Community Health Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hammond Public Health Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home State of Fairbairn and Wabasha Counties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inver-County Nursing Services	39,891	-	-	1,127,330	7,178,336	-	8,305,726	170,059	10,272	254,894	8,780,842	44,640	-	-	8,825,482
Kanabec Pine Community Health Services	-	-	-	407,909	224,851	-	632,760	-	633,851	10,233	643,593	-	-	-	643,593
Lincoln, Lyon, Murray and Pipestone Public Health Services	-	-	-	764,093	1,285,430	-	2,049,523	-	50,536	134,715	2,284,430	-	-	-	2,284,430
Meeker-Mel-and-Shiley Community Health Services	-	-	-	918,773	4,526,797	4,322,586	9,613,476	174,969	-	9,073,696	9,973,696	-	-	-	9,973,696
MH-State Community Health Services	-	-	-	303,941	400,760	-	704,701	1,561	5,535	1,590,013	1,590,013	-	-	-	1,590,013
Multi-County Nursing Service	-	-	-	-	-	-	-	-	-	57,851	762,552	-	-	-	762,552
Quinn County Community Health Services	-	-	-	122,867	585,570	55,713	764,150	-	-	35,186	799,336	-	-	-	799,336
Southwestern MN Adult Mental Health Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stevens-Traverse-Grant Public Health	-	-	-	5,710,373	17,206,506	4,433,318	27,350,197	404,014	64,084	866,009	28,901,587	44,640	-	-	28,946,227
Total	1,048,773	217,283	82,923	5,710,373	17,206,506	4,433,318	27,350,197	404,014	64,084	866,009	28,901,587	44,640	-	-	28,946,227
Hospital District															
Canby Community Hospital District No. 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Canon Falls Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chippewa County - Montevideo Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cook County North Shore Hospital and Care Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cook Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cuyuna Range Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dawson Area Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Lake Clinic District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Glacial Ridge Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monticello-Big Lake Community Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Pine Area Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Suburban Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Itasca Hospital District	1,048,773	-	82,923	-	-	-	82,923	-	33,451	11,399	1,176,546	-	-	-	1,176,546
Ponessville Area Health Care System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pellham Valley Health Center Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Penham Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rice County District One Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roseau Area Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Hospital District of Fairbault County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Pope County Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,048,773	-	82,923	5,710,373	17,206,506	4,433,318	27,350,197	404,014	64,084	866,009	28,901,587	44,640	-	-	28,946,227
Housing and Redevelopment Authority															
Alexandria Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Austin/Mower County Home Ownership Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bagley Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barnesville Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Baudette Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beltrami County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benjamin Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benson Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Big Stone County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Earth City Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Braham Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breckenridge Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Table 5
Classification of Revenues
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District**

Name of District	Revenues											Other Financing Sources			Total Revenues and Other Sources				
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Changes for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Financing Sources		Enterprise Funds	Transfers	Governmental Funds	
Comoran Lakes Watershed District	73,524	-	-	-	-	-	-	-	-	-	302	74,496	-	-	-	-	74,496		
Crooked Creek Watershed District	13,437	-	-	3,595	-	-	3,595	-	-	-	670	3,693	-	-	-	20,725	20,725		
Heion Lake Watershed District	207,718	-	26,712	113,307	-	-	140,019	1,503	-	-	3,586	353,845	-	-	-	-	353,845		
High Island Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Joe Rivers Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lower Minnesota River Watershed District	74,202	-	89,814	7,782	-	-	97,986	250	-	-	1,788	175,185	-	-	-	42,777	217,963		
Lower Minnesota River Watershed District	233,753	-	1,132,750	44,071	1,172,304	2,349,125	21,443	-	-	-	27,975	4,003,311	-	-	-	-	4,003,311		
Middle-Snake-Tamara River Watershed District	319,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Middle Fork Crow River Watershed District	2,521,819	-	49,346	58,833	1,725	-	88,333	-	-	-	90,243	2,721,966	-	-	-	-	2,721,966		
Mimihaha Creek Watershed District	1,734,749	-	-	8,000	-	-	24,357	-	-	-	44,347	1,804,494	-	-	-	-	1,804,494		
Nine Mile Creek Watershed District	257,990	228,542	-	8,000	-	528	8,528	-	-	-	5,978	504,381	83,457	-	-	-	587,838		
North Fork Crow River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Okobawa-Ocheta Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pellam River Watershed District	168,427	131,038	5,950	19,009	74,790	73,911	78,928	7,731	-	-	1,377	404,729	2,769	-	-	-	407,498		
Prior Lake-Spring Lake Watershed District	679,153	-	-	224,833	-	-	74,790	343	-	-	23,597	884,848	-	-	-	70,051	884,848		
Ramsey-Washington Metro Watershed District	2,102,219	59,420	23,957	35,176	370,398	139,480	224,833	36,914	-	-	37,727	2,416,091	-	-	-	2,094,136	2,488,286		
Red Lake Watershed District	1,751,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ree Creek Watershed District	762,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rief Purgatory-Bluff Creek Watershed District	206,163	76,427	-	11,318	30,202	70	324,506	366,026	-	-	15,925	1,514,126	-	-	-	-	1,514,126		
Rossmore River Watershed District	122,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sand Hill River Watershed District	250,202	533,388	-	-	10,424	16,651	27,075	-	-	-	22,149	895,464	281,825	-	-	-	1,177,289		
Sauk River Watershed District	627,849	-	-	-	-	-	-	-	-	-	925	73,724	-	-	-	-	73,724		
South Washington Watershed District	3,975	-	-	250,167	-	-	250,167	2,023,384	-	-	29,141	9,725	-	-	-	-	2,940,266		
Stockton-Rollingsstone-MN City Watershed District	149,237	-	-	7,871	-	-	7,871	17,737	-	-	329	4,304	-	-	-	-	4,304		
Thury Lakes Watershed District	197,821	60,769	600	145,417	187,980	12,600	345,997	8,361	-	-	2,215	1,177,060	-	-	-	-	1,177,060		
Two Rivers Watershed District	116,554	-	-	-	-	-	-	-	-	-	849	617,186	-	-	-	-	617,186		
Upper Minnesota River Watershed District	708,692	-	-	65,600	-	-	22,528	-	-	-	21,797	140,367	-	-	-	124,046	284,413		
Valley Branch Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Wasson Watershed District	-	-	-	-	-	-	-	-	-	-	802	823,012	-	-	-	-	823,012		
Wild Rice Watershed District	605,026	302,869	-	9,800	138,586	16,572	155,158	-	-	-	220	1,158,996	-	-	-	-	1,158,996		
Wild Rice Watershed District	102,332	9,119	-	9,800	212,120	16,164	212,120	926,084	-	-	31,923	1,898,433	100,000	-	-	79,302	1,977,735		
Yellow Medicine River Watershed District	18,832,056	4,037,289	187,512	1,566,656	5,364,076	2,131,788	9,061,920	2,237,118	-	-	13,504	33,997	465,282	2,769	-	38,443	472,440		
Total																			38,621,039
Water Management Organization																			
Area II Minnesota River Basin Project Inc.	-	-	-	68,301	-	81,850	150,151	18,245	-	-	8,859	178,550	-	-	-	-	178,550		
Bassett Creek Watershed Management Organization	940,370	-	-	49,049	425,708	376,659	425,708	-	-	-	22,578	1,389,642	-	-	-	-	1,464,642		
Black Dog Watershed Management Organization	-	-	-	22,171	103,000	125,171	-	-	-	-	1,133	126,304	-	-	-	-	126,304		
Blue Earth River Basin Initiative (BERBI)	-	-	-	94,878	202,240	-	297,118	-	-	-	3,064	373,103	-	-	-	-	373,103		
Elm Creek Watershed Management Commission	-	-	-	-	-	131,000	-	131,561	-	-	320	263,143	-	-	-	-	263,143		
Gun Club Lake Watershed Management Organization	-	-	-	9,469	-	-	9,409	-	-	-	862	12,000	-	-	-	-	12,221		
Lower Mississippi River Watershed Management Organization	-	-	-	-	358	60,000	60,358	-	-	-	92	61,186	-	-	-	-	61,186		
Lower Rum River Water Management Organization	-	-	35,179	-	-	15,000	15,000	-	-	-	661	50,840	-	-	-	-	50,840		
Lower St. Croix WMO	-	-	-	-	-	104,426	104,426	-	-	-	19	104,445	-	-	-	-	104,445		
Marine on St. Croix WMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Middle St. Croix Watershed Management Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mississippi Headwaters Board	3,660,395	-	-	-	161,546	24,000	741	9,587	-	-	458	35,000	-	-	-	-	35,458		
Mississippi Watershed Management Organization	-	-	-	96,897	-	-	96,897	-	-	-	87,430	1,391	-	-	-	17,618	189,492		
North Cannon River WMO	-	-	-	721	-	-	721	-	-	-	1,140	7,855	-	-	-	-	9,716		
Oler Tai Water Management District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pioneer Snare Creek Watershed Management Commission	1,379,776	-	-	368,362	56,000	-	56,000	9,515	-	-	1,146	67,139	-	-	-	-	67,139		
Single Creek Watershed Management Commission	-	-	-	353,703	368,362	262,750	353,703	17,750	-	-	80,518	1,858,854	-	-	-	-	1,858,854		
Snake River Watershed Management Organization	18,696	-	-	90,953	-	-	-	-	-	-	859	372,994	-	-	-	-	372,994		
Snake River Watershed Water Resource Board	-	-	-	48,498	-	48,498	-	-	-	-	291	51,768	-	-	-	-	51,768		
Southern Minnesota Water Resource Board	-	-	-	486,255	-	-	486,255	68,672	-	-	2,476	559,549	-	-	-	-	559,549		
Souris River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Upper Rum River WMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Vadnais Lake Area Water Management Organization	237,839	-	-	478,402	57,790	4,088	536,192	1,040	-	-	300	538,372	-	-	-	-	538,372		
Vermillion River Watershed Management Commission	-	-	-	-	-	10,062	10,062	-	-	-	2,401	250,302	-	-	-	-	250,302		
West Mississippi Watershed Management Commission	6,237,276	-	35,179	581,133	1,523,688	1,426,594	76,200	9,000	-	-	1,698	87,467	-	-	-	92,618	10,549,487		
Total Revenues - Governmental Funds	\$138,687,962	\$5,638,485	\$862,230	\$57,193,817	\$203,225,886	\$67,896,393	\$338,316,096	\$239,032,953	\$265,574	\$8,951,659	\$243,178,75	\$746,072,834	\$63,887,331	\$15,382,071	\$2,265,447	\$12,783,614	\$840,389,297		

Table 6
Classification of Expenditures by Type of District
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

Governmental Funds	Airport Commissions	Cable Communications Commissions	Drainage and Conservancy Districts	Education District	Health and Human Services	Hospital Districts	Housing and Economic Development Authorities	Joint Powers	Lake Conservation Districts	Lake Improvement Districts	Library Districts	Mental Health Collaboratives	Public Safety Agencies
EXPENDITURES													
General Government													
Current Expenditures					72,306								
Capital Outlay													
Public Safety													
Current Expenditures													29,884,761
Capital Outlay													514,210
Transportation													
Current Expenditures													
Capital Outlay													
Sanitation													
Current Expenditures								14,004,069					
Capital Outlay								1,790					
Health													
Current Expenditures					10,273,339	85,171							
Capital Outlay					1,543	930,174							
Human Services													
Current Expenditures					18,804,569							71,292,774	
Capital Outlay					79,811							5,828	
Education													
Current Expenditures				14,488,166									
Capital Outlay				19,028									
Libraries													
Current Expenditures											23,883,922		
Capital Outlay											2,461,222		
Parks and Recreation													
Current Expenditures		3,634,677											
Capital Outlay		175,904											
Housing and Redevelopment													
Current Expenditures							3,266,795						
Capital Outlay							4,292						
Economic Development													
Current Expenditures								433,654					
Capital Outlay													
Conservation of Natural Resources													
Current Expenditures			1,470						475,763	88,585			
Capital Outlay									1,875	16,545			
All Other	340,263												
Capital Outlay	89,003												
Debt Service													
Principal		100,000		1,121,519	7,282		481,598						80,383
Interest		66,300		60,720			350,994					1,461	91,671
<i>Total Current Expenditures</i>	340,263	3,634,677	1,470	14,488,166	29,150,214	85,171	3,266,795	14,675,723	475,763	88,585	23,883,922	71,309,536	29,884,761
<i>Total Capital Outlay</i>	89,003	175,904		19,028	81,354	930,174	4,292	1,790	1,875	16,545	2,461,222	5,828	514,210
<i>Total Debt Service</i>		166,300		1,182,239	7,282		832,592					1,461	172,054
Total Expenditures	429,266	3,976,881	1,470	15,689,433	29,238,850	1,015,345	4,103,679	14,677,513	477,638	105,130	26,345,144	71,316,825	30,571,025
OTHER FINANCING USES													
Other Uses		1,915											45,221
Transfers													
Enterprise Funds							55,556						
Governmental Funds							99,149		22,579				379,757
Total Expenditures and Other Uses	429,266	3,978,796	1,470	15,689,433	29,238,850	1,015,345	4,258,384	14,677,513	500,217	105,130	26,345,144	71,316,825	30,996,003

Table 6
Classification of Expenditures by Type of District
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

	Regional Development and Planning Agencies	Recreation Authorities	Regional Railroad Authorities	Regional Water Systems	Sanitation Districts	Service Cooperatives	Soil and Water Conservation Districts	Solid Waste Commissions/Boards	Training Centers and Councils	Transit Commissions	Watershed Management Organizations	Watershed Districts	Total All Districts
EXPENDITURES													
General Government	10,214,485	-	-	-	-	440,874	-	-	-	-	-	-	10,727,665
Current Expenditures	766,984	-	-	-	-	-	-	-	-	-	-	-	766,984
Capital Outlay	697,891	-	-	-	-	-	-	-	-	-	-	-	30,582,652
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	514,210
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	78,706,292	-	1,097,255	-	-	-	-	-	-	11,278,867	-	-	91,082,414
Current Expenditures	7,712,896	-	2,288,999	-	-	-	-	-	-	5,291,579	-	-	15,293,474
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	1,103	-	-	-	11,738,742	-	-	170,496	-	-	-	-	25,914,410
Current Expenditures	-	-	-	-	784,909	-	-	9,644	-	-	-	-	796,343
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	742,204	-	-	-	-	-	-	-	-	-	-	-	11,100,714
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	931,717
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	5,168,857	-	-	-	-	-	-	-	-	-	-	-	95,266,200
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	85,639
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	201,953,792	-	-	-	-	-	-	216,441,958
Current Expenditures	-	-	-	-	-	1,489,704	-	-	-	-	-	-	1,508,732
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	21,273,658	27,267,563	-	-	-	-	-	-	-	-	-	-	23,883,922
Current Expenditures	-	6,781,302	-	-	-	-	-	-	-	-	-	-	2,461,222
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing and Redevelopment	2,284,736	-	-	-	-	-	-	-	-	-	-	-	-
Current Expenditures	5,736	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	13,440,441	244,147	-	-	-	-	-	-	4,856,174	-	-	-	18,974,416
Current Expenditures	11,583	-	-	-	-	-	-	-	-	-	-	-	11,583
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation of Natural Resources	3,146,185	-	-	6,221,959	-	-	27,064,842	-	-	-	-	19,532,301	61,372,980
Current Expenditures	-	-	-	328,031	-	-	570,706	-	-	-	-	13,761,622	2,515,235
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other	46,722	-	38,055	-	-	-	-	-	-	-	-	-	441,802
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	89,003
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	32,060,363	2,704,220	131,050	298,184	66,250	64,830	-	-	-	240,606	-	1,684,302	39,040,587
Principal	8,574,307	1,432,985	1,666	235,662	84,194	75,724	-	-	-	159,611	-	622,598	11,757,893
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Current Expenditures</i>	135,722,574	27,511,710	1,135,310	6,221,959	11,738,742	202,394,666	27,064,842	170,496	4,856,174	11,278,867	4,603,875	19,532,301	643,516,562
<i>Total Capital Outlay</i>	8,497,199	6,781,302	2,288,999	328,031	784,909	1,489,704	570,706	9,644	-	5,291,579	2,515,235	13,761,622	46,620,155
<i>Total Debt Service</i>	40,634,670	4,137,205	132,716	533,846	1,504,444	140,554	-	-	-	400,217	-	2,306,900	50,798,480
Total Expenditures	184,854,443	38,430,217	3,557,025	7,083,836	12,674,095	204,024,924	27,635,548	180,140	4,856,174	16,970,663	7,119,110	35,600,823	740,935,197
OTHER FINANCING USES													
Other Uses	10,395,000	23,241	-	-	-	1,761	-	-	-	-	-	-	10,467,138
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Funds	16,895,525	776,650	-	50,249	57,023	-	-	-	-	-	-	15,109	17,850,112
Governmental Funds	6,798,186	966,309	-	90,000	-	968,750	-	-	-	694,263	-	2,672,003	12,783,614
Total Expenditures and Other Uses	218,943,154	40,196,417	3,557,025	7,224,085	12,731,118	204,995,435	27,635,548	180,140	4,856,174	17,664,926	7,211,728	38,287,935	782,036,061

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses				
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments		Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds
Airport Commission																		
Baudette-Lake of the Woods County Airport Commission	-	-	-	-	-	-	-	-	268,553	268,553	52,172	-	-	-	320,725	-	-	320,725
Essex-Virginia Airport Commission	-	-	-	-	-	-	-	-	71,710	71,710	36,831	-	-	-	108,541	-	-	108,541
Law Oak Park County Airport Metropolitan Airport Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	340,263	340,263	89,003	-	-	-	429,266	-	-	429,266
Cable Commissions																		
Central St. Croix Valley Joint Cable Communications Commission	-	-	-	-	-	280,741	-	-	-	280,741	-	-	-	-	280,741	-	-	280,741
Northern Dakota County Cable Communications Commission	-	-	-	-	-	608,869	-	-	-	608,869	32,749	-	-	-	641,618	1,915	-	643,533
Quad Cities Cable Communications Commission	-	-	-	-	-	745,053	-	-	-	745,053	143,155	100,000	66,300	-	1,054,508	-	-	1,054,508
Ramsey/Washington Counties Suburban Cable Communications Commission II	-	-	-	-	-	2,000,014	-	-	-	2,000,014	175,904	100,000	66,300	-	2,000,014	1,915	-	2,000,014
Total	-	-	-	-	-	3,634,677	-	-	-	3,634,677	175,904	100,000	66,300	-	3,976,881	1,915	-	3,978,796
Drainage and Conservancy District																		
Aikin Drainage Conservancy District	-	-	-	-	-	-	1,470	-	-	1,470	-	-	-	-	1,470	-	-	1,470
Education District																		
East Metro Integration District	-	-	-	-	-	9,433,894	-	-	-	9,433,894	-	1,121,519	60,720	-	10,616,133	-	-	10,616,133
Minnesota Valley Education District	-	-	-	-	-	4,914,816	-	-	-	4,914,816	19,028	-	-	-	4,914,816	-	-	4,914,816
Quad County Projects	-	-	-	-	-	139,456	-	-	-	139,456	19,028	-	-	-	158,484	-	-	158,484
Total	-	-	-	-	-	14,488,166	-	-	-	14,488,166	19,028	1,121,519	60,720	-	15,689,433	-	-	15,689,433
Health/Human Services																		
Brown-Nicollet Community Health Services	72,306	-	-	-	986,315	-	-	-	-	1,058,621	-	-	-	-	1,058,621	-	-	1,058,621
Carlton, Cook, Lake and St. Louis County Community Health Board	-	-	-	-	3,957,690	-	-	-	-	3,957,690	-	-	-	-	3,957,690	-	-	3,957,690
Conowood-Jackson Community Health Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Countyside Public Health Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services of Faribault and Marin Counties	-	-	-	-	8,986,915	-	-	-	-	8,986,915	59,352	7,282	-	-	9,053,549	-	-	9,053,549
Inter-County Nursing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kanabec/Pine Community Health Services	-	-	-	-	672,162	-	-	-	-	672,162	-	-	-	-	672,162	-	-	672,162
Lincoln, Lyon, Murray and Pipestone Public Health Services	-	-	-	-	1,285,430	-	-	-	-	1,285,430	-	-	-	-	1,285,430	-	-	1,285,430
Lincoln, Lyon, & Murray Human Services Board	-	-	-	-	10,151,680	-	-	-	-	10,151,680	-	-	-	-	10,151,680	-	-	10,151,680
Meeker-Med.sod-Sibley Community Health Services	-	-	-	-	1,494,622	-	-	-	-	1,494,622	-	-	-	-	1,494,622	-	-	1,494,622
Mid-State Community Health Services	-	-	-	-	752,039	-	-	-	-	752,039	-	-	-	-	752,039	-	-	752,039
Multi-County Nursing Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Quin County Community Health Services	-	-	-	-	791,055	-	-	-	-	791,055	22,002	-	-	-	813,057	-	-	813,057
Southwestern MN Adult Mental Health Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stevens-Traverse-Grant Public Health	-	-	-	-	29,077,908	-	-	-	-	29,077,908	81,354	7,282	-	-	29,238,850	-	-	29,238,850
Total	72,306	-	-	-	29,077,908	-	-	-	-	29,150,214	81,354	7,282	-	-	29,238,850	-	-	29,238,850
Hospital District																		
Canby Community Hospital District No. 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gannon Falls Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chippewa County - Montevideo Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cook County North Shore Hospital and Care Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cook Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clyburn Range Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dawson Area Hospital District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Lake Clinic District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures											Total Capital Outlay	Debt Service Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses					
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures					Other Financing Uses								
																Governmental Funds	Enterprise Funds	Governmental Funds						
Glacial Ridge Hospital District																								
Monticello-Big Lake Community Hospital District																								
Moose Lake Community Hospital District																								
North Rise Area Hospital District																								
North Suburban Hospital District					85,171										930,174						1,015,345		1,015,345	
Northern Insect Hospital District																								
Paynesville Area Health Care System																								
Pelican Valley Health Center Hospital District																								
Perham Hospital District																								
Rice County District One Hospital																								
Roseau Area Hospital District																								
United Hospital District of Fairbault County																								
Western Pope County Hospital District																								
Total					85,171					65,019				930,174				321,387			743,034		1,015,345	1,015,345
Housing and Redevelopment Authority																								
Alexandria Housing and Redevelopment Authority																								
Austin/Mower County Home Ownership Fund																								
Bagley Housing and Redevelopment Authority																								
Barnesville Housing and Redevelopment Authority																								
Baudette Housing and Redevelopment Authority																								
Beltrami County Housing and Redevelopment Authority																								
Bemidi Housing and Redevelopment Authority																								
Benson Housing and Redevelopment Authority																								
Big Stone County Housing and Redevelopment Authority																								
Blue Earth City Housing and Redevelopment Authority																								
Braham Housing and Redevelopment Authority																								
Breckinridge Housing and Redevelopment Authority																								
Canby Housing and Redevelopment Authority																								
Carlton Housing and Redevelopment Authority																								
Chippewa County Housing and Redevelopment Authority																								
Chisholm Housing and Redevelopment Authority																								
Clay County Housing and Redevelopment Authority																								
Clearwater County Housing and Redevelopment Authority																								
Cloquet Housing and Redevelopment Authority																								
Cook Housing and Redevelopment Authority																								
Cottonwood Housing and Redevelopment Authority																								
Crookston Housing and Redevelopment Authority																								
Crosby Housing and Redevelopment Authority																								
Delano EDA Housing and Redevelopment Authority																								
Deroni Lakes Housing and Redevelopment Authority																								
Dodge Center Housing and Redevelopment Authority																								

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	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other				Debt Service Principal Payments	Debt Service Interest Payments	Other Financing Uses	
Ely Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fairmont Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fergus Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Foley Economic Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gilbert Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Glenwood Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Rapids Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	4,604	-	-	-	-	-	-	4,604	
Greenbush Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Heming Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hibbing Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Houston Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hubbard County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
International Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	90,439	-	-	-	-	-	-	90,439	
Iusca County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jackson Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Koochiching County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lake Benton Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lincoln County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ludwick Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	35,885	-	-	-	-	-	-	35,885	
Ludville Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Little Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Long Prairie Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Madison Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minneapolis-St. Paul Housing Finance Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minneapolis Public Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Montevideo Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Moose Lake Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mora Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Morris Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Morrison County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mountain Lake Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
New Richland Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
North Mankato Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Northwest MN Multi-County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oberlin County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Park Rapids Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Table 7
Classification of Expenditures
Governmental Funds
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Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses								
	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Capital Outlay		Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
Piquet Lakes Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Perham Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pine City Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pine County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pine River Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pipstone Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Red Lake Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Red Wing Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Redwood Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sleepy Eye Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
South St. Paul Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Southeastern MN Multi-County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	2,831,525	833	124,970	29,607	2,986,935	-	-	81,083	3,068,018	
Staples Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
St. Louis Park Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
St. Paul Public Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	158	-	-	-	158	-	-	-	158	
Thief River Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Todd County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trace Public Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Two Harbors Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Virginia Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wadena Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	185,794	3,459	-	-	189,253	-	-	20,000	209,253	
Walker Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	45,339	-	-	-	45,339	-	-	35,556	80,895	
Warren Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Warroad Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waseca Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
White Earth Reservation Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Willmar Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Windom Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Worthington Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Yellow Medicine County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	3,266,795	4,292	481,598	350,994	4,103,679	-	-	55,556	99,149	4,258,384
Joint Powers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Arrowhead Regional Computing Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Impact 6 Joint Powers Board	-	-	-	-	-	-	-	-	-	-	-	-	110,441	-	-	-	110,441	-	-	-	-	110,441
Kandiyohi County City of Willmar Economic Developm. Comm.	-	-	-	-	-	-	-	-	-	-	-	-	433,654	-	-	-	433,654	-	-	-	-	433,654
Minnesota River Source Joint Powers Board	-	-	-	-	-	-	-	-	-	-	-	-	84,603	-	-	-	84,603	-	-	-	-	84,603
Northern Counties Land Use Coordinating Board	-	-	-	-	-	-	-	-	-	-	-	-	42,956	-	-	-	42,956	-	-	-	-	42,956
Northern Minnesota Municipal Power Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northwest Hennepin Human Services Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses					
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development		Total Current Expenditures	Total Capital Outlay	Principal Payments		Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds
									All	Other									
Ramsey/Washington County Resource Recovery Project	-	-	-	14,004,069	-	-	-	-	-	-	-	1,790	-	-	14,005,859	-	-	-	14,005,859
Region V Computer Services Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Central Minnesota Multi-County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southern Minnesota Municipal Power Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Minnesota Municipal Power Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	14,004,069	-	-	-	238,000	433,654	-	-	1,790	-	-	14,677,513	-	-	-	14,677,513
Lake Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Milleltona Conservation District	-	-	-	-	-	-	-	475,763	-	-	-	1,875	-	-	477,638	-	-	22,579	500,217
White Bear Lake Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	475,763	-	-	1,875	-	-	-	477,638	-	-	22,579	500,217
Lake Improvement District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Briar Lake Improvement District	-	-	-	-	-	-	25	-	-	-	25	-	-	-	-	-	-	-	25
Cedar Lake Improvement District	-	-	-	-	-	-	60	-	-	-	60	-	-	-	-	-	-	-	60
Indian Lake Improvement District	-	-	-	-	-	-	618	-	-	-	618	-	-	-	-	-	-	-	618
Knife Lake Improvement District	-	-	-	-	-	-	5,342	-	-	-	5,342	-	-	-	-	-	-	-	5,342
Lake Charlotte Improvement District	-	-	-	-	-	-	9,351	-	-	-	9,351	-	-	-	-	-	-	-	9,351
Lake Pulaski Improvement District	-	-	-	-	-	-	9,240	-	-	-	9,240	-	-	-	-	-	-	-	9,240
Maple Lake Improvement District	-	-	-	-	-	-	21,125	-	-	-	21,125	-	-	-	-	-	-	-	21,125
Other Trail County Pine Lakes Improvement District	-	-	-	-	-	-	18,686	-	-	-	18,686	-	-	-	-	-	-	-	18,686
South Turtle Lake Improvement District	-	-	-	-	-	-	264	-	-	-	264	-	-	-	-	-	-	-	264
Union Lake State Lake Improvement District	-	-	-	-	-	-	23,874	-	-	-	23,874	-	-	-	-	-	-	-	23,874
Total	-	-	-	-	-	-	88,585	-	-	-	88,585	16,545	-	-	105,130	-	-	-	105,130
Library Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arrowhead Library System	-	-	-	-	-	-	-	-	-	-	-	692,430	-	-	2,657,184	-	-	-	2,657,184
East Central Regional Library District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,977,036	-	-	-	1,977,036
Great River Regional Library District	-	-	-	-	-	-	-	-	-	-	-	499,022	-	-	6,734,100	-	-	-	6,734,100
Kitchigami Regional Library District	-	-	-	-	-	-	-	-	-	-	-	363,583	-	-	2,085,519	-	-	-	2,085,519
Lake Agassiz Regional Library District	-	-	-	-	-	-	-	-	-	-	-	207,114	-	-	2,755,339	-	-	-	2,755,339
Metropolitan Library Service Agency	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	3,583,834	-	-	-	3,583,834
Northwest Regional Library	-	-	-	-	-	-	-	-	-	-	-	41,475	-	-	880,630	-	-	-	922,105
Pioneerland Library Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	922,105	-	-	-	922,105
Plum Creek Library System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,366,482	-	-	-	3,366,482
Southeast Library System	-	-	-	-	-	-	-	-	-	-	-	100,915	-	-	723,380	-	-	-	723,380
Southeastern Libraries Cooperating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Grove Cooperative Library	-	-	-	-	-	-	-	-	-	-	-	9,200	-	-	45,299	-	-	-	54,499
Traverse des Sioux Library System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	859,860	-	-	-	859,860
Viking Library System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waseca-LeSueur Library System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	655,806	-	-	-	655,806
Total	-	-	-	-	-	-	-	-	-	-	2,461,222	-	-	-	26,345,144	-	-	-	26,345,144
Mental Health Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aitkin County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	284,705	-	-	-	284,705
Anoka County Children & Family Council Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,437,501	-	-	-	2,437,501
Becker County Children's Initiative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	393,364	-	-	-	393,364
Beltrami Area Service Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,433,375	-	-	-	1,433,375
Benon Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462,467	-	-	-	462,467
Big Stone County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	141,500	-	-	-	141,500
Carlton County Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,392,516	-	-	-	1,392,516
Carver County Integrated Services Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carver Scott Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	666,762	-	-	-	666,762

Table 7
Classification of Expenditures
Governmental Funds
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Sorted by Type of District

Name of District	Current Expenditures										Total Capital Outlay	Debt Service		Other Financing Uses		Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other		Total Current Expenditures	Principal Payments	Interest Payments	Other Financing Uses	
Cass County/Leech Lake Reservation Children's Initiative Collaborative	-	-	-	-	1,565,541	-	-	-	-	-	-	-	-	-	-	1,565,541
Chippewa County Collaborative	-	-	-	-	159,347	-	-	-	-	-	-	-	-	-	-	159,347
Chisago County Children's Cabinet Collaborative	-	-	-	-	413,225	-	-	-	-	-	-	-	-	-	-	413,225
Clay County Joint Powers Collaborative	-	-	-	-	872,422	-	-	-	-	-	-	-	-	-	-	872,422
Cottonwood County Family Services Collaborative	-	-	-	-	199,619	-	-	-	-	-	-	-	-	-	-	199,619
Crow Wing County Family Services Collaborative	-	-	-	-	1,349,113	-	-	-	-	-	-	-	-	-	-	1,349,113
Dakota County Family Services Collaborative	-	-	-	-	2,171,492	-	-	-	-	-	-	-	-	-	-	2,171,492
Dodge County Family Services Collaborative	-	-	-	-	281,654	-	-	-	-	-	2,340	-	-	-	-	283,994
Douglas County Children's Mental Health Collaborative	-	-	-	-	331,370	-	-	-	-	-	-	-	-	-	-	331,370
Duluth Area Family Services Collaborative	-	-	-	-	281,929	-	-	-	-	-	-	-	-	-	-	281,929
Edina Family Services Collaborative	-	-	-	-	565,059	-	-	-	-	-	-	-	-	-	-	565,059
Families First Collaborative of Brown County	-	-	-	-	316,101	-	-	-	-	-	-	-	-	-	-	316,101
Family Connections Collaborative Family Services Collaborative of Faribault & Martin Counties	-	-	-	-	363,929	-	-	-	-	-	-	-	-	-	-	363,929
Fillmore County Family Services Collaborative	-	-	-	-	737,000	-	-	-	-	-	-	-	-	-	-	737,000
Freeborn County Family Services Collaborative	-	-	-	-	613,374	-	-	-	-	-	-	-	-	-	-	613,374
Goodhue County Family Services Collaborative	-	-	-	-	338,965	-	-	-	-	-	-	-	-	-	-	338,965
Grant County Youth and Child Council (Collaborative)	-	-	-	-	211,313	-	-	-	-	-	-	-	-	-	-	211,313
Hennepin County Children's Mental Health Collaborative	-	-	-	-	99,960	-	-	-	-	-	-	-	-	-	-	99,960
Hennepin South Services Collaborative	-	-	-	-	12,982,672	-	-	-	-	-	-	-	-	-	-	12,982,672
Hopkins Family Services Collaborative	-	-	-	-	726,169	-	-	-	-	-	-	350	-	-	-	726,519
Houston County Family Services Collaborative	-	-	-	-	419,797	-	-	-	-	-	-	-	-	-	-	419,797
Hubbard County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Isanti County Integrated Collaborative	-	-	-	-	361,705	-	-	-	-	-	-	-	-	-	-	361,705
Itasca County Family Services Collaborative	-	-	-	-	468,204	-	-	-	-	-	16,048	-	-	-	-	484,252
Jackson County Family Services Network Collaborative	-	-	-	-	271,152	-	-	-	-	-	-	-	-	-	-	271,152
Kanabec County Family Services Collaborative	-	-	-	-	280,932	-	-	-	-	-	-	-	-	-	-	280,932
Kittson County Children's Collaborative	-	-	-	-	62,368	-	-	-	-	-	-	-	-	-	-	62,368
Koochiching Family Collaborative Lake of the Woods County Children & Families Collaborative	-	-	-	-	301,835	-	-	-	-	-	-	-	-	-	-	301,835
Le Sueur County Family Services Collaborative	-	-	-	-	30,404	-	-	-	-	-	-	-	-	-	-	30,404
Lyon-Murray Counties Family Services Collaborative	-	-	-	-	247,738	-	-	-	-	-	-	-	-	-	-	247,738
Mahomet County Interagency Collaborative	-	-	-	-	305,848	-	-	-	-	-	-	-	-	-	-	305,848
Marshall County Family Services Collaborative	-	-	-	-	459,785	-	-	-	-	-	-	-	-	-	-	459,785
McLeod Family Connection Collaborative	-	-	-	-	289,440	-	-	-	-	-	-	-	-	-	-	289,440
Miller-Lacs County Family Ties Minneapolis Redesign	-	-	-	-	543,287	-	-	-	-	-	714	-	-	-	-	543,287
Minneapolis Youth Coordinating Board	-	-	-	-	2,218,987	-	-	-	-	-	-	-	-	-	-	2,218,987
Minnesota Family Collaborative Morrison County Interagency Coordinating Council	-	-	-	-	544,849	-	-	-	-	-	-	-	-	-	-	544,849
Morrison County Interagency Coordinating Council	-	-	-	-	203,850	-	-	-	-	-	-	-	-	-	-	203,850

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses					
	General Government	Public Safety	Transportation	Sanitation	Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments		Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds
Mower County Family Connection Collaborative	-	-	-	-	491,886	-	-	-	-	-	-	-	-	-	491,886	-	-	-	491,886
Nicollet County Family Services Collaborative	-	-	-	-	452,727	-	-	-	-	-	-	-	-	-	452,727	-	-	-	452,727
Nobles Co. Family Connections Collaborative	-	-	-	-	382,152	-	-	-	-	-	-	-	-	-	382,152	-	-	-	382,152
Norman County Children's Collaborative	-	-	-	-	73,903	-	-	-	-	-	-	-	-	-	73,903	-	-	-	73,903
North Shore Collaborative	-	-	-	-	254,733	-	-	-	-	-	-	-	-	-	254,733	-	-	-	254,733
Northern St. Louis County Family Services Collaborative	-	-	-	-	677,638	-	-	-	-	-	-	-	-	-	677,638	-	-	-	677,638
Northwest Hennepin Family Services Collaborative	-	-	-	-	680,778	-	-	-	-	-	-	-	-	-	680,778	-	-	-	680,778
Olmsted County Children's Mental Health Collaborative	-	-	-	-	684,189	-	-	-	-	-	-	-	-	-	684,189	-	-	-	684,189
Olmsted County FACES	-	-	-	-	35,243	-	-	-	-	-	-	-	-	-	35,243	-	-	-	35,243
Orowo Communities' Healthy Youth Mental Health Collaborative	-	-	-	-	218,091	-	-	-	-	-	-	-	-	-	218,091	-	-	-	218,091
Other Tail Family Services Collaborative	-	-	-	-	1,021,069	-	-	-	-	-	-	-	-	-	1,021,069	-	-	-	1,021,069
Pennington County Family Services Collaborative	-	-	-	-	131,124	-	-	-	-	-	-	-	-	-	131,124	-	-	-	131,124
Pine County Children Families & Learning Services Mental Health Collaborative	-	-	-	-	410,729	-	-	-	-	-	-	-	-	-	410,729	-	-	-	410,729
Polk County Family Services Collaborative	-	-	-	-	809,567	-	-	-	-	-	-	-	-	-	809,567	-	-	-	809,567
Pope County Family Mental Health Collaborative	-	-	-	-	39,930	-	-	-	-	-	-	-	-	-	39,930	-	-	-	39,930
Putting All Communities Together	-	-	-	-	4,543,819	-	-	-	-	-	-	-	-	-	4,543,819	-	-	-	4,543,819
Ramsey County Childrens Mental Health Collaborative	-	-	-	-	2,037,182	-	-	-	-	-	-	-	-	-	2,037,182	-	-	-	2,037,182
Red Lake Childrens Initiative Family Services Collaborative	-	-	-	-	77,534	-	-	-	-	-	-	-	-	-	77,534	-	-	-	77,534
Redwood County Family Services Collaborative	-	-	-	-	557,179	-	-	-	-	-	-	-	-	-	557,179	-	-	-	557,179
Rice County Family Services Collaborative	-	-	-	-	282,989	-	-	-	-	-	-	-	-	-	282,989	-	-	-	282,989
Robbinsdale Area Redesign Family Service Collaborative	-	-	-	-	789,909	-	-	-	-	-	-	-	-	-	789,909	-	-	-	789,909
Rock-Pipestone County Collaborative	-	-	-	-	125,775	-	-	-	-	-	-	-	-	-	125,775	-	-	-	125,775
Scott Family Net	-	-	-	-	396,438	-	-	-	-	-	-	-	-	-	396,438	-	-	-	396,438
Sibley County Childrens Collaborative	-	-	-	-	212,004	-	-	-	-	-	-	-	-	-	212,004	-	-	-	212,004
South Central Childrens Project	-	-	-	-	1,359,487	-	-	-	-	-	-	-	-	-	1,359,487	-	-	-	1,359,487
South St. Louis County Collaborative/Daluth Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stearns County Family Services Collaborative	-	-	-	-	1,361,357	-	-	-	-	-	-	-	-	-	1,361,357	-	-	-	1,361,357
Steele County Childrens Mental Health Collaborative	-	-	-	-	430,056	-	-	-	-	-	-	-	-	-	430,056	-	-	-	430,056
Stevens County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Anthony Family Services Collaborative	-	-	-	-	99,087	-	-	-	-	-	-	-	-	-	99,087	-	-	-	99,087
St. Louis Park Family Services Collaborative	-	-	-	-	292,546	-	-	-	-	-	-	-	-	-	292,546	-	-	-	292,546
St. Paul Children's Collaborative	-	-	-	-	936,596	-	-	-	-	-	-	-	-	-	936,596	-	-	-	936,596
Suburban Ramsey Family Collaborative	-	-	-	-	2,662,282	-	-	-	-	-	-	-	-	-	2,662,282	-	-	-	2,662,282
These Counties for Kids	-	-	-	-	215,759	-	-	-	-	-	-	-	-	-	215,759	-	-	-	215,759
Todd County Collaborative for Children & Families	-	-	-	-	315,684	-	-	-	-	-	-	-	-	-	315,684	-	-	-	315,684
Traverse County Connections Collaborative	-	-	-	-	63,090	-	-	-	-	-	-	-	-	-	63,090	-	-	-	63,090
Wabasha County Family Services Collaborative	-	-	-	-	415,679	-	-	-	-	-	-	-	-	-	415,679	-	-	-	415,679
Wadena County Family Services Collaborative	-	-	-	-	137,079	-	-	-	-	-	-	-	-	-	137,079	-	-	-	137,079
Waseca County Collaborative for Families	-	-	-	-	410,966	-	-	-	-	-	-	-	-	-	410,966	-	-	-	410,966

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Total Capital Outlay	Debt Service Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other					Total Current Expenditures	Other Financing Uses	Enterprise Funds	
Washington County Family Services Collaborative	-	-	-	-	695,208	-	-	-	-	-	695,208	-	-	-	-	-	695,208	
Wauman County Visions For Families & Communities	-	-	-	-	166,537	-	-	-	-	-	166,537	-	-	-	-	-	166,537	
Wazaua Communities in Collaboration Council	-	-	-	-	119,066	-	-	-	-	-	119,066	-	-	-	-	-	119,066	
Wesnoke Healthy Community Collaborative	-	-	-	-	167,339	-	-	-	-	-	167,339	-	-	-	-	-	167,339	
Winona County Family Service Collaborative	-	-	-	-	954,776	-	-	-	-	-	954,776	-	-	-	-	-	954,776	
Wright County Family Services Collaborative	-	-	-	-	1,687,248	-	-	-	-	-	1,687,248	-	-	-	-	-	1,687,248	
Total	-	-	-	-	71,292,774	-	-	-	16,762	-	71,309,536	-	-	1,461	-	-	71,316,825	
Port Authorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Duluth Seaway Port Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Arrowhead Emergency Medical Services Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Arrowhead Regional Corrections	-	16,625,583	-	-	-	-	-	-	-	-	16,625,583	-	-	-	-	-	16,625,583	
Geniemal Lakes Police Department	-	1,538,219	-	-	-	-	-	-	-	-	1,538,219	23,180	2,314	-	-	-	1,649,731	
Central Minnesota Community Corrections	-	3,363,298	-	-	-	-	-	-	-	-	3,363,298	-	-	-	-	-	3,363,298	
Central Minnesota Emergency Medical Services Board	-	303,910	-	-	-	-	-	-	-	-	303,910	-	-	-	-	-	303,910	
Central Minnesota Major Crime Investigation Unit	-	120,158	-	-	-	-	-	-	-	-	120,158	-	-	-	-	-	120,158	
Floodwood Area Emergency Medical Service District	-	50,510	-	-	-	-	-	-	-	-	50,510	34,047	-	-	-	-	84,557	
Greater Northwest Emergency Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower St. Croix Valley Fire Protection District	-	269,996	-	-	-	-	-	-	-	-	269,996	-	-	-	-	-	269,996	
Metropolitan 911 Board	-	692,830	-	-	-	-	-	-	-	-	692,830	-	-	-	-	-	692,830	
Northwestern Minnesota Juvenile Center	-	1,962,954	-	-	-	-	-	-	-	-	1,962,954	-	-	-	-	-	1,962,954	
Prairie Lakes Youth Programs	-	824,389	-	-	-	-	-	-	-	-	824,389	7,117	-	-	-	-	831,506	
Region 6W Community Corrections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Scott Joint Prosecution Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
South Central Minnesota Emergency Medical Services	-	264,678	-	-	-	-	-	-	-	-	264,678	-	-	-	-	-	264,678	
Southeastern Minnesota Emergency Medical Services Joint Powers Board	-	355,337	-	-	-	-	-	-	-	-	355,337	2,726	-	-	-	-	358,063	
Southeastern Minnesota Narcotics Task Force	-	420,440	-	-	-	-	-	-	-	-	420,440	-	-	-	-	-	420,440	
Todd-Wadena Community Corrections	-	1,245,556	-	-	-	-	-	-	-	-	1,245,556	44,896	3,570	-	-	-	1,294,022	
Tri-County Community Corrections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
West Central Minnesota EMS Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
West Hennepin Public Safety Department	-	943,554	-	-	-	-	-	-	-	-	943,554	79,449	-	-	-	-	1,023,003	
West Metro Fire - Rescue District	-	903,349	-	-	-	-	-	-	-	-	903,349	114,287	-	-	-	-	1,022,100	
Total	-	29,884,761	-	-	-	-	-	-	16,762	-	29,884,761	514,210	80,383	91,671	-	-	30,571,025	
RDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Arrowhead Regional Development Commission 3	-	-	-	-	2,016,233	-	-	-	-	-	2,016,233	-	-	-	-	-	2,016,233	
East Central Regional Development Commission	95,636	-	-	-	613,361	-	-	-	-	-	708,997	-	-	-	-	-	708,997	
Headwaters Regional Development Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Metropolitan Council	9,190,912	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mid-Minnesota Development Commission	377,130	-	-	-	372,294	-	-	-	-	-	749,424	-	-	-	-	-	749,424	
Northwest Regional Development Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Region 5 Development Commission	672,76	-	-	-	174,190	-	-	-	-	-	846,950	-	-	-	-	-	846,950	

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Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses					
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments		Debt Service Interest Payments	Total Expenditures	Other Financing Funds	Enterprise Funds	Governmental Funds
Region Nine Development Commission	263,946	-	48,335	-	1,710,911	-	-	-	749,047	46,722	2,818,961	-	-	-	2,818,961	-	-	65,000	2,883,961
Southwest Regional Development Commission	80,160	49,979	60,441	-	563,542	-	-	-	671,466	-	1,425,588	20,940	196,922	63,724	1,707,174	-	-	-	1,707,174
Upper Minnesota Valley Regional Development Commission - Region 6W	139,425	647,912	81,577	1,103	460,530	-	-	424,150	-	46,722	1,880,044	8,497,199	32,060,363	8,574,307	1,880,044	10,395,000	16,895,525	30,602	1,910,646
Total	10,214,485	697,891	78,706,292	1,103	5,911,061	-	21,273,628	3,146,185	15,725,177	46,722	135,722,574	8,497,199	32,060,363	8,574,307	184,854,443	10,395,000	16,895,525	6,798,186	218,943,154
Recreation Authority																			
Lake of the Woods Area Tourism Board	-	-	-	-	-	-	-	-	2,441,147	-	244,147	-	-	-	244,147	-	-	-	244,147
Lake Superior Center Authority	-	-	-	-	-	-	-	-	3,284,675	-	3,284,675	-	-	-	3,284,675	-	-	-	3,284,675
Suburban Hennepin Regional Park District	-	-	-	-	-	-	-	-	-	-	10,325	-	-	-	10,325	-	-	-	10,325
Total	-	-	-	-	-	-	-	-	38,055	-	38,055	-	-	-	38,055	-	-	-	38,055
Regional Railroad Authorities																			
Buffalo Ridge Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lac Qui Parle Regional Railroad Authority	-	-	10,325	-	-	-	-	-	-	-	10,325	-	-	-	10,325	-	-	-	10,325
McLeod County Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-	38,055	-	-	-	38,055	-	-	-	38,055
Minnesota Valley Regional Railroad Authority	-	-	132,397	-	-	-	-	-	-	-	132,397	1,957,528	131,050	1,666	2,222,641	-	-	-	2,222,641
St. Louis & Lake Counties Regional Railroad Authority	-	-	954,533	-	-	-	-	-	-	-	954,533	331,471	131,050	1,666	1,286,004	-	-	-	1,286,004
Total	-	-	1,097,255	-	-	-	-	-	38,055	-	1,135,310	2,288,999	131,050	1,666	3,557,025	-	-	-	3,557,025
Rural Water System																			
Golden Valley - Crystal - New Hope Joint Water Commission	-	-	-	-	-	-	-	5,912,880	-	-	5,912,880	-	18,184	8,508	5,939,572	-	-	-	5,939,572
Kittson-Marshall Rural Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Linoles-Pipesone Rural Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minnetonka-Pelle Rural Water System	-	-	-	-	-	-	-	309,079	-	-	309,079	328,031	280,000	227,154	1,144,264	-	50,249	90,000	1,284,513
Red Rock Rural Water System	-	-	-	-	-	-	-	6,221,959	-	-	6,221,959	328,031	298,184	235,662	7,085,836	-	50,249	90,000	7,224,085
Total	-	-	-	-	-	-	-	6,221,959	-	-	6,221,959	328,031	298,184	235,662	7,085,836	-	50,249	90,000	7,224,085
Sanitation Districts																			
Alexandria Lake Area Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annandale-Maple Lake Wastewater Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Banning Junction Area Water & Sanitary Sewer District	-	-	13,415	-	-	-	-	-	-	-	13,415	191,266	-	-	204,681	-	-	-	204,681
Central Iron Range Regional Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Lakes Region Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chicago Lakes Joint Sewage Treatment Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clear Lake/Clearwater Sewer Authority District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coleman-Bovey-Taconite Joint Wastewater Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Crane Lake Water and Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross Lake Area Water and Sanitary Sewer District	-	-	-	129,852	-	-	-	-	-	-	129,852	-	-	76,095	205,947	-	-	-	205,947
Deft Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dover, Eyota, St. Charles Area Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Duluth/North Shore Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Koochiching Sanitary Sewer District	-	-	-	1,550	-	-	-	-	-	-	1,550	-	-	1,550	-	-	-	-	58,573
Esko/New Market Wastewater Treatment Facility & Sewer System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Farwell-Kensington Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Garrison, Katho, West Millie Laes Lake Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses																							
	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Capital Outlay		Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds																	
GEM Sanitation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Knife River-Lasamont Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Lake Washington Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Lanont Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Leona Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Mira-KC Landfill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Metropolitan Mosquito Control Board	-	-	-	11,483,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,077,031																	
Moose Lake Windmere Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
North Koochiching Area Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
North Long Lake SSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
North Shore Sanitary Sewer District	-	-	-	3,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,177																	
Oakland Sanitation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Plainview-Elgin Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Rich Prairie Sewer & Water District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Rush Lake Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Shorewood Acres Sanitary District	-	-	-	4,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,545																	
Shorewood Park Sanitary District	-	-	-	40,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,138																	
Southeast Minnesota Recycler's Exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Tofte Schroeder Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Tower & Breitung Water and Sewer Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Tri-Cities Biosolids Disposal Authority	-	-	-	57,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,632																	
Tri-City Joint Sewer Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Western Lake Superior Sanitary District	-	-	-	5,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,045																	
Western Lake Superior Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Total	440,874	-	-	11,738,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,674,095	57,023	84,194	79,568,155	784,909	66,250	84,194	204,024,924	1,761	936,799	968,750	101,498,700	80,504,954	204,995,435				
Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lakes County Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Metro ECSU	440,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
National Joint Powers Alliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Northwest Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
South Central Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Southeast Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Southwest - West Central Service Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Resource Training and Solutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	440,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aikin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Anoka Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Becker Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beltram Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benton Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Big Stone Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Earth Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brown Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carleton Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carver Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cass Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses						
	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay		Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds
Central Minnesota Soil & Water Conservation District Cluster 5 Joint Powers Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chippewa Soil and Water Conservation District	-	-	-	-	-	-	-	238,763	-	-	-	238,763	-	-	-	-	-	-	-	238,763
Chicago Soil and Water Conservation District	-	-	-	-	-	-	-	285,658	-	-	-	285,658	1,580	-	-	-	-	-	-	287,238
Clay Soil and Water Conservation District	-	-	-	-	-	-	-	304,000	-	-	-	304,000	4,619	-	-	-	-	-	-	308,619
Clearwater Soil and Water Conservation District	-	-	-	-	-	-	-	233,659	-	-	-	233,659	-	-	-	-	-	-	-	233,659
Cook Soil and Water Conservation District	-	-	-	-	-	-	-	65,399	-	-	-	65,399	-	-	-	-	-	-	-	65,399
Cottonwood Soil and Water Conservation District	-	-	-	-	-	-	-	311,201	-	-	-	311,201	19,251	-	-	-	-	-	-	330,452
Crow Wing Soil and Water Conservation District	-	-	-	-	-	-	-	180,478	-	-	-	180,478	18,008	-	-	-	-	-	-	198,486
Dakota Soil and Water Conservation District	-	-	-	-	-	-	-	735,266	-	-	-	735,266	24,024	-	-	-	-	-	-	759,290
Dodge Soil and Water Conservation District	-	-	-	-	-	-	-	140,247	-	-	-	140,247	-	-	-	-	-	-	-	140,247
Douglas Soil and Water Conservation District	-	-	-	-	-	-	-	332,393	-	-	-	332,393	1,390	-	-	-	-	-	-	333,783
Faribault Soil and Water Conservation District	-	-	-	-	-	-	-	319,668	-	-	-	319,668	2,284	-	-	-	-	-	-	321,952
Fillmore Soil and Water Conservation District	-	-	-	-	-	-	-	458,731	-	-	-	458,731	12,958	-	-	-	-	-	-	471,689
Freeborn Soil and Water Conservation District	-	-	-	-	-	-	-	196,800	-	-	-	196,800	-	-	-	-	-	-	-	196,800
Goodhue Soil and Water Conservation District	-	-	-	-	-	-	-	573,617	-	-	-	573,617	6,502	-	-	-	-	-	-	580,119
Grant Soil and Water Conservation District	-	-	-	-	-	-	-	235,274	-	-	-	235,274	-	-	-	-	-	-	-	235,274
Hennepin Soil and Water Conservation District	-	-	-	-	-	-	-	67,391	-	-	-	67,391	-	-	-	-	-	-	-	67,391
Hubbard Soil and Water Conservation District	-	-	-	-	-	-	-	225,113	-	-	-	225,113	-	-	-	-	-	-	-	225,113
Isanti Soil and Water Conservation District	-	-	-	-	-	-	-	237,968	-	-	-	237,968	15,349	-	-	-	-	-	-	253,317
Isota Soil and Water Conservation District	-	-	-	-	-	-	-	305,632	-	-	-	305,632	3,000	-	-	-	-	-	-	308,632
Jackson Soil and Water Conservation District	-	-	-	-	-	-	-	155,052	-	-	-	155,052	8,000	-	-	-	-	-	-	163,052
Kanabek Soil and Water Conservation District	-	-	-	-	-	-	-	122,926	-	-	-	122,926	-	-	-	-	-	-	-	122,926
Kandiyohi Soil and Water Conservation District	-	-	-	-	-	-	-	503,587	-	-	-	503,587	6,869	-	-	-	-	-	-	510,456
Kittson Soil and Water Conservation District	-	-	-	-	-	-	-	162,850	-	-	-	162,850	-	-	-	-	-	-	-	162,850
Koochiching Soil and Water Conservation District	-	-	-	-	-	-	-	119,551	-	-	-	119,551	-	-	-	-	-	-	-	119,551
Lac Qui Parle Soil and Water Conservation District	-	-	-	-	-	-	-	293,064	-	-	-	293,064	-	-	-	-	-	-	-	293,064
Lake Of The Woods Soil and Water Conservation District	-	-	-	-	-	-	-	199,687	-	-	-	199,687	-	-	-	-	-	-	-	199,687
Lake Soil and Water Conservation District	-	-	-	-	-	-	-	117,120	-	-	-	117,120	-	-	-	-	-	-	-	117,120
Le Sueur Soil and Water Conservation District	-	-	-	-	-	-	-	264,230	-	-	-	264,230	-	-	-	-	-	-	-	264,230
Lincoln Soil and Water Conservation District	-	-	-	-	-	-	-	439,218	-	-	-	439,218	36,179	-	-	-	-	-	-	475,397
Lyon Soil and Water Conservation District	-	-	-	-	-	-	-	307,849	-	-	-	307,849	3,136	-	-	-	-	-	-	310,985
Mahnomen Soil and Water Conservation District	-	-	-	-	-	-	-	108,473	-	-	-	108,473	-	-	-	-	-	-	-	108,473
Marshall-Behrman Soil and Water Conservation District	-	-	-	-	-	-	-	231,080	-	-	-	231,080	-	-	-	-	-	-	-	231,080
Marshall Soil and Water Conservation District	-	-	-	-	-	-	-	188,088	-	-	-	188,088	1,390	-	-	-	-	-	-	189,478
Marin Soil and Water Conservation District	-	-	-	-	-	-	-	376,132	-	-	-	376,132	24,242	-	-	-	-	-	-	400,374
McLeod Soil and Water Conservation District	-	-	-	-	-	-	-	143,590	-	-	-	143,590	-	-	-	-	-	-	-	143,590
Meeker Soil and Water Conservation District	-	-	-	-	-	-	-	193,272	-	-	-	193,272	-	-	-	-	-	-	-	193,272

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses				
	General Government	Public Safety	Transportation	Sanitation	Human Services	Health and	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay		Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Enterprise Funds
Mille Lacs Soil and Water Conservation District	-	-	-	-	-	-	-	-	141,683	-	-	141,683	-	-	-	141,683	-	-
Morrison Soil and Water Conservation District	-	-	-	-	-	-	-	-	339,325	-	-	339,325	858	-	-	340,183	-	-
Moyer Soil and Water Conservation District	-	-	-	-	-	-	-	-	403,365	-	-	403,365	6,415	-	-	409,780	-	-
Murray Soil and Water Conservation District	-	-	-	-	-	-	-	-	264,728	-	-	264,728	21,294	-	-	286,022	-	-
Nicollet Soil and Water Conservation District	-	-	-	-	-	-	-	-	125,752	-	-	125,752	-	-	-	125,752	-	-
Nobles Soil and Water Conservation District	-	-	-	-	-	-	-	-	226,376	-	-	226,376	-	-	-	226,376	-	-
Norman Soil and Water Conservation District	-	-	-	-	-	-	-	-	315,615	-	-	315,615	21,790	-	-	337,405	-	-
Olmsted Soil and Water Conservation District	-	-	-	-	-	-	-	-	299,460	-	-	299,460	-	-	-	299,460	-	-
Outer Tail East Soil and Water Conservation District	-	-	-	-	-	-	-	-	353,134	-	-	353,134	38,406	-	-	391,540	-	-
Outer Tail West Soil and Water Conservation District	-	-	-	-	-	-	-	-	277,153	-	-	277,153	3,022	-	-	280,175	-	-
Pemington Soil and Water Conservation District	-	-	-	-	-	-	-	-	170,504	-	-	170,504	3,152	-	-	173,656	-	-
Pine Soil and Water Conservation District	-	-	-	-	-	-	-	-	248,201	-	-	248,201	5,362	-	-	253,563	-	-
Pipestone Soil and Water Conservation District	-	-	-	-	-	-	-	-	193,604	-	-	193,604	4,229	-	-	197,833	-	-
Polk East Soil and Water Conservation District	-	-	-	-	-	-	-	-	159,061	-	-	159,061	20,804	-	-	179,865	-	-
Polk West Soil and Water Conservation District	-	-	-	-	-	-	-	-	227,772	-	-	227,772	913	-	-	228,685	-	-
Pope Soil and Water Conservation District	-	-	-	-	-	-	-	-	527,044	-	-	527,044	9,066	-	-	536,110	-	-
Ramsay Soil and Water Conservation District	-	-	-	-	-	-	-	-	629,601	-	-	629,601	-	-	-	629,601	-	-
Red Lake Soil and Water Conservation District	-	-	-	-	-	-	-	-	122,902	-	-	122,902	-	-	-	122,902	-	-
Redwood Soil and Water Conservation District	-	-	-	-	-	-	-	-	444,308	-	-	444,308	-	-	-	444,308	-	-
Renville Soil and Water Conservation District	-	-	-	-	-	-	-	-	250,313	-	-	250,313	-	-	-	250,313	-	-
Rice Soil and Water Conservation District	-	-	-	-	-	-	-	-	468,791	-	-	468,791	25,465	-	-	494,256	-	-
Rock Soil and Water Conservation District	-	-	-	-	-	-	-	-	129,635	-	-	129,635	-	-	-	129,635	-	-
Root River Soil and Water Conservation District	-	-	-	-	-	-	-	-	304,043	-	-	304,043	-	-	-	304,043	-	-
Roseau Soil and Water Conservation District	-	-	-	-	-	-	-	-	248,995	-	-	248,995	-	-	-	248,995	-	-
Scott Soil and Water Conservation District	-	-	-	-	-	-	-	-	669,154	-	-	669,154	24,438	-	-	693,592	-	-
Sherburne Soil and Water Conservation District	-	-	-	-	-	-	-	-	370,560	-	-	370,560	2,235	-	-	372,795	-	-
Sibley Soil and Water Conservation District	-	-	-	-	-	-	-	-	206,784	-	-	206,784	-	-	-	206,784	-	-
Stearns Soil and Water Conservation District	-	-	-	-	-	-	-	-	1,133,471	-	-	1,133,471	49,672	-	-	1,183,143	-	-
Steele Soil and Water Conservation District	-	-	-	-	-	-	-	-	276,748	-	-	276,748	2,130	-	-	278,878	-	-
Stevens Soil and Water Conservation District	-	-	-	-	-	-	-	-	405,800	-	-	405,800	74,174	-	-	479,974	-	-
St. Louis North Soil and Water Conservation District	-	-	-	-	-	-	-	-	111,918	-	-	111,918	1,116	-	-	113,034	-	-
St. Louis South Soil and Water Conservation District	-	-	-	-	-	-	-	-	286,791	-	-	286,791	1,724	-	-	288,515	-	-
Swift Soil and Water Conservation District	-	-	-	-	-	-	-	-	182,845	-	-	182,845	-	-	-	182,845	-	-
Todd Soil and Water Conservation District	-	-	-	-	-	-	-	-	282,054	-	-	282,054	-	-	-	282,054	-	-
Traverse Soil and Water Conservation District	-	-	-	-	-	-	-	-	280,635	-	-	280,635	10,602	-	-	291,237	-	-
Wabasha Soil and Water Conservation District	-	-	-	-	-	-	-	-	295,435	-	-	295,435	-	-	-	295,435	-	-
Wadena Soil and Water Conservation District	-	-	-	-	-	-	-	-	292,175	-	-	292,175	-	-	-	292,175	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Total Capital Outlay	Debt Service Principal Payments	Debt Service Interest Payments	Other Financing Uses			Total Expenditures and Other Uses		
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other				Total Current Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds	
Waseca Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	209,306	914,420
Washington Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914,420	-
Watson Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	281,775	-
Wilkin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,161	-
Winona Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	329,919	-
Wright Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470,506	-
Winona Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,405	27,635,548
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,404,005	27,635,548
Solid Waste Commissions/Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Central Solid Waste Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northwest Minnesota Household Hazardous Waste Management Prairieband Solid Waste Board	-	-	170,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,140	-
Tri-County Solid Waste Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	170,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,140	-
Training Center/Councils	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northwest Minnesota Office of Job Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stearns - Benton Employment and Training Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Austin/Mower County Area Transit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rainbow Rider Transit Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southwest Metro Transit Commission	-	-	5,587,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Cloud Metropolitan Transit Commission	-	-	5,691,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	11,278,867	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Valley Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bois de Sioux Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Browns Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buffalo-Red River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buffalo Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitol Region Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carmelhan-Marine Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearwater River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comfort Lake Forest Lake Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coon Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Lakes Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Crooked Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Heron Lake Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High Island Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joe River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kanarzi-Little Rock Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Minnesota River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Middle-Snake-Tannate Rivers Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Middle Fork Crow River W/D District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minnaha Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nine Mile Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses						
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development		All Other	Total Current Expenditures	Total Capital Outlay		Principal Payments	Debt Service Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds
North Fork Crow River Watershed District	-	-	-	-	-	-	-	145,989	-	-	-	145,989	153,014	169,336	50,122	518,461	-	-	-	518,461
Okabena-Ocheda Watershed District	-	-	-	-	-	-	-	58,914	-	-	-	58,914	9,524	35,662	6,338	58,914	-	-	-	58,914
Pelican River Watershed District	-	-	-	-	-	-	-	302,601	-	-	-	302,601	-	-	-	354,125	-	-	-	354,125
Prior Lake-Spring Lake Watershed District	-	-	-	-	-	-	-	655,410	-	-	-	655,410	-	-	-	655,410	-	-	70,051	725,461
Ramsay-Washington Metro Watershed District	-	-	-	-	-	-	-	1,603,335	-	-	-	1,603,335	595,185	116,762	35,117	2,350,399	-	-	72,195	2,422,594
Red Lake Watershed District	-	-	-	-	-	-	-	865,369	-	-	-	865,369	970,432	30,901	1,866,702	3,960,838	-	-	2,094,136	5,043,834
Red Creek Watershed District	-	-	-	-	-	-	-	3,004,493	-	-	-	3,004,493	37,341	-	-	3,041,834	-	-	-	-
Riley Purgatory-Bluff Creek Watershed District	-	-	-	-	-	-	-	840,845	-	-	-	840,845	1,404,441	-	-	2,245,286	-	-	-	2,245,286
Roseau River Watershed District	-	-	-	-	-	-	-	460,672	-	-	-	460,672	558,151	-	-	1,018,823	-	-	-	1,018,823
Sand Hill River Watershed District	-	-	-	-	-	-	-	134,909	-	-	-	134,909	89,578	-	-	224,487	-	-	-	224,487
Sauk River Watershed District	-	-	-	-	-	-	-	1,296,878	-	-	-	1,296,878	61,736	319,641	40,962	1,719,217	-	-	-	1,719,217
South Two River Watershed District	-	-	-	-	-	-	-	56,843	-	-	-	56,843	5,169	-	-	62,012	-	-	-	62,012
South Washington Watershed District	-	-	-	-	-	-	-	1,021,375	-	-	-	1,021,375	332,852	310,000	236,908	1,921,135	-	-	-	1,921,135
Stockton-Rollingstone MN City Watershed District	-	-	-	-	-	-	-	6,197	-	-	-	6,197	-	-	-	6,197	-	-	-	6,197
Thirty Lakes Watershed District	-	-	-	-	-	-	-	158,209	-	-	-	158,209	-	-	4	158,213	-	-	-	158,213
Two Rivers Watershed District	-	-	-	-	-	-	-	173,896	-	-	-	173,896	576,594	-	-	750,490	-	-	-	750,490
Upper Minnesota River Watershed District	-	-	-	-	-	-	-	113,647	-	-	-	113,647	-	-	-	113,647	-	-	124,046	237,693
Valley Branch Watershed District	-	-	-	-	-	-	-	772,065	-	-	-	772,065	-	-	-	772,065	-	-	-	772,065
Wardow Watershed District	-	-	-	-	-	-	-	6,891	-	-	-	6,891	119,967	-	-	164,778	-	-	-	164,778
Whitewater Joint Powers Board	-	-	-	-	-	-	-	44,811	-	-	-	44,811	119,967	-	-	164,778	-	-	-	164,778
Wild Rice Watershed District	-	-	-	-	-	-	-	390,519	-	-	-	390,519	1,649,278	-	-	2,039,797	-	-	79,302	2,119,099
Yellow Medicine River Watershed District	-	-	-	-	-	-	-	422,973	-	-	-	422,973	13,761,622	1,684,302	622,598	35,600,823	-	15,109	2,672,003	38,287,935
Total	-	-	-	-	-	-	-	19,532,301	-	-	-	19,532,301	13,761,622	1,684,302	622,598	35,600,823	-	15,109	2,672,003	38,287,935
Watershed Management	-	-	-	-	-	-	-	489,371	-	-	-	489,371	-	-	-	489,371	-	-	-	489,371
Area 11 Minnesota River Basin Project Inc.	-	-	-	-	-	-	-	298,104	-	-	-	298,104	878,278	-	-	1,176,382	-	-	75,000	1,251,382
Bassett Creek Watershed Management Commission	-	-	-	-	-	-	-	114,637	-	-	-	114,637	-	-	-	114,637	-	-	-	114,637
Black Dog Watershed Management Organization	-	-	-	-	-	-	-	154,982	-	-	-	154,982	213,308	-	-	368,290	-	-	-	368,290
Blue Earth River Basin Initiative (BERBI)	-	-	-	-	-	-	-	140,500	-	-	-	140,500	-	-	-	140,500	-	-	-	140,500
Elm Creek Watershed Management Commission	-	-	-	-	-	-	-	32,237	-	-	-	32,237	-	-	-	32,237	-	-	-	32,237
Gun Club Lake Watershed Management Organization	-	-	-	-	-	-	-	85,842	-	-	-	85,842	-	-	-	85,842	-	-	-	85,842
Lower Mississippi River Watershed Management Organization	-	-	-	-	-	-	-	50,353	-	-	-	50,353	-	-	-	50,353	-	-	-	50,353
Lower Rum River Water Management Organization	-	-	-	-	-	-	-	59,984	-	-	-	59,984	-	-	-	59,984	-	-	-	59,984
Lower St. Croix WMO	-	-	-	-	-	-	-	42,679	-	-	-	42,679	-	-	-	42,679	-	-	-	42,679
Marine on St. Croix WMO	-	-	-	-	-	-	-	94,799	-	-	-	94,799	-	-	-	94,799	-	-	17,618	112,417
Middle St. Croix Watershed Management Organization	-	-	-	-	-	-	-	722,226	-	-	-	722,226	-	-	-	722,226	-	-	-	722,226
Mississippi Headwaters Board	-	-	-	-	-	-	-	2,500	-	-	-	2,500	-	-	-	2,500	-	-	-	2,500
Mississippi Watershed Management Organization	-	-	-	-	-	-	-	60,472	-	-	-	60,472	-	-	-	60,472	-	-	-	60,472
North Cannon River WMO	-	-	-	-	-	-	-	770,217	-	-	-	770,217	864,599	-	-	1,634,816	-	-	-	1,634,816
Other Jail Water Management District	-	-	-	-	-	-	-	349,990	-	-	-	349,990	-	-	-	349,990	-	-	-	349,990
Pioneer Sunk Creek Watershed Management Commission	-	-	-	-	-	-	-	13,764	-	-	-	13,764	-	-	-	13,764	-	-	-	13,764
Red River Watershed Management Board	-	-	-	-	-	-	-	83,003	-	-	-	83,003	-	-	-	83,003	-	-	-	83,003
Shingle Creek Watershed Management Commission	-	-	-	-	-	-	-	540,856	-	-	-	540,856	-	-	-	540,856	-	-	-	540,856
Six Cities Watershed Management Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Snake River Watershed Management Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southeast Minnesota Water Resource Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 7
Classification of Expenditures
Governmental Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Uses					
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service - Principal Payments		Debt Service - Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds
Sunrise River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,960	-	-	-	9,960
Upper Run River WMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,270	-	-	-	4,270
Vicksburg Lake Area Water Management Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,076	-	-	-	66,076
Vermilion River Watershed Management Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301,838	-	-	-	301,838
West Mississippi Watershed Management Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115,215	-	-	-	115,215
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,603,875	-	-	-	7,119,110
Total Expenditures - Governmental Funds	10,727,665	30,582,652	9,108,414	25,914,410	106,366,914	216,641,958	76,059,820	61,372,980	24,525,947	441,802	643,316,562	46,620,155	39,040,587	11,757,893	740,935,197	10,467,138	17,850,112	12,783,614	782,056,061

Table 8
Summary of Enterprise Fund Operations
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005

Name of District Statement of Operations	Data		Health and Human Service		Housing and Economic Development		Lake Conservation		Port Authority		Public Safety Agencies	
	Airport Commissions	Processing Agencies	Electric Agencies	Human Service Agencies	Hospital Districts	Development Authorities	Conservation Districts	Library Districts	Port Authority	Public Safety Agencies		
Operating Revenues	196,152,860	2,466,362	268,874,406	5,455,748	271,158,456	73,720,160	47,666	1,767,582	3,116,233	5,722,831		
Expenses	185,125,578	2,418,766	198,204,121	8,246,976	267,950,421	258,189,609	59,490	3,396,166	2,917,591	9,058,762		
Income	11,027,282	47,596	70,670,285	(2,791,228)	3,208,035	(184,469,449)	(11,824)	(1,628,584)	198,642	(3,335,931)		
Nonoperating Revenues	102,485,638	394,366	14,413,869	3,263,609	8,148,405	169,911,367	1,808	1,422,199	1,457,906	3,337,807		
Expenses	81,912,778	339,401	73,877,338	147,971	2,537,920	7,236,833	-	42,884	25,190	20,902		
Net Income	31,600,142	102,561	11,206,816	324,410	8,818,520	(21,794,915)	(10,016)	(249,269)	1,631,358	(19,026)		
Additional Information												
Taxes	-	-	-	308,276	3,639,188	686,855	-	-	-	-	-	
Federal Grants	24,325,000	340,670	33,917	1,139,173	35,174	174,784,020	-	93,028	1,130,935	36,612		
State Grants	15,445	-	77,785	2,962,436	67,765	3,221,994	-	1,521,505	-	1,718,698		
Local Grants	-	-	12,370	1,704,198	1,036,757	704,842	-	567,533	-	1,795,943		
Transfers to(From) Other Funds	-	-	-	-	-	(55,556)	-	-	-	-		
Capital Outlay	131,276,049	70,403	35,737,805	82,781	30,287,691	27,679,931	-	164,194	547,579	174,099		
Borrowing	109,363,000	-	-	-	8,000,000	127,310,861	-	-	836,551	-		
Debt Service	-	-	-	-	-	-	-	-	-	-		
Interest	67,247,778	-	52,113,626	-	5,762,066	12,383,281	-	23,173	25,015	7,812		
Principal	39,702,822	-	42,273,178	4,054	26,963,326	163,948,270	-	22,810	181,076	23,617		
Name of District Statement of Operations	Recreational Authorities	Regional Development and Planning Agencies	Regional Water Systems	Sanitation Districts	Service Cooperatives	Solid Waste Commission	Transit Commissions	Watershed Districts	Watershed Management Organizations	Total All Districts		
Operating Revenues	5,907,289	232,705,275	5,393,810	37,491,919	390,185,087	6,557,205	483,909	19,356	240,615	1,507,466,769		
Expenses	5,525,816	482,603,148	6,645,492	39,370,829	390,192,946	6,411,082	1,438,900	30,978	309,891	1,868,096,562		
Income	381,473	(249,897,873)	(1,251,682)	(1,878,910)	(7,859)	146,123	(954,991)	(11,622)	(69,276)	(360,629,793)		
Nonoperating Revenues	194,968	242,063,179	2,752,589	4,901,744	12,405,926	743,779	1,149,888	35,571	38,192	569,122,810		
Expenses	398,974	31,205,388	1,426,705	4,247,470	424,834	561,039	5,431	22	-	204,411,080		
Net Income	177,467	(39,040,082)	74,202	(1,224,636)	11,973,233	328,863	189,466	23,927	(31,084)	4,081,937		
Additional Information												
Taxes	126,788	-	804,900	1,190,595	-	-	-	-	-	6,756,602		
Federal Grants	-	76,864,512	1,550,699	1,094,705	348,366	-	245,266	-	-	282,022,077		
State Grants	-	126,858,703	-	318,460	10,963	-	769,426	-	135	137,543,315		
Local Grants	-	5,487,054	-	581,444	-	1,353,017	24,250	-	-	13,267,408		
Transfers to(From) Other Funds	(309,230)	(15,831,164)	(50,249)	(57,023)	721,641	(257,908)	-	25	-	(15,839,464)		
Capital Outlay	244,224	266,357,144	7,447,882	18,799,901	238,243	521,042	173,289	3,695	6,856	519,812,808		
Borrowing	-	134,925,763	10,290,000	16,910,670	20,087	-	-	-	-	407,656,932		
Debt Service	-	-	-	-	-	-	-	-	-	-		
Interest	295,556	17,164,050	1,390,861	3,624,195	1,785	282,724	5,431	-	-	160,327,353		
Principal	273,181	36,585,136	8,588,949	9,167,151	3,011	1,965,000	35,179	-	-	329,736,760		

Table 9
Statement of Operations
Enterprise Funds
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Local Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Revenues	Expenses									Interest Payments	Principal Payments
CCOGA Pool	9,803,017	9,464,352	338,665	-	455,679	-	-	-	-	-	-	-	-	-
School Pool	113,581,280	112,395,763	1,185,517	-	12,066,967	-	-	-	-	-	-	-	-	-
Southeast Service Cooperative														
Member Services	755,633	801,524	(45,891)	22,197	(57,128)	-	-	-	-	-	-	-	-	-
Risk Mgmt Pool	41,299,199	42,409,623	(1,110,424)	117	(989,710)	-	348,366	10,963	-	-	26,334	20,087	1,668	3,011
Southwest - West Central Service Cooperative														
Appletree Institute	86,085,208	85,729,029	356,179	4,979	587,529	-	-	-	-	-	73,796	-	-	-
ESV Region IV	866,687	807,893	58,794	-	58,794	-	-	-	-	-	137,960	-	-	-
Total	390,183,087	390,192,946	(7,859)	424,834	11,973,233	-	348,366	10,963	-	721,641	238,243	20,087	1,785	3,011
Solid Waste Commission														
East Central Solid Waste Commission	4,224,039	3,852,380	371,659	318,383	149,383	-	-	-	984,292	-	449,605	-	102,996	1,535,000
Prairieband Solid Waste Board	2,253,980	1,932,933	321,047	242,656	99,430	-	-	-	-	-	61,626	-	179,728	430,000
Tri-County Solid Waste Commission	79,186	625,769	(546,583)	-	80,050	-	-	-	368,725	(257,908)	9,811	-	-	-
Total	6,557,205	6,411,082	146,123	561,039	328,863	-	-	-	1,353,017	(257,908)	521,042	-	282,724	1,965,000
Transit Commission														
Austin/Mower County Area Transit	63,046	285,901	(222,855)	-	(19,966)	-	16,883	159,420	24,250	-	-	-	5,431	-
Rainbow Rider Transit Board	420,863	1,152,999	(732,136)	946,999	209,432	-	228,383	610,006	-	-	173,289	-	-	35,179
Total	483,909	1,438,900	(954,991)	1,149,888	189,466	-	245,266	769,426	24,250	-	173,289	-	5,431	35,179
Watershed District														
Clearwater River Watershed District														
Harbor	124	184	(60)	-	(50)	-	-	-	-	-	-	-	-	-
Hidden River	14,706	20,904	(6,198)	161	(6,037)	-	-	-	-	-	3,695	-	-	-
Rest-A-White	4,526	9,890	(5,364)	35,400	30,014	-	-	-	-	25	-	-	-	-
Total	19,356	30,978	(11,622)	35,571	23,927	-	-	-	-	25	3,695	-	-	-
Watershed Management Organization														
Grass Lake Watershed Management Organization	70,000	5,969	64,031	-	86,717	-	-	-	-	-	-	-	-	-
Other Tail Water Management District	170,615	303,922	(133,307)	15,506	(117,801)	-	-	135	-	-	6,856	-	-	-
Total	240,615	309,891	(69,276)	38,192	(31,084)	-	-	135	-	-	6,856	-	-	-
Total For All Special District Enterprises	1,507,466,769	1,868,096,562	(360,629,793)	569,122,810	4,081,937	6,756,602	282,022,077	137,543,315	13,267,408	(15,839,464)	5,191,812,808	407,656,932	160,327,353	329,736,760

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond					Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Airport Commission									
Baudette-Lake of the Woods County Airport Commission	-	-	-	-	-	-	-	-	-
Evelth-Virginia Airport Commission	-	-	-	-	-	-	-	-	-
Lac Qui Parle County Airport	-	-	-	-	-	-	-	11,390	-
Metropolitan Airport Commission	-	-	-	330,970,000	1,430,105,000	1,761,075,000	-	101,176,000	-
District Total	-	-	-	330,970,000	1,430,105,000	1,761,075,000	-	101,187,390	-
Cable Commissions									
Central St. Croix Valley Joint Cable Communications Commission	-	-	-	-	-	-	-	-	-
Northern Dakota County Cable Communications Commission	-	-	-	-	-	-	-	-	-
Quad Cities Cable Communications Commission	-	-	-	-	1,315,000	1,315,000	-	-	-
Ramsay/Washington Counties Suburban Cable Communications Comm	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	1,315,000	1,315,000	-	-	-
Computing Services									
Arrowhead Regional Computing Consortium	-	-	-	-	-	-	-	-	-
Region V Computer Services Cooperative	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-
Drainage and Conservancy District									
Aitkin Drainage Conservation District	-	-	-	-	-	-	-	-	-
Education District									
East Metro Integration District	-	-	-	-	-	-	-	180,115	-
Minnesota Valley Education District	-	-	-	-	-	-	-	-	-
Quad County Projects	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	180,115	-
Electric									
Northern Minnesota Municipal Power Agency	-	-	-	-	281,501,953	281,501,953	-	-	-
Southern Minnesota Municipal Power Agency	-	-	-	-	1,006,380,000	1,006,380,000	-	40,000,000	-
Western Minnesota Municipal Power Agency	-	-	-	-	226,920,000	226,920,000	-	-	-
District Total	-	-	-	-	1,514,801,953	1,514,801,953	-	40,000,000	-
Health/Human Services									
Brown-Nicollet Community Health Services	-	-	-	-	-	-	-	-	-
Carlton, Cook, Lake and St. Louis County Community Health Board	-	-	-	-	-	-	-	-	-
Cottonwood-Jackson Community Health Services Board	-	-	-	-	-	-	-	-	-
Countryside Public Health Services	-	-	-	-	-	-	-	-	-
Human Service of Faribault and Martin Counties	-	-	-	-	-	-	-	37,358	-
Inter-County Nursing Services	-	-	-	-	-	-	-	-	-
Kanabec/Pine Community Health Services	-	-	-	-	-	-	-	-	-
Lincoln, Lyon, & Murray Human Services Board	-	-	-	-	-	-	-	-	-
Lincoln, Lyon, Murray and Pipestone Public Health Services	-	-	-	-	-	-	-	-	-
Meeker-McLeod-Sibley Community Health Services	-	-	-	-	-	-	-	-	-
Mid-State Community Health Services	-	-	-	-	-	-	-	-	-
Multi-County Nursing Service	-	-	-	-	-	-	-	1,519	-
Nobles-Rock Public Health Services	-	-	-	-	-	-	-	-	-

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	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Northwest Hennepin Human Services Council	-	-	-	-	-	-	-	-	-
Quin County Community Health Services	-	-	-	-	-	-	-	-	-
Southwestern MN Adult Mental Health Consortium	-	-	-	-	-	-	-	-	-
Stevens-Traverse-Grant Public Health	-	-	-	-	-	-	-	-	-
District Total								38,877	
Hospital District									
Canby Community Hospital District No. 1	-	-	-	5,030,000	-	-	-	-	-
Cannon Falls Hospital District	-	-	-	-	-	-	-	369,611	-
Chippewa County - Montevideo Hospital	-	-	-	-	-	-	-	-	-
Cook County North Shore Hospital and Care Center	-	-	-	-	-	-	-	24,019	-
Cook Hospital District	-	-	-	-	-	-	-	1,707,505	-
Cuyuna Range Hospital District	-	-	-	17,515,000	-	-	-	-	-
Dawson Area Hospital District	-	-	-	350,000	-	-	-	-	-
East Lake Clinic District	-	-	-	-	-	-	-	518,133	-
Glacial Ridge Hospital District	-	-	-	-	-	-	-	-	-
Monticello-Big Lake Community Hospital District	-	-	-	28,625,000	-	-	3,895,000	-	-
Moose Lake Community Hospital District	-	-	-	13,800,000	-	-	-	269,751	-
North Pine Area Hospital District	-	-	-	-	-	-	-	1,195,000	-
North Suburban Hospital District	-	-	-	-	-	-	-	-	-
Northern Itasca Hospital District	-	-	-	9,742,810	-	-	-	36,361	-
Paynesville Area Health Care System	-	-	-	820,000	-	-	820,000	-	-
Pelican Valley Health Center Hospital District	-	-	-	1,740,000	-	-	-	312,924	-
Perham Hospital District	-	-	-	-	-	-	-	5,947,444	-
Rice County District One Hospital	-	-	-	-	-	-	-	7,232,733	-
Roseau Area Hospital District	-	-	-	9,900,000	-	-	1,845,000	-	-
United Hospital District of Faribault County	-	-	-	7,294,861	-	-	-	-	-
Western Pope County Hospital District	-	-	-	606,035	-	-	-	125,002	-
District Total				95,423,706			6,560,000	34,184,526	
Housing and Redevelopment Authority									
Alexandria Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Austin/Mower County Home Ownership Fund	-	-	-	-	-	-	-	-	-
Bagley Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Barnesville Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Baudette Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Beltrami County Housing and Redevelopment Authority	-	-	-	8,430,000	-	-	5,310,000	117,568	-
Bemidji Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Benson Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Big Stone County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Blue Earth City Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Braham Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Breckenridge Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Canby Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Carlton Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Chippewa County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Chisholm Housing and Redevelopment Authority	-	-	-	-	-	-	-	377,802	-
Clay County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Clearwater County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-

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	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Cloquet Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Cook Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Cottonwood Housing and Redevelopment Authority	-	-	-	-	-	-	364,853	-	-
Crookston Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Crosby Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Delano EDA Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Detroit Lakes Housing and Redevelopment Authority	-	-	-	-	-	-	83,918	-	-
Dodge Center Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Ely Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Fairmont Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Fergus Falls Housing and Redevelopment Authority	-	-	-	-	-	-	1,401,299	-	-
Foley Economic Development Authority	-	-	-	-	-	-	-	-	-
Gilbert Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Glenwood Housing and Redevelopment Authority	-	-	-	-	-	5,570,000	-	-	-
Grand Rapids Housing and Redevelopment Authority	-	-	-	-	5,570,000	-	-	-	-
Grant County Housing and Redevelopment Authority	-	-	-	-	1,125,000	1,125,000	-	101,500	-
Greenbush Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Henning Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Hibbing Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Houston Housing and Redevelopment Authority	-	-	-	-	325,000	325,000	-	574,981	-
Hubbard County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
International Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	241,241	-
Itasca County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Jackson Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Koochiching County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Lake Benton Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Lincoln County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Lindstrom Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Litchfield Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Little Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Long Prairie Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Madison Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Minneapolis-St. Paul Housing Finance Board	-	-	-	-	217,817,079	217,817,079	102,900,000	-	-
Minneapolis Public Housing Authority	-	-	-	-	-	2,250,000	-	1,025,613	-
Montevideo Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Moose Lake Housing and Redevelopment Authority	-	-	-	-	1,249,858	1,249,858	-	374,270	-
Mora Housing and Redevelopment Authority	-	-	-	-	-	-	-	860,593	-
Morris Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Morrison County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Mountain Lake Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
New Richland Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
North Mankato Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Northwest MN Multi-County Housing and Redevelopment Authority	-	-	-	-	39,328,728	39,328,728	2,345,000	-	-
Otter Tail County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Park Rapids Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Pequot Lakes Housing and Redevelopment Authority	-	-	-	-	1,716,670	1,716,670	-	637,138	-
Perham Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Pine City Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Pine County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
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	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Pine Island Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Pine River Housing and Redevelopment Authority	-	-	-	-	-	-	-	700,395	-
Pipestone Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Red Lake Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	123,192	-
Red Wing Housing and Redevelopment Authority	-	-	-	-	5,146,684	5,146,684	1,090,000	835,112	-
Redwood Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Sleepy Eye Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
South Central Minnesota Multi-County Housing and Redevelopment	-	-	-	-	20,150,000	20,150,000	-	-	-
South St. Paul Housing and Redevelopment Authority	-	30,951	1,563	-	-	32,514	-	707,556	-
Southeastern MN Multi-County Housing and Redevelopment Authority	-	3,527,448	-	-	13,627,029	17,154,477	-	3,115,931	-
Staples Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
St. Louis Park Housing and Redevelopment Authority	-	-	-	-	1,300,000	1,300,000	-	-	-
St. Paul Public Housing Authority	-	-	-	-	-	-	-	-	-
Thief River Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Todd County Housing and Redevelopment Authority	-	-	-	-	-	-	-	41,115	-
Tracy Public Housing Authority	-	-	-	-	-	-	-	-	-
Two Harbors Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Virginia Housing and Redevelopment Authority	-	-	-	6,395,000	-	6,395,000	-	-	-
Wadena Housing and Redevelopment Authority	-	-	-	-	3,874,962	3,874,962	1,895,000	-	-
Walker Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Warren Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Warroad Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Waseca Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
White Earth Reservation HRA	-	-	-	-	-	-	-	-	-
Willmar Housing and Redevelopment Authority	-	-	-	-	3,060,000	3,060,000	-	773,072	-
Windom Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Winona Housing and Redevelopment Authority	-	-	-	-	-	-	-	355,038	-
Worthington Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
Yellow Medicine County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	-
District Total	-	3,558,399	1,563	6,395,000	322,721,010	334,925,972	113,540,000	12,812,187	-
Lake Conservation District									
Lake Minnetonka Conservation District	-	-	-	-	-	-	-	-	-
White Bear Lake Conservation District	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-
Lake Improvement District									
Briar Lake Improvement District	-	-	-	-	-	-	-	-	-
Cedar Lake Improvement District	-	-	-	-	-	-	-	-	-
Knife Lake Improvement District	-	-	-	-	-	-	-	-	-
Union/Lake Sarah Lake Improvement District	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-
Library Districts									
Arrowhead Library System	-	-	-	-	-	-	-	-	-
East Central Regional Library District	-	-	-	-	-	-	-	-	-
Great River Regional Library District	-	-	-	-	-	-	-	-	-
Kitchigami Regional Library	-	-	-	-	-	-	-	-	-
Lake Agassiz Regional Library	-	-	-	-	-	-	-	-	-

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	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Metropolitan Library Service Agency	-	-	-	-	-	-	-	-	-	-
Northwest Regional Library	-	-	-	-	-	-	-	-	-	-
Pioneerland Library Systems	-	-	-	-	-	-	-	-	-	-
Plum Creek Library System	-	-	-	-	-	-	-	-	-	-
Southeast Library System	-	-	-	-	-	-	-	363,346	-	-
Southeastern Libraries Cooperating	-	-	-	-	-	-	-	-	-	-
Spring Grove Cooperative Library	-	-	-	-	-	-	-	-	-	-
Traverse des Sioux Library System	-	-	-	-	-	-	-	-	-	-
Viking Library System	-	-	-	-	-	-	-	-	-	-
Wassenaar Library System	-	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	363,346	-	-
Mental Health Collaborative										
Aitkin County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Anoka County Children & Family Council Collaborative	-	-	-	-	-	-	-	-	-	-
Becker County Children's Initiative	-	-	-	-	-	-	-	-	-	-
Beltrami Area Service Collaborative	-	-	-	-	-	-	-	-	-	-
Benton Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-	-
Big Stone County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Carlton County Human Services	-	-	-	-	-	-	-	-	-	-
Carver County Integrated Services Council	-	-	-	-	-	-	-	-	-	-
Cass County/Leech Lake Reservation Children's Initiative	-	-	-	-	-	-	-	-	-	-
Chippewa County Care Collaborative	-	-	-	-	-	-	-	-	-	-
Chisago County Children's Cabinet Collaborative	-	-	-	-	-	-	-	-	-	-
Clay County Joint Powers Collaborative	-	-	-	-	-	-	-	-	-	-
Cottonwood County Family Services	-	-	-	-	-	-	-	-	-	-
Cottonwood County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Crow Wing County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Dakota County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Dodge County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Douglas County Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-	-
Duluth Area Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Edina Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Families First Collaborative of Brown County	-	-	-	-	-	-	-	-	-	-
Family Connections Collaborative	-	-	-	-	-	-	-	-	-	-
Family Services Collaborative of Faribault & Martin Counties	-	-	-	-	-	-	-	-	-	-
Fillmore County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Freeborn County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Goodhue County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Grant County Youth and Child Council (Collaborative)	-	-	-	-	-	-	-	-	-	-
Hennepin County Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-	-
Hennepin South Services Collaborative	-	-	-	-	-	-	-	-	-	-
Hopkins Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Houston County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Hubbard County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Isanti County Integrated Collaborative	-	-	-	-	-	-	-	-	-	-
Itasca County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Jackson County Family Services Network Collaborative	-	-	-	-	-	-	-	-	-	-
Kanabec County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond					Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Kitson County Children's Collaborative	-	-	-	-	-	-	-	-	-
Koochiching Family Collaborative	-	-	-	-	-	-	-	-	-
Lake of the Woods County Children & Families Collaborative	-	-	-	-	-	-	-	-	-
Le Sueur County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Lyon-Murray Counties Family Services Collaborative	-	-	-	-	-	-	-	-	-
Mahnomen County Interagency Collaborative	-	-	-	-	-	-	-	-	-
Marshall County Family Services Collaborative	-	-	-	-	-	-	-	-	-
McLeod Family Connection Collderorative	-	-	-	-	-	-	-	-	-
Mille Laes County Family Ties	-	-	-	-	-	-	-	-	-
Minneapolis Redesign	-	-	-	-	-	-	-	-	-
Minneapolis Youth Coordinating Board	-	-	-	-	-	-	-	-	-
Minnetonka Family Collaborative	-	-	-	-	-	-	-	-	-
Morrison County Interagency Coordinating Council	-	-	-	-	-	-	-	-	-
Mower County Family Connection Collaborative	-	-	-	-	-	-	-	-	-
Nicollet County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Norman County Children's Collaborative	-	-	-	-	-	-	-	-	-
North Shore Collaborative	-	-	-	-	-	-	-	-	-
Northern St. Louis County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Northwest Hennepin Family Services Collaborative	-	-	-	-	-	-	-	-	-
Olmsted County Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-
Olmsted County FACES	-	-	-	-	-	-	-	-	-
Orono Communities/ Healthy Youth Mental Health Collaborative	-	-	-	-	-	-	-	-	-
Otter Tail Family Services Collaborative	-	-	-	-	-	-	-	-	-
Pennington County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Pine County Children Families & Learning Services Mental Hea	-	-	-	-	-	-	-	-	-
Polk County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Pope County Family Mental Health Collaborative	-	-	-	-	-	-	-	-	-
Putting All Communities Together 4 Families Collaborative	-	-	-	-	-	-	-	-	-
Ramsey County Childrens Mental Health Collaborative	-	-	-	-	-	-	-	-	-
Red Lake Childrens Initiative Family Services Collaborative	-	-	-	-	-	-	-	-	-
Redwood County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Rice County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Robbinsdale Area Redesign Family Service Collaborative	-	-	-	-	-	-	-	-	-
Rock County Collaborative	-	-	-	-	-	-	-	-	-
Scott Family Net	-	-	-	-	-	-	-	-	-
Sibley County Childrens Collaborative	-	-	-	-	-	-	-	-	-
South Central Childrens Project	-	-	-	-	-	-	-	-	-
South St. Louis County Collaborative/ Duluth Family Services	-	-	-	-	-	-	-	-	-
Stearns County Family Services Collaborative	-	-	-	-	-	-	-	-	-
Steele County Children's Mental Health Collaborative	-	-	-	-	-	-	-	-	-
Stevens County Family Services Collaborative	-	-	-	-	-	-	-	-	-
St. Anthony Family Services Collaborative	-	-	-	-	-	-	-	-	-
St. Louis Park Family Services Collaborative	-	-	-	-	-	-	-	-	-
St. Paul/Ramsey County Children's Initiative	-	-	-	-	-	-	-	-	-
Suburban Ramsey Family Collaborative	-	-	-	-	-	-	-	-	-
Three Counties for Kids	-	-	-	-	-	-	-	-	-
Todd County Collaborative for Children & Families	-	-	-	-	-	-	-	-	-
Traverse County Connections Collaborative	-	-	-	-	-	-	-	-	-
Visions for Families and Communities	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Wabasha County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Wadena County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Waseca County Collaborative for Families	-	-	-	-	-	-	-	-	-	-
Washington County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
Watowan County Visions For Families & Communities	-	-	-	-	-	-	-	-	-	-
Wayzata Communities in Collaboration Council	-	-	-	-	-	-	-	-	-	-
Westonka Healthy Community Collaborative	-	-	-	-	-	-	-	-	-	-
Winona County Family Service Collaborative	-	-	-	-	-	-	-	-	-	-
Wright County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-	-
Port Authorities	-	150,000	795,475	-	-	-	945,475	-	-	-
Duluth Seaway Port Authority	-	150,000	795,475	-	-	-	945,475	-	-	-
Public Safety	-	-	-	-	-	-	-	-	112,614	-
Arrowhead Emergency Medical Services Association	-	-	-	-	-	-	-	-	112,614	-
Arrowhead Regional Corrections	-	-	-	-	-	-	-	-	-	-
Centennial Lakes Police Department	-	-	-	-	-	-	-	-	-	-
Central Minnesota Community Corrections	-	-	-	-	-	-	-	-	-	-
Central Minnesota Emergency Medical Services Board	-	-	-	-	-	-	-	-	-	-
Central Minnesota Major Crime Investigation Unit	-	-	-	-	-	-	-	-	-	-
Floodwood Area Emergency Medical Service District	-	-	-	-	-	-	-	-	-	-
Greater Northwest Emergency Medical Services, Inc.	-	-	-	-	-	-	-	-	-	-
Lower St. Croix Valley Fire Protection District	-	-	-	1,390,000	-	-	1,390,000	-	535,541	-
Metropolitan 911 Board	-	-	-	-	-	-	-	-	-	-
Northwestern Minnesota Juvenile Center	-	-	-	-	-	-	-	-	-	-
Prairie Lakes Youth Programs	-	-	-	-	-	-	-	-	-	-
Region 6W Community Corrections	-	-	-	-	-	-	-	-	-	-
Rock-Nobles Community Corrections	-	-	-	-	-	-	-	-	-	-
Scott Joint Prosecution Association	-	-	-	-	-	-	-	-	-	-
South Central Minnesota Emergency Medical Services	-	-	-	-	-	-	-	-	-	-
Southeastern Minnesota Emergency Medical Services Joint Powers	-	-	-	-	-	-	-	-	-	-
Southeastern Minnesota Emergency Medical Services Task Force	-	-	-	-	-	-	-	-	-	-
Todd-Wadena Community Corrections	-	-	-	-	-	-	-	-	-	-
Tri-County Community Corrections	-	-	-	-	-	-	-	-	8,957	-
West Central Minnesota EMS Corp.	-	-	-	-	-	-	-	-	-	-
West Hennepin Public Safety Department	-	-	-	-	-	-	-	-	-	-
West Metro Fire - Rescue District	-	-	-	-	-	-	-	-	14,795	-
District Total	-	-	-	1,390,000	-	-	1,390,000	-	671,907	-
RDC	-	-	-	-	-	-	-	-	396,776	-
Arrowhead Regional Development Commission 3	-	-	-	-	-	-	-	-	82,415	-
East Central Regional Development Commission	-	-	-	-	-	-	-	-	370,370	-
Headwaters Regional Development Commission	-	-	-	-	11,570,000	-	469,625,000	220,745,000	518,642,216	-
Metropolitan Council	458,055,000	-	-	-	-	-	-	-	-	-
Mid-Minnesota Development Commission	-	-	-	-	-	-	-	-	-	-
Northern Counties Land Use Coordinating Board	-	-	-	-	-	-	-	-	-	-
Northwest Regional Development Commission	-	-	-	-	-	-	-	-	-	-
Region 5 Development Commission	-	-	-	-	-	-	-	-	1,087,778	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Region Nine Development Commission	-	-	-	-	-	-	-	-	-	-
Southwest Regional Development Commission	1,340,000	-	-	-	-	-	1,340,000	-	618,914	-
Upper Minnesota Valley Regional Development Commission - District Total	459,395,000	-	-	11,570,000	-	-	470,965,000	220,745,000	521,198,469	-
Recreation Authority										
Lake of the Woods Area Tourism Board	-	-	-	-	-	-	-	-	-	-
Lake Superior Center Authority	-	-	-	-	-	-	-	-	-	-
Suburban Hennepin County Regional Park District	39,045,000	-	-	6,365,000	-	-	45,410,000	475,000	1,235,129	-
District Total	39,045,000	-	-	6,365,000	-	-	45,410,000	475,000	1,235,129	-
Regional Railroad Authorities										
Buffalo Ridge Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-
Lac Qui Parle Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-
McLeod County Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-
Minnesota Valley Regional Railroad Authority	-	-	-	-	-	-	-	-	5,954,436	-
St. Louis & Lake Counties Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	5,954,436	-
Rural Water System										
Albertville Hanover St. Michael Joint Powers Water Board	-	-	-	-	820,000	-	820,000	-	4,770,000	-
Golden Valley - Crystal - New Hope Joint Water Commission	-	-	-	-	-	-	-	-	112,467	-
Kittson-Marshall Rural Water System	-	-	-	-	-	-	-	-	-	-
Lincoln-Pipestone Rural Water System	20,206,000	-	-	-	-	-	20,206,000	12,195,000	168,465	-
Marshall-Polk Rural Water System	-	-	5,175,000	-	-	-	5,175,000	-	-	-
Red Rock Rural Water System	-	-	-	6,835,000	-	-	6,835,000	-	30,488	-
District Total	20,206,000	-	5,175,000	6,835,000	820,000	-	33,036,000	12,195,000	5,081,420	-
Sanitation Districts										
Alexandria Lake Area Sanitary District	6,160,000	-	3,270,000	-	-	-	9,430,000	1,375,000	-	-
Annandale-Maple Lake Wastewater Commission	-	-	-	-	-	-	-	-	-	-
Banning Junction Area Water & Sanitary Sewer District	-	-	779,500	-	-	-	779,500	-	-	-
Cedar Lake Area Water & Sanitary Sewer District	197,861	-	-	-	-	-	197,861	197,861	2,890,020	-
Central Iron Range Regional Sanitary District	-	-	-	-	-	-	-	-	-	-
Central Lakes Region Sanitary District	-	-	-	-	-	-	-	-	-	-
Chicago Lakes Joint Sewage Treatment Commission	3,163,356	-	-	-	-	-	3,163,356	-	14,707	-
Clear Lake/Clearwater Sewer Authority District	-	-	-	-	-	-	-	-	-	-
Coleraine-Bovey-Taconite Joint Wastewater Commission	-	-	-	-	-	-	-	-	-	-
Crane Lake Water and Sanitary District	-	-	580,000	-	-	-	580,000	-	1,390,000	-
Cross Lake Area Water and Sanitary Sewer District	-	-	-	70,000	-	-	70,000	-	4,371,961	-
Delft Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-
Dover, Eyota, St. Charles Area Sanitary District	-	-	-	-	-	-	-	-	1,403,000	-
Duluth/North Shore Sanitary District	315,000	-	-	-	-	-	315,000	-	8,576,033	-
East Koochiching Sanitation District	-	-	-	-	-	-	-	-	-	-
Elko/New Market Wastewater Treatment Facility & Sewer System	-	-	-	-	-	-	-	-	-	-
Farwell-Kensington Sanitary District	489,000	-	-	-	-	-	489,000	-	-	-
Garrison, Kathio, West Mille Lacs Lake Sanitary Sewer Distri	3,615,000	-	275,000	151,023	-	-	3,615,000	-	436,000	-
GEM Sanitation District	-	-	-	-	-	-	-	-	-	-
Knife River-Larsmont Sanitary District	-	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Lake Washington Sanitary District	-	-	-	-	-	-	-	-	2,590,795	-
Lamont Sewer District	-	-	-	-	-	-	-	-	-	-
Leota Sanitary District	-	-	-	-	-	-	-	-	205,000	-
Mar-Kit Landfill	-	-	-	-	-	-	-	-	266,667	-
Metropolitan Mosquito Control Board	-	-	-	-	-	-	-	-	-	-
Moose Lake-Windmere Area Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-
North Koochiching Area Sanitary District	-	-	-	-	-	-	-	-	-	-
North Long Lake SSD	-	-	-	-	-	-	-	-	-	-
North Shore Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-
Oakland Sanitation District	-	-	-	-	-	-	-	-	-	-
Plainview-Elgin Sanitary District	-	-	-	-	-	-	-	-	745,160	-
Rich Prairie Sewer & Water District	-	-	-	5,635,000	-	-	5,635,000	-	-	-
Rush Lake Sanitary District	-	-	-	-	-	-	-	-	-	-
Shorewood Acres Sanitary District	110,000	-	-	-	-	-	110,000	-	-	-
Shorewood Park Sanitary District	-	-	-	-	-	-	-	-	390,625	-
Southeast Minnesota Recycler's Exchange	-	-	-	-	-	-	-	-	155,000	-
Toftie-Schroeder Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-
Tower & Breitung Water and Sewer Commission	-	-	-	-	-	-	-	-	-	-
Tri-Cities Biosolids Disposal Authority	-	-	-	-	-	-	-	-	-	-
Tri-City Joint Sewers Board	-	-	-	688,850	-	-	688,850	688,850	-	-
Villard Area Lakes Sanitary District	-	-	-	-	-	-	-	-	-	-
Wannaska Sanitary District	-	-	-	-	-	-	-	-	-	-
Western Lake Superior Sanitary District	-	-	21,430,000	-	-	-	21,430,000	3,925,000	38,385,346	-
District Total	14,050,217	-	26,334,500	6,544,873	-	-	46,929,590	6,186,711	61,820,314	-
Service Cooperative										
Lakes Country Service Cooperative	-	-	-	-	-	-	-	-	-	-
Metro ECSU	-	-	-	-	-	-	-	-	-	-
National Joint Powers Alliance	-	-	-	-	-	-	-	-	-	-
Northwest Service Cooperative	-	-	-	-	-	-	-	-	1,206,564	-
Resource Training and Solutions	-	-	-	-	-	-	-	-	-	-
South Central Service Cooperative	-	-	-	-	-	-	-	-	-	-
Southwest Service Cooperative	-	-	-	-	-	17,076	17,076	-	-	-
Southwest - West Central Service Cooperative	-	-	-	-	-	17,076	17,076	-	1,206,564	-
District Total	-	-	-	-	-	-	-	-	-	-
Soil and Water Conservation District										
Aitkin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Anoka Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Becker Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Beltrami Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Benton Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Big Stone Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Blue Earth Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Brown Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Carlton Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Carver Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Cass Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Central Minnesota Soil & Water Conservation District Cluster	-	-	-	-	-	-	-	-	-	-
Chippewa Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Chicago Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Clay Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Clearwater Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Cook Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Cottonwood Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Crow Wing Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Dakota Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Dodge Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Douglas Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
East Otter Tail Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Fairbault Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Fillmore Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Freeborn Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Goodhue Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Grant Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Hennepin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Hubbard Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Impact 6 Joint Powers Board	-	-	-	-	-	-	-	-	-	-
Isanti Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Itasca Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Jackson Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Kanabec Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Kandiyohi Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Kittson Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Koochiching Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Lac Qui Parle Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Lake of the Woods Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Lake Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Le Sueur Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Lincoln Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Lyon Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Mahnomen Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Marshall-Beltrami Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Marshall Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Martin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
McLeod Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Meeker Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Mille Lacs Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Morrison Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Mower Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Murray Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Nicollet Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Nobles Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Norman Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Olmsted Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Otter Tail East Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-
Otter Tail West Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond					Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Pennington Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Pine Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Pipestone Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Polk East Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Polk West Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Pope Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Ramsey Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Red Lake Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Redwood Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Renville Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Rice Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Rock Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Root River Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Roseau Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Scott Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Sherburne Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Sibley Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Southeast Minnesota Technical Support Joint Powers Board	-	-	-	-	-	-	-	-	-
Stearns Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Steele Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Stevens Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
St. Louis North Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
St. Louis South Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Swift Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Todd Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Traverse Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Wabasha Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Wadena Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Waseca Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Washington Conservation District	-	-	-	-	-	-	-	-	-
Watowan Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Wilkin Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Winona Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Wright Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
Yellow Medicine Soil and Water Conservation District	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-
Solid Waste Commissions/Board	-	-	-	-	-	-	-	-	-
East Central Solid Waste Commission	-	-	-	-	4,370,000	4,370,000	4,370,000	-	-
Northwest Minnesota Household Hazardous Waste Management	-	-	-	-	-	-	-	-	-
PrairieLand Solid Waste Board	3,605,000	-	-	-	-	3,605,000	3,605,000	-	-
Ramsey/Washington County Resource Recovery Project	-	-	-	-	-	-	-	-	-
Tri-County Solid Waste Commission	-	-	-	-	4,370,000	4,370,000	7,975,000	-	-
District Total	3,605,000	-	-	-	4,370,000	7,975,000	7,975,000	-	-
Training Center/Councils	-	-	-	-	-	-	-	-	-
Northeast Minnesota Office of Job Training	-	-	-	-	-	-	-	-	-
Stearns - Benton Employment and Training Council	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Transit Commission										
Austin/Mower County Area Transit	-	-	-	-	-	-	-	-	-	-
Rainbow Rider Transit Board	-	-	-	-	-	-	-	-	102,103	-
Southwest Metro Transit Commission	-	-	-	-	-	-	-	-	3,143,261	-
St. Cloud Metropolitan Transit Commission	-	-	-	-	-	-	-	-	-	-
District Total									3,245,364	
Watershed District										
Bear Valley Watershed District	-	-	-	-	-	-	-	-	-	-
Bois de Souix Watershed District	-	-	-	-	-	-	-	-	-	-
Browns Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Buffalo-Red River Watershed District	-	-	-	-	-	-	-	-	-	-
Buffalo Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Capitol Region Watershed District	-	-	-	-	-	-	-	-	-	-
Camelian-Marine Watershed District	-	-	-	-	-	-	-	-	4,872	-
Clearwater River Watershed District	-	-	-	-	-	-	-	-	-	-
Comfort Lake Forest Lake Watershed District	-	-	-	-	-	-	-	-	-	-
Coon Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Cornorant Lakes Watershed District	-	-	-	-	-	-	-	-	-	-
Crooked Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Heron Lake Watershed District	-	-	-	-	-	-	-	-	-	-
High Island Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Joe River Watershed District	-	-	-	-	-	-	-	-	-	-
Kanaranzi-Little Rock Watershed District	-	-	-	-	-	-	-	-	-	-
Lower Minnesota River Watershed District	-	-	-	-	-	-	-	-	-	-
Middle-Snake-Tamarac Rivers Watershed District	-	-	2,760,000	-	-	-	2,760,000	-	-	-
Middle Fork Crow River WD	-	-	-	-	-	-	-	-	-	-
Minnehaha Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Nine Mile Creek Watershed District	-	-	-	-	-	-	-	-	-	-
North Fork Crow River Watershed District	-	-	-	-	-	-	-	-	1,335,550	-
Okabena-Ocheda Watershed District	-	-	-	-	-	-	-	-	290,133	-
Pelican River Watershed District	-	-	-	-	-	-	-	-	-	-
Prior Lake-Spring Lake Watershed District	-	-	-	-	-	-	-	-	-	-
Ramsey-Washington Metro Watershed District	-	-	-	-	-	-	-	-	1,549,290	-
Red Lake Watershed District	-	-	-	-	-	-	-	-	169,955	-
Rice Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Riley Purgatory-Bluff Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Roseau River Watershed District	-	-	-	-	-	-	-	-	-	-
Sand Hill River Watershed District	-	-	-	-	-	-	-	-	-	-
Sauk River Watershed District	-	-	-	-	-	-	-	-	2,786,150	-
Shell Rock River Watershed District	-	-	-	-	-	-	-	-	-	-
South Two River Watershed District	-	-	-	-	-	-	-	-	-	-
South Washington Watershed District	-	-	-	-	-	-	-	-	-	-
Stockton-Rollingstone MN City Watershed District	5,300,000	-	-	-	-	-	5,300,000	-	-	-
Thirty Lakes Watershed District	-	-	-	-	-	-	-	-	-	-
Turtle Creek Watershed District	-	-	-	-	-	-	-	-	-	-
Two Rivers Watershed District	-	-	-	-	-	-	-	-	-	-
Upper Minnesota River Watershed District	-	-	-	-	-	-	-	-	-	-

Table 10
Total Outstanding Indebtedness
For the Fiscal Years Ending Between July 1, 2004 and June 30, 2005
Sorted by Type of District

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Vailey Branch Watershed District	-	-	-	-	-	-	-	-	-	-
Warroad Watershed District	-	-	-	-	-	-	-	-	-	-
Whitewater Joint Powers Board	-	-	-	-	-	-	-	-	-	-
Wild Rice Watershed District	-	-	-	-	-	-	-	-	-	-
Yellow Medicine River Watershed District	-	-	-	-	-	-	-	-	-	-
District Total	5,300,000	-	2,760,000	-	-	-	8,060,000	-	6,135,950	-
Watershed Management										
Area II Minnesota River Basin Project Inc.	-	-	-	-	-	-	-	-	-	-
Bassett Creek Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
Black Dog Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Blue Earth River Basin Initiative (BERBI)	-	-	-	-	-	-	-	-	-	-
Carver County Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Elm Creek Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
Grass Lake Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Gun Club Lake Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Lower Mississippi River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Lower Rum River Water Management Organization	-	-	-	-	-	-	-	-	-	-
Lower St. Croix Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Marine on St. Croix Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Middle St. Croix Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Minnesota River Source Joint Powers Board	-	-	-	-	-	-	-	-	-	-
Mississippi Headwaters Board	-	-	-	-	-	-	-	-	-	-
Mississippi Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
North Cannon River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Otter Tail Water Management District	-	-	-	-	-	-	-	-	-	-
Pioneer Sarah Creek Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
Red River Watershed Management Board	-	-	-	-	-	-	-	-	-	-
Richfield-Bloomington Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Scott County Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
Shingle Creek Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
Six Cities Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Snake River Watershed Management Board	-	-	-	-	-	-	-	-	-	-
Southeast Minnesota Water Resource Board	-	-	-	-	-	-	-	-	-	-
Sunnrise River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Upper Rum River Watershed Management Organization	-	-	-	-	-	-	-	-	-	-
Vadnais Lake Area Water Management Organization	-	-	-	-	-	-	-	-	-	-
Vermillion River Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
West Mississippi Watershed Management Commission	-	-	-	-	-	-	-	-	-	-
District Total	-	-	-	-	-	-	-	-	-	-
Total for All Districts	541,601,217	3,708,399	35,066,538	352,134,873	3,387,491,669	2,267,076	4,322,269,772	367,676,711	795,315,994	-

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