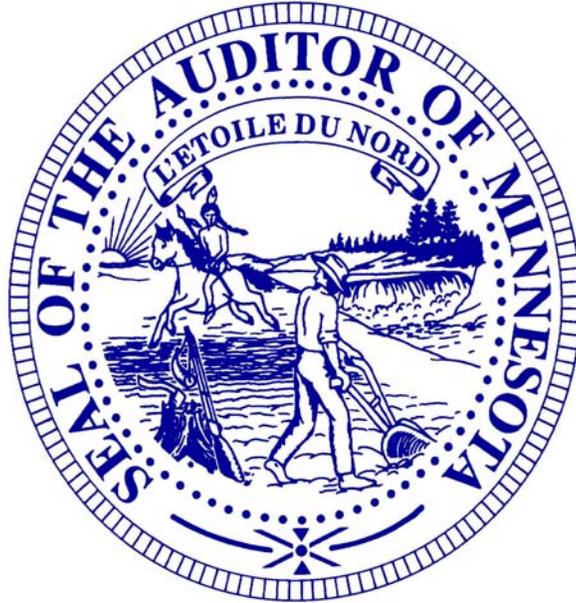


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2011 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

Government Information - collects and analyzes financial information for cities, towns, counties, and special 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 - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@osa.state.mn.us
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: www.auditor.state.mn.us.

Minnesota County Finances

2011 Revenues, Expenditures, and Debt



May 8, 2013

Government Information Division Office of the State Auditor State of Minnesota

Deputy State Auditor

Greg Hierlinger

Staff

Matthew Lindemann, *Director of Budget, Finance, and Technology*

John Jernberg, *Research Analysis Specialist*

Christy John, *Research Analyst*

Mark Albarado, *Accounting Officer*

Tiffany Heinz, *Accounting Officer*

Erin Schutta, *Accounting Officer*

Jennifer Carlson (*Intern*)

Rachel Hanson (*Intern*)

This page left blank intentionally

TABLE OF CONTENTS

Scope and Methodology	1
Executive Summary	3
Comparison and Overview	
Governmental Fund Revenues.....	5
Governmental Fund Expenditures.....	8
Outstanding Long-Term Indebtedness.....	12
Public Service Enterprises.....	13
Unrestricted Fund Balances of the General Fund and Special Revenue Funds.....	14
Governmental Tables	
Table 1 - Summary of Revenues and Expenditures - Governmental Funds - 5-Year Change.....	18
Table 2 - Classification of County Revenues and Expenditures - Governmental Funds.....	22
Public Service Enterprise Table	
Table 3 - Analysis of All Enterprise Operations.....	50
Enterprise Fund Footnotes.....	61
Outstanding Indebtedness Table	
Table 4 - Outstanding Indebtedness of Counties.....	64
Unrestricted Fund Balances in the General Fund and Special Revenue Funds	
Table 5 - Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Sorted Alphabetically by County.....	68
Table 6 - Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Ranked by Unrestricted Fund Balance as a Percent of Total Current Expenditures.....	70
Appendix A - County General and Special Revenue Unrestricted Fund Balances	75
Glossary	81

This page left blank intentionally

Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2011.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The revenues, expenditures, and debt of these funds are summarized in Table 1. Table 2 presents the data by each individual county.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate primarily from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Table 3.

Table 4 lists by county the bonded and other long-term debt outstanding as of December 31, 2011. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 list 2011 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2011 unrestricted fund balances as a percent of total current expenditures.

Starting in fiscal year 2011, counties were required to implement the Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 defines the classifications of fund balance based on the focus of the constraints placed on the use of current fund balance. The Statement also identifies the governmental fund type definitions.¹

Under GASB Statement 54, counties report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: *nonspendable, restricted, committed, assigned, and unassigned*. (Previously the classifications were *reserved, unreserved designated, and unreserved undesignated*.) The *committed, assigned, and unassigned* classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. Appendix A provides a more detailed discussion of fund balances.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database can be accessed through the Office of the State Auditor's website at: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

¹For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

This page left blank intentionally

Executive Summary

Current Trends

- Minnesota county revenues totaled \$5.9 billion in 2011. This represents an increase of \$141.6 million, or 2.5 percent, over 2010. All categories of revenues, except charges for services, increased between 2010 and 2011. Interest earnings (56 percent) and local unit grants (22 percent) had the largest increases (pg. 5).
- Counties reported total expenditures of \$6.0 billion in 2011. This represents an increase of \$14.8 million, or 0.2 percent, over total expenditures in 2010 (pg. 8).
- In 2011, Minnesota counties reported outstanding long-term debt of \$3.5 billion.² This represents an increase of 1 percent over long-term debt reported in 2010. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$246.2 million was other long-term debt (pg. 12).
- The operating income of Minnesota county enterprises totaled \$22.0 million in 2011. This represents a decrease of 37 percent from the operating income of \$34.9 million reported in 2010. The net income of county enterprises totaled \$55.1 million in 2011. This represents a decrease of 2 percent from 2010 (pg. 13).
- In 2011, Minnesota counties' unrestricted fund balances of General Fund and Special Revenue Funds totaled \$2.3 billion, which was equal to the level in unreserved fund balances in 2010. The average unrestricted fund balances as a percent of current expenditures for counties was 50 percent in 2011 compared to 47 percent for unreserved fund balances as a percent of total current expenditures in 2010 (pg. 14).

Ten-Year Trends

- In actual dollars, total revenues rose 32 percent from 2002 to 2011. When adjusted for inflation, there was a decrease of 7 percent over this period³ (pg. 6).
- Since 2002, the share of total revenues derived from taxes has increased from 36 percent to 45 percent, while the share of total revenues derived from state grants has decreased from 35 percent to 24 percent (pg. 6).
- In actual dollars, total expenditures increased 26 percent from 2002 to 2011. When adjusted for inflation, county expenditures decreased 12 percent (pg. 9).
- In actual dollars, long-term debt increased 99 percent from 2002 to 2011. When adjusted for inflation, outstanding long-term indebtedness grew 39 percent over this period (pg. 12).

²Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

³Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2002 as the base year.

This page left blank intentionally

Comparison and Overview

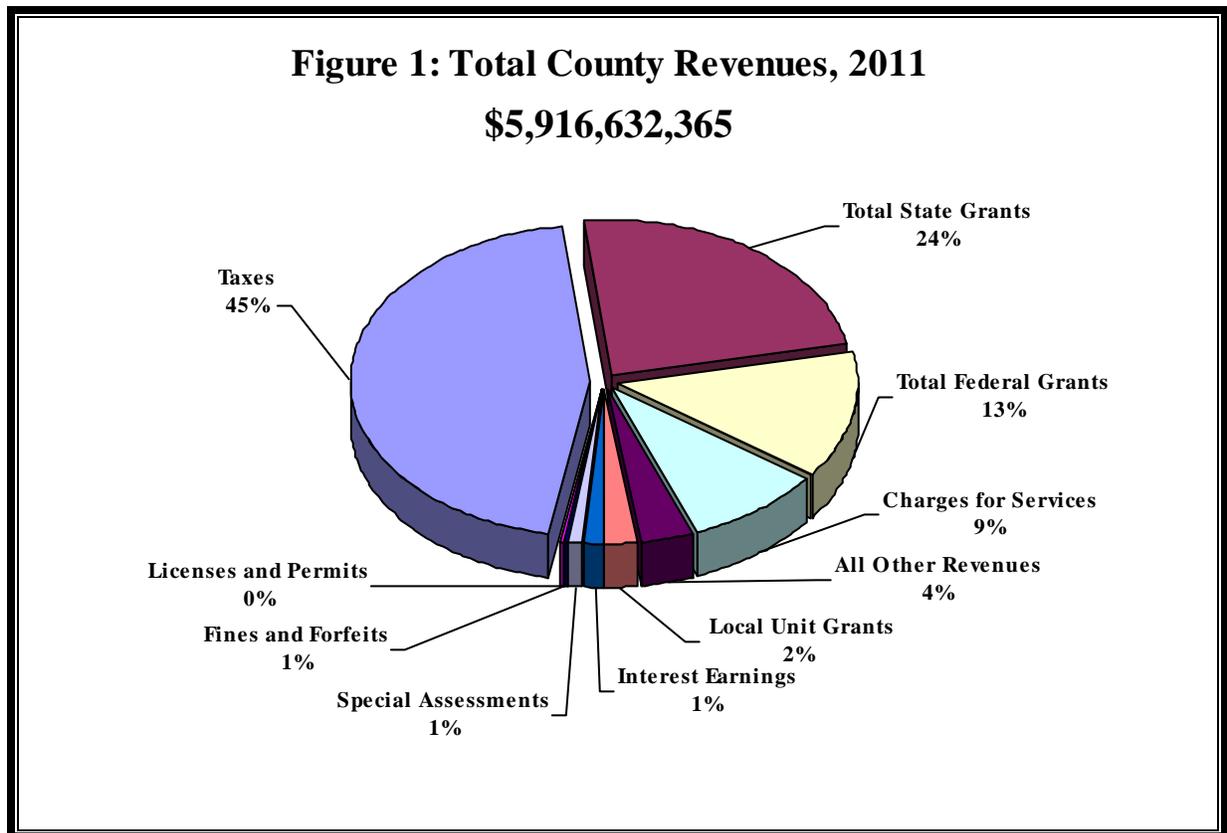
Governmental Fund Revenues

Current and Five-Year Trends

Minnesota county revenues totaled \$5.9 billion in 2011. This represents an increase of \$141.6 million, or 2.5 percent, over 2010. All categories of revenues, except charges for services, increased between 2010 and 2011. Interest earnings (56 percent) and local unit grants (22 percent) had the largest increases.

Taxes, state grants, and federal grants were the most significant sources of county revenues, accounting for 82 percent of total revenues in 2011. The share of total revenues derived from taxes and state grants decreased slightly between 2010 and 2011, while federal grants and interest earnings increased slightly. The growth in federal grants was in large part due to transportation grants received by Ramsey County related to the construction of the Central Corridor light rail line. Strong increases in interest earnings by Dakota and Hennepin Counties contributed to the growth in the interest earnings category.

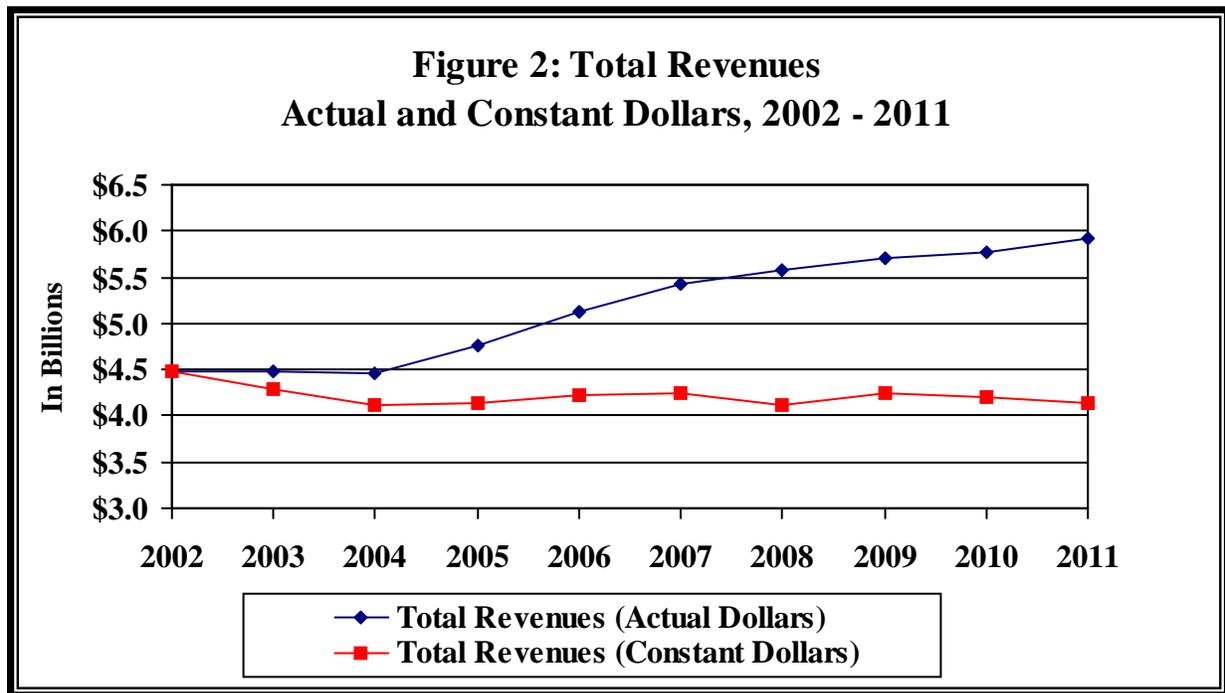
Figure 1 below shows the relative shares of total governmental revenues by source.



Between 2010 and 2011, most categories of county revenue showed modest growth with only charges for services declining. Interest earnings and local unit grants were the only categories of revenues that showed double-digit increases. The growth in local unit grants was largely influenced by Dakota County which received contributions from other local governments as a cost sharing arrangement for road projects. The two largest categories of revenues, taxes and state grants, grew 2 percent and 1 percent, respectively.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2002 to 2011. In actual dollars, total revenues rose 32 percent from 2002 to 2011. When adjusted for inflation, there was a decrease of 7 percent over this period.⁴



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services.

Since 2002, the share of total revenues derived from taxes has increased from 36 percent to 45 percent, while the share of total revenues derived from state grants has decreased from 35 percent to 24 percent. Since 2007, federal grants as a percent of total revenues have grown from 9 percent in 2007 to 13 percent in 2011. This increase was caused primarily by a reclassification of certain state human services grants to federal human services grants as well as the addition of American Recovery and Reinvestment Act funds.

⁴Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2002 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2002 and 2011.

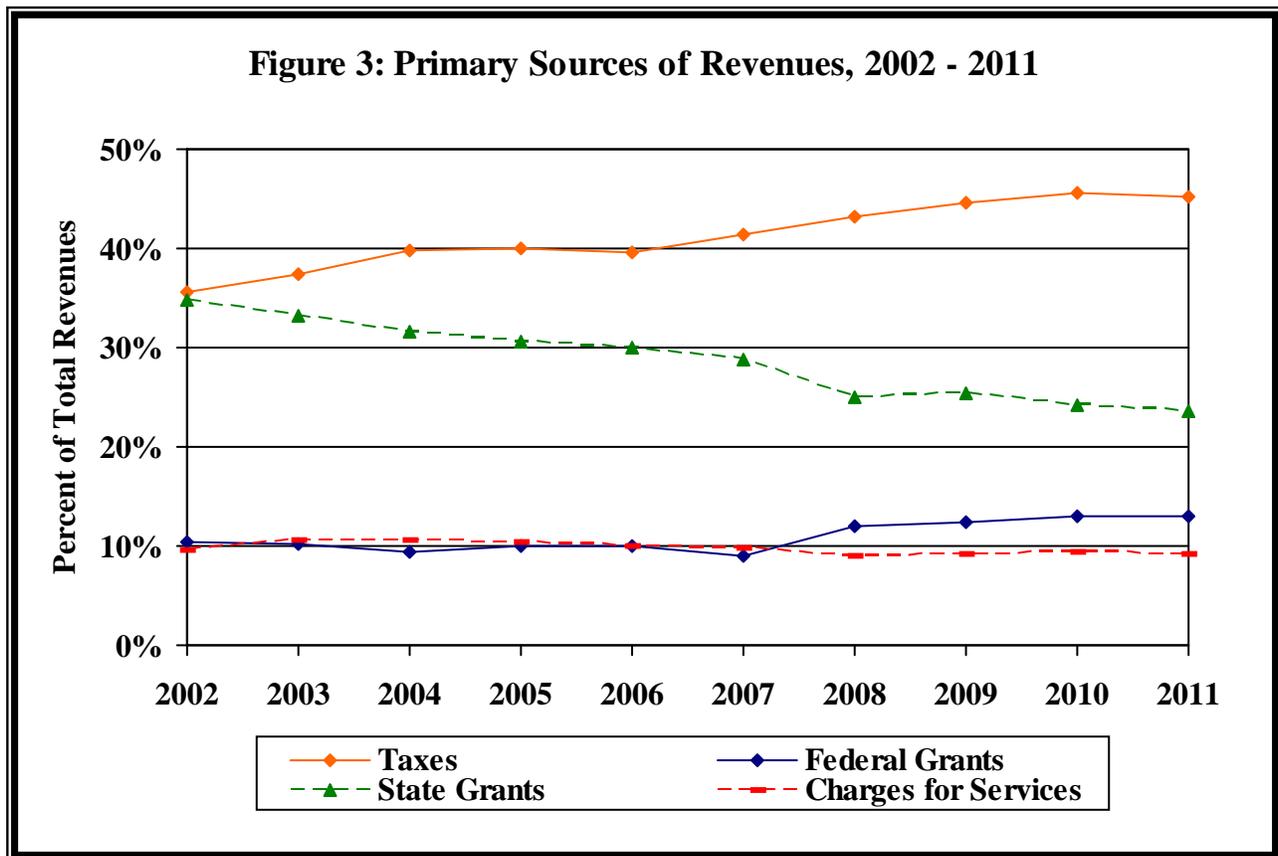


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year trend.

Table 1a: County Revenues Summary (Constant Dollars), 2002 - 2011

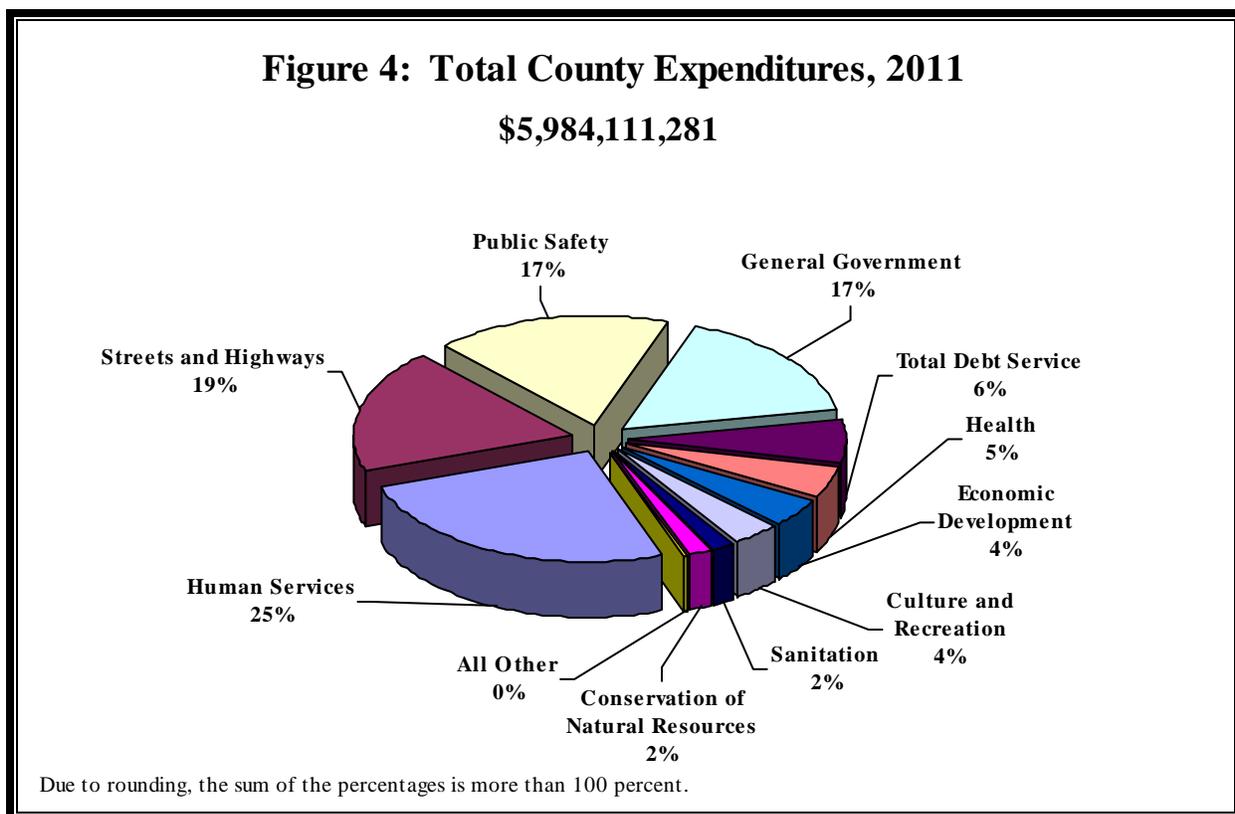
Revenues	2002	2006	2007	2011	2002 - 06 5-Year Change	2007 - 11 5-Year Change	10-Year Change
Taxes	\$1,596,240,790	\$1,679,516,545	\$1,760,570,557	\$1,874,360,737	5.2%	6.5%	17.4%
Special Assessments	28,686,953	30,345,127	30,692,173	31,616,676	5.8%	3.0%	10.2%
Licenses and Permits	21,940,226	22,996,820	21,186,379	18,892,383	4.8%	-10.8%	-13.9%
Total Federal Grants	470,364,742	429,594,427	383,453,244	542,775,895	-8.7%	41.5%	15.4%
Total State Grants	1,554,490,688	1,271,178,713	1,224,660,754	983,365,720	-18.2%	-19.7%	-36.7%
Local Unit Grants	37,684,687	57,377,799	68,851,432	94,148,161	52.3%	36.7%	149.8%
Charges for Services	434,734,690	427,495,936	422,275,076	380,276,264	-1.7%	-9.9%	-12.5%
Fines and Forfeits	20,448,379	6,860,604	6,641,573	5,794,952	-66.4%	-12.7%	-71.7%
Interest Earnings	113,669,276	133,123,664	157,187,432	54,688,416	17.1%	-65.2%	-51.9%
All Other Revenues	192,626,382	174,150,749	169,488,145	156,167,195	-9.6%	-7.9%	-18.9%
Total Revenues	\$4,470,886,813	\$4,232,640,384	\$4,245,006,766	\$4,142,086,399	-5.3%	-2.4%	-7.4%

Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$6.0 billion in 2011. This represents an increase of \$14.8 million, or 0.2 percent, over total expenditures in 2010. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2010 and 2011, current expenditures decreased 4 percent to \$4.6 billion; capital outlays increased 19 percent to \$1.0 billion; and debt service increased 19 percent to \$367.4 million.

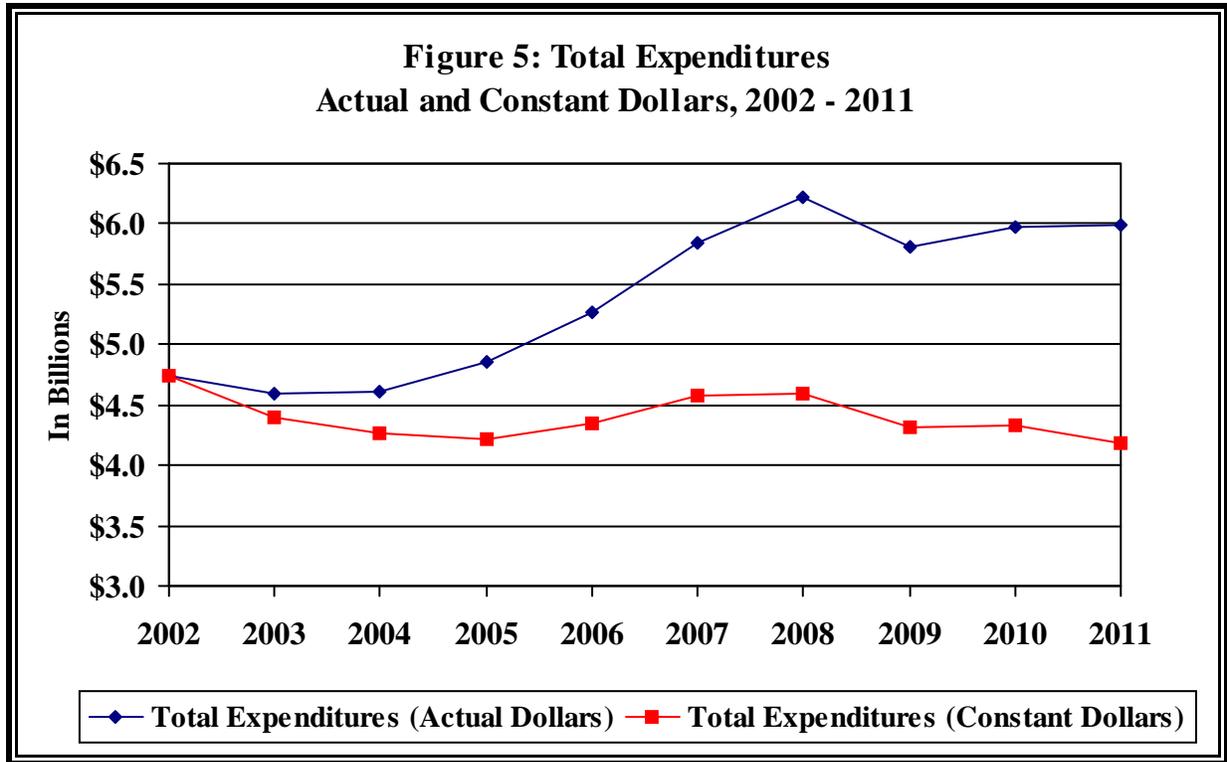
Figure 4 below provides a breakdown of total county expenditures in 2011. Human services, which represents 25 percent of total county expenditures, is the largest category of county expenditures. Since 2007, human services expenditures as a percentage of total expenditures have decreased from 28 percent in 2007 to 25 percent in 2011. Streets and highways, public safety, and general government follow as the next three largest categories of total expenditures for counties.



Counties decreased expenditures in five categories while increasing spending in six between 2010 and 2011. The three categories with the largest decreases were all other expenditures (-88 percent), culture and recreation (-9 percent), and health (-9 percent). The large decrease in the all other expenditures category, which accounts for activities not classified elsewhere, was primarily the result of a one-time event in 2010 that caused a large increase in that year. In 2010, Hennepin County issued \$102.8 million of sales tax revenue bonds and loaned the proceeds to the Counties Transit Improvement Board (CTIB). CTIB will use sales tax revenue to repay Hennepin County for debt service costs (principal and interest) on the bonds.

Ten-Year Trends

In actual dollars, total expenditures increased 26 percent from 2002 to 2011. When adjusted for inflation, county expenditures decreased 12 percent.⁵ Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 2002 to 2011.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, streets and highways, public safety, and general government expenditures. Together, these four expenditure categories accounted for 78 percent of all county expenditures in 2011. Although spending for human services is still the most significant category of county expenditures, its contribution to total expenditures has gradually declined from 32 percent in 2002 to 25 percent in 2011. In contrast, the percentage of total expenditures allocated to public safety has grown from 15 percent in 2002 to 17 percent in 2011.

⁵Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2002 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2002 and 2011. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

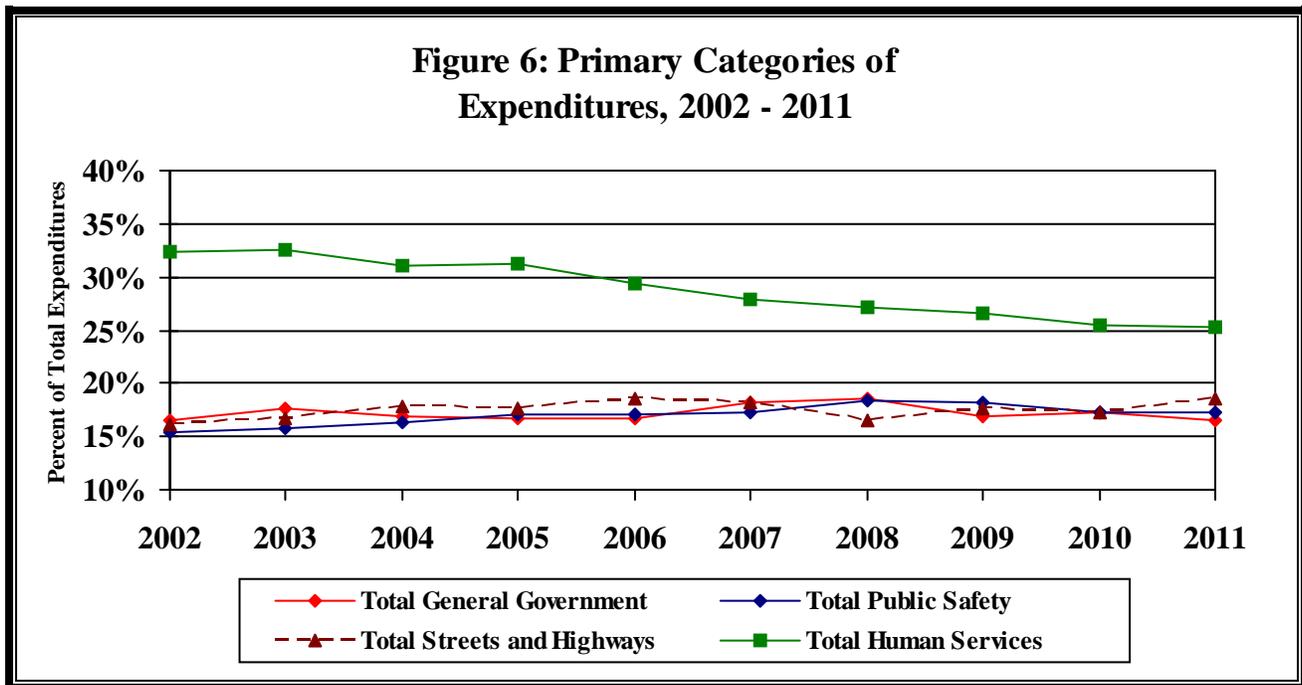


Table 2a: County Expenditures Summary (Constant Dollars), 2002 - 2011

Expenditures	2002	2006	2007	2011	2002 - 06	2007 - 11	10-Year
					5-Year	5-Year	
					Change	Change	Change
General Government	\$781,477,387	\$724,777,339	\$832,874,782	\$696,049,710	-7.3%	-16.4%	-10.9%
Public Safety	730,484,807	741,932,525	789,271,025	724,431,103	1.6%	-8.2%	-0.8%
Streets and Highways	763,225,570	807,614,376	830,544,737	776,582,815	5.8%	-6.5%	1.8%
Sanitation	71,681,656	79,162,013	71,229,088	66,236,951	10.4%	-7.0%	-7.6%
Human Services	1,536,233,194	1,276,274,445	1,268,758,357	1,054,706,083	-16.9%	-16.9%	-31.3%
Health	209,434,493	171,720,787	157,806,496	205,512,120	-18.0%	30.2%	-1.9%
Culture and Recreation	149,783,912	132,590,232	135,820,455	150,400,850	-11.5%	10.7%	0.4%
Cons. of Natural Resources	68,495,540	69,929,789	69,805,022	64,895,155	2.1%	-7.0%	-5.3%
Housing and Econ. Dev.	139,512,522	103,558,197	156,010,398	177,753,493	-25.8%	13.9%	27.4%
All Other	35,744,474	43,951,902	52,126,170	15,541,004	23.0%	-70.2%	-56.5%
Total Debt Service	262,947,977	192,818,304	206,243,846	257,217,416	-26.7%	24.7%	-2.2%
Total Expenditures	\$4,749,021,532	\$4,344,329,909	\$4,570,490,376	\$4,189,326,701	-8.5%	-8.3%	-11.8%
Total Current Expenditures	\$3,763,057,839	\$3,388,624,420	\$3,410,456,961	\$3,229,636,922	-10.0%	-5.3%	-14.2%
Total Capital Outlay	723,015,716	762,887,185	953,789,570	702,472,364	5.5%	-26.3%	-2.8%
Total Debt Service	262,947,977	192,818,304	206,243,846	257,217,416	-26.7%	24.7%	-2.2%
Total Expenditures	\$4,749,021,532	\$4,344,329,909	\$4,570,490,376	\$4,189,326,701	-8.5%	-8.3%	-11.8%

Capital Outlay Expenditures

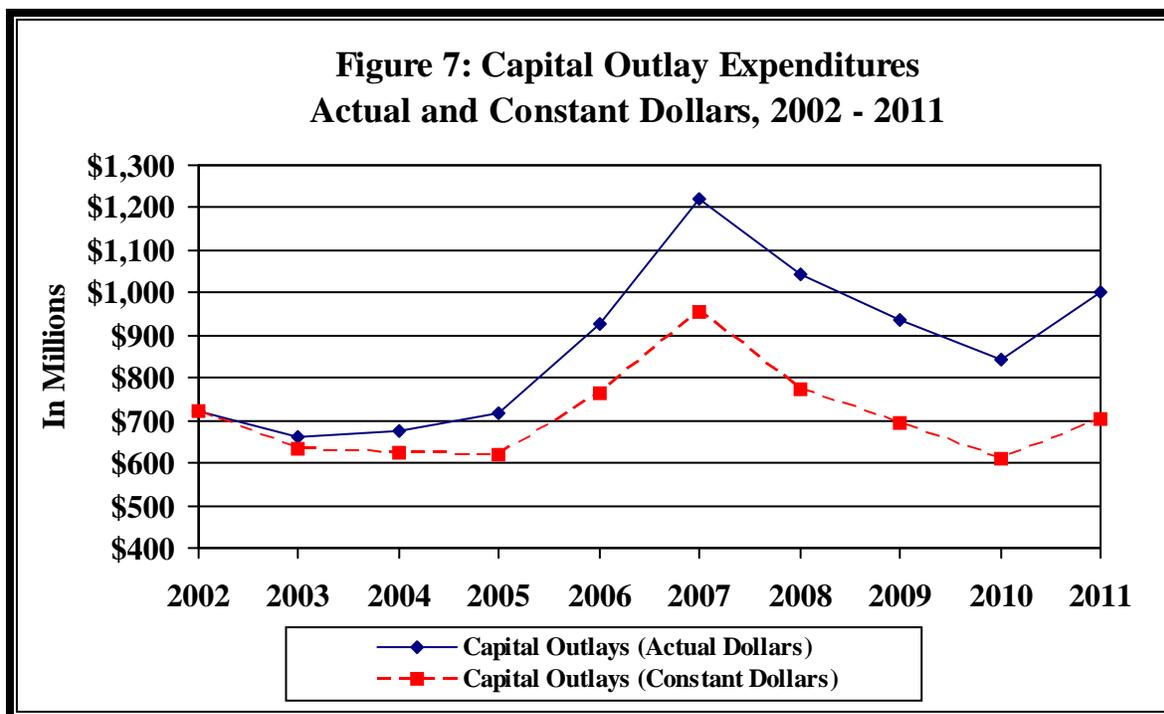
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays increased \$161.3 million, or 19 percent, from 2010 to 2011 to total \$1.0 billion.

The largest category of capital outlay expenditures in 2011 was streets and highways, which represented 72 percent of total capital outlays. General government and housing and economic development were the next two largest categories of capital outlay expenditures, accounting for 11 percent and 9 percent of total capital outlays, respectively.

Capital outlay expenditures, because they include large construction projects and purchases, can show significant swings from one year to the next. Between 2010 and 2011, all categories of capital outlay expenditures showed double-digit changes. While a number of categories showed double-digit decreases, including all other expenditures (-84 percent), culture and recreation (-50 percent), conservation of natural resources (-35 percent), and public safety (-27 percent), these categories account for just 6 percent of all capital outlays, making their impact minimal.

The categories that had the largest impact on the overall increase in capital outlays between 2010 and 2011 were streets and highways and housing and economic development, which increased \$99.5 million and \$89.7 million, respectively.

In actual dollars, capital outlay expenditures increased 39 percent from 2002 to 2011. Capital outlay expenditures in constant dollars decreased 3 percent over this period. Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2002 to 2011.



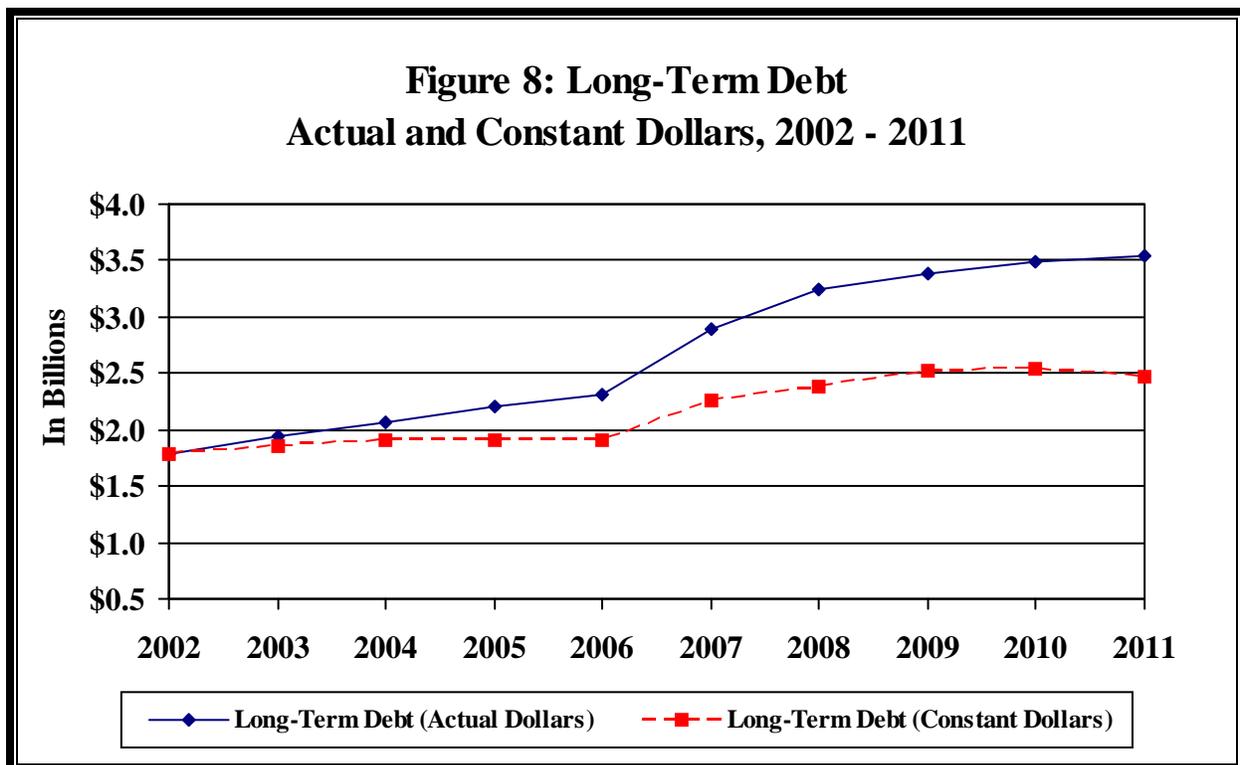
Outstanding Long-Term Indebtedness

Current and Five-Year Trends

Counties incur long-term debt through the financing of capital projects such as the construction of government buildings, bridges, and other infrastructure improvements. In 2011, Minnesota counties reported outstanding long-term debt of \$3.5 billion.⁶ This represents an increase of 1 percent over long-term debt reported in 2010. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$246.2 million was other long-term debt.

Ten-Year Trends

An analysis of outstanding long-term debt since 2002 reveals that counties have been incurring debt at a faster pace in recent years. In actual dollars, long-term debt increased 99 percent from 2002 to 2011. When adjusted for inflation, outstanding long-term indebtedness grew 39 percent over this period. When compared to the 7 percent decrease in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures.⁷ Also, because counties are generally restricted from borrowing for expenditures other than capital outlays, it is likely that counties are relying more on borrowing to finance these projects than in the past.



⁶Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

⁷Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

Public Service Enterprises

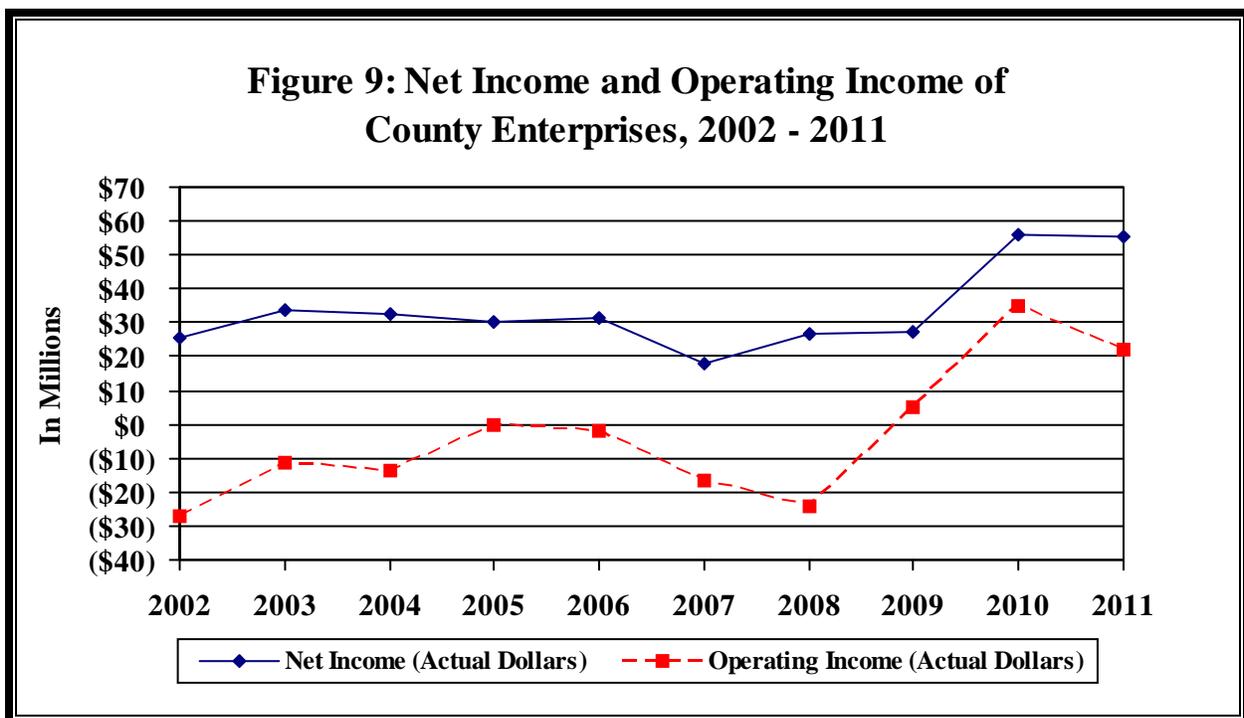
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information than governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. Many public enterprises, however, do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and nonoperating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are housing and redevelopment authorities, hospitals/nursing homes, and solid waste facilities.

Current Trends

The operating income of Minnesota county enterprises totaled \$22.0 million in 2011. This represents a decrease of 37 percent from the operating income of \$34.9 million reported in 2010. The net income of county enterprises totaled \$55.1 million in 2011. This represents a decrease of 2 percent from 2010.

Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2002 to 2011. The gap between the operating income line and the net income line is the amount counties used to supplement operating revenues with nonoperating revenues.



Unrestricted Fund Balances of the General Fund and Special Revenue Funds

As discussed earlier, counties were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011. This statement changed the classifications of fund balances. Under GASB 54, counties classify fund balances for each fund as *nonspendable, restricted, committed, assigned, or unassigned*. The last three of these classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. In comparing 2010 unreserved fund balances to 2011 unrestricted fund balances, it appears that although the new standards may have a significant impact on some entities, in aggregate, the unrestricted fund balance of the combined General Fund and Special Revenue Funds is similar to the total unreserved fund balance previously used.

In 2011, Minnesota counties' unrestricted fund balances of General Fund and Special Revenue Funds totaled \$2.3 billion, which was equal to the level in unreserved fund balances they held in 2010. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balances as a percent of current expenditures for counties was 50 percent in 2011 compared to 47 percent for unreserved fund balances as a percent of total current expenditures in 2010. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 17 percent (Faribault County) to 128 percent (Red Lake County).

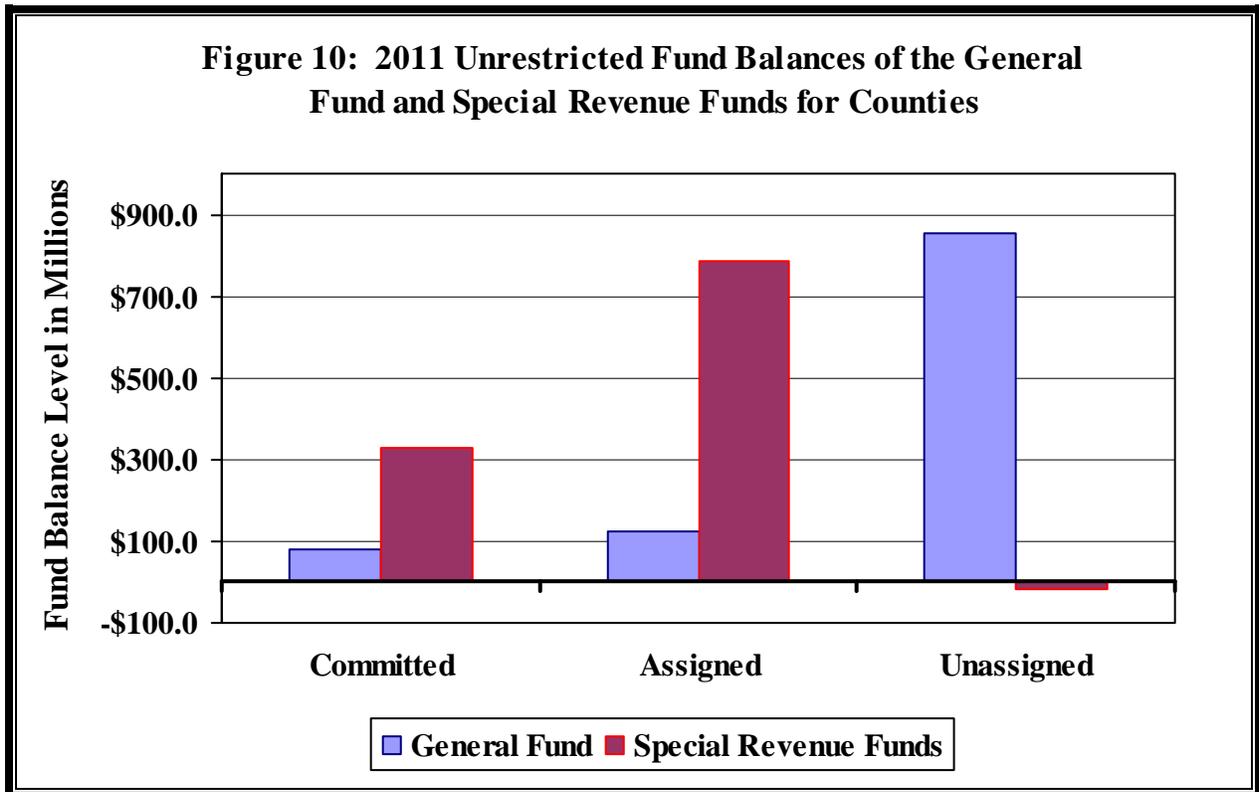
Counties maintain unrestricted fund balances for several reasons. Counties need unrestricted fund balances at the end of the fiscal year to meet expenditures occurring in the first five months of the next fiscal year, before the property tax and state grant and aid payments are received. In addition, counties maintain contingency funds for unforeseen fiscal needs and emergencies. Also, some counties put aside funds for future capital improvements and purchases to limit or avoid incurring debt through the issuance of bonds to finance capital improvement projects.

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁸ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Because fund balances are an indicator of financial health, a very low fund balance is generally a greater concern than a high fund balance. Counties should have policies regarding fund balance levels to guide financial decisions, and to provide a way for officials and the public to evaluate fund balances.⁹ Appendix A provides a more detailed discussion of fund balances and GASB 54.

⁸ Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

⁹ The Office of the State Auditor has issued two Statements of Position (SOP) on Local Government Fund Balances. See: http://www.auditor.state.mn.us/other/Statements/fundbalances_preGASB54_1012_statement.pdf and http://www.auditor.state.mn.us/other/Statements/fundbalances_postGASB54_1012_statement.pdf.

Figure 10 below shows the unrestricted fund balances for the General Fund and Special Revenue Funds by type.



This page left blank intentionally

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2007 through 2011

	<u>2007</u>		<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		2010/2011	5-Year
	AMOUNT	%	[Decrease]	Change								
Population (2011 Population Estimates) [1]	5,263,610		5,287,976		5,300,942		5,303,925		5,332,246		0.5%	1.3%
Net Taxable Tax Capacity	\$5,550,759,977		\$6,031,110,429		\$6,245,966,691		\$6,294,461,241		\$6,033,305,302		-4.1%	8.7%
2010 Net Tax Levy (Collectible in 2011)	2,139,474,317		2,278,321,992		2,399,745,350		2,456,210,445		2,479,483,766		0.9%	15.9%
REVENUES												
Taxes	\$2,253,432,966	41.5%	\$2,415,098,571	43.3%	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	\$2,677,371,337	45.3%	1.7%	18.8%
Special Assessments	39,284,285	0.7%	40,216,157	0.7%	41,317,736	0.7%	43,670,169	0.8%	45,161,841	0.8%	3.4%	15.0%
Licenses and Permits	27,117,394	0.5%	26,131,677	0.5%	26,067,258	0.5%	26,131,679	0.5%	26,986,227	0.5%	3.3%	-0.5%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	98,743,129	1.8%	93,804,273	1.7%	130,555,586	2.3%	149,800,819	2.6%	188,522,182	3.2%	25.8%	90.9%
Human Services	282,470,958	5.2%	453,671,663	8.1%	421,560,773	7.4%	419,845,501	7.3%	398,512,007	6.7%	-5.1%	41.1%
Disaster	17,041,149	0.3%	15,091,333	0.3%	21,492,469	0.4%	22,919,696	0.4%	24,027,560	0.4%	4.8%	41.0%
All Other	92,543,714	1.7%	110,557,352	2.0%	139,085,728	2.4%	156,683,991	2.7%	164,249,319	2.8%	4.8%	77.5%
Total Federal Grants	490,798,950	9.0%	673,124,621	12.1%	712,694,556	12.5%	749,250,007	13.0%	775,311,068	13.1%	3.5%	58.0%
State Grants												
Market Value Credit	131,978,840	2.4%	129,537,480	2.3%	129,590,465	2.3%	79,374,472	1.4%	81,798,737	1.4%	3.1%	-38.0%
County Program Aid	202,849,700	3.7%	160,826,575	2.9%	194,781,146	3.4%	165,269,120	2.9%	161,102,328	2.7%	-2.5%	-20.6%
Disparity Reduction Aid	9,403,899	0.2%	10,716,935	0.2%	10,940,806	0.2%	9,341,375	0.2%	11,770,690	0.2%	26.0%	25.2%
Streets and Highways	462,568,409	8.5%	420,829,393	7.5%	483,275,153	8.5%	515,543,515	8.9%	575,675,311	9.7%	11.7%	24.5%
Human Services	525,416,054	9.7%	427,256,195	7.7%	334,404,500	5.9%	322,725,758	5.6%	339,495,632	5.7%	5.2%	-35.4%
PERA Aid	8,304,365	0.2%	8,066,571	0.1%	8,136,447	0.1%	8,180,932	0.1%	8,462,700	0.1%	3.4%	1.9%
Police Aid	15,570,633	0.3%	18,894,508	0.3%	16,907,875	0.3%	17,157,779	0.3%	18,809,791	0.3%	9.6%	20.8%
All Other	211,406,150	3.9%	224,526,030	4.0%	267,631,494	4.7%	279,302,040	4.8%	207,542,484	3.5%	-25.7%	-1.8%
Total State Grants	1,567,498,050	28.8%	1,400,653,687	25.1%	1,445,667,886	25.4%	1,396,894,991	24.2%	1,404,657,673	23.7%	0.6%	-10.4%
Local Unit Grants	88,126,026	1.6%	131,939,801	2.4%	99,174,664	1.7%	110,527,270	1.9%	134,482,964	2.3%	21.7%	52.6%
Total Intergovernmental Revenues	\$2,146,423,026	39.5%	\$2,205,718,109	39.5%	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	\$2,314,451,705	39.1%	2.6%	7.8%
Charges for Services	540,488,748	9.9%	509,545,720	9.1%	523,650,262	9.2%	543,329,840	9.4%	543,193,607	9.2%	0.0%	0.5%
Fines and Forfeits	8,500,846	0.2%	8,598,938	0.2%	8,505,466	0.1%	7,652,524	0.1%	8,277,616	0.1%	8.2%	-2.6%
Interest Earnings	201,191,221	3.7%	149,588,008	2.7%	66,293,476	1.2%	50,144,195	0.9%	78,117,939	1.3%	55.8%	-61.2%
All Other Revenues	216,935,454	4.0%	224,070,108	4.0%	229,814,119	4.0%	214,351,962	3.7%	223,072,093	3.8%	4.1%	2.8%
Total Revenues	\$5,433,373,940	100.0%	\$5,578,967,288	100.0%	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	\$5,916,632,365	100.0%	2.5%	8.9%
Other Financing Sources												
Borrowing												
Bonds Issued	612,324,516		576,870,445		499,489,479		434,054,408		289,888,094			
Other Long-Term Debt	15,802,829		6,414,575		9,073,146		14,378,209		11,279,107			
Short-Term Debt	65,120		9,650,000		2,932		290,688		20,515			
Total Borrowing	628,192,465		592,935,020		508,565,557		448,723,305		301,187,716			
Other Sources	40,090,107		23,365,733		12,322,631		11,934,760		16,555,133			
Transfers From - Enterprise Funds	5,395,078		10,477,962		15,085,060		7,064,792		13,321,804			
- Governmental Funds	150,935,117		165,886,451		156,813,299		161,369,517		231,526,290			
Total Revenues and Other Financing Sources	\$6,257,986,707		\$6,371,632,454		\$6,392,754,210		\$6,404,155,725		\$6,479,223,308			

Footnote: [1] The population estimates are provided by the State Demographer.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2007 through 2011

EXPENDITURES	2007		2008		2009		2010		2011		% Increase [Decrease]	5-Year Change
	AMOUNT	%										
General Government - Current Expenditures	\$830,572,878	14.2%	\$1,027,006,941	16.5%	\$879,099,418	15.1%	\$931,056,660	15.6%	\$888,142,467	14.8%	-4.6%	6.9%
- Capital Outlay	235,460,791	4.0%	131,636,875	2.1%	104,259,556	1.8%	96,785,618	1.6%	106,107,736	1.8%	9.6%	-54.9%
Total General Government	1,066,033,669	18.2%	1,158,643,816	18.6%	983,358,974	16.9%	1,027,842,278	17.2%	994,250,203	16.6%	-3.3%	-6.7%
Public Safety - Sheriff	426,898,632	7.3%	468,017,512	7.5%	485,196,946	8.4%	491,839,247	8.2%	497,230,683	8.3%	1.1%	16.5%
- Corrections	406,133,859	6.9%	467,398,435	7.5%	413,928,555	7.1%	411,944,645	6.9%	433,572,286	7.2%	5.3%	6.8%
- All Other	89,967,663	1.5%	59,234,314	1.0%	76,374,187	1.3%	81,621,110	1.4%	72,172,495	1.2%	-11.6%	-19.8%
- Capital Outlay	87,223,117	1.5%	143,660,239	2.3%	82,295,455	1.4%	43,329,528	0.7%	31,815,242	0.5%	-26.6%	-63.5%
Total Public Safety	1,010,223,271	17.3%	1,138,310,500	18.3%	1,057,795,143	18.2%	1,028,734,530	17.2%	1,034,790,706	17.3%	0.6%	2.4%
Streets and Highways - Administration	54,803,287	0.9%	58,229,441	0.9%	56,573,843	1.0%	60,596,082	1.0%	53,951,625	0.9%	-11.0%	-1.6%
- Maintenance	295,500,777	5.1%	299,475,271	4.8%	308,718,573	5.3%	338,699,399	5.7%	328,468,027	5.5%	-3.0%	11.2%
- Capital Outlay	712,747,276	12.2%	673,213,440	10.8%	660,909,006	11.4%	627,319,753	10.5%	726,865,519	12.1%	15.9%	2.0%
Total Streets and Highways	1,063,051,340	18.2%	1,030,918,152	16.6%	1,026,201,422	17.7%	1,026,615,234	17.2%	1,109,285,171	18.5%	8.1%	4.3%
Sanitation - Current Expenditures	87,551,381	1.5%	93,078,450	1.5%	85,803,046	1.5%	83,011,685	1.4%	87,887,057	1.5%	5.9%	0.4%
- Capital Outlay	3,617,913	0.1%	710,025	0.0%	1,727,675	0.0%	4,366,440	0.1%	6,727,022	0.1%	54.1%	85.9%
Total Sanitation	91,169,294	1.6%	93,788,475	1.5%	87,530,721	1.5%	87,378,125	1.5%	94,614,079	1.6%	8.3%	3.8%
Human Services - Income Maintenance	513,736,066	8.8%	549,378,306	8.8%	469,189,964	8.1%	455,064,814	7.6%	457,878,402	7.7%	0.6%	-10.9%
- Social Services	1,040,255,241	17.8%	1,039,294,560	16.7%	975,885,295	16.8%	986,386,698	16.5%	962,327,815	16.1%	-2.4%	-7.5%
- All Other	63,227,488	1.1%	88,315,634	1.4%	90,163,964	1.6%	74,832,301	1.3%	70,409,883	1.2%	-5.9%	11.4%
- Capital Outlay	6,721,748	0.1%	15,785,356	0.3%	6,007,816	0.1%	6,497,097	0.1%	15,945,460	0.3%	145.4%	137.2%
Total Human Services	1,623,940,543	27.8%	1,692,773,856	27.2%	1,541,247,039	26.5%	1,522,780,910	25.5%	1,506,561,560	25.2%	-1.1%	-7.2%
Health - Current Expenditures	200,908,447	3.4%	241,361,276	3.9%	259,806,723	4.5%	321,773,690	5.4%	292,654,064	4.9%	-9.0%	45.7%
- Capital Outlay	1,075,142	0.0%	30,563,209	0.5%	1,716,472	0.0%	235,157	0.0%	903,227	0.0%	284.1%	-16.0%
Total Health	201,983,589	3.5%	271,924,485	4.4%	261,523,195	4.5%	322,008,847	5.4%	293,557,291	4.9%	-8.8%	45.3%
Culture and Recreation												
Libraries - Current Expenditures	97,334,413	1.7%	129,052,991	2.1%	126,127,985	2.2%	131,278,536	2.2%	130,406,277	2.2%	-0.7%	34.0%
- Capital Outlay	10,175,183	0.2%	9,770,141	0.2%	37,088,847	0.6%	25,971,065	0.4%	11,632,727	0.2%	-55.2%	14.3%
Parks and - Current Expenditures	50,119,647	0.9%	66,594,807	1.1%	54,475,195	0.9%	65,153,819	1.1%	64,591,503	1.1%	-0.9%	28.9%
Recreation - Capital Outlay	16,213,430	0.3%	12,498,296	0.2%	9,318,099	0.2%	13,353,588	0.2%	8,204,832	0.1%	-38.6%	-49.4%
Total Culture and Recreation	173,842,673	3.0%	217,916,235	3.5%	227,010,126	3.9%	235,757,008	3.9%	214,835,339	3.6%	-8.9%	23.6%
Conservation of - Current Expenditures	81,848,766	1.4%	85,427,914	1.4%	84,193,384	1.4%	81,886,642	1.4%	91,750,969	1.5%	12.0%	12.1%
Natural Resources - Capital Outlay	7,497,803	0.1%	1,160,024	0.0%	4,333,046	0.0%	1,464,467	0.0%	946,463	0.0%	-35.4%	-87.4%
Total Conservation of Natural Resources	89,346,569	1.5%	86,587,938	1.4%	84,626,430	1.5%	83,351,109	1.4%	92,697,432	1.5%	11.2%	3.8%
Housing and - Current Expenditures	113,697,045	1.9%	104,277,342	1.7%	149,781,931	2.6%	139,574,469	2.3%	163,226,611	2.7%	16.9%	43.6%
Economic Development - Capital Outlay	85,987,638	1.5%	7,058,902	0.1%	3,636,597	0.1%	1,009,146	0.0%	90,679,747	1.5%	8885.8%	5.5%
Total Housing and Economic Development	199,684,683	3.4%	111,336,244	1.8%	153,418,528	2.6%	140,583,615	2.4%	253,906,358	4.2%	80.6%	27.2%
All Other - Current Expenditures	12,640,745	0.2%	17,090,007	0.3%	29,086,018	0.5%	163,268,029	2.7%	18,602,592	0.3%	-88.6%	47.2%
- Capital Outlay	54,077,870	0.9%	19,397,981	0.3%	26,833,890	0.5%	21,818,440	0.4%	3,596,464	0.1%	-83.5%	-93.3%
Total All Other	66,718,615	1.1%	36,487,988	0.6%	55,919,908	1.0%	185,086,469	3.1%	22,199,056	0.4%	-88.0%	-66.7%
Debt Service - Principal Paid on Bonds	169,338,584	2.9%	238,068,047	3.8%	204,955,568	3.5%	176,673,301	3.0%	222,455,027	3.7%	25.9%	31.4%
- Other Long-Term Debt	8,296,420	0.1%	36,639,429	0.6%	12,856,897	0.2%	19,261,776	0.3%	24,812,914	0.4%	28.8%	199.1%
- Interest and Fiscal Charges	86,345,715	1.5%	108,671,958	1.7%	111,476,305	1.9%	113,218,241	1.9%	120,146,145	2.0%	6.1%	39.1%
Total Current Expenditures	4,365,196,335	74.6%	4,793,233,201	77.0%	4,544,405,027	78.2%	4,817,987,826	80.7%	4,613,272,756	77.1%	-4.2%	5.7%
Total Capital Outlay	1,220,797,911	20.9%	1,045,454,488	16.8%	934,226,459	16.1%	842,150,299	14.1%	1,003,424,439	16.8%	19.2%	-17.8%
Total Debt Service	263,980,719	4.5%	383,379,434	6.2%	329,288,770	5.7%	309,153,318	5.2%	367,414,086	6.1%	18.8%	39.2%
Total Expenditures	\$5,849,974,965	100.0%	\$6,222,067,123	100.0%	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	\$5,984,111,281	100.0%	0.2%	2.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	23,291,649		74,376,395		136,768,545		76,844,081		21,718,125			
Other Uses	9,950		105,441		172,711		17,510		9,149			
Transfers To - Enterprise Funds	41,939,153		12,831,665		8,600,158		11,456,291		22,071,791			
- Governmental Funds	143,013,338		165,886,451		156,813,299		161,369,517		231,526,290			
Total Expenditures and Other Financing Uses	\$6,058,229,055		\$6,475,267,075		\$6,110,274,969		\$6,218,978,842		\$6,259,436,636			

This page left blank intentionally

**CLASSIFICATION OF
REVENUES AND EXPENDITURES -
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2011 Population Estimates)	16,202	334,053	32,770	45,212	38,558	5,240	64,383
Net Taxable Tax Capacity	\$31,729,264	\$320,905,993	\$45,412,562	\$31,978,869	\$29,734,912	\$8,037,995	\$66,080,062
2010 Tax Levy (Payable 2011)	10,929,662	106,446,650	18,050,272	16,900,736	19,943,765	3,875,296	28,235,739
REVENUES							
Taxes	\$9,801,629	\$127,336,139	\$17,405,209	\$16,707,747	\$18,994,727	\$3,758,365	\$27,319,044
Special Assessments	1,513	-	184,902	2,258,446	357,385	193,846	619,771
Licenses and Permits	147,820	1,164,390	228,670	78,378	211,804	19,131	239,784
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	414,317	9,559,159	116,425	3,114,537	-	-	2,863,004
Human Services	1,630,806	18,778,918	4,709,780	5,075,589	2,649,223	444,456	3,819,333
Disaster	38,612	666,541	128,841	300,941	42,016	25,424	1,016,569
All Other	204,766	9,101,135	481,819	2,272,266	469,133	70,138	1,225,542
Total Federal Grants	2,288,501	38,105,753	5,436,865	10,763,333	3,160,372	540,018	8,924,448
State Grants							
County Program Aid	311,482	13,560,479	1,018,764	3,106,197	1,802,532	264,116	2,434,865
Market Value Credits	609,503	3,680,765	950,491	1,037,582	936,848	180,043	1,099,986
Disparity Reduction Aid	10,540	126	738	403	7,441	88,932	64,252
Streets and Highways	4,941,088	41,709,242	5,048,487	4,416,959	2,014,072	2,706,497	9,682,657
Human Services	1,018,506	17,218,314	1,828,250	4,912,460	2,178,007	734,743	9,925,710
PERA Aid	30,494	406,919	38,961	61,185	37,904	11,447	76,706
Police Aid	126,391	852,582	139,695	204,553	179,608	31,043	159,651
All Other	1,454,060	11,473,652	1,166,739	2,028,333	703,340	316,364	2,834,031
Total State Grants	8,502,064	88,902,079	10,192,125	15,767,672	7,859,752	4,333,185	26,277,858
Local Unit Grants	1,422,412	9,151,786	696,294	4,081,298	2,500	359,122	612,425
Total Intergovernmental Revenues	\$12,212,977	\$136,159,618	\$16,325,284	\$30,612,303	\$11,022,624	\$5,232,325	\$35,814,731
Charges for Services	2,144,547	34,011,575	2,730,968	7,073,879	2,741,357	621,523	9,374,891
Fines and Forfeits	-	729,874	71,399	167,223	41,663	2,640	106,783
Interest Earnings	567,301	4,652,354	289,302	565,867	69,919	77,958	4,001,805
All Other Revenues	2,561,249	13,925,691	3,203,570	1,899,334	592,971	391,091	2,509,128
Total Revenues	\$27,437,036	\$317,979,641	\$40,439,304	\$59,363,177	\$34,032,450	\$10,296,879	\$79,985,937
Other Financing Sources							
Borrowing							
Bonds Issued	-	18,309,400	-	4,745,907	1,710,000	-	761,428
Other Long-Term Debt	-	97,148	-	-	-	-	264,875
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	18,406,548	-	4,745,907	1,710,000	-	1,026,303
Other Sources	-	-	91,174	68,870	-	1,200	-
Transfers From - Enterprise Funds	-	530,000	-	-	-	-	60,000
- Governmental Funds	1,396,871	28,792,255	1,210,000	333,268	113,771	71,260	2,302,494
Total Revenues and Other Financing Sources	\$28,833,907	\$365,708,444	\$41,740,478	\$64,511,222	\$35,856,221	\$10,369,339	\$83,374,734

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$4,844,670	\$36,268,646	\$4,816,536	\$8,833,730	\$5,573,949	\$1,485,015	\$6,850,168
	- Capital Outlay	-	1,762,943	-	707,973	193,997	-	-
	Total General Government	4,844,670	38,031,589	4,816,536	9,541,703	5,767,946	1,485,015	6,850,168
Public Safety	- Sheriff	2,163,932	31,055,602	3,464,961	4,364,933	3,658,753	917,505	4,455,658
	- Corrections	2,764,957	22,841,245	4,353,484	3,128,066	3,314,618	42,791	5,031,164
	- All Other	332,571	3,254,086	230,705	1,632,191	405,366	131,082	233,650
	- Capital Outlay	-	513,324	-	324,600	37,409	-	-
	Total Public Safety	5,261,460	57,664,257	8,049,150	9,449,790	7,416,146	1,091,378	9,720,472
Streets and Highways	- Administration	442,799	851,234	348,034	2,540,525	448,322	342,337	194,472
	- Maintenance	3,591,806	8,063,416	3,010,447	9,803,156	2,345,742	1,221,258	6,220,256
	- Construction	7,192,528	54,264,578	4,481,617	-	3,146,883	1,712,746	17,119,720
	- Other Capital Outlay	564,442	2,240,074	1,168,222	2,041,715	1,004,127	718,898	1,205,032
	Total Streets and Highways	11,791,575	65,419,302	9,008,320	14,385,396	6,945,074	3,995,239	24,739,480
Sanitation	- Current Expenditures	267,742	4,717,810	2,456,182	3,402,972	-	179,325	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	267,742	4,717,810	2,456,182	3,402,972	-	179,325	-
Human Services	- Income Maintenance	1,490,230	25,573,060	2,953,046	4,593,905	3,052,955	622,282	4,555,989
	- Social Services	3,825,237	29,873,679	9,442,427	12,891,812	5,781,972	1,647,297	9,391,948
	- All Other	-	20,326,853	206,771	-	-	-	9,343,572
	- Capital Outlay	-	184,734	-	-	-	-	73,023
	Total Human Services	5,315,467	75,958,326	12,602,244	17,485,717	8,834,927	2,269,579	23,364,532
Health	- Current Expenditures	673,246	-	1,298,615	2,148,315	1,100,046	80,439	1,775,218
	- Capital Outlay	-	-	-	-	4,909	-	-
	Total Health	673,246	-	1,298,615	2,148,315	1,104,955	80,439	1,775,218
Culture and Recreation								
Libraries	- Current Expenditures	227,178	7,451,054	302,335	309,841	528,008	61,822	998,753
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	534,078	8,308,423	410,393	767,126	13,390	69,082	752,716
	- Capital Outlay	-	922,981	-	-	-	-	-
	Total Culture and Recreation	761,256	16,682,458	712,728	1,076,967	541,398	130,904	1,751,469
Conservation of Natural Resources	- Current Expenditures	2,665,488	586,757	713,514	1,417,415	695,294	300,831	3,099,950
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	2,665,488	586,757	713,514	1,417,415	695,294	300,831	3,099,950
Housing and Economic Development	- Current Expenditures	36,913	11,034,867	383,690	356,251	415,391	32,541	656,913
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	36,913	11,034,867	383,690	356,251	415,391	32,541	656,913
All Other	- Current Expenditures	21,007	3,289,730	497,714	-	153,519	-	-
	- Capital Outlay	-	-	-	-	-	-	2,146,033
	Total All Other	21,007	3,289,730	497,714	-	153,519	-	2,146,033
Debt Service	- Principal Paid on Bonds	350,000	18,370,000	275,000	1,305,000	1,340,000	55,000	1,845,000
	- Other Long-Term Debt	293,455	3,316,262	55,346	-	83,577	-	41,833
	- Interest and Fiscal Charges	71,658	9,667,364	231,758	770,595	566,635	32,959	975,297
	<i>Total Current Expenditures</i>	<i>23,881,854</i>	<i>213,496,462</i>	<i>34,888,854</i>	<i>56,190,238</i>	<i>27,487,325</i>	<i>7,133,607</i>	<i>53,560,427</i>
	<i>Total Capital Outlay</i>	<i>7,756,970</i>	<i>59,888,634</i>	<i>5,649,839</i>	<i>3,074,288</i>	<i>4,387,325</i>	<i>2,431,644</i>	<i>20,543,808</i>
	<i>Total Debt Service</i>	<i>715,113</i>	<i>31,353,626</i>	<i>562,104</i>	<i>2,075,595</i>	<i>1,990,212</i>	<i>87,959</i>	<i>2,862,130</i>
	Total Expenditures	\$32,353,937	\$304,738,722	\$41,100,797	\$61,340,121	\$33,864,862	\$9,653,210	\$76,966,365
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	4,610,000	-	-	1,865,000	-	-
Other Uses		-	-	-	-	9,149	-	-
Transfers To	- Enterprise Funds	-	51,268	-	-	-	-	132,028
	- Governmental Funds	1,396,871	28,792,255	1,210,000	333,268	113,771	71,260	2,302,494
	Total Expenditures and Other Financing Uses	\$33,750,808	\$338,192,245	\$42,310,797	\$61,673,389	\$35,852,782	\$9,724,470	\$79,400,887
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$11,761,177	\$34,449,259	\$4,723,307	\$16,398,579	\$8,580,318	\$1,559,072	\$12,115,900
Special Revenue Funds Unrestricted Fund Balance		6,472,686	59,404,553	14,114,763	18,545,629	6,708,504	4,026,892	2,440,189
	Total	\$18,233,863	\$93,853,812	\$18,838,070	\$34,944,208	\$15,288,822	\$5,585,964	\$14,556,089
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		76.4%	44.0%	54.0%	62.2%	55.6%	78.3%	27.2%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2011 Population Estimates)	25,756	35,492	92,104	28,396	12,332	53,929	59,644
Net Taxable Tax Capacity	\$24,751,275	\$28,319,582	\$111,216,036	\$68,634,526	\$15,916,086	\$48,909,837	\$43,854,378
2010 Tax Levy (Payable 2011)	11,150,527	20,003,468	41,700,697	20,038,959	7,535,819	31,662,986	24,284,206
REVENUES							
Taxes	\$10,253,533	\$18,869,930	\$45,668,869	\$19,251,030	\$7,089,568	\$30,487,813	\$21,182,223
Special Assessments	720,443	500,032	277,977	1,750,656	396,625	255,897	727,485
Licenses and Permits	45,480	102,911	668,780	113,313	23,865	454,953	122,842
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	250,651	1,951,711	1,176,607	2,129,162	175,113	2,959,696	502,217
Human Services	1,935,943	3,310,867	3,889,988	2,653,921	898,215	2,542,844	3,904,595
Disaster	180,047	19,945	141,496	541,635	412,576	113,467	435,231
All Other	416,353	550,178	4,067,321	1,136,680	156,990	467,353	659,491
Total Federal Grants	2,782,994	5,832,701	9,275,412	6,461,398	1,642,894	6,083,360	5,501,534
State Grants							
County Program Aid	1,196,683	1,618,634	1,455,284	359,016	492,985	1,543,611	2,987,137
Market Value Credits	859,729	1,031,053	660,262	647,586	380,449	1,043,810	1,388,624
Disparity Reduction Aid	27,050	371,968	2,327	7,529	69,269	5,426	2,063,383
Streets and Highways	4,012,607	4,050,970	6,347,037	5,345,542	2,969,079	14,955,239	7,645,698
Human Services	2,143,294	3,420,076	4,572,992	2,692,406	962,768	2,134,939	4,432,207
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	66,521	166,303	533,834	199,010	59,869	305,998	199,564
All Other	896,947	1,695,356	2,527,411	2,453,923	595,241	1,406,132	3,910,496
Total State Grants	9,242,148	12,409,211	16,189,987	11,759,584	5,567,504	21,444,010	22,688,403
Local Unit Grants	197,880	210,769	977,849	1,456,033	218,689	313,442	116,397
Total Intergovernmental Revenues	\$12,223,022	\$18,452,681	\$26,443,248	\$19,677,015	\$7,429,087	\$27,840,812	\$28,306,334
Charges for Services	3,258,500	2,810,250	11,865,726	4,156,248	1,027,540	4,380,463	2,426,184
Fines and Forfeits	1,006	81,978	406,302	13,184	-	175,554	211,601
Interest Earnings	248,660	54,557	3,083,556	1,873,870	67,100	618,456	158,084
All Other Revenues	949,125	2,769,995	1,800,418	2,900,929	804,888	1,225,019	1,950,766
Total Revenues	\$27,699,769	\$43,642,334	\$90,214,876	\$49,736,245	\$16,838,673	\$65,438,967	\$55,085,519
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	3,161,518
Other Long-Term Debt	-	-	265,866	-	113,418	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	265,866	-	113,418	-	3,161,518
Other Sources	7,027	-	49,842	-	14,667	52,860	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	100,000
- Governmental Funds	93,471	75,238	5,719,922	6,442,072	-	2,925,808	1,430
Total Revenues and Other Financing Sources	\$27,800,267	\$43,717,572	\$96,250,506	\$56,178,317	\$16,966,758	\$68,417,635	\$58,348,467

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$3,655,093	\$6,203,130	\$17,517,374	\$6,119,764	\$3,235,014	\$9,504,979	\$12,120,889
	- Capital Outlay	-	-	4,744,374	204,815	-	3,776,633	16,220
	Total General Government	3,655,093	6,203,130	22,261,748	6,324,579	3,235,014	13,281,612	12,137,109
Public Safety	- Sheriff	1,721,856	3,674,068	15,208,404	5,181,007	1,466,386	4,552,413	3,988,837
	- Corrections	2,852,551	3,181,769	1,338,288	3,133,561	861,391	3,945,237	4,160,188
	- All Other	166,177	426,060	637,654	4,004,699	203,835	721,358	664,401
	- Capital Outlay	110,047	-	319,267	-	-	171,197	-
	Total Public Safety	4,850,631	7,281,897	17,503,613	12,319,267	2,531,612	9,390,205	8,813,426
Streets and Highways	- Administration	384,416	506,690	483,668	747,619	270,306	1,220,802	544,866
	- Maintenance	2,034,079	2,451,472	6,099,927	3,705,187	1,845,226	5,671,975	5,014,041
	- Construction	1,598,410	4,845,803	6,054,322	7,278,070	1,855,179	12,707,176	7,013,333
	- Other Capital Outlay	653,234	1,625,327	20,088	1,566,198	520,512	915,712	-
	Total Streets and Highways	4,670,139	9,429,292	12,658,005	13,297,074	4,491,223	20,515,665	12,572,240
Sanitation	- Current Expenditures	987,581	1,305,597	2,114,085	2,084,921	205,266	301,234	-
	- Capital Outlay	-	-	-	-	-	18,710	-
	Total Sanitation	987,581	1,305,597	2,114,085	2,084,921	205,266	319,944	-
Human Services	- Income Maintenance	2,210,877	3,552,995	2,965,046	2,959,581	1,424,091	2,717,540	3,841,755
	- Social Services	5,142,974	9,164,381	17,532,466	6,237,208	2,845,581	5,785,975	11,939,797
	- All Other	592,888	-	-	220,436	-	-	-
	- Capital Outlay	72,484	6,417,601	22,482	-	-	61,209	-
	Total Human Services	8,019,223	19,134,977	20,519,994	9,417,225	4,269,672	8,564,724	15,781,552
Health	- Current Expenditures	1,553,033	2,602,695	2,644,407	2,665,631	107,463	2,811,044	-
	- Capital Outlay	43,660	-	-	-	-	3,434	-
	Total Health	1,596,693	2,602,695	2,644,407	2,665,631	107,463	2,814,478	-
Culture and Recreation								
Libraries	- Current Expenditures	78,235	171,611	3,268,416	-	269,735	534,849	224,648
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	348,427	302,288	1,132,443	15,000	113,759	265,340	179,672
	- Capital Outlay	-	-	331,480	-	-	142,975	-
	Total Culture and Recreation	426,662	473,899	4,732,339	15,000	383,494	943,164	404,320
Conservation of Natural Resources	- Current Expenditures	534,106	948,439	1,834,854	2,321,500	1,698,717	1,303,566	715,581
	- Capital Outlay	71,145	-	28,331	-	-	-	-
	Total Conservation of Natural Resources	605,251	948,439	1,863,185	2,321,500	1,698,717	1,303,566	715,581
Housing and Economic Development	- Current Expenditures	5,545	351,782	2,153,907	37,500	50,472	966,163	157,378
	- Capital Outlay	-	-	-	-	-	61,505	-
	Total Housing and Economic Development	5,545	351,782	2,153,907	37,500	50,472	1,027,668	157,378
All Other	- Current Expenditures	-	562,706	-	-	5,841	-	4,443
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	562,706	-	-	5,841	-	4,443
Debt Service	- Principal Paid on Bonds	-	265,000	2,765,000	-	-	3,455,000	903,449
	- Other Long-Term Debt	135,229	31,313	271,370	-	69,210	477,797	285,165
	- Interest and Fiscal Charges	17,617	501,830	1,019,989	-	11,101	1,888,079	343,724
	Total Current Expenditures	22,267,838	35,405,683	74,930,939	39,433,614	14,603,083	40,302,475	43,556,496
	Total Capital Outlay	2,548,980	12,888,731	11,520,344	9,049,083	2,375,691	17,858,551	7,029,553
	Total Debt Service	152,846	798,143	4,056,359	-	80,311	5,820,876	1,532,338
	Total Expenditures	\$24,969,664	\$49,092,557	\$90,507,642	\$48,482,697	\$17,059,085	\$63,981,902	\$52,118,387
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	825,269
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	55,792	-	-	-	1,494,790
	- Governmental Funds	93,471	75,238	5,719,922	6,442,072	-	2,925,808	1,430
	Total Expenditures and Other Financing Uses	\$25,063,135	\$49,167,795	\$96,283,356	\$54,924,769	\$17,059,085	\$66,907,710	\$54,439,876
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,790,671	\$9,676,738	\$22,211,772	\$18,023,607	\$3,567,765	\$12,421,874	\$4,972,433
Special Revenue Funds Unrestricted Fund Balance		9,527,505	8,134,905	11,049,816	17,893,948	10,327,941	12,696,288	4,423,180
	Total	\$12,318,176	\$17,811,643	\$33,261,588	\$35,917,555	\$13,895,706	\$25,118,162	\$9,395,613
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		55.3%	50.3%	44.4%	91.1%	95.2%	62.3%	21.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2011 Population Estimates)	8,774	5,216	11,682	62,745	401,221	20,243	36,240
Net Taxable Tax Capacity	\$10,367,800	\$18,684,931	\$17,131,185	\$120,412,294	\$442,457,030	\$20,953,268	\$51,559,852
2010 Tax Levy (Payable 2011)	4,685,535	6,110,795	6,843,537	35,627,948	111,495,888	9,849,926	23,284,596
REVENUES							
Taxes	\$4,324,757	\$7,255,650	\$6,558,202	\$35,560,490	\$140,751,276	\$9,280,446	\$22,282,743
Special Assessments	506,299	33,362	847,825	596,915	-	194,246	186,147
Licenses and Permits	13,783	80,788	9,235	1,055,128	1,111,705	62,193	371,990
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	18,583	1,026,842	1,686,586	345,941	9,134,041	403,761	382,520
Human Services	1,251,276	413,894	736,092	4,968,586	22,240,027	1,081,451	2,115,758
Disaster	128,493	690,669	51,508	179,575	835,215	247,055	-
All Other	185,249	3,225,258	102,503	1,187,786	19,775,354	197,507	631,586
Total Federal Grants	1,583,601	5,356,663	2,576,689	6,681,888	51,984,637	1,929,774	3,129,864
State Grants							
County Program Aid	850,604	125,919	256,500	604,300	12,630,881	741,724	773,851
Market Value Credits	355,405	79,928	403,749	877,367	2,779,295	505,158	942,238
Disparity Reduction Aid	39,347	-	43,251	14,054	1,879	161,329	6,014
Streets and Highways	3,542,243	2,046,501	3,839,045	5,959,431	18,076,424	3,282,833	4,598,500
Human Services	776,920	514,633	901,546	7,117,287	20,290,003	985,964	2,711,494
PERA Aid	44,444	33,737	17,411	83,497	333,927	30,670	143,423
Police Aid	57,457	79,826	113,086	246,129	418,530	146,347	186,260
All Other	604,724	978,409	211,983	1,063,259	10,700,050	689,769	796,057
Total State Grants	6,271,144	3,858,953	5,786,571	15,965,324	65,230,989	6,543,794	10,157,837
Local Unit Grants	59,614	334,903	195,420	745,113	23,324,336	40,604	320,644
Total Intergovernmental Revenues	\$7,914,359	\$9,550,519	\$8,558,680	\$23,392,325	\$140,539,962	\$8,514,172	\$13,608,345
Charges for Services	2,665,031	735,182	436,337	4,825,317	33,385,044	2,811,032	5,345,106
Fines and Forfeits	6,438	27,041	7,371	96,562	122,031	3,878	109,806
Interest Earnings	134,386	358,474	162,222	304,960	11,480,417	61,074	518,865
All Other Revenues	1,411,570	1,067,305	751,377	3,983,872	13,750,962	623,197	1,376,694
Total Revenues	\$16,976,623	\$19,108,321	\$17,331,249	\$69,815,569	\$341,141,397	\$21,550,238	\$43,799,696
Other Financing Sources							
Borrowing							
Bonds Issued	-	9,982,680	1,111,228	-	-	3,065,971	10,031,697
Other Long-Term Debt	-	-	248,961	-	-	-	442,225
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	9,982,680	1,360,189	-	-	3,065,971	10,473,922
Other Sources							
Transfers From - Enterprise Funds	-	41,522	-	44,312	218,082	19,119	-
- Governmental Funds	361,624	424,000	330,516	3,004,178	3,018,902	-	891,060
Total Revenues and Other Financing Sources	\$17,338,247	\$29,556,523	\$19,034,454	\$72,864,059	\$346,928,381	\$24,635,328	\$55,164,678

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,197,695	\$3,051,360	\$2,128,760	\$11,908,793	\$60,711,588	\$3,515,048	\$6,794,350
	- Capital Outlay	8,972	262,229	-	-	2,823,748	898,232	4,231,859
	Total General Government	2,206,667	3,313,589	2,128,760	11,908,793	63,535,336	4,413,280	11,026,209
Public Safety	- Sheriff	1,365,624	1,874,288	1,569,538	7,287,705	18,615,365	3,532,498	4,409,177
	- Corrections	1,040,616	395,356	909,407	5,439,206	16,332,882	371,590	3,912,031
	- All Other	160,642	799,320	209,265	642,546	1,170,722	279,630	42,934
	- Capital Outlay	178,295	29,287	-	-	-	-	148,900
	Total Public Safety	2,745,177	3,098,251	2,688,210	13,369,457	36,118,969	4,183,718	8,513,042
Streets and Highways	- Administration	410,766	298,123	189,011	778,400	1,349,439	457,063	487,076
	- Maintenance	1,223,246	2,446,412	1,672,497	2,594,034	4,969,230	1,461,233	4,633,048
	- Construction	3,937,174	1,947,601	4,421,533	4,176,034	33,544,003	3,089,311	2,269,819
	- Other Capital Outlay	593,952	1,029,600	1,127,518	1,511,181	-	523,689	117,570
	Total Streets and Highways	6,165,138	5,721,736	7,410,559	9,059,649	39,862,672	5,531,296	7,507,513
Sanitation	- Current Expenditures	758,220	382,819	227,089	739,084	6,976,314	1,734,330	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	758,220	382,819	227,089	739,084	6,976,314	1,734,330	-
Human Services	- Income Maintenance	1,373,188	468,050	1,050,836	5,239,963	22,321,620	1,248,684	2,547,994
	- Social Services	1,950,338	1,411,192	2,919,944	15,058,305	49,376,100	2,255,117	5,150,681
	- All Other	122,456	-	-	-	-	3,685	-
	- Capital Outlay	-	-	-	-	-	-	15,206
	Total Human Services	3,445,982	1,879,242	3,970,780	20,298,268	71,697,720	3,507,486	7,713,881
Health	- Current Expenditures	1,747,064	357,530	172,774	1,793,644	10,721,018	900,268	4,409,640
	- Capital Outlay	-	202,285	-	-	-	-	35,431
	Total Health	1,747,064	559,815	172,774	1,793,644	10,721,018	900,268	4,445,071
Culture and Recreation								
Libraries	- Current Expenditures	78,941	125,086	68,092	565,697	12,490,379	131,535	694,943
	- Capital Outlay	-	-	-	-	-	-	110,544
Parks and Recreation	- Current Expenditures	315,815	628,607	95,189	163,135	9,704,967	246,276	576,133
	- Capital Outlay	-	2,170,141	-	-	-	-	542,914
	Total Culture and Recreation	394,756	2,923,834	163,281	728,832	22,195,346	377,811	1,924,534
Conservation of Natural Resources	- Current Expenditures	1,087,048	477,456	912,394	832,191	4,944,661	278,486	713,676
	- Capital Outlay	-	8,044	-	-	-	-	-
	Total Conservation of Natural Resources	1,087,048	485,500	912,394	832,191	4,944,661	278,486	713,676
Housing and Economic Development	- Current Expenditures	8,100	383,010	-	551,232	25,254,685	150	48,045
	- Capital Outlay	-	-	-	-	43,415	-	-
	Total Housing and Economic Development	8,100	383,010	-	551,232	25,298,100	150	48,045
All Other	- Current Expenditures	-	112,087	146,836	-	-	-	-
	- Capital Outlay	-	240,811	-	585,517	-	-	-
	Total All Other	-	352,898	146,836	585,517	-	-	-
Debt Service	- Principal Paid on Bonds	25,000	-	1,395,000	2,455,000	31,180,000	380,000	3,995,000
	- Other Long-Term Debt	-	300,000	163,848	1,168,404	-	8,598	150,233
	- Interest and Fiscal Charges	9,336	193,050	113,017	2,028,654	3,122,794	124,422	1,273,472
	Total Current Expenditures	13,839,759	13,210,696	12,271,632	53,593,935	244,938,970	16,415,593	34,419,728
	Total Capital Outlay	4,718,393	5,889,998	5,549,051	6,272,732	36,411,166	4,511,232	7,472,243
	Total Debt Service	34,336	493,050	1,671,865	5,652,058	34,302,794	513,020	5,418,705
	Total Expenditures	\$18,592,488	\$19,593,744	\$19,492,548	\$65,518,725	\$315,652,930	\$21,439,845	\$47,310,676
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	2,130,325	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	69,000	59,307	250,000	9,561,909	-	-
	- Governmental Funds	361,624	424,000	330,516	3,004,178	3,018,902	-	891,060
	Total Expenditures and Other Financing Uses	\$18,954,112	\$22,217,069	\$19,882,371	\$68,772,903	\$328,233,741	\$21,439,845	\$48,201,736
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,846,755	\$9,399,965	\$5,622,167	\$16,537,466	\$66,587,937	\$5,687,547	\$6,579,428
Special Revenue Funds Unrestricted Fund Balance		5,584,851	2,634,846	-37,621	11,357,813	144,044,826	7,824,405	11,572,548
Total		\$11,431,606	\$12,034,811	\$5,584,546	\$27,895,279	\$210,632,763	\$13,511,952	\$18,151,976
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		82.6%	91.1%	45.5%	52.0%	86.0%	82.3%	52.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2011 Population Estimates)	14,506	20,868	31,160	46,168	5,993	1,163,060	18,933
Net Taxable Tax Capacity	\$20,264,909	\$23,900,415	\$32,081,742	\$59,729,971	\$10,325,600	\$1,476,968,794	\$16,345,662
2010 Tax Levy (Payable 2011)	8,539,954	8,080,467	18,584,776	26,158,393	5,093,594	602,889,666	9,752,863
REVENUES							
Taxes	\$7,919,859	\$7,461,190	\$17,396,373	\$25,214,821	\$5,090,852	\$707,159,538	\$8,927,986
Special Assessments	1,206,342	-	1,462,512	16,021	198,503	-	-
Licenses and Permits	3,400	78,996	104,291	215,305	2,798	6,407,791	49,810
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,395,247	420,976	586,640	147,368	3,543	12,683,818	122,502
Human Services	-	1,103,862	2,224,444	3,942,047	543,726	112,286,150	1,083,706
Disaster	136,896	162,395	238,658	166,093	150,788	1,017,440	700,059
All Other	169,572	317,262	882,461	552,842	462,172	43,423,725	256,671
Total Federal Grants	1,701,715	2,004,495	3,932,203	4,808,350	1,160,229	169,411,133	2,162,938
State Grants							
County Program Aid	457,544	813,952	1,381,865	1,326,881	124,611	18,333,110	906,225
Market Value Credits	567,684	620,545	1,117,496	954,449	225,336	5,517,198	715,232
Disparity Reduction Aid	71,725	112,935	45,760	29,144	6,128	309,142	128,130
Streets and Highways	5,427,424	4,049,839	4,138,856	6,288,859	2,159,143	47,197,336	6,537,643
Human Services	23,709	815,557	484,852	1,509,738	407,862	57,087,945	1,611,279
PERA Aid	13,448	26,020	44,126	61,078	12,568	2,830,743	24,781
Police Aid	78,717	119,737	149,119	279,390	39,913	2,350,975	86,478
All Other	259,940	1,005,181	2,673,051	2,084,988	485,630	40,612,250	612,835
Total State Grants	6,900,191	7,563,766	10,035,125	12,534,527	3,461,191	174,238,699	10,622,603
Local Unit Grants	34,074	10,582	112,881	394,113	75,663	49,302,875	357,035
Total Intergovernmental Revenues	\$8,635,980	\$9,578,843	\$14,080,209	\$17,736,990	\$4,697,083	\$392,952,707	\$13,142,576
Charges for Services	1,361,477	2,401,734	3,813,994	3,276,671	1,008,947	121,632,254	2,231,311
Fines and Forfeits	28,014	15,298	37,709	16,499	-	1,932,048	10,813
Interest Earnings	65,304	38,387	172,524	378,437	18,055	14,370,838	171,955
All Other Revenues	386,743	1,107,501	2,830,023	2,453,330	266,986	29,953,520	651,277
Total Revenues	\$19,607,119	\$20,681,949	\$39,897,635	\$49,308,074	\$11,283,224	\$1,274,408,696	\$25,185,728
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	17,765,912	-	4,436,160	63,197,996	-
Other Long-Term Debt	-	44,355	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	44,355	17,765,912	-	4,436,160	63,197,996	-
Other Sources	-	-	13,905	25,015	-	541,836	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	574,439	150,000	6,260,956	578,338	-	82,008,566	12,347
Total Revenues and Other Financing Sources	\$20,181,558	\$20,876,304	\$63,938,408	\$49,911,427	\$15,719,384	\$1,420,157,094	\$25,198,075

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,736,599	\$3,532,081	\$5,128,070	\$10,526,169	\$2,173,690	\$181,578,048	\$3,272,883
	- Capital Outlay	-	-	-	-	2,870,456	26,865,167	-
	Total General Government	2,736,599	3,532,081	5,128,070	10,526,169	5,044,146	208,443,215	3,272,883
Public Safety	- Sheriff	1,231,725	1,886,777	4,046,558	6,664,565	1,236,747	86,555,102	2,841,814
	- Corrections	1,562,286	1,353,146	3,412,108	5,138,576	104,365	102,493,459	1,378,308
	- All Other	189,351	-	679,725	547,694	61,063	20,534,360	1,039,409
	- Capital Outlay	-	-	35,543	-	-	1,435,287	7,776,556
	Total Public Safety	2,983,362	3,239,923	8,173,934	12,350,835	1,402,175	211,018,208	13,036,087
Streets and Highways	- Administration	202,670	362,358	266,048	514,638	137,629	3,994,285	244,413
	- Maintenance	2,175,978	2,717,715	3,118,879	2,990,320	1,520,658	29,695,826	3,345,179
	- Construction	4,711,458	3,873,554	4,121,441	6,037,091	959,726	62,421,962	4,084,277
	- Other Capital Outlay	864,186	151,638	1,177,952	904,125	769,700	13,642,341	593,804
	Total Streets and Highways	7,954,292	7,105,265	8,684,320	10,446,174	3,387,713	109,754,414	8,267,673
Sanitation	- Current Expenditures	201,058	555,957	351,197	856,450	547,963	-	821,061
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	201,058	555,957	351,197	856,450	547,963	-	821,061
Human Services	- Income Maintenance	-	1,547,335	2,632,974	3,096,803	651,477	169,792,670	980,550
	- Social Services	1,814,201	2,199,017	5,051,404	6,962,658	991,607	273,793,791	2,646,516
	- All Other	-	-	-	-	22,873	-	-
	- Capital Outlay	-	-	-	-	-	50,206	-
	Total Human Services	1,814,201	3,746,352	7,684,378	10,059,461	1,665,957	443,636,667	3,627,066
Health	- Current Expenditures	-	1,676,428	3,328,877	2,971,586	107,715	102,299,509	1,681,718
	- Capital Outlay	-	-	-	-	-	137,514	-
	Total Health	-	1,676,428	3,328,877	2,971,586	107,715	102,437,023	1,681,718
Culture and Recreation								
Libraries	- Current Expenditures	175,601	204,403	262,000	419,666	60,543	64,085,370	123,000
	- Capital Outlay	-	-	-	-	-	9,989,695	-
Parks and Recreation	- Current Expenditures	152,677	108,537	116,002	222,264	36,540	3,283,062	208,039
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	328,278	312,940	378,002	641,930	97,083	77,358,127	331,039
Conservation of Natural Resources	- Current Expenditures	1,320,158	601,725	2,104,149	693,927	337,309	-	320,804
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,320,158	601,725	2,104,149	693,927	337,309	-	320,804
Housing and Economic Development	- Current Expenditures	191,593	36,902	15,000	60,189	34,917	48,460,027	102,568
	- Capital Outlay	-	-	-	-	-	1,237,738	-
	Total Housing and Economic Development	191,593	36,902	15,000	60,189	34,917	49,697,765	102,568
All Other	- Current Expenditures	257,206	49,157	-	-	-	4,715,000	195,871
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	257,206	49,157	-	-	-	4,715,000	195,871
Debt Service	- Principal Paid on Bonds	665,000	2,935,000	7,030,000	1,662,364	-	63,290,184	165,000
	- Other Long-Term Debt	16,923	93,907	406,439	2,594	-	5,173,313	240,000
	- Interest and Fiscal Charges	499,082	107,197	719,958	251,291	140,082	48,118,335	515,850
	<i>Total Current Expenditures</i>	<i>12,211,103</i>	<i>16,831,538</i>	<i>30,512,991</i>	<i>41,665,505</i>	<i>8,025,096</i>	<i>1,091,280,509</i>	<i>19,202,133</i>
	<i>Total Capital Outlay</i>	<i>5,575,644</i>	<i>4,025,192</i>	<i>5,334,936</i>	<i>6,941,216</i>	<i>4,599,882</i>	<i>115,779,910</i>	<i>12,454,637</i>
	<i>Total Debt Service</i>	<i>1,181,005</i>	<i>3,136,104</i>	<i>8,156,397</i>	<i>1,916,249</i>	<i>140,082</i>	<i>116,581,832</i>	<i>920,850</i>
	Total Expenditures	\$18,967,752	\$23,992,834	\$44,004,324	\$50,522,970	\$12,765,060	\$1,323,642,251	\$32,577,620
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	4,815,590	-	-	162,993	-
	- Governmental Funds	574,439	150,000	6,260,956	578,338	-	82,008,566	12,347
	Total Expenditures and Other Financing Uses	\$19,542,191	\$24,142,834	\$55,080,870	\$51,101,308	\$12,765,060	\$1,405,813,810	\$32,589,967
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,751,200	\$2,348,449	\$7,868,494	\$16,239,938	\$1,749,984	\$128,223,590	\$3,864,031
Special Revenue Funds Unrestricted Fund Balance		324,229	5,319,252	9,097,124	10,755,555	2,831,442	169,814,896	6,225,445
Total		\$2,075,429	\$7,667,701	\$16,965,618	\$26,995,493	\$4,581,426	\$298,038,486	\$10,089,476
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		17.0%	45.6%	55.6%	64.8%	57.1%	27.3%	52.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2011 Population Estimates)	20,439	38,209	45,034	10,203	16,170	42,118	4,528
Net Taxable Tax Capacity	\$36,812,815	\$31,897,752	\$62,840,095	\$19,973,524	\$13,005,991	\$48,161,157	\$8,401,584
2010 Tax Levy (Payable 2011)	11,660,193	15,438,990	28,177,013	8,344,030	10,441,908	27,145,625	2,911,254
REVENUES							
Taxes	\$11,119,932	\$14,278,479	\$28,070,964	\$8,199,083	\$9,831,753	\$25,662,546	\$2,878,158
Special Assessments	2,350,369	43,358	1,200,381	690,339	54,897	3,078,060	96,871
Licenses and Permits	113,038	274,255	78,038	16,400	77,304	370,158	5,714
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	199,181	679,471	2,962,861	984,742	500,298	487,585	614,871
Human Services	1,706,918	2,450,055	3,514,225	708,131	1,657,867	3,357,077	456,652
Disaster	123,613	121,100	146,127	242,187	134,515	5,125	220,096
All Other	221,915	657,833	2,300,068	80,918	602,640	707,092	37,552
Total Federal Grants	2,251,627	3,908,459	8,923,281	2,015,978	2,895,320	4,556,879	1,329,171
State Grants							
County Program Aid	273,058	1,570,555	1,066,845	175,958	772,967	1,553,284	164,300
Market Value Credits	449,679	921,687	1,108,387	409,518	846,653	1,205,503	118,648
Disparity Reduction Aid	-	41,644	162,074	51,420	4,273	20,713	4,457
Streets and Highways	3,777,948	3,771,580	9,635,950	3,538,862	1,838,562	6,617,312	4,061,748
Human Services	983,806	3,785,576	3,384,366	763,002	1,189,653	3,222,935	243,164
PERA Aid	41,224	37,531	98,151	22,861	47,301	73,608	13,875
Police Aid	106,434	128,608	446,246	53,217	121,401	462,878	33,261
All Other	1,289,394	1,642,234	15,834,225	426,247	514,465	1,487,066	548,587
Total State Grants	6,921,543	11,899,415	31,736,244	5,441,085	5,335,275	14,643,299	5,188,040
Local Unit Grants	2,038,482	105,934	2,034,207	49,247	52,494	343,358	141,000
Total Intergovernmental Revenues	\$11,211,652	\$15,913,808	\$42,693,732	\$7,506,310	\$8,283,089	\$19,543,536	\$6,658,211
Charges for Services	2,047,825	2,003,409	5,076,029	1,064,214	2,632,938	10,034,288	939,500
Fines and Forfeits	68,839	82,836	67,628	110,665	6,798	133,844	4,437
Interest Earnings	157,849	185,734	2,642,870	375,371	62,929	918,624	165,950
All Other Revenues	2,273,822	1,537,523	7,226,357	1,644,784	2,395,165	4,980,563	904,068
Total Revenues	\$29,343,326	\$34,319,402	\$87,055,999	\$19,607,166	\$23,344,873	\$64,721,619	\$11,652,909
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	7,555,963	-	-	-	-
Other Long-Term Debt	-	-	-	3,665,000	82,290	313,579	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	7,555,963	3,665,000	82,290	313,579	-
Other Sources	-	28,885	2,580	-	16,814	-	5,165
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	154,976	19,725	1,955,009	115,966	1,040,322	2,858,298	32,028
Total Revenues and Other Financing Sources	\$29,498,302	\$34,368,012	\$96,569,551	\$23,388,132	\$24,484,299	\$67,893,496	\$11,690,102

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$4,048,530	\$5,945,088	\$11,219,414	\$2,932,882	\$3,584,097	\$8,384,047	\$2,206,118
	- Capital Outlay	74,138	28,631	3,933,920	2,322,289	6,059	90,483	147,712
	Total General Government	4,122,668	5,973,719	15,153,334	5,255,171	3,590,156	8,474,530	2,353,830
Public Safety	- Sheriff	1,604,399	2,896,054	4,769,819	934,000	1,818,119	5,758,427	753,890
	- Corrections	2,102,033	931,200	4,574,220	881,322	2,854,293	6,507,376	221,249
	- All Other	555,161	693,829	1,306,495	192,363	334,799	478,421	216,321
	- Capital Outlay	87,461	148,835	109,341	131,533	145,030	153,544	76,782
	Total Public Safety	4,349,054	4,669,918	10,759,875	2,139,218	5,152,241	12,897,768	1,268,242
Streets and Highways	- Administration	322,460	325,885	586,541	342,996	186,043	701,479	429,045
	- Maintenance	9,196,126	1,461,444	7,458,427	1,731,341	2,855,045	2,753,313	2,664,235
	- Construction	-	3,592,496	11,608,370	4,298,328	781,988	6,771,565	1,952,581
	- Other Capital Outlay	221,350	792,520	3,089,054	750,967	742,993	1,137,115	930,891
	Total Streets and Highways	9,739,936	6,172,345	22,742,392	7,123,632	4,566,069	11,363,472	5,976,752
Sanitation	- Current Expenditures	2,402,954	-	1,839,909	170,403	77,789	4,485,896	89,791
	- Capital Outlay	103,303	-	152,952	-	-	2,404,100	-
	Total Sanitation	2,506,257	-	1,992,861	170,403	77,789	6,889,996	89,791
Human Services	- Income Maintenance	1,622,047	2,661,403	5,667,173	1,125,395	1,695,636	3,623,545	441,676
	- Social Services	3,991,942	7,800,937	12,027,006	2,799,625	3,209,127	10,905,311	1,041,169
	- All Other	553,013	-	-	-	-	-	33,739
	- Capital Outlay	71,946	-	1,466	-	-	-	-
	Total Human Services	6,238,948	10,462,340	17,695,645	3,925,020	4,904,763	14,528,856	1,516,584
Health	- Current Expenditures	12,865	1,280,230	1,758,819	215,624	2,515,354	2,447,444	38,251
	- Capital Outlay	-	-	-	-	4,275	-	-
	Total Health	12,865	1,280,230	1,758,819	215,624	2,519,629	2,447,444	38,251
Culture and Recreation								
Libraries	- Current Expenditures	190,693	394,586	-	394,899	180,127	520,824	57,411
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	296,366	584,326	1,129,333	185,404	-	642,477	114,533
	- Capital Outlay	6,674	-	26,363	195,438	-	-	-
	Total Culture and Recreation	493,733	978,912	1,155,696	775,741	180,127	1,163,301	171,944
Conservation of Natural Resources	- Current Expenditures	1,228,282	233,012	2,565,737	435,230	59,327	1,141,417	965,183
	- Capital Outlay	28,697	-	30,827	1,535	-	-	-
	Total Conservation of Natural Resources	1,256,979	233,012	2,596,564	436,765	59,327	1,141,417	965,183
Housing and Economic Development	- Current Expenditures	30,000	75,755	-	27,829	2,338	36,481	42,800
	- Capital Outlay	-	-	12,726,910	-	-	-	-
	Total Housing and Economic Development	30,000	75,755	12,726,910	27,829	2,338	36,481	42,800
All Other	- Current Expenditures	-	1,103,105	-	-	1,090,992	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	1,103,105	-	-	1,090,992	-	-
Debt Service	- Principal Paid on Bonds	350,000	835,000	1,152,969	1,800,000	540,000	4,683,000	-
	- Other Long-Term Debt	201,270	-	-	16,089	19,971	530,409	-
	- Interest and Fiscal Charges	321,438	359,338	737,355	514,912	539,328	2,506,999	1,236
	<i>Total Current Expenditures</i>	<i>28,156,871</i>	<i>26,386,854</i>	<i>54,902,893</i>	<i>12,369,313</i>	<i>20,463,086</i>	<i>48,386,458</i>	<i>9,315,411</i>
	<i>Total Capital Outlay</i>	<i>593,569</i>	<i>4,562,482</i>	<i>31,679,203</i>	<i>7,700,090</i>	<i>1,680,345</i>	<i>10,556,807</i>	<i>3,107,966</i>
	<i>Total Debt Service</i>	<i>872,708</i>	<i>1,194,338</i>	<i>1,890,324</i>	<i>2,331,001</i>	<i>1,099,299</i>	<i>7,720,408</i>	<i>1,236</i>
	Total Expenditures	\$29,623,148	\$32,143,674	\$88,472,420	\$22,400,404	\$23,242,730	\$66,663,673	\$12,424,613
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	154,976	19,725	1,955,009	115,966	1,040,322	2,858,298	32,028
	Total Expenditures and Other Financing Uses	\$29,778,124	\$32,163,399	\$90,427,429	\$22,516,370	\$24,283,052	\$69,521,971	\$12,456,641
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$7,045,273	\$2,966,807	\$10,625,501	\$5,529,562	\$1,398,034	\$9,782,315	\$4,733,532
Special Revenue Funds Unrestricted Fund Balance		8,112,584	5,356,070	22,463,586	5,179,825	3,708,531	19,255,656	1,506,451
	Total	\$15,157,857	\$8,322,877	\$33,089,087	\$10,709,387	\$5,106,565	\$29,037,971	\$6,239,983
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		53.8%	31.5%	60.3%	86.6%	25.0%	60.0%	67.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2011 Population Estimates)	13,221	7,195	10,822	4,011	27,655	5,819	25,951
Net Taxable Tax Capacity	\$10,937,367	\$12,128,616	\$19,654,294	\$4,912,501	\$33,319,533	\$9,367,344	\$28,857,326
2010 Tax Levy (Payable 2011)	3,814,973	4,037,591	7,733,272	2,263,571	13,125,716	4,173,327	12,139,405
REVENUES							
Taxes	\$3,587,676	\$4,036,584	\$9,287,664	\$2,629,540	\$12,739,611	\$4,538,148	\$11,436,191
Special Assessments	517,819	437,370	-	524,565	272,230	504,736	661,153
Licenses and Permits	17,960	15,864	10,842	45,600	348,548	31,040	35,980
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	454,313	6,783	853,127	797,853	-	183,577	413,190
Human Services	1,878,127	413,232	743,106	494,854	1,655,993	-	-
Disaster	134,641	196,343	574,578	251,331	352,028	81,137	660,828
All Other	262,071	318,325	3,889,453	201,270	393,575	26,991	352,783
Total Federal Grants	2,729,152	934,683	6,060,264	1,745,308	2,401,596	291,705	1,426,801
State Grants							
County Program Aid	773,315	125,562	120,153	269,852	816,500	98,614	976,002
Market Value Credits	409,197	283,529	201,616	129,023	651,604	234,376	567,896
Disparity Reduction Aid	152,128	51,119	155,178	10,177	79,314	33,026	26,855
Streets and Highways	11,584,572	4,366,748	3,283,600	2,713,166	3,878,894	2,204,634	3,828,633
Human Services	742,479	608,959	3,073,558	236,577	2,224,204	-	26,518
PERA Aid	28,068	13,087	32,307	12,302	28,707	9,428	40,012
Police Aid	66,521	46,565	104,771	33,261	120,847	33,261	89,804
All Other	2,272,710	519,516	2,500,484	2,024,380	1,058,345	247,897	473,582
Total State Grants	16,028,990	6,015,085	9,471,667	5,428,738	8,858,415	2,861,236	6,029,302
Local Unit Grants	275,297	168,229	805,216	32,648	-	114,865	340,845
Total Intergovernmental Revenues	\$19,033,439	\$7,117,997	\$16,337,147	\$7,206,694	\$11,260,011	\$3,267,806	\$7,796,948
Charges for Services	1,122,632	546,891	1,092,138	514,867	2,283,423	459,493	1,072,935
Fines and Forfeits	16,736	27,177	4,213	34,439	-	6,157	-
Interest Earnings	183,529	118,540	148,097	27,260	397,856	42,717	47,015
All Other Revenues	1,262,179	390,007	985,694	858,335	752,001	519,661	1,444,801
Total Revenues	\$25,741,970	\$12,690,430	\$27,865,795	\$11,841,300	\$28,053,680	\$9,369,758	\$22,495,023
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	3,000,000	1,528,912	-
Other Long-Term Debt	-	56,979	134,259	360,000	-	95,343	33,237
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	56,979	134,259	360,000	3,000,000	1,624,255	33,237
Other Sources	2,692,606	21,032	-	-	-	-	197,376
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	2,147,121	13,800	155,832	124,864	62,318	-	-
Total Revenues and Other Financing Sources	\$30,581,697	\$12,782,241	\$28,155,886	\$12,326,164	\$31,115,998	\$10,994,013	\$22,725,636

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$2,915,243	\$1,545,726	\$4,221,953	\$1,860,959	\$4,022,584	\$1,766,712	\$3,701,883
	- Capital Outlay	17,474	-	-	80,670	749,195	-	-
	Total General Government	2,932,717	1,545,726	4,221,953	1,941,629	4,771,779	1,766,712	3,701,883
Public Safety	- Sheriff	1,944,293	903,627	2,420,218	953,061	1,829,393	1,077,491	5,997,523
	- Corrections	217,356	102,930	1,268,649	43,070	1,368,649	40,304	352,169
	- All Other	231,288	172,180	1,555,710	88,413	300,032	94,877	237,432
	- Capital Outlay	32,873	-	-	97,223	446,227	-	-
	Total Public Safety	2,425,810	1,178,737	5,244,577	1,181,767	3,944,301	1,212,672	6,587,124
Streets and Highways	- Administration	488,638	161,563	483,632	155,764	465,420	426,055	379,589
	- Maintenance	1,935,982	2,550,251	2,422,621	1,234,350	3,080,451	1,219,064	2,013,047
	- Construction	7,914,335	3,303,294	3,468,916	2,635,237	3,872,845	1,006,301	3,281,364
	- Other Capital Outlay	545,617	202,629	1,127,848	761,170	1,468	870,421	1,166,462
	Total Streets and Highways	10,884,572	6,217,737	7,503,017	4,786,521	7,420,184	3,521,841	6,840,462
Sanitation	- Current Expenditures	922,343	157,559	267,918	727,998	339,227	243,340	575,268
	- Capital Outlay	112,136	-	-	47,865	-	-	-
	Total Sanitation	1,034,479	157,559	267,918	775,863	339,227	243,340	575,268
Human Services	- Income Maintenance	1,417,757	596,258	750,345	426,085	1,531,330	-	2,522,884
	- Social Services	3,005,367	1,481,765	1,853,022	1,042,407	4,478,224	-	-
	- All Other	-	-	-	2,403	409,459	953,824	-
	- Capital Outlay	19,908	-	-	-	-	-	-
	Total Human Services	4,443,032	2,078,023	2,603,367	1,470,895	6,419,013	953,824	2,522,884
Health	- Current Expenditures	980,974	67,539	3,221,324	66,115	2,073,872	37,147	223,258
	- Capital Outlay	-	-	-	-	57,340	-	-
	Total Health	980,974	67,539	3,221,324	66,115	2,131,212	37,147	223,258
Culture and Recreation								
Libraries	- Current Expenditures	75,509	75,697	122,300	37,298	316,073	35,588	234,807
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	275,747	186,697	723,105	286,377	310,483	161,063	200,746
	- Capital Outlay	-	-	-	15,657	5,774	-	-
	Total Culture and Recreation	351,256	262,394	845,405	339,332	632,330	196,651	435,553
Conservation of Natural Resources	- Current Expenditures	2,263,014	916,789	1,043,554	200,130	584,020	902,671	533,682
	- Capital Outlay	26,288	-	44,861	-	-	-	-
	Total Conservation of Natural Resources	2,289,302	916,789	1,088,415	200,130	584,020	902,671	533,682
Housing and Economic Development	- Current Expenditures	653,783	465,540	559,867	271,138	441,688	45,751	45,518
	- Capital Outlay	-	-	754,498	367,528	-	-	-
	Total Housing and Economic Development	653,783	465,540	1,314,365	638,666	441,688	45,751	45,518
All Other	- Current Expenditures	164,312	7,000	28,000	25,750	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	164,312	7,000	28,000	25,750	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	716,646	-	1,670,000	179,000	1,245,000
	- Other Long-Term Debt	217,044	33,334	314,565	-	-	218,303	326,132
	- Interest and Fiscal Charges	34,898	5,619	221,206	-	624,135	134,116	463,790
	<i>Total Current Expenditures</i>	<i>17,491,606</i>	<i>9,391,121</i>	<i>20,942,218</i>	<i>7,421,318</i>	<i>21,550,905</i>	<i>7,003,887</i>	<i>17,017,806</i>
	<i>Total Capital Outlay</i>	<i>8,668,631</i>	<i>3,505,923</i>	<i>5,396,123</i>	<i>4,005,350</i>	<i>5,132,849</i>	<i>1,876,722</i>	<i>4,447,826</i>
	<i>Total Debt Service</i>	<i>251,942</i>	<i>38,953</i>	<i>1,252,417</i>	<i>-</i>	<i>2,294,135</i>	<i>531,419</i>	<i>2,034,922</i>
	Total Expenditures	\$26,412,179	\$12,935,997	\$27,590,758	\$11,426,668	\$28,977,889	\$9,412,028	\$23,500,554
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,147,121	13,800	155,832	124,864	62,318	-	-
	Total Expenditures and Other Financing Uses	\$28,559,300	\$12,949,797	\$27,746,590	\$11,551,532	\$29,040,207	\$9,412,028	\$23,500,554
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,034,707	\$1,308,995	\$9,269,662	\$4,149,868	\$5,412,437	\$4,277,961	\$7,532,206
Special Revenue Funds Unrestricted Fund Balance		11,221,802	6,337,664	4,942,320	2,901,184	7,688,490	1,720,796	5,624,431
	Total	\$16,256,509	\$7,646,659	\$14,211,982	\$7,051,052	\$13,100,927	\$5,998,757	\$13,156,637
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		92.9%	81.4%	67.9%	95.0%	60.8%	85.6%	77.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2011 Population Estimates)	5,441	9,473	20,716	36,489	23,242	26,003	33,212
Net Taxable Tax Capacity	\$4,354,888	\$13,637,875	\$29,556,194	\$33,994,508	\$26,256,338	\$21,100,704	\$31,053,721
2010 Tax Levy (Payable 2011)	4,000,948	4,997,962	10,557,087	18,233,124	12,175,213	14,775,399	15,881,655
REVENUES							
Taxes	\$3,775,734	\$4,579,716	\$10,242,464	\$16,945,484	\$11,411,681	\$13,919,121	\$14,492,860
Special Assessments	147,484	454,502	1,962,282	189,286	93,938	44,443	2,449
Licenses and Permits	9,525	4,568	48,780	84,643	17,148	217,751	291,189
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	127,896	881,379	143,502	994,063	769,830	740,815	1,897,262
Human Services	734,318	1,017,957	-	2,094,213	1,456,182	1,981,492	2,449,906
Disaster	60,990	132,145	252,111	11,987	37,165	14,992	177,949
All Other	202,471	557,207	146,464	550,730	676,100	321,930	1,449,535
Total Federal Grants	1,125,675	2,588,688	542,077	3,650,993	2,939,277	3,059,229	5,974,652
State Grants							
County Program Aid	632,982	663,562	729,739	1,511,249	778,495	1,214,150	1,330,083
Market Value Credits	176,873	395,426	621,101	1,055,297	680,507	905,305	1,436,897
Disparity Reduction Aid	63,937	4,384	35,544	60,750	13,040	24,711	29,135
Streets and Highways	2,709,565	4,491,441	5,587,817	4,939,050	3,719,711	4,277,744	6,055,800
Human Services	616,464	573,768	-	2,092,950	1,613,221	2,032,330	2,344,379
PERA Aid	10,235	18,740	36,967	36,151	46,482	30,786	48,267
Police Aid	81,489	76,500	73,173	182,792	130,825	152,999	120,293
All Other	938,051	1,075,514	697,563	484,101	590,506	785,870	693,089
Total State Grants	5,229,596	7,299,335	7,781,904	10,362,340	7,572,787	9,423,895	12,057,943
Local Unit Grants	283,880	4,414	-	104,226	147,804	250,354	409,728
Total Intergovernmental Revenues	\$6,639,151	\$9,892,437	\$8,323,981	\$14,117,559	\$10,659,868	\$12,733,478	\$18,442,323
Charges for Services	489,259	2,000,305	787,007	5,235,125	3,291,178	1,814,394	4,487,859
Fines and Forfeits	13,376	-	25,533	21,473	48,046	89,759	15,620
Interest Earnings	43,710	78,951	248,700	313,767	145,177	84,661	316,870
All Other Revenues	457,326	672,605	1,426,254	888,487	1,845,957	1,046,356	1,339,154
Total Revenues	\$11,575,565	\$17,683,084	\$23,065,001	\$37,795,824	\$27,512,993	\$29,949,963	\$39,388,324
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	2,830,000
Other Long-Term Debt	-	-	-	268,830	111,708	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	268,830	111,708	-	2,830,000
Other Sources	-	66,425	2,732	5,978	-	4,343	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	6,812	6,214	-	674,546	1,472,110	2,233,736	301,585
Total Revenues and Other Financing Sources	\$11,582,377	\$17,755,723	\$23,067,733	\$38,745,178	\$29,096,811	\$32,188,042	\$42,519,909

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$1,889,448	\$2,082,997	\$4,511,173	\$4,766,005	\$4,707,516	\$5,238,443	\$5,851,232
	- Capital Outlay	-	76,439	79,760	-	150,133	2,856,857	-
	Total General Government	1,889,448	2,159,436	4,590,933	4,766,005	4,857,649	8,095,300	5,851,232
Public Safety	- Sheriff	2,157,624	1,790,536	3,703,637	3,270,888	4,119,806	2,365,156	2,721,249
	- Corrections	133,923	131,640	-	2,068,635	-	4,319,810	1,960,593
	- All Other	110,656	137,479	240,661	390,844	315,286	314,090	1,311,238
	- Capital Outlay	-	66,593	-	-	-	-	-
	Total Public Safety	2,402,203	2,126,248	3,944,298	5,730,367	4,435,092	6,999,056	5,993,080
Streets and Highways	- Administration	196,025	783,053	729,128	788,782	343,983	589,354	353,861
	- Maintenance	1,336,566	2,547,355	1,999,217	2,693,924	1,805,657	2,847,548	2,675,872
	- Construction	1,729,101	3,579,165	3,501,352	5,271,758	1,727,352	1,238,114	6,360,528
	- Other Capital Outlay	212,832	194,695	1,590,013	1,113,665	1,183,541	615,648	1,131,089
	Total Streets and Highways	3,474,524	7,104,268	7,819,710	9,868,129	5,060,533	5,290,664	10,521,350
Sanitation	- Current Expenditures	257,415	160,589	536,377	2,175,298	192,680	80,977	2,329,460
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	257,415	160,589	536,377	2,175,298	192,680	80,977	2,329,460
Human Services	- Income Maintenance	830,609	1,143,974	-	2,446,916	1,760,782	1,915,028	2,810,121
	- Social Services	1,319,539	2,237,986	-	6,618,872	4,723,949	5,636,629	5,796,445
	- All Other	210,117	29,281	2,683,377	580,229	-	-	-
	- Capital Outlay	-	75,554	-	-	-	-	-
	Total Human Services	2,360,265	3,486,795	2,683,377	9,646,017	6,484,731	7,551,657	8,606,566
Health	- Current Expenditures	111,103	33,000	-	2,197,055	1,533,641	699,936	2,111,602
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	111,103	33,000	-	2,197,055	1,533,641	699,936	2,111,602
Culture and Recreation								
Libraries	- Current Expenditures	32,875	94,421	624,327	187,513	206,832	260,711	473,841
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	134,563	158,570	144,298	449,054	214,705	52,418	227,595
	- Capital Outlay	-	3,160	-	-	-	-	-
	Total Culture and Recreation	167,438	256,151	768,625	636,567	421,537	313,129	701,436
Conservation of Natural Resources	- Current Expenditures	171,207	799,901	1,468,328	1,356,840	348,588	168,580	363,130
	- Capital Outlay	-	1,860	-	-	-	-	-
	Total Conservation of Natural Resources	171,207	801,761	1,468,328	1,356,840	348,588	168,580	363,130
Housing and Economic Development	- Current Expenditures	44,991	747,687	109,955	1,895	712,552	10,850	1,110,714
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	44,991	747,687	109,955	1,895	712,552	10,850	1,110,714
All Other	- Current Expenditures	81,879	-	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	81,879	-	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	200,000	-	188,057	260,000	1,160,000	655,000	3,760,000
	- Other Long-Term Debt	14,279	-	46,477	1,091,456	550,000	-	-
	- Interest and Fiscal Charges	62,303	-	127,183	47,818	323,547	493,118	478,926
	Total Current Expenditures	9,018,540	12,878,469	16,750,478	29,992,750	20,985,977	24,499,530	30,096,953
	Total Capital Outlay	1,941,933	3,997,466	5,171,125	6,385,423	3,061,026	4,710,619	7,491,617
	Total Debt Service	276,582	-	361,717	1,399,274	2,033,547	1,148,118	4,238,926
	Total Expenditures	\$11,237,055	\$16,875,935	\$22,283,320	\$37,777,447	\$26,080,550	\$30,358,267	\$41,827,496
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	6,812	6,214	-	674,546	1,472,110	2,233,736	301,585
	Total Expenditures and Other Financing Uses	\$11,243,867	\$16,882,149	\$22,283,320	\$38,451,993	\$27,552,660	\$32,592,003	\$42,129,081
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,829,171	\$2,690,467	\$7,702,528	\$17,113,448	\$6,011,109	\$8,632,493	\$7,804,967
Special Revenue Funds Unrestricted Fund Balance		2,223,806	6,259,124	4,205,515	11,448,006	8,449,073	6,369,640	11,163,137
	Total	\$4,052,977	\$8,949,591	\$11,908,043	\$28,561,454	\$14,460,182	\$15,002,133	\$18,968,104
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		44.9%	69.5%	71.1%	95.2%	68.9%	61.2%	63.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2011 Population Estimates)	39,281	8,640	32,949	21,365	6,859	145,379	57,243
Net Taxable Tax Capacity	\$33,439,865	\$16,551,139	\$29,090,965	\$23,487,043	\$9,524,264	\$147,458,145	\$85,271,591
2010 Tax Levy (Payable 2011)	15,374,340	5,185,375	15,462,382	9,738,978	3,898,186	80,312,127	31,343,344
REVENUES							
Taxes	\$15,234,071	\$5,719,468	\$14,694,360	\$9,175,003	\$3,669,837	\$76,932,535	\$29,548,848
Special Assessments	553,356	546,089	1,058,796	114,831	304,830	-	71,898
Licenses and Permits	95,999	43,393	55,680	163,990	4,647	1,691,943	363,208
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	987,343	55,435	547,194	-	1,016,499	2,575,892	792,088
Human Services	3,201,604	-	2,164,029	1,535,468	521,437	11,190,021	3,637,376
Disaster	224,721	898,559	51,554	66,822	401,758	366,371	781,725
All Other	864,677	568,003	358,470	351,562	75,693	2,488,699	723,285
Total Federal Grants	5,278,345	1,521,997	3,121,247	1,953,852	2,015,387	16,620,983	5,934,474
State Grants							
County Program Aid	2,027,705	99,461	1,423,781	801,981	263,924	5,367,987	1,255,124
Market Value Credits	1,198,048	347,049	747,184	552,147	247,193	2,521,970	1,708,447
Disparity Reduction Aid	187,346	23,126	11,666	70,988	15,682	13,313	13,255
Streets and Highways	5,569,246	3,934,430	2,042,904	6,718,887	2,053,844	7,125,763	12,839,118
Human Services	1,800,210	4,393	1,826,877	1,212,404	604,067	12,489,843	5,415,026
PERA Aid	40,232	19,453	34,276	28,842	13,183	178,686	64,946
Police Aid	139,140	59,869	85,369	247,237	33,261	404,117	206,770
All Other	849,468	345,422	666,932	821,368	409,681	4,452,059	907,838
Total State Grants	11,811,395	4,833,203	6,838,989	10,453,854	3,640,835	32,553,738	22,410,524
Local Unit Grants	59,919	248,852	28,076	693,063	31,325	704,498	542,803
Total Intergovernmental Revenues	\$17,149,659	\$6,604,052	\$9,988,312	\$13,100,769	\$5,687,547	\$49,879,219	\$28,887,801
Charges for Services	3,288,101	409,734	1,877,207	2,481,344	741,887	13,985,979	3,669,643
Fines and Forfeits	66,129	2,518	43,749	804	-	27,671	83,852
Interest Earnings	2,050,690	43,240	229,089	94,884	16,197	1,929,248	344,964
All Other Revenues	1,708,401	771,493	1,025,455	3,128,724	433,531	1,963,772	2,732,678
Total Revenues	\$40,146,406	\$14,139,987	\$28,972,648	\$28,260,349	\$10,858,476	\$146,410,367	\$65,702,892
Other Financing Sources							
Borrowing							
Bonds Issued	-	1,948,969	-	-	-	6,652,963	15,736,236
Other Long-Term Debt	52,500	30,695	81,601	49,615	6,276	-	316,396
Short-Term Debt	-	20,515	-	-	-	-	-
Total Borrowing	52,500	2,000,179	81,601	49,615	6,276	6,652,963	16,052,632
Other Sources	7,638	-	-	24,258	-	95,893	3,839,126
Transfers From - Enterprise Funds	-	-	-	-	-	255,470	-
- Governmental Funds	1,795,902	1,675,657	1,198,140	120,451	92,000	297,639	5,031,655
Total Revenues and Other Financing Sources	\$42,002,446	\$17,815,823	\$30,252,389	\$28,454,673	\$10,956,752	\$153,712,332	\$90,626,305

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$4,991,783	\$3,861,350	\$5,984,014	\$3,841,382	\$1,824,411	\$13,111,240	\$9,830,801
	- Capital Outlay	75,993	-	75,832	48,102	-	-	1,642,871
	Total General Government	5,067,776	3,861,350	6,059,846	3,889,484	1,824,411	13,111,240	11,473,672
Public Safety	- Sheriff	3,029,774	1,971,700	1,892,874	1,814,627	827,809	11,025,282	5,034,811
	- Corrections	3,777,872	57,124	2,029,292	2,500,698	380,108	24,264,728	4,514,056
	- All Other	206,769	767,945	210,088	470,113	126,079	1,247,065	512,318
	- Capital Outlay	268,098	-	-	258,295	-	-	1,962,631
	Total Public Safety	7,282,513	2,796,769	4,132,254	5,043,733	1,333,996	36,537,075	12,023,816
Streets and Highways	- Administration	576,942	285,954	256,489	260,988	1,708,758	367,720	549,829
	- Maintenance	2,776,929	2,018,359	1,712,404	1,148,013	2,416,830	4,741,102	6,157,445
	- Construction	5,825,674	2,140,370	2,215,782	4,224,441	2,055,912	18,808,912	7,992,838
	- Other Capital Outlay	978,283	700,408	459,660	1,087,642	662,009	2,381,257	2,178,211
	Total Streets and Highways	10,157,828	5,145,091	4,644,335	6,721,084	5,502,471	27,640,029	16,878,323
Sanitation	- Current Expenditures	591,575	521,070	400,007	417,622	363,655	-	-
	- Capital Outlay	1,546	-	-	-	-	-	-
	Total Sanitation	593,121	521,070	400,007	417,622	363,655	-	-
Human Services	- Income Maintenance	3,146,167	-	2,475,825	2,003,490	747,814	10,582,904	4,180,989
	- Social Services	6,335,508	-	5,039,097	3,651,136	1,425,568	40,372,750	10,984,266
	- All Other	-	1,088,481	-	-	-	253,855	-
	- Capital Outlay	4,647	-	-	-	-	-	41,666
	Total Human Services	9,486,322	1,088,481	7,514,922	5,654,626	2,173,382	51,209,509	15,206,921
Health	- Current Expenditures	1,529,936	52,584	1,294,668	2,081,752	300,364	12,583,760	2,448,234
	- Capital Outlay	498	-	-	-	-	-	-
	Total Health	1,530,434	52,584	1,294,668	2,081,752	300,364	12,583,760	2,448,234
Culture and Recreation								
Libraries	- Current Expenditures	228,614	67,665	110,594	446,039	79,955	1,008,059	481,478
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	225,052	655,850	189,644	517,210	44,399	2,160,646	323,699
	- Capital Outlay	1,183	-	-	36,133	-	-	108,496
	Total Culture and Recreation	454,849	723,515	300,238	999,382	124,354	3,168,705	913,673
Conservation of Natural Resources	- Current Expenditures	372,682	856,402	832,564	428,572	252,070	606,764	807,758
	- Capital Outlay	333,383	-	-	-	-	-	-
	Total Conservation of Natural Resources	706,065	856,402	832,564	428,572	252,070	606,764	807,758
Housing and Economic Development	- Current Expenditures	277,999	824,406	126,814	62,611	19,460	42,525	21,800
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	277,999	824,406	126,814	62,611	19,460	42,525	21,800
All Other	- Current Expenditures	-	-	-	-	75	308,965	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	75	308,965	-
Debt Service	- Principal Paid on Bonds	1,885,000	235,000	1,630,000	710,000	-	1,573,800	1,820,000
	- Other Long-Term Debt	16,349	161,332	176,484	3,392	336	-	119,626
	- Interest and Fiscal Charges	1,619,389	90,720	492,522	536,989	8,009	1,830,427	1,291,496
	Total Current Expenditures	28,067,602	13,028,890	22,554,374	19,644,253	9,176,317	124,018,403	45,847,484
	Total Capital Outlay	7,489,305	2,840,778	2,751,274	5,654,613	2,717,921	21,190,169	13,926,713
	Total Debt Service	3,520,738	487,052	2,299,006	1,250,381	8,345	3,404,227	3,231,122
	Total Expenditures	\$39,077,645	\$16,356,720	\$27,604,654	\$26,549,247	\$11,902,583	\$148,612,799	\$63,005,319
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	4,250,000	-	-	6,589,348
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	1,569	-	-	-	-	-
	- Governmental Funds	1,795,902	1,675,657	1,198,140	120,451	92,000	297,639	5,031,655
	Total Expenditures and Other Financing Uses	\$40,873,547	\$18,033,946	\$28,802,794	\$30,919,698	\$11,994,583	\$148,910,438	\$74,626,322
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$21,273,546	\$3,419,528	\$10,673,691	\$6,836,070	\$3,595,866	\$35,364,883	\$15,091,672
Special Revenue Funds Unrestricted Fund Balance		7,070,376	2,343,549	9,502,503	7,410,205	391,123	37,082,358	15,091,512
	Total	\$28,343,922	\$5,763,077	\$20,176,194	\$14,246,275	\$3,986,989	\$72,447,241	\$30,183,184
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		101.0%	44.2%	89.5%	72.5%	43.4%	58.4%	65.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2011 Population Estimates)	14,018	29,647	9,525	31,489	10,896	510,810	4,105
Net Taxable Tax Capacity	\$9,391,290	\$29,919,478	\$11,185,545	\$32,390,067	\$16,746,672	\$513,823,530	\$4,130,957
2010 Tax Levy (Payable 2011)	6,718,452	14,288,291	4,062,353	18,824,726	6,662,378	224,285,941	2,018,179
REVENUES							
Taxes	\$6,292,432	\$13,263,854	\$4,365,194	\$17,735,013	\$6,225,657	\$276,637,814	\$1,842,624
Special Assessments	231,792	-	249,684	3,175,666	373,368	-	91,106
Licenses and Permits	4,792	65,822	14,030	92,093	42,271	1,684,066	1,664
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	326,792	219,206	3,807,325	43,945	54,150,607	88,581
Human Services	1,126,996	2,274,604	659,849	5,981,023	810,498	55,151,766	372,437
Disaster	6,512	10,802	89,557	128,320	196,334	1,174,638	38,559
All Other	124,153	631,422	151,883	497,763	157,087	17,934,897	52,072
Total Federal Grants	1,257,661	3,243,620	1,120,495	10,414,431	1,207,864	128,411,908	551,649
State Grants							
County Program Aid	820,412	1,199,083	691,843	1,417,670	327,095	12,440,432	488,528
Market Value Credits	479,035	1,056,409	282,012	971,286	412,754	4,910,906	143,362
Disparity Reduction Aid	94,081	1,026	71,298	76,591	21,714	288,834	65,912
Streets and Highways	3,332,017	11,518,292	3,970,475	9,215,511	3,585,568	29,166,914	1,876,066
Human Services	715,440	2,176,271	600,196	5,307,012	670,318	44,556,994	109,172
PERA Aid	19,591	36,545	38,062	55,045	17,671	764,150	8,965
Police Aid	53,217	189,586	78,163	148,010	46,565	1,274,900	39,913
All Other	543,704	1,129,331	357,327	550,386	508,946	28,003,601	404,413
Total State Grants	6,057,497	17,306,543	6,089,376	17,741,511	5,590,631	121,406,731	3,136,331
Local Unit Grants	76,544	-	67,819	12,515	241,897	8,319,410	859,207
Total Intergovernmental Revenues	\$7,391,702	\$20,550,163	\$7,277,690	\$28,168,457	\$7,040,392	\$258,138,049	\$4,547,187
Charges for Services	1,558,633	2,430,845	1,412,840	5,932,204	960,820	70,931,808	686,622
Fines and Forfeits	19,346	20,657	10,860	7,289	17,011	951,329	-
Interest Earnings	32,874	110,379	132,838	151,389	57,336	5,658,590	250,010
All Other Revenues	866,398	2,767,836	1,100,354	1,436,500	560,626	17,759,081	473,533
Total Revenues	\$16,397,969	\$39,209,556	\$14,563,490	\$56,698,611	\$15,277,481	\$631,760,737	\$7,892,746
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	61,883,586	-
Other Long-Term Debt	-	-	42,515	-	2,541,859	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	42,515	-	2,541,859	61,883,586	-
Other Sources	-	-	-	197,836	100,000	497,594	-
Transfers From - Enterprise Funds	-	-	-	-	-	396,279	-
- Governmental Funds	17,764	1,365,107	115,000	1,700,000	16,000	26,921,599	186
Total Revenues and Other Financing Sources	\$16,415,733	\$40,574,663	\$14,721,005	\$58,596,447	\$17,935,340	\$721,459,795	\$7,892,932

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,125,777	\$4,181,036	\$2,701,567	\$6,592,288	\$3,072,803	\$101,481,382	\$909,122
	- Capital Outlay	6,306	-	-	352,036	110,238	15,144,266	41,319
	Total General Government	2,132,083	4,181,036	2,701,567	6,944,324	3,183,041	116,625,648	950,441
Public Safety	- Sheriff	1,474,238	5,009,516	1,470,801	2,589,931	1,142,042	53,046,254	843,406
	- Corrections	1,304,095	4,021,651	479,310	4,208,311	408,697	60,053,294	261,076
	- All Other	162,815	236,386	132,452	734,275	170,650	2,666,330	52,565
	- Capital Outlay	6,536	-	-	148,637	2,727,759	4,874,444	75,064
	Total Public Safety	2,947,684	9,267,553	2,082,563	7,681,154	4,449,148	120,640,322	1,232,111
Streets and Highways	- Administration	260,685	365,700	281,274	1,446,173	331,979	3,502,984	309,901
	- Maintenance	530,528	2,463,280	1,352,543	3,064,198	1,223,733	12,904,432	995,390
	- Construction	1,772,858	4,190,535	3,133,808	9,535,868	2,432,257	20,941,965	1,589,919
	- Other Capital Outlay	1,761,555	1,584,108	448,774	1,600,138	461,165	839,989	494,539
	Total Streets and Highways	4,325,626	8,603,623	5,216,399	15,646,377	4,449,134	38,189,370	3,389,749
Sanitation	- Current Expenditures	50,763	184,094	193,967	1,820,965	382,457	20,232,552	115,087
	- Capital Outlay	-	-	-	243,984	-	-	-
	Total Sanitation	50,763	184,094	193,967	2,064,949	382,457	20,232,552	115,087
Human Services	- Income Maintenance	1,272,039	2,163,207	1,034,414	14,330,516	874,430	30,286,531	651,104
	- Social Services	3,070,388	4,867,148	1,616,232	1,343,503	2,284,403	124,000,433	458,417
	- All Other	45,876	-	-	110,177	30,000	125,144	21,821
	- Capital Outlay	-	-	-	54,972	-	8,702,133	3,944
	Total Human Services	4,388,303	7,030,355	2,650,646	15,839,168	3,188,833	163,114,241	1,135,286
Health	- Current Expenditures	52,341	1,168,049	518,635	2,489,625	1,004,973	39,364,298	51,388
	- Capital Outlay	-	-	-	15,945	-	397,936	-
	Total Health	52,341	1,168,049	518,635	2,505,570	1,004,973	39,762,234	51,388
Culture and Recreation								
Libraries	- Current Expenditures	86,086	302,942	-	202,186	105,867	10,176,108	29,702
	- Capital Outlay	-	-	-	-	-	1,532,488	-
Parks and Recreation	- Current Expenditures	111,274	20,000	174,545	119,812	185,695	11,196,083	72,967
	- Capital Outlay	-	-	-	-	-	3,555,043	-
	Total Culture and Recreation	197,360	322,942	174,545	321,998	291,562	26,459,722	102,669
Conservation of Natural Resources	- Current Expenditures	743,130	769,499	421,045	1,701,677	584,349	44,626	395,015
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	743,130	769,499	421,045	1,701,677	584,349	44,626	395,015
Housing and Economic Development	- Current Expenditures	12,575	175,864	8,365	-	19,593	42,346,744	3,244
	- Capital Outlay	-	-	-	-	-	74,887,563	-
	Total Housing and Economic Development	12,575	175,864	8,365	-	19,593	117,234,307	3,244
All Other	- Current Expenditures	135,000	61,206	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	135,000	61,206	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	230,000	870,000	-	2,615,000	440,000	15,130,000	-
	- Other Long-Term Debt	83,000	157,523	4,666	24,108	3,662	200,998	-
	- Interest and Fiscal Charges	84,025	1,410,057	671	1,083,297	183,734	9,299,585	212
	<i>Total Current Expenditures</i>	<i>11,437,610</i>	<i>25,989,578</i>	<i>10,385,150</i>	<i>40,753,637</i>	<i>11,821,671</i>	<i>511,427,195</i>	<i>5,170,205</i>
	<i>Total Capital Outlay</i>	<i>3,547,255</i>	<i>5,774,643</i>	<i>3,582,582</i>	<i>11,951,580</i>	<i>5,731,419</i>	<i>130,875,827</i>	<i>2,204,785</i>
	<i>Total Debt Service</i>	<i>397,025</i>	<i>2,437,580</i>	<i>5,337</i>	<i>3,722,405</i>	<i>627,396</i>	<i>24,630,583</i>	<i>212</i>
	Total Expenditures	\$15,381,890	\$34,201,801	\$13,973,069	\$56,427,622	\$18,180,486	\$666,933,605	\$7,375,202
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	227,676	-	-	4,293,240	-
	- Governmental Funds	17,764	1,365,107	115,000	1,700,000	16,000	26,921,599	186
	Total Expenditures and Other Financing Uses	\$15,399,654	\$35,566,908	\$14,315,745	\$58,127,622	\$18,196,486	\$698,148,444	\$7,375,388
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,609,575	\$804,903	\$5,256,643	\$13,541,176	\$919,263	\$196,541,606	\$3,627,130
Special Revenue Funds Unrestricted Fund Balance		4,683,529	8,897,587	3,472,564	11,051,773	3,628,844	15,421,450	3,012,396
	Total	\$8,293,104	\$9,702,490	\$8,729,207	\$24,592,949	\$4,548,107	\$211,963,056	\$6,639,526
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		72.5%	37.3%	84.1%	60.3%	38.5%	41.4%	128.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2011 Population Estimates)	15,986	15,540	64,717	9,644	15,536	200,143	131,556
Net Taxable Tax Capacity	\$22,949,676	\$28,934,318	\$60,377,607	\$15,161,902	\$10,176,146	\$179,759,054	\$159,506,095
2010 Tax Levy (Payable 2011)	10,541,422	11,905,894	18,505,993	4,474,376	6,595,270	100,909,374	50,668,227
REVENUES							
Taxes	\$9,773,722	\$11,282,783	\$18,048,462	\$4,151,409	\$5,876,461	\$111,689,434	\$56,689,599
Special Assessments	599,682	1,127,265	325,632	209,544	1,020,171	-	112,083
Licenses and Permits	43,941	142,663	30,920	29,096	9,880	141,491	1,006,168
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	44,609	267,035	645,713	308,899	-	7,398,455	12,725,194
Human Services	1,221,897	1,282,374	2,794,070	427,550	1,216,950	16,322,482	6,110,035
Disaster	102,179	77,474	214,960	57,217	174,762	1,724,465	229,494
All Other	284,365	600,953	2,589,347	118,292	301,251	10,592,604	1,655,928
Total Federal Grants	1,653,050	2,227,836	6,244,090	911,958	1,692,963	36,038,006	20,720,651
State Grants							
County Program Aid	377,525	233,326	2,787,080	157,388	841,850	9,808,899	3,082,002
Market Value Credits	545,895	609,149	830,121	320,061	564,801	4,433,958	715,413
Disparity Reduction Aid	44,932	56,356	31,340	11,996	2,172	5,417,126	5,131
Streets and Highways	5,111,870	5,739,482	3,861,785	4,316,174	5,138,350	26,809,428	10,914,027
Human Services	1,038,351	1,476,416	2,775,464	519,274	402,835	24,461,374	6,490,954
PERA Aid	27,659	40,045	50,501	15,089	16,974	539,938	109,096
Police Aid	79,826	66,521	150,637	66,521	90,358	690,713	261,651
All Other	491,015	643,068	1,714,369	340,753	1,194,537	1,245,643	4,180,283
Total State Grants	7,717,073	8,864,363	12,201,297	5,747,256	8,251,877	73,407,079	25,758,557
Local Unit Grants	133,259	-	29,426	94,719	-	71,876	8,540,335
Total Intergovernmental Revenues	\$9,503,382	\$11,092,199	\$18,474,813	\$6,753,933	\$9,944,840	\$109,516,961	\$55,019,543
Charges for Services	1,572,938	2,109,013	4,434,947	1,870,628	1,712,605	26,264,862	9,890,944
Fines and Forfeits	-	-	51,378	19,286	7,148	223,409	116,248
Interest Earnings	127,412	316,435	1,969,958	94,376	114,253	2,910,684	485,225
All Other Revenues	1,158,590	2,413,429	1,290,674	627,944	1,059,053	4,601,367	2,245,330
Total Revenues	\$22,779,667	\$28,483,787	\$44,626,784	\$13,756,216	\$19,744,411	\$255,348,208	\$125,565,140
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	3,706,073	64,670	-	-	-
Other Long-Term Debt	168,031	218,981	113,527	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	168,031	218,981	3,819,600	64,670	-	-	-
Other Sources	-	-	31,790	1,488	41,294	6,903,181	291,055
Transfers From - Enterprise Funds	-	-	87,987	-	-	5,879,714	-
- Governmental Funds	-	-	1,989,627	60,000	63,238	3,642,033	4,002,750
Total Revenues and Other Financing Sources	\$22,947,698	\$28,702,768	\$50,555,788	\$13,882,374	\$19,848,943	\$271,773,136	\$129,858,945

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$2,622,450	\$5,520,662	\$6,735,111	\$2,077,849	\$2,739,325	\$35,960,136	\$24,196,542
	- Capital Outlay	578,347	-	1,214,182	-	205,874	6,219,125	1,154,334
	Total General Government	3,200,797	5,520,662	7,949,293	2,077,849	2,945,199	42,179,261	25,350,876
Public Safety	- Sheriff	2,056,742	1,424,795	3,866,395	1,838,263	1,426,831	21,160,061	4,804,660
	- Corrections	358,536	1,488,954	3,573,104	60,199	1,110,692	22,663,266	5,955,294
	- All Other	249,165	153,934	390,040	94,823	354,482	2,295,999	4,107,582
	- Capital Outlay	127,518	-	135,497	-	118,200	4,999,339	344
	Total Public Safety	2,791,961	3,067,683	7,965,036	1,993,285	3,010,205	51,118,665	14,867,880
Streets and Highways	- Administration	396,774	904,425	295,701	207,324	469,093	4,644,378	1,232,632
	- Maintenance	3,102,622	3,475,019	2,021,707	1,153,866	2,315,960	27,429,388	5,552,645
	- Construction	2,568,846	3,043,248	5,213,273	3,084,498	3,950,199	35,279,697	37,629,749
	- Other Capital Outlay	293,596	460,814	1,729,245	586,514	1,592,387	-	1,001,570
	Total Streets and Highways	6,361,838	7,883,506	9,259,926	5,032,202	8,327,639	67,353,463	45,416,596
Sanitation	- Current Expenditures	498,153	46,015	113,527	782,956	1,102,270	18,600	-
	- Capital Outlay	47,367	-	-	-	77,180	-	-
	Total Sanitation	545,520	46,015	113,527	782,956	1,179,450	18,600	-
Human Services	- Income Maintenance	1,468,120	1,559,543	2,502,241	840,663	1,189,087	14,253,712	2,471,254
	- Social Services	3,397,846	4,052,142	6,400,042	1,523,901	2,011,551	48,390,574	15,299,660
	- All Other	-	96,281	951,585	-	-	11,807,204	2,327,466
	- Capital Outlay	25,511	-	-	-	5,165	17,007	-
	Total Human Services	4,891,477	5,707,966	9,853,868	2,364,564	3,205,803	74,468,497	20,098,380
Health	- Current Expenditures	1,352,272	1,864,644	3,278,201	113,452	11,062	5,407,312	1,714,613
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,352,272	1,864,644	3,278,201	113,452	11,062	5,407,312	1,714,613
Culture and Recreation								
Libraries	- Current Expenditures	104,931	115,191	391,316	263,316	91,857	777,226	2,761,187
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	221,687	163,804	305,334	75,107	216,070	1,778,982	1,094,656
	- Capital Outlay	8,265	-	-	-	-	-	-
	Total Culture and Recreation	334,883	278,995	696,650	338,423	307,927	2,556,208	3,855,843
Conservation of Natural Resources	- Current Expenditures	1,055,258	2,608,765	601,781	503,937	1,115,033	7,890,797	2,504,661
	- Capital Outlay	-	-	-	-	-	297,697	-
	Total Conservation of Natural Resources	1,055,258	2,608,765	601,781	503,937	1,115,033	8,188,494	2,504,661
Housing and Economic Development	- Current Expenditures	53,495	-	2,111,112	1,500	153,117	3,992,412	1,336,037
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	53,495	-	2,111,112	1,500	153,117	3,992,412	1,336,037
All Other	- Current Expenditures	-	611,181	-	-	-	-	3,563,000
	- Capital Outlay	-	624,103	-	-	-	-	-
	Total All Other	-	1,235,284	-	-	-	-	3,563,000
Debt Service	- Principal Paid on Bonds	205,000	470,000	1,090,000	70,000	230,000	3,760,558	4,455,000
	- Other Long-Term Debt	248,349	219,742	520,359	39,957	-	2,184,112	49,273
	- Interest and Fiscal Charges	191,639	413,032	1,006,717	88,931	261,568	1,597,362	3,544,913
	Total Current Expenditures	16,938,051	24,085,355	33,537,197	9,537,156	14,306,430	208,470,047	78,921,889
	Total Capital Outlay	3,649,450	4,128,165	8,292,197	3,671,012	5,949,005	46,812,865	39,785,997
	Total Debt Service	644,988	1,102,774	2,617,076	198,888	491,568	7,542,032	8,049,186
	Total Expenditures	\$21,232,489	\$29,316,294	\$44,446,470	\$13,407,056	\$20,747,003	\$262,824,944	\$126,757,072
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	-	1,989,627	60,000	63,238	3,642,033	4,002,750
	Total Expenditures and Other Financing Uses	\$21,232,489	\$29,316,294	\$46,436,097	\$13,467,056	\$20,810,241	\$266,466,977	\$130,759,822
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$7,373,240	\$5,267,039	\$15,555,677	\$3,641,764	\$4,652,661	\$50,935,180	\$26,027,112
Special Revenue Funds Unrestricted Fund Balance		8,552,291	4,847,436	10,724,223	2,446,249	215,942	64,135,216	8,816,686
Total		\$15,925,531	\$10,114,475	\$26,279,900	\$6,088,013	\$4,868,603	\$115,070,396	\$34,843,798
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		94.0%	42.0%	78.4%	63.8%	34.0%	55.2%	44.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2011 Population Estimates)	88,954	15,193	150,996	36,530	9,749	9,677	24,823
Net Taxable Tax Capacity	\$90,279,843	\$20,177,895	\$135,670,629	\$33,782,212	\$12,095,344	\$16,145,599	\$21,184,173
2010 Tax Levy (Payable 2011)	41,832,237	10,649,880	69,638,634	18,868,472	5,468,522	7,828,158	12,008,586
REVENUES							
Taxes	\$42,701,553	\$10,184,721	\$67,479,770	\$17,856,028	\$5,309,153	\$7,555,676	\$10,832,223
Special Assessments	672,885	1,506,671	748,601	362,133	156,582	456,884	106,180
Licenses and Permits	212,525	28,663	578,530	159,427	7,870	4,775	117,434
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	39,838	375,027	13,297,239	2,312,098	5,000	909,551	954,937
Human Services	3,530,127	914,219	8,076,927	2,060,586	464,896	774,187	1,975,640
Disaster	152,707	363,559	124,438	376,106	405,739	37,580	25,492
All Other	825,477	317,005	2,605,052	511,353	89,374	146,788	383,987
Total Federal Grants	4,548,149	1,969,810	24,103,656	5,260,143	965,009	1,868,106	3,340,056
State Grants							
County Program Aid	2,618,273	273,026	6,359,846	1,569,074	772,281	384,877	1,202,259
Market Value Credits	1,325,930	579,100	3,144,568	977,384	228,480	364,902	1,086,083
Disparity Reduction Aid	5,303	54,804	46,927	26,415	50,261	23,260	63,479
Streets and Highways	2,152,036	3,724,714	14,160,314	4,865,610	2,882,287	3,876,553	4,980,854
Human Services	3,937,014	1,372,642	6,224,937	2,959,912	644,353	816,445	1,764,300
PERA Aid	64,603	25,384	147,894	49,359	21,742	36,367	38,752
Police Aid	625,855	71,510	420,747	119,738	39,913	53,217	89,249
All Other	1,989,056	989,934	5,660,674	671,780	426,334	419,200	670,932
Total State Grants	12,718,070	7,091,114	36,165,907	11,239,272	5,065,651	5,974,821	9,895,908
Local Unit Grants	398,215	66,429	3,082,478	43,039	76,388	2,619	119,980
Total Intergovernmental Revenues	\$17,664,434	\$9,127,353	\$63,352,041	\$16,542,454	\$6,107,048	\$7,845,546	\$13,355,944
Charges for Services	7,153,289	1,686,122	6,405,870	3,761,022	866,579	1,537,396	2,308,550
Fines and Forfeits	141,185	6,414	330,905	29,541	3,514	-	5,213
Interest Earnings	2,255,518	368,019	1,601,234	1,018,300	219,490	108,832	90,540
All Other Revenues	2,562,358	875,059	4,677,370	2,672,786	833,053	1,298,339	1,173,723
Total Revenues	\$73,363,747	\$23,783,022	\$145,174,321	\$42,401,691	\$13,503,289	\$18,807,448	\$27,989,807
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	4,178,851
Other Long-Term Debt	-	237,378	-	162,174	537	7,300	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	237,378	-	162,174	537	7,300	4,178,851
Other Sources	37,274	3,942	42,133	5,120	-	712	21,489
Transfers From - Enterprise Funds	1,565,200	-	105,680	1,748,974	-	-	30,000
- Governmental Funds	-	-	5,499,523	1,600,646	89,888	-	316,815
Total Revenues and Other Financing Sources	\$74,966,221	\$24,024,342	\$150,821,657	\$45,918,605	\$13,593,714	\$18,815,460	\$32,536,962

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$12,948,234	\$3,178,662	\$18,779,833	\$6,197,236	\$2,176,491	\$2,748,669	\$4,042,147
	- Capital Outlay	175,026	107,828	305,979	593,559	395,064	-	2,233,739
	Total General Government	13,123,260	3,286,490	19,085,812	6,790,795	2,571,555	2,748,669	6,275,886
Public Safety	- Sheriff	7,043,996	1,997,377	9,507,268	3,155,024	1,380,733	1,714,037	2,436,482
	- Corrections	7,059,728	197,535	17,384,803	4,659,519	40,224	920,167	1,066,730
	- All Other	1,889,180	143,550	834,478	290,156	946,742	240,785	316,460
	- Capital Outlay	644,986	361,491	506,743	556,185	-	-	-
	Total Public Safety	16,637,890	2,699,953	28,233,292	8,660,884	2,367,699	2,874,989	3,819,672
Streets and Highways	- Administration	522,675	343,559	792,170	271,451	263,423	162,139	265,067
	- Maintenance	3,614,427	3,246,802	5,500,003	2,658,670	1,327,789	2,165,277	4,042,507
	- Construction	11,190,126	3,668,562	26,041,289	6,904,590	2,364,250	3,557,334	3,748,734
	- Other Capital Outlay	249,627	248,363	2,131,057	1,079,811	815,664	767,333	429,810
	Total Streets and Highways	15,576,855	7,507,286	34,464,519	10,914,522	4,771,126	6,652,083	8,486,118
Sanitation	- Current Expenditures	1,375,376	527,390	466,860	697,318	285,309	925,085	-
	- Capital Outlay	-	-	3,508,184	-	-	-	-
	Total Sanitation	1,375,376	527,390	3,975,044	697,318	285,309	925,085	-
Human Services	- Income Maintenance	4,325,896	988,026	11,525,232	2,525,999	519,271	1,102,129	2,546,684
	- Social Services	9,022,903	2,955,255	15,560,513	5,244,729	1,976,598	3,031,276	4,290,932
	- All Other	618,818	35,729	6,518,185	379,082	-	-	261,473
	- Capital Outlay	-	-	24,596	-	-	-	-
	Total Human Services	13,967,617	3,979,010	33,628,526	8,149,810	2,495,869	4,133,405	7,099,089
Health	- Current Expenditures	2,060,087	1,520,605	3,121,108	1,877,315	115,306	174,480	2,566,688
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	2,060,087	1,520,605	3,121,108	1,877,315	115,306	174,480	2,566,688
Culture and Recreation								
Libraries	- Current Expenditures	1,297,914	674,240	2,177,898	-	53,439	-	320,534
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	367,032	101,304	1,903,898	162,731	94,873	23,521	43,468
	- Capital Outlay	-	-	128,888	-	-	-	-
	Total Culture and Recreation	1,664,946	775,544	4,210,684	162,731	148,312	23,521	364,002
Conservation of Natural Resources	- Current Expenditures	521,460	3,011,252	4,800,668	804,988	485,995	727,423	390,899
	- Capital Outlay	-	-	73,795	-	-	-	-
	Total Conservation of Natural Resources	521,460	3,011,252	4,874,463	804,988	485,995	727,423	390,899
Housing and Economic Development	- Current Expenditures	2,003,319	246,279	1,443,420	-	242,932	1,499,911	196,254
	- Capital Outlay	-	-	600,590	-	-	-	-
	Total Housing and Economic Development	2,003,319	246,279	2,044,010	-	242,932	1,499,911	196,254
All Other	- Current Expenditures	-	193,800	-	488,059	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	193,800	-	488,059	-	-	-
Debt Service	- Principal Paid on Bonds	3,150,000	230,000	3,775,000	1,710,000	-	40,000	130,000
	- Other Long-Term Debt	-	61,255	25,000	157,824	-	24,380	59,926
	- Interest and Fiscal Charges	1,153,939	130,274	816,450	1,390,115	323,909	9,650	127,056
	Total Current Expenditures	54,671,045	19,361,365	100,316,337	29,412,277	9,909,125	15,434,899	22,786,325
	Total Capital Outlay	12,259,765	4,386,244	33,321,121	9,134,145	3,574,978	4,324,667	6,412,283
	Total Debt Service	4,303,939	421,529	4,616,450	3,257,939	323,909	74,030	316,982
	Total Expenditures	\$71,234,749	\$24,169,138	\$138,253,908	\$41,804,361	\$13,808,012	\$19,833,596	\$29,515,590
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	837,128	-	-	-	-
	- Governmental Funds	-	-	5,499,523	1,600,646	89,888	-	316,815
	Total Expenditures and Other Financing Uses	\$71,234,749	\$24,169,138	\$144,590,559	\$43,405,007	\$13,897,900	\$19,833,596	\$29,832,405
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$21,296,396	\$9,016,176	\$26,205,555	\$9,877,418	\$2,551,772	\$1,613,373	\$3,245,022
Special Revenue Funds Unrestricted Fund Balance		21,871,597	6,259,482	25,951,049	11,008,813	4,050,693	2,890,030	6,391,985
Total		\$43,167,993	\$15,275,658	\$52,156,604	\$20,886,231	\$6,602,465	\$4,503,403	\$9,637,007
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		79.0%	78.9%	52.0%	71.0%	66.6%	29.2%	42.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2011 Population Estimates)	3,530	21,589	13,709	19,166	240,640	11,197	6,584
Net Taxable Tax Capacity	\$10,618,507	\$22,948,308	\$10,042,823	\$20,363,477	\$293,584,711	\$13,112,402	\$12,907,101
2010 Tax Levy (Payable 2011)	5,060,705	12,249,361	7,849,923	10,385,536	77,468,918	7,132,408	6,133,921
REVENUES							
Taxes	\$4,877,736	\$11,736,337	\$7,072,973	\$9,596,421	\$95,917,915	\$6,805,772	\$5,770,622
Special Assessments	54,776	-	393,399	380,184	-	317,703	1,077,176
Licenses and Permits	7,422	239,000	74,096	198,503	3,868,240	9,406	11,750
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,992	1,525,335	182,942	409,262	12,123,548	1,806,524	23,964
Human Services	341,427	1,011,013	1,743,455	1,202,508	8,550,801	887,609	656,964
Disaster	390,851	1,017,115	119,783	-	426,462	39,604	255,196
All Other	93,009	328,921	221,311	535,217	8,185,582	462,068	203,695
Total Federal Grants	839,279	3,882,384	2,267,491	2,146,987	29,286,393	3,195,805	1,139,819
State Grants							
County Program Aid	123,976	842,276	791,320	819,957	5,506,651	627,502	98,425
Market Value Credits	104,261	701,160	678,682	617,609	1,378,914	423,190	256,236
Disparity Reduction Aid	18,576	15,135	53,186	13,375	363	5,064	69,252
Streets and Highways	1,084,795	4,855,013	3,136,532	1,890,853	5,636,434	3,134,047	3,760,127
Human Services	329,407	1,637,989	1,275,116	851,887	8,204,881	1,202,303	438,938
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	36,728	121,401	52,663	93,339	993,939	51,000	39,913
All Other	226,489	1,966,988	429,923	1,230,518	6,386,780	364,178	328,191
Total State Grants	1,940,714	10,162,599	6,438,247	5,543,864	28,317,121	5,827,190	5,005,958
Local Unit Grants	46,763	249,575	57,091	-	6,246,729	18,451	47,552
Total Intergovernmental Revenues	\$2,826,756	\$14,294,558	\$8,762,829	\$7,690,851	\$63,850,243	\$9,041,446	\$6,193,329
Charges for Services	746,937	1,329,912	1,534,413	1,524,710	15,137,682	1,401,852	1,125,019
Fines and Forfeits	-	45,213	29,843	-	417,705	957	20,159
Interest Earnings	56,724	184,579	62,312	153,806	1,344,077	99,084	37,241
All Other Revenues	400,630	541,616	1,727,329	1,367,617	11,587,795	956,814	455,428
Total Revenues	\$8,970,981	\$28,371,215	\$19,657,194	\$20,912,092	\$192,123,657	\$18,633,034	\$14,690,724
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	41,037,578	-	-
Other Long-Term Debt	-	-	-	-	-	318,338	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	41,037,578	318,338	-
Other Sources							
Transfers From - Enterprise Funds	-	92,225	-	-	-	-	-
- Governmental Funds	-	6,418	207,110	1,137,805	2,402,500	241,135	728,722
Total Revenues and Other Financing Sources	\$8,970,981	\$28,469,858	\$19,864,304	\$22,049,897	\$235,563,735	\$19,192,507	\$15,419,446

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,374,939	\$3,666,805	\$2,909,783	\$4,303,900	\$34,106,343	\$2,996,300	\$1,662,009
	- Capital Outlay	-	-	-	167,206	12,881,722	4,836	-
	Total General Government	1,374,939	3,666,805	2,909,783	4,471,106	46,988,065	3,001,136	1,662,009
Public Safety	- Sheriff	931,394	3,003,141	1,786,874	2,585,352	27,096,738	1,629,484	1,103,743
	- Corrections	545,602	2,194,508	151,229	40,737	8,669,745	727,864	499,683
	- All Other	113,090	351,367	199,138	91,270	765,344	177,581	106,847
	- Capital Outlay	-	-	-	46,552	-	-	-
	Total Public Safety	1,590,086	5,549,016	2,137,241	2,763,911	36,531,827	2,534,929	1,710,273
Streets and Highways	- Administration	367,714	359,952	325,721	260,276	1,200,875	432,025	191,417
	- Maintenance	2,763,658	2,203,636	1,557,432	3,843,143	9,083,645	2,187,596	1,998,515
	- Construction	360,614	6,085,674	2,033,064	-	16,492,772	2,483,082	2,466,561
	- Other Capital Outlay	770,536	704,671	255,431	-	2,060,850	1,025,422	844,129
	Total Streets and Highways	4,262,522	9,353,933	4,171,648	4,103,419	28,838,142	6,128,125	5,500,622
Sanitation	- Current Expenditures	180,164	211,266	2,250,501	731,528	-	273,119	338,401
	- Capital Outlay	-	-	-	9,695	-	-	-
	Total Sanitation	180,164	211,266	2,250,501	741,223	-	273,119	338,401
Human Services	- Income Maintenance	528,415	1,165,593	1,525,221	1,674,532	9,359,507	992,330	621,039
	- Social Services	719,941	2,838,673	3,540,715	2,688,029	13,014,281	3,388,596	1,553,418
	- All Other	-	-	-	-	9,306,348	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	1,248,356	4,004,266	5,065,936	4,362,561	31,680,136	4,380,926	2,174,457
Health	- Current Expenditures	95,788	1,509,395	1,156,613	1,481,162	16,864,798	471,529	770,150
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	95,788	1,509,395	1,156,613	1,481,162	16,864,798	471,529	770,150
Culture and Recreation								
Libraries	- Current Expenditures	38,893	157,027	90,587	237,494	6,371,361	554,094	43,825
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	19,619	94,943	307,259	323,465	4,185,610	48,568	24,865
	- Capital Outlay	-	-	-	3,267	-	-	-
	Total Culture and Recreation	58,512	251,970	397,846	564,226	10,556,971	602,662	68,690
Conservation of Natural Resources	- Current Expenditures	238,033	356,777	275,269	779,654	34,965	401,667	698,005
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	238,033	356,777	275,269	779,654	34,965	401,667	698,005
Housing and Economic Development	- Current Expenditures	2,368	928,486	-	-	7,454,159	117,790	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,368	928,486	-	-	7,454,159	117,790	-
All Other	- Current Expenditures	-	-	402,061	-	-	327,090	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	402,061	-	-	327,090	-
Debt Service	- Principal Paid on Bonds	95,000	525,000	-	470,000	3,355,000	1,775,000	220,000
	- Other Long-Term Debt	42,070	313,796	-	-	114,198	106,004	112,361
	- Interest and Fiscal Charges	100,289	826,548	-	141,037	5,292,520	98,514	119,618
	Total Current Expenditures	7,919,618	19,041,569	16,478,403	19,040,542	147,513,719	14,725,633	9,611,917
	Total Capital Outlay	1,131,150	6,790,345	2,288,495	226,720	31,435,344	3,513,340	3,310,690
	Total Debt Service	237,359	1,665,344	-	611,037	8,761,718	1,979,518	451,979
	Total Expenditures	\$9,288,127	\$27,497,258	\$18,766,898	\$19,878,299	\$187,710,781	\$20,218,491	\$13,374,586
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	59,501	-	-
	- Governmental Funds	-	6,418	207,110	1,137,805	2,402,500	241,135	728,722
	Total Expenditures and Other Financing Uses	\$9,288,127	\$27,503,676	\$18,974,008	\$21,016,104	\$190,172,782	\$20,459,626	\$14,103,308
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,489,616	\$9,095,287	\$1,733,779	\$4,948,048	\$67,258,588	\$4,813,717	\$2,560,188
Special Revenue Funds Unrestricted Fund Balance		3,138,216	4,080,083	3,760,065	8,065,895	899,558	4,227,881	3,793,698
	Total	\$5,627,832	\$13,175,370	\$5,493,844	\$13,013,943	\$68,158,146	\$9,041,598	\$6,353,886
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		71.1%	69.2%	33.3%	68.3%	46.2%	61.4%	66.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2011 Population Estimates)	51,386	126,033	10,331	5,332,246
Net Taxable Tax Capacity	\$41,493,439	\$126,611,795	\$16,122,738	\$6,033,305,302
2010 Tax Levy (Payable 2011)	17,640,213	49,804,780	7,902,928	2,479,483,766
REVENUES				
Taxes	\$16,302,246	\$48,104,472	\$7,445,741	\$2,677,371,337
Special Assessments	301,683	1,344,508	297,001	45,161,841
Licenses and Permits	252,313	147,976	36,861	26,986,227
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	45,628	231,998	921	188,522,182
Human Services	2,812,173	5,830,298	670,909	398,512,007
Disaster	114,152	264,504	198,316	24,027,560
All Other	1,016,542	462,119	133,377	164,249,319
Total Federal Grants	3,988,495	6,788,919	1,003,523	775,311,068
State Grants				
County Program Aid	2,483,290	3,354,458	264,764	161,102,328
Market Value Credits	1,243,474	1,725,444	389,587	81,798,737
Disparity Reduction Aid	40,728	5,391	43,185	11,770,690
Streets and Highways	9,770,398	7,166,717	3,885,288	575,675,311
Human Services	3,295,881	5,813,440	901,926	339,495,632
PERA Aid	54,828	81,912	15,547	8,462,700
Police Aid	372,520	920,766	53,217	18,809,791
All Other	891,841	2,463,146	322,399	207,542,484
Total State Grants	18,152,960	21,531,274	5,875,913	1,404,657,673
Local Unit Grants	314,529	-	130,602	134,482,964
Total Intergovernmental Revenues	\$22,455,984	\$28,320,193	\$7,010,038	\$2,314,451,705
Charges for Services	3,333,958	11,077,660	490,235	543,193,607
Fines and Forfeits	34,992	331,015	11,985	8,277,616
Interest Earnings	252,954	1,607,667	266,627	78,117,939
All Other Revenues	949,346	7,276,945	641,486	223,072,093
Total Revenues	\$43,883,476	\$98,210,436	\$16,199,974	\$5,916,632,365
Other Financing Sources				
Borrowing				
Bonds Issued	-	1,484,396	-	289,888,094
Other Long-Term Debt	-	179,342	153,969	11,279,107
Short-Term Debt	-	-	-	20,515
Total Borrowing	-	1,663,738	153,969	301,187,716
Other Sources	6,677	68,091	12,950	16,555,133
Transfers From - Enterprise Funds	-	-	-	13,321,804
- Governmental Funds	4,705,307	4,017,625	-	231,526,290
Total Revenues and Other Financing Sources	\$48,595,460	\$103,959,890	\$16,366,893	\$6,479,223,308

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2011

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$6,794,190	\$19,873,827	\$2,335,927	\$888,142,467
	- Capital Outlay	1,188,663	1,203,911	-	106,107,736
	Total General Government	7,982,853	21,077,738	2,335,927	994,250,203
Public Safety	- Sheriff	3,233,178	17,080,942	1,013,100	497,230,683
	- Corrections	2,873,877	6,983,891	1,214,020	433,572,286
	- All Other	261,574	1,212,880	212,107	72,172,495
	- Capital Outlay	1,421,769	-	-	31,815,242
	Total Public Safety	7,790,398	25,277,713	2,439,227	1,034,790,706
Streets and Highways	- Administration	437,692	597,617	244,844	53,951,625
	- Maintenance	1,838,413	5,944,586	1,811,456	328,468,027
	- Construction	9,315,933	11,194,162	4,340,025	636,637,760
	- Other Capital Outlay	949,386	-	960,980	90,227,759
	Total Streets and Highways	12,541,424	17,736,365	7,357,305	1,109,285,171
Sanitation	- Current Expenditures	977,784	433,671	170,502	87,887,057
	- Capital Outlay	-	-	-	6,727,022
	Total Sanitation	977,784	433,671	170,502	94,614,079
Human Services	- Income Maintenance	3,333,348	5,716,857	939,813	457,878,402
	- Social Services	6,658,056	13,713,000	2,553,388	962,327,815
	- All Other	137,382	-	-	70,409,883
	- Capital Outlay	-	-	-	15,945,460
	Total Human Services	10,128,786	19,429,857	3,493,201	1,506,561,560
Health	- Current Expenditures	3,091,827	3,743,402	98,572	292,654,064
	- Capital Outlay	-	-	-	903,227
	Total Health	3,091,827	3,743,402	98,572	293,557,291
Culture and Recreation					
Libraries	- Current Expenditures	219,634	1,839,017	71,928	130,406,277
	- Capital Outlay	-	-	-	11,632,727
Parks and Recreation	- Current Expenditures	72,738	1,252,676	165,177	64,591,503
	- Capital Outlay	-	-	-	8,204,832
	Total Culture and Recreation	292,372	3,091,693	237,105	214,835,339
Conservation of Natural Resources	- Current Expenditures	504,548	605,317	809,046	91,750,969
	- Capital Outlay	-	-	-	946,463
	Total Conservation of Natural Resources	504,548	605,317	809,046	92,697,432
Housing and Economic Development	- Current Expenditures	263,032	-	16,125	163,226,611
	- Capital Outlay	-	-	-	90,679,747
	Total Housing and Economic Development	263,032	-	16,125	253,906,358
All Other	- Current Expenditures	-	-	-	18,602,592
	- Capital Outlay	-	-	-	3,596,464
	Total All Other	-	-	-	22,199,056
Debt Service	- Principal Paid on Bonds	695,000	3,200,000	165,000	222,455,027
	- Other Long-Term Debt	6,651	2,907,000	305,036	24,812,914
	- Interest and Fiscal Charges	286,523	2,873,024	108,973	120,146,145
	<i>Total Current Expenditures</i>	<i>30,697,273</i>	<i>78,997,683</i>	<i>11,656,005</i>	<i>4,613,272,756</i>
	<i>Total Capital Outlay</i>	<i>12,875,751</i>	<i>12,398,073</i>	<i>5,301,005</i>	<i>1,003,424,439</i>
	<i>Total Debt Service</i>	<i>988,174</i>	<i>8,980,024</i>	<i>579,009</i>	<i>367,414,086</i>
	Total Expenditures	\$44,561,198	\$100,375,780	\$17,536,019	\$5,984,111,281
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	1,448,183	-	21,718,125
Other Uses		-	-	-	9,149
Transfers To	- Enterprise Funds	-	-	-	22,071,791
	- Governmental Funds	4,705,307	4,017,625	-	231,526,290
	Total Expenditures and Other Financing Uses	\$49,266,505	\$105,841,588	\$17,536,019	\$6,259,436,636
Unreserved Fund Balance					
General Fund Unrestricted Fund Balance		\$10,994,504	\$28,939,009	\$5,274,913	\$1,218,332,052
Special Revenue Funds Unrestricted Fund Balance		10,547,418	13,059,183	7,693,053	1,095,740,612
Total		\$21,541,922	\$41,998,192	\$12,967,966	\$2,314,072,664
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		70.2%	53.2%	111.3%	50.2%

This page left blank intentionally

PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	586,545	804,032	(217,487)	21,145	3,909	(200,251)	---	---	---	---	367,570	---	---	---
Total	586,545	804,032	(217,487)	21,145	3,909	(200,251)	---	---	---	---	367,570	---	---	---
Anoka														
Aquatic Center	1,580,828	1,249,713	331,115	---	9,825	321,290	---	---	---	478,732	59,818	---	---	---
Total	1,580,828	1,249,713	331,115	---	9,825	321,290	---	---	---	478,732	59,818	---	---	---
Becker														
Economic Development Authority Activities	125,849	177,753	(51,904)	555	---	(51,349)	---	---	---	---	---	---	---	---
Housing Department	200,081	896,788	(696,707)	1,052,262	404,826	(49,271)	---	1,050,033	750	---	---	---	---	---
Sunnyside Care Center	2,814,748	2,865,495	(50,747)	57,295	58,773	(52,225)	---	---	---	---	59,387	---	58,773	31,805
Total	3,140,678	3,940,036	(799,358)	1,110,112	463,599	(152,845)	---	1,050,033	750	---	59,387	---	58,773	31,805
Blue Earth														
Economic Development Authority	962,255	1,161,767	(199,512)	25,979	---	(173,533)	---	775,161	21,838	---	2,544,127	---	---	---
Landfill	2,240,480	2,163,983	76,497	47,995	---	124,492	---	---	---	(72,028)	300,298	---	---	---
Total	3,202,735	3,325,750	(123,015)	73,974	---	(49,041)	---	775,161	21,838	(72,028)	2,844,425	---	---	---
Carver														
Community Development Agency	4,093,298	6,379,661	(2,286,363)	3,849,981	1,820,384	(256,766)	---	3,851,602	---	---	1,169,599	11,050,000	1,171,341	11,666,873
Total	4,093,298	6,379,661	(2,286,363)	3,849,981	1,820,384	(256,766)	---	3,851,602	---	---	1,169,599	11,050,000	1,171,341	11,666,873
Cass														
Housing and Redevelopment Authority	105,181	578,802	(473,621)	457,595	412	(16,438)	---	456,313	---	---	9,147	---	412	4,036
Pine River Area Sanitary District	448,526	462,200	(13,674)	2,031	10,419	(22,062)	---	---	---	---	---	---	10,419	222,130
Total	553,707	1,041,002	(487,295)	459,626	10,831	(38,500)	---	456,313	---	---	9,147	---	10,831	226,166

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Chisago														
Housing and Redevelopment Authority-Economic Development Authority	707,910	797,605	(89,695)	984,645	569,928	325,022	620,341	59,662	---	---	11,300	1,231,484	536,160	443,603
Total	707,910	797,605	(89,695)	984,645	569,928	325,022	620,341	59,662	---	---	11,300	1,231,484	536,160	443,603
Clay														
Family Service	1,298,996	1,446,919	(147,923)	---	44,511	(192,434)	---	---	---	(446,549)	---	---	44,511	522,424
Juvenile Center	1,788,997	2,004,856	(215,859)	51,339	51,437	(215,957)	---	50,407	---	(268,505)	189,547	---	51,437	1,191,069
Public Health	2,047,303	4,311,465	(2,264,162)	1,780,901	---	(483,261)	---	685,702	1,095,199	(779,736)	---	---	---	---
Solid Waste	1,166,840	1,738,893	(572,053)	1,323,726	---	751,673	---	---	157,380	100,000	67,732	---	---	---
Total	6,302,136	9,502,133	(3,199,997)	3,155,966	95,948	(139,979)	---	736,109	1,252,579	(1,394,790)	257,279	---	95,948	1,713,493
Clearwater														
Clearwater Health Services	10,363,365	10,780,362	(416,997)	---	23,869	(440,866)	---	---	---	---	199,119	31,873	5,630	21,487
Total	10,363,365	10,780,362	(416,997)	---	23,869	(440,866)	---	---	---	---	199,119	31,873	5,630	21,487
Cook														
Golf Course - Economic Development Authority	822,706	959,078	(136,372)	258,163	42,124	79,667	50,000	---	---	(69,000)	204,847	---	42,124	140,000
Total	822,706	959,078	(136,372)	258,163	42,124	79,667	50,000	---	---	(69,000)	204,847	---	42,124	140,000
Cottonwood														
Landfill	505,056	819,354	(314,298)	---	---	(314,298)	708	---	---	(46,807)	167,650	---	---	---
Total	505,056	819,354	(314,298)	---	---	(314,298)	708	---	---	(46,807)	167,650	---	---	---
Crow Wing														
Serpent Lake Sanitary Sewer District	366,674	397,105	(30,431)	10,719	---	(19,712)	---	---	---	---	460	---	---	---
Solid Waste	1,920,174	2,066,594	(146,420)	106,309	4,172	(44,283)	---	---	595	---	523,460	---	---	---
Total	2,286,848	2,463,699	(176,851)	117,028	4,172	(63,995)	---	---	595	---	523,920	---	---	---
Dakota														
Byllesby Dam	2,148,477	417,750	1,730,727	17,325	---	1,748,052	---	---	---	---	---	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Common Bond [7]	10,337,016	9,199,550	1,137,466	479,434	2,664,836	(1,047,936)	---	---	---	(6,881,388)	6,501,150	---	2,649,168	25,443,432
Criminal Justice Information Intregation Network	183,721	84,192	99,529	---	---	99,529	---	---	---	---	---	---	---	---
Geographic Information System	38,149	58,164	(20,015)	---	---	(20,015)	---	---	---	---	---	---	---	---
Housing Assistance [7]	2,073,435	1,848,819	224,616	15,475,169	15,473,786	225,999	---	15,574,753	---	(130,521)	---	---	---	---
Public Housing [7]	1,716,900	2,283,151	(566,251)	354,753	46,006	(257,504)	---	247,012	---	---	1,121,834	---	46,006	171,268
Youth Housing [7]	132,644	404,191	(271,547)	153,774	4,800	(122,573)	---	150,000	---	---	198,282	---	4,800	---
Total	16,630,342	14,295,817	2,334,525	16,480,455	18,189,428	625,552	---	15,971,765	---	(7,011,909)	7,821,266	---	2,699,974	25,614,700
Dodge														
Nursing Home	4,197,877	4,261,356	(63,479)	9,988	6,644	(60,135)	---	---	---	---	117,661	279,941	6,644	50,000
Total	4,197,877	4,261,356	(63,479)	9,988	6,644	(60,135)	---	---	---	---	117,661	279,941	6,644	50,000
Douglas														
Hospital Operating	85,429,449	81,634,783	3,794,666	579,999	1,519,996	2,854,669	---	---	---	---	5,211,987	---	1,504,688	375,000
Housing and Redevelopment Authority	85,997	2,258,920	(2,172,923)	2,250,959	63,193	14,843	434,753	1,256,345	194,865	---	251,432	---	63,193	---
Pope-Douglas Solid Waste	5,178,854	6,996,637	(1,817,783)	1,591,238	694,040	(920,585)	---	67,143	162,881	---	18,736,564	---	600,638	---
Total	90,694,300	90,890,340	(196,040)	4,422,196	2,277,229	1,948,927	434,753	1,323,488	357,746	---	24,199,983	---	2,168,519	375,000
Faribault														
Housing and Redevelopment Authority	---	317,163	(317,163)	303,985	---	(13,178)	---	303,936	---	---	---	---	---	---
Huntley Sewer District	16,595	62,519	(45,924)	15,720	15,506	(45,710)	---	568	---	---	---	---	15,444	4,000
Total	16,595	379,682	(363,087)	319,705	15,506	(58,888)	---	304,504	---	---	---	---	15,444	4,000
Grant														
Housing and Redevelopment Authority	379,428	727,871	(348,443)	264,601	38,974	(122,816)	35,000	214,617	---	---	67,203	---	38,974	35,000
Total	379,428	727,871	(348,443)	264,601	38,974	(122,816)	35,000	214,617	---	---	67,203	---	38,974	35,000

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hennepin														
Glen Lake Golf Course	841,106	801,320	39,786	---	62,761	(22,975)	---	---	---	---	---	---	62,761	205,000
Medical Center	590,445,616	571,293,555	19,152,061	15,987,125	535,723	34,603,463	---	2,239,279	9,000,084	---	43,930,242	---	535,723	2,568,132
Metropolitan Health Plan	163,786,371	155,709,212	8,077,159	611,201	85,466	8,602,894	---	---	---	---	---	---	85,466	---
Radio Communications	2,278,739	2,936,049	(657,310)	---	---	(657,310)	---	---	---	---	547,720	---	---	---
Solid Waste	49,331,672	48,687,482	644,190	7,184,281	3,300,415	4,528,056	107,175	323,967	3,829,586	1,637,007	2,392,888	---	165,879	4,097,262
Total	806,683,504	779,427,618	27,255,886	23,782,607	3,984,365	47,054,128	107,175	2,563,246	12,829,670	1,637,007	46,870,850	---	849,829	6,870,394
Hubbard														
Heritage Cottages	742,986	648,296	94,690	3,312	86,135	11,867	---	---	---	---	84,983	---	86,135	45,000
Heritage Living Center	4,771,794	4,981,120	(209,326)	96,721	3,875	(116,480)	---	---	---	---	51,048	---	3,875	25,000
Heritage Manor	650,135	479,364	170,771	3,571	89,008	85,334	---	---	---	---	---	---	89,008	90,000
Total	6,164,915	6,108,780	56,135	103,604	179,018	(19,279)	---	---	---	---	136,031	---	179,018	160,000
Itasca														
Itasca Medical Care	47,242,347	47,242,347	---	26,610	---	26,610	---	---	---	---	---	---	---	---
Itasca Resource Center	426,979	738,524	(311,545)	---	---	(311,545)	---	---	---	---	45,252	---	---	---
Nursing Home [3]	9,297,900	9,015,278	282,622	199,948	292,381	190,189	---	---	---	---	2,096,930	---	292,381	300,000
Total	56,967,226	56,996,149	(28,923)	226,558	292,381	(94,746)	---	---	---	---	2,142,182	---	292,381	300,000
Jackson														
Jackson County Fair Association [3][5]	156,803	123,231	33,572	---	---	33,572	---	---	---	---	12,829	8,400	---	9,199
Jackson County Historical Society [5]	64,603	65,433	(830)	672	---	(158)	---	---	---	---	25,888	---	---	---
Total	221,406	188,664	32,742	672	---	33,414	---	---	---	---	38,717	8,400	---	9,199

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Kanabec														
Hospital [5]	45,014,949	43,265,437	1,749,512	344,866	618,267	1,476,111	---	---	223,045	---	4,218,521	---	618,267	650,000
Total	45,014,949	43,265,437	1,749,512	344,866	618,267	1,476,111	---	---	223,045	---	4,218,521	---	618,267	650,000
Kandiyohi														
Housing and Redevelopment Authority [7]	1,732,703	1,660,285	72,418	4,607	57,792	19,233	---	---	---	---	---	---	57,266	46,728
Total	1,732,703	1,660,285	72,418	4,607	57,792	19,233	---	---	---	---	---	---	57,266	46,728
Kittson														
North Kittson Rural Water	534,719	612,964	(78,245)	96,764	67,435	(48,916)	---	---	---	---	242,848	926,002	67,435	120,000
Total	534,719	612,964	(78,245)	96,764	67,435	(48,916)	---	---	---	---	242,848	926,002	67,435	120,000
Lake														
Housing and Redevelopment Authority - Silverpointe	184,303	143,695	40,608	33	42,987	(2,346)	---	---	---	---	---	---	42,987	31,646
Nursing Home [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	184,303	143,695	40,608	33	42,987	(2,346)	---	---	---	---	---	---	42,987	31,646
Le Sueur														
General [3]	2,400	2,517	(117)	---	---	(117)	---	---	---	---	---	---	---	---
Low Rent Public Housing [3]	162,751	261,394	(98,643)	88,968	16,276	(25,951)	---	84,663	---	(800)	31,545	---	---	---
Public Housing Capital Fund [3]	---	3,200	(3,200)	---	---	(3,200)	---	4,000	---	800	3,200	---	---	---
Total	165,151	267,111	(101,960)	88,968	16,276	(29,268)	---	88,663	---	---	34,745	---	---	---
Lyon														
Landfill	2,355,993	1,747,679	608,314	11,462	---	619,776	---	---	---	---	---	---	---	---
Total	2,355,993	1,747,679	608,314	11,462	---	619,776	---	---	---	---	---	---	---	---
Mahnomen														
Health Center [2]	7,349,219	7,627,456	(278,237)	201,175	44,098	(121,160)	---	---	---	---	271,638	---	44,098	---
Total	7,349,219	7,627,456	(278,237)	201,175	44,098	(121,160)	---	---	---	---	271,638	---	44,098	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
McLeod														
Housing and Redevelopment Authority	884,748	670,190	214,558	394	185,300	29,652	---	---	---	---	---	---	183,408	128,995
Total	884,748	670,190	214,558	394	185,300	29,652	---	---	---	---	---	---	183,408	128,995
Meeker														
Economic Development Authority	594,481	478,442	116,039	97,832	249,040	(35,169)	---	---	---	---	49,134	---	203,320	132,809
Housing and Redevelopment Authority [7]	64,751	422,637	(357,886)	256,113	---	(101,773)	---	233,924	---	---	29,288	---	---	---
Memorial Hospital	27,875,562	23,677,543	4,198,019	311,839	1,467,803	3,042,055	---	---	---	---	838,883	---	1,467,803	458,065
Total	28,534,794	24,578,622	3,956,172	665,784	1,716,843	2,905,113	---	233,924	---	---	917,305	---	1,671,123	590,874
Morrison														
Housing Choice Vouchers	36,824	521,911	(485,087)	538,344	---	53,257	---	538,331	---	---	---	---	---	---
State Shelter Plus Grant	---	29,575	(29,575)	29,575	---	---	---	29,575	---	---	---	---	---	---
State/Local	69,309	122,200	(52,891)	46,356	---	(6,535)	---	---	---	---	640	---	---	11,706
Total	106,133	673,686	(567,553)	614,275	---	46,722	---	567,906	---	---	640	---	---	11,706
Mower														
Colonial Manor [3]	30,408	30,374	34	11	496	(451)	---	---	---	---	---	---	496	2,577
Minnesota Housing Finance Agency [3]	171,468	160,751	10,717	8,797	27,794	(8,280)	---	---	---	---	42,599	---	27,794	32,300
Owned Public Housing Program C-4138 [3]	66,548	179,794	(113,246)	55,484	---	(57,762)	---	59,845	---	---	9,571	---	---	---
Rural Housing Service [3]	237,194	260,524	(23,330)	2,928	---	(20,402)	---	---	---	---	38,519	---	---	---
Secion 8 Existing Housing Assistance Program C-4104 [3]	---	151,461	(151,461)	162,875	---	11,414	---	162,875	---	---	---	---	---	---
Total	505,618	782,904	(277,286)	230,095	28,290	(75,481)	---	222,720	---	---	90,689	---	28,290	34,877
Murray														
Congregate Housing	302,339	238,682	63,657	---	57,670	5,987	---	---	---	(1,569)	---	---	56,412	75,000
Hospital	16,077,149	15,011,586	1,065,563	142,005	206,688	1,000,880	---	---	52,533	---	1,492,916	---	149,269	134,980

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Shetek Area Water and Sewer Commission	308,613	600,118	(291,505)	6,365	234,311	(519,451)	---	---	---	---	---	---	229,246	696,565
Total	16,688,101	15,850,386	837,715	148,370	498,669	487,416	---	---	52,533	(1,569)	1,492,916	---	434,927	906,545
Olmsted														
Communications	1,251,862	1,176,068	75,794	7,317	---	83,111	---	---	---	---	34,410	---	---	---
Sanitary Sewer	71,649	72,406	(757)	---	19,072	(19,829)	---	---	---	---	---	---	19,072	3,100
Waste Management	17,556,317	16,944,431	611,886	911,799	3,677,728	(2,154,043)	---	---	647,139	---	4,182,553	---	3,677,728	9,070,000
Total	18,879,828	18,192,905	686,923	919,116	3,696,800	(2,090,761)	---	---	647,139	---	4,216,963	---	3,696,800	9,073,100
Otter Tail														
Waste Management	7,066,638	7,282,262	(215,624)	199,906	36,504	(52,222)	---	---	176,057	---	16,678	---	36,504	---
Total	7,066,638	7,282,262	(215,624)	199,906	36,504	(52,222)	---	---	176,057	---	16,678	---	36,504	---
Pipestone														
Medical Center	23,321,327	22,454,639	866,688	235,897	308,150	794,435	---	---	---	(227,676)	744,288	---	143,839	355,528
Total	23,321,327	22,454,639	866,688	235,897	308,150	794,435	---	---	---	(227,676)	744,288	---	143,839	355,528
Polk														
Landfill	445,542	590,178	(144,636)	13,631	---	(131,005)	---	---	413	(263,861)	228,575	---	---	---
Resource Recovery	3,083,195	2,823,712	259,483	5,695	---	265,178	---	---	4,752	263,861	347,422	---	---	---
Total	3,528,737	3,413,890	114,847	19,326	---	134,173	---	---	5,165	---	575,997	---	---	---
Pope														
Housing and Redevelopment Authority	---	38,925	(38,925)	378,328	184,952	154,451	201,457	---	---	---	2,540,259	---	151,480	40,000
Total	---	38,925	(38,925)	378,328	184,952	154,451	201,457	---	---	---	2,540,259	---	151,480	40,000
Ramsey														
Lake Owasso Residence	7,805,181	8,713,870	(908,689)	40,524	118,979	(987,144)	---	---	19,968	(463,999)	3,424	---	117,469	205,000
Law Enforcement Services	5,907,717	6,218,335	(310,618)	287,446	---	(23,172)	---	---	274,446	---	238,512	---	---	---
Ponds at Battle Creek	393,612	555,782	(162,170)	---	113,267	(275,437)	---	---	---	---	---	2,130,000	112,732	160,000

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Ramsey County Care Center	14,112,022	15,548,024	(1,436,002)	144,351	93,127	(1,384,778)	---	---	33,778	(366,854)	75,347	---	90,885	19,036
Total	28,218,532	31,036,011	(2,817,479)	472,321	325,373	(2,670,531)	---	---	328,192	(830,853)	317,283	2,130,000	321,086	384,036
Renville														
Housing and Redevelopment Authority	64,731	776,458	(711,727)	818,959	69,500	37,732	279,140	369,649	96,500	---	49,741	---	65,889	---
Renville County Hospital and Clinics	16,808,287	15,280,579	1,527,708	155,417	74,469	1,608,656	---	---	---	---	3,414,688	---	74,469	111,986
Solid Waste	912,434	1,023,543	(111,109)	36,039	---	(75,070)	---	---	55,950	---	23,897	---	---	---
Total	17,785,452	17,080,580	704,872	1,010,415	143,969	1,571,318	279,140	369,649	152,450	---	3,488,326	---	140,358	111,986
Rice														
Environmental Services	3,380,670	3,965,129	(584,459)	950,151	---	365,692	---	---	306,882	87,987	---	---	---	---
Total	3,380,670	3,965,129	(584,459)	950,151	---	365,692	---	---	306,882	87,987	---	---	---	---
Rock														
Rock County Rural Water District	692,939	688,057	4,882	57,130	23,252	38,760	---	---	---	---	34,701	---	16,938	104,000
Total	692,939	688,057	4,882	57,130	23,252	38,760	---	---	---	---	34,701	---	16,938	104,000
Saint Louis														
Chris Jensen Health and Rehabilitation Center [10]	---	---	---	---	---	---	---	---	---	6,136,105	---	---	---	---
Plat Books	11,726	8,526	3,200	3,200	---	6,400	---	---	---	(3,200)	---	---	---	---
Solid Waste Management	6,198,634	7,731,887	(1,533,253)	917,694	---	(615,559)	247,739	---	498,219	(260,274)	---	---	---	---
Supervised Living Facilities [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	6,210,360	7,740,413	(1,530,053)	920,894	---	(609,159)	247,739	---	498,219	5,872,631	---	---	---	---
Scott														
Community Development Agency	4,617,463	7,282,279	(2,664,816)	6,190,402	1,618,414	1,907,172	2,725,499	295,580	---	---	7,319,948	337,002	1,382,892	766,258
Total	4,617,463	7,282,279	(2,664,816)	6,190,402	1,618,414	1,907,172	2,725,499	295,580	---	---	7,319,948	337,002	1,382,892	766,258

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Sherburne														
Justice Center	9,896,693	9,059,973	836,720	---	---	836,720	---	---	---	1,565,200	---	---	---	---
Total	9,896,693	9,059,973	836,720	---	---	836,720	---	---	---	1,565,200	---	---	---	---
Stearns														
Housing and Redevelopment Authority	395,492	1,650,150	(1,254,658)	1,173,317	70,827	(152,168)	---	1,204,002	---	(105,680)	515,358	---	70,827	64,339
Septic Loan	2,477	---	2,477	---	670	1,807	---	---	---	---	---	---	670	---
Total	397,969	1,650,150	(1,252,181)	1,173,317	71,497	(150,361)	---	1,204,002	---	(105,680)	515,358	---	71,497	64,339
Steele														
Cedarview Care Center [4]	---	---	---	---	---	---	---	---	---	3,816,960	---	---	---	---
Four Seasons Civic Center	377,492	688,976	(311,484)	138,642	10,450	(183,292)	---	---	---	---	8,253	---	10,450	100,000
Solid Waste	1,423,740	1,576,839	(153,099)	22,763	---	(130,336)	---	---	---	---	42,825	---	---	---
Total	1,801,232	2,265,815	(464,583)	161,405	10,450	(313,628)	---	---	---	3,816,960	51,078	---	10,450	100,000
Swift														
Housing and Redevelopment Authority	808,153	367,917	440,236	320,413	734,445	26,204	---	288,300	---	---	---	---	---	47,182
Swift County - Benson Hospital	12,647,744	12,312,078	335,666	93,032	287,909	140,789	---	---	---	---	754,062	---	287,909	512,497
Total	13,455,897	12,679,995	775,902	413,445	1,022,354	166,993	---	288,300	---	---	754,062	---	287,909	559,679
Todd														
Solid Waste	1,470,731	1,580,760	(110,029)	31,049	30,005	(108,985)	---	---	31,049	30,000	92,478	---	---	---
Total	1,470,731	1,580,760	(110,029)	31,049	30,005	(108,985)	---	---	31,049	30,000	92,478	---	---	---
Traverse														
Prairieview Place	---	48,927	(48,927)	57,083	49,731	(41,575)	---	---	---	---	---	---	49,731	40,000
Traverse Care Center	12,195	201,056	(188,861)	298,944	345,724	(235,641)	---	---	---	---	---	---	169,901	129,444
Total	12,195	249,983	(237,788)	356,027	395,455	(277,216)	---	---	---	---	---	---	219,632	169,444

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Wabasha														
Reads Landing Sanitary Sewer District	54,648	83,078	(28,430)	17	4,079	(32,492)	---	---	---	---	---	---	4,079	1,312
Total	54,648	83,078	(28,430)	17	4,079	(32,492)	---	---	---	---	---	---	4,079	1,312
Washington														
Housing and Redevelopment Authority 601	331,761	263,944	67,817	43	69,515	(1,655)	---	---	---	5,062	99,782	---	56,650	122,951
Housing and Redevelopment Authority 602	202,166	194,573	7,593	126,485	80,091	53,987	114,318	---	---	60,000	---	---	71,345	31,324
Housing and Redevelopment Authority 604	1,819,453	1,265,120	554,333	713,232	662,600	604,965	586,000	---	---	83,932	366,591	---	642,454	405,000
Housing and Redevelopment Authority 605	2,081,587	1,341,531	740,056	7,856	785,058	(37,146)	---	---	---	---	---	---	706,414	10,590,000
Housing and Redevelopment Authority 606	674,292	640,481	33,811	229,021	158,490	104,342	228,254	---	---	170,000	---	---	142,453	61,460
Housing and Redevelopment Authority 607	272,130	233,077	39,053	86,223	59,770	65,506	85,925	---	---	78,800	11,200	---	53,626	23,128
Housing and Redevelopment Authority 609	462,642	330,583	132,059	230,702	125,052	237,709	229,939	---	---	8,765	201,552	---	115,936	65,000
Housing and Redevelopment Authority 610	150,730	107,477	43,253	226,094	18,825	250,522	210,000	---	---	---	5,103,689	---	---	---
Housing and Redevelopment Authority 612	263,368	195,201	68,167	109,330	75,726	101,771	108,969	---	---	(23,473)	123,473	---	68,007	34,334
Housing and Redevelopment Authority 613	126,468	132,555	(6,087)	5	33,220	(39,302)	---	---	---	(122,352)	17,352	---	25,674	55,491
Housing and Redevelopment Authority 614	407,968	290,385	117,583	211,367	146,144	182,806	210,688	---	---	18,769	141,231	---	131,489	56,711
Housing and Redevelopment Authority 616	22,876	28,372	(5,496)	---	---	(5,496)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority 617	329,065	660,161	(331,096)	708,774	226,249	151,429	---	---	---	(108,000)	5,783	---	159,387	344,492
Housing and Redevelopment Authority 619	2,700	4,000	(1,300)	194,412	123,158	69,954	---	---	---	---	---	---	110,499	215,000
Housing and Redevelopment Authority 620	46,876	41,842	5,034	2	565	4,471	---	---	---	---	3,249	---	---	---
Housing and Redevelopment Authority 626	350,670	255,236	95,434	15	41,922	53,527	---	---	---	(145,004)	154,857	---	32,437	70,109
Housing and Redevelopment Authority 635	145,253	656,756	(511,503)	234,920	37,650	(314,233)	---	---	---	(86,000)	7,780	---	135	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Housing and Redevelopment Authority 636	68,343	95,686	(27,343)	251,849	3,776	220,730	---	---	---	---	57,857	---	---	---
Total	7,758,348	6,736,980	1,021,368	3,330,330	2,647,811	1,703,887	1,774,093	---	---	(59,501)	6,294,396	---	2,316,506	12,075,000
State Totals	\$1,268,707,495		\$22,006,554		\$41,823,156		\$6,475,905		\$16,883,909		\$121,499,071		\$20,119,361	
		\$1,246,700,941		\$74,867,295		\$55,050,693		\$30,577,244		\$3,668,704		\$15,994,702		\$73,987,773

Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The operations are for the fiscal year ended June 30.
- [8] The enterprise fund operations were reclassified and are shown as an internal service fund.
- [9] The enterprise fund fiscal year-end is June 30.
- [10] The operations were transferred to the governmental funds.
- [99] This entity failed to report in time for this publication.

This page left blank intentionally

OUTSTANDING INDEBTEDNESS TABLE

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2011**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Aitkin	16,202	\$1,080,000	\$-	\$-	\$-	\$-	\$-	\$1,080,000	\$1,080,000	\$184,231	\$971,460
Anoka	334,053	44,700,000	-	91,335,000	30,475,000	5,640,000	29,285,000	201,435,000	25,180,000	13,373,505	8,646,548
Becker	32,770	5,295,000	-	-	-	-	-	5,295,000	-	3,705,276	2,248,314
Beltrami	45,212	335,000	-	-	-	19,200,000	-	19,535,000	6,800,000	-	1,848,627
Benton	38,558	15,445,000	-	-	-	-	-	15,445,000	6,060,000	586,583	2,558,680
Big Stone	5,240	15,000	-	960,000	-	-	-	975,000	-	-	527,348
Blue Earth	64,383	3,035,000	-	1,642,000	-	15,775,000	-	20,452,000	-	603,264	1,749,278
Brown	25,756	-	-	-	-	-	-	-	-	2,346,147	1,386,150
Carlton	35,492	-	-	15,070,000	-	-	-	15,070,000	-	50,356	2,761,333
Carver	92,104	19,610,000	-	25,465,000	-	8,390,000	-	53,465,000	1,835,000	6,978,587	5,166,574
Cass	28,396	-	-	-	-	-	-	-	-	1,477,975	2,775,132
Chippewa	12,332	-	-	-	-	-	-	-	-	650,105	573,013
Chisago	53,929	35,400,000	-	15,640,000	6,531,016	3,170,000	-	60,741,016	-	7,264,495	3,913,182
Clay	59,644	9,500,000	-	3,130,000	-	320,000	-	12,950,000	320,000	444,333	2,767,078
Clearwater	8,774	175,000	-	-	-	-	-	175,000	-	77,468	1,018,670
Cook	5,216	1,415,000	-	-	8,500,000	650,000	-	10,565,000	-	-	527,506
Cottonwood	11,682	-	-	1,090,000	-	-	-	1,090,000	1,090,000	1,081,701	741,378
Crow Wing	62,745	16,100,000	-	25,300,000	-	-	-	41,400,000	2,155,000	2,352,250	2,713,594
Dakota	401,221	6,285,000	-	48,595,000	76,045,000	-	-	130,925,000	30,520,000	9,068,012	18,504,675
Dodge	20,243	4,185,000	-	25,000	325,000	-	-	4,535,000	170,000	70,674	903,609
Douglas	36,240	20,575,000	-	32,295,000	31,345,000	-	-	84,215,000	5,530,000	1,140,091	7,219,522
Faribault	14,506	10,910,000	-	570,000	518,000	-	-	11,998,000	165,000	60,199	979,889
Fillmore	20,868	-	-	2,830,000	-	-	-	2,830,000	-	280,060	1,190,826
Freeborn	31,160	18,040,000	-	2,740,000	340,000	6,760,000	-	27,880,000	17,120,000	3,274,706	1,383,601
Goodhue	46,168	4,555,000	-	-	1,345,798	-	-	5,900,798	5,515,000	156,071	4,118,397
Grant	5,993	2,480,000	-	2,000,000	-	950,000	-	5,430,000	-	101,500	374,094
Hennepin	1,163,060	745,700,000	-	-	108,060,000	307,780,000	-	1,161,540,000	4,100,000	55,274,727	96,598,920
Houston	18,933	12,470,000	-	5,235,000	-	-	-	17,705,000	-	287,000	954,229
Hubbard	20,439	6,805,000	-	-	3,945,000	-	-	10,750,000	2,165,000	1,175,358	1,508,756
Isanti	38,209	8,605,000	-	-	-	-	-	8,605,000	-	680,000	1,501,339
Itasca	45,034	25,580,000	-	-	-	3,880,000	-	29,460,000	210,000	320,480	6,283,457
Jackson	10,203	3,940,000	-	205,000	8,165,000	-	-	12,310,000	2,140,000	192,191	736,557
Kanabec	16,170	13,165,000	-	-	2,505,000	10,655,000	-	26,325,000	3,655,000	544,502	1,422,756
Kandiyohi	42,118	16,585,000	-	-	20,665,000	4,867,750	5,840,000	47,957,750	16,185,000	21,389,698	4,037,970
Kittson	4,528	-	-	-	2,185,000	-	-	2,185,000	2,185,000	-	412,965
Koochiching	13,221	-	-	-	-	-	-	-	-	3,274,000	556,781
Lac qui Parle	7,195	-	-	-	-	-	-	-	-	383,408	344,823
Lake	10,822	2,170,000	-	-	823,374	-	910,000	3,903,374	-	1,604,542	1,173,701
Lake of the Woods	4,011	-	-	-	-	-	-	-	-	360,000	222,860
Le Sueur	27,655	13,595,000	-	-	-	-	3,935,000	17,530,000	-	44,777	766,243
Lincoln	5,819	3,399,000	-	-	-	-	-	3,399,000	2,775,000	1,419,332	182,209
Lyon	25,951	9,525,000	-	465,000	-	-	-	9,990,000	465,000	751,763	575,112
Mahnomen	5,441	-	-	-	380,000	950,000	-	1,330,000	380,000	94,260	174,585
Marshall	9,473	-	-	-	-	-	-	-	-	-	873,537
Martin	20,716	2,540,000	-	-	-	-	-	2,540,000	-	800,929	623,834
McLeod	36,489	270,000	-	-	-	3,563,515	-	3,833,515	270,000	2,162,596	1,231,923
Meeker	23,242	6,325,000	-	-	145,000	30,007,965	-	36,477,965	1,515,000	2,469,372	1,933,076
Mille Lacs	26,003	11,905,000	-	-	-	915,000	-	12,820,000	3,450,000	-	1,548,478
Morrison	33,212	7,460,000	-	-	4,610,000	-	-	12,070,000	-	130,740	1,776,331
Mower	39,281	14,080,000	-	-	-	9,410,000	-	23,490,000	-	1,069,332	871,558
Murray	8,640	1,965,000	-	1,185,000	4,500,000	-	-	7,650,000	1,090,000	15,378,911	547,750

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2011

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Nicollet	32,949	11,795,000	-	-	-	-	615,000	12,410,000	1,190,000	1,020,060	1,868,308
Nobles	21,365	8,060,000	-	-	-	4,125,000	-	12,185,000	4,125,000	49,615	1,133,056
Norman	6,859	247,300	-	-	-	-	-	247,300	-	5,940	409,438
Olmsted	145,379	61,800,000	-	-	101,270,000	3,075,000	-	166,145,000	21,560,000	-	9,061,057
Otter Tail	57,243	5,970,000	-	-	-	20,420,000	4,565,000	30,955,000	570,000	1,499,950	3,797,825
Pennington	14,018	1,385,000	-	-	-	-	-	1,385,000	1,200,000	986,000	528,040
Pine	29,647	16,435,000	-	-	12,915,000	-	-	29,350,000	-	1,046,181	1,053,444
Pipestone	9,525	1,995,000	-	-	-	-	-	1,995,000	-	1,764,256	277,051
Polk	31,489	21,095,000	-	1,675,000	1,295,000	-	1,600,000	25,665,000	5,390,000	24,148	1,253,315
Pope	10,896	335,000	-	-	-	3,400,000	-	3,735,000	-	3,827,472	435,332
Ramsey	510,810	42,710,000	-	187,825,000	-	10,235,000	-	240,770,000	73,890,000	12,140,237	37,947,432
Red Lake	4,105	-	-	-	-	-	-	-	-	-	166,696
Redwood	15,986	3,545,000	-	-	-	-	-	3,545,000	-	1,073,649	936,353
Renville	15,540	7,625,000	-	-	-	-	-	7,625,000	1,040,000	3,196,460	1,805,944
Rice	64,717	25,325,000	-	-	-	-	-	25,325,000	1,390,000	867,374	1,711,036
Rock	9,644	-	-	2,185,000	-	-	-	2,185,000	-	1,301,699	430,906
Roseau	15,536	5,220,000	-	-	-	-	-	5,220,000	-	-	857,377
Saint Louis	200,143	34,685,490	-	-	488,941	-	-	35,174,431	6,324,441	2,055,395	35,698,190
Scott	131,556	39,255,000	1,900,000	49,555,000	-	22,745,000	-	113,455,000	16,565,000	5,223,401	4,884,624
Sherburne	88,954	10,930,000	-	13,145,000	-	2,885,000	-	26,960,000	12,375,000	-	4,661,395
Sibley	15,193	2,120,000	-	675,000	-	-	-	2,795,000	2,120,000	1,518,483	1,019,751
Stearns	150,996	795,000	-	19,595,000	-	6,065,000	-	26,455,000	1,885,000	1,297,898	7,971,453
Steele	36,530	28,225,000	-	-	-	3,530,000	-	31,755,000	16,575,000	1,308,037	1,159,598
Stevens	9,749	-	-	-	-	-	-	-	-	6,880,833	451,578
Swift	9,677	-	-	80,000	-	9,380,728	-	9,460,728	6,775,000	845,975	842,285
Todd	24,823	4,650,000	-	-	-	1,425,000	-	6,075,000	-	359,853	1,671,357
Traverse	3,530	3,115,000	-	-	3,265,000	-	-	6,380,000	925,000	251,983	255,408
Wabasha	21,589	12,856,921	-	-	-	-	-	12,856,921	-	6,940,493	1,266,553
Wadena	13,709	-	-	-	-	-	-	-	-	-	759,352
Waseca	19,166	-	-	1,725,000	-	-	985,000	2,710,000	-	-	871,501
Washington	240,640	149,185,000	-	-	-	44,220,000	-	193,405,000	47,260,000	18,308,171	8,401,724
Watonwan	11,197	-	-	2,335,000	-	-	-	2,335,000	1,650,000	866,873	837,030
Wilkin	6,584	2,715,000	-	-	-	-	-	2,715,000	-	46,572	284,513
Winona	51,386	7,865,000	-	-	-	-	-	7,865,000	-	62,210	2,173,319
Wright	126,033	52,105,000	-	1,710,000	2,790,000	-	-	56,605,000	4,215,000	5,275,000	3,499,348
Yellow Medicine	10,331	2,285,000	-	-	-	-	-	2,285,000	2,285,000	996,147	566,704
Total	5,332,246	\$1,689,548,711	\$1,900,000	\$556,282,000	\$433,432,129	\$564,389,958	\$47,735,000	\$3,293,287,798	\$373,434,441	\$246,175,872	\$345,376,521

Footnote:

[1] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

This page left blank intentionally

**UNRESTRICTED FUND BALANCES IN THE
GENERAL FUND AND SPECIAL REVENUE FUNDS**

Table 5
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Sorted Alphabetically by County

County	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Aitkin	-	7,827,191	3,933,986	11,761,177	-	6,495,105	(22,419)	6,472,686	18,233,863	23,881,854	76.4%
Anoka	-	4,903,766	29,545,493	34,449,259	5,407,567	53,996,986	-	59,404,553	93,853,812	213,496,462	44.0%
Becker	2,250,000	-	2,473,307	4,723,307	5,008,480	9,106,283	-	14,114,763	18,838,070	34,888,854	54.0%
Beltrami	-	2,713,747	13,684,832	16,398,579	1,125,735	17,419,894	-	18,545,629	34,944,208	56,190,238	62.2%
Benton	-	-	8,580,318	8,580,318	258,967	6,449,537	-	6,708,504	15,288,822	27,487,325	55.6%
Big Stone	549,960	14,703	994,409	1,559,072	244,584	3,782,308	-	4,026,892	5,585,964	7,133,607	78.3%
Blue Earth	1,984,794	91,600	10,039,506	12,115,900	-	8,340,949	(5,900,760)	2,440,189	14,556,089	53,560,427	27.2%
Brown	-	383,249	2,407,422	2,790,671	-	9,696,058	(168,553)	9,527,505	12,318,176	22,267,838	55.3%
Carlton	-	-	9,676,738	9,676,738	-	-	8,134,905	8,134,905	17,811,643	35,405,683	50.3%
Carver	745,733	4,479,321	16,986,718	22,211,772	-	11,104,032	(54,216)	11,049,816	33,261,588	74,930,939	44.4%
Cass	8,700,000	1,841,815	7,481,792	18,023,607	3,350,000	14,543,948	-	17,893,948	35,917,555	39,433,614	91.1%
Chippewa	-	-	3,567,765	3,567,765	-	10,327,941	-	10,327,941	13,895,706	14,603,083	95.2%
Chisago	1,058,623	1,913,463	9,449,788	12,421,874	400,000	12,296,775	(487)	12,696,288	25,118,162	40,302,475	62.3%
Clay	-	-	4,972,433	4,972,433	-	6,959,651	(2,536,471)	4,423,180	9,395,613	43,556,496	21.6%
Clearwater	3,218,062	-	2,628,693	5,846,755	2,945,131	2,639,720	-	5,584,851	11,431,606	13,839,759	82.6%
Cook	-	1,230,956	8,169,009	9,399,965	-	2,657,414	(22,568)	2,634,846	12,034,811	13,210,696	91.1%
Cottonwood	-	358,981	5,263,186	5,622,167	-	1,240,755	(1,278,376)	(37,621)	5,584,546	12,271,632	45.5%
Crow Wing	3,958,743	-	12,578,723	16,537,466	-	11,357,813	-	11,357,813	27,895,279	53,593,935	52.0%
Dakota	3,180,168	34,233,198	29,174,571	66,587,937	16,800,000	127,244,826	-	144,044,826	210,632,763	244,938,970	86.0%
Dodge	186,641	108,000	5,392,906	5,687,547	344,971	7,479,434	-	7,824,405	13,511,952	16,415,593	82.3%
Douglas	-	3,004,500	3,574,928	6,579,428	-	11,668,782	(96,234)	11,572,548	18,151,976	34,419,728	52.7%
Faribault	-	20,000	1,731,200	1,751,200	2,036,804	-	(1,712,575)	324,229	2,075,429	12,211,103	17.0%
Fillmore	-	967,629	1,380,820	2,348,449	4,567,584	751,668	-	5,319,252	7,667,701	16,831,538	45.6%
Freeborn	-	148,645	7,719,849	7,868,494	-	9,097,353	(229)	9,097,124	16,965,618	30,512,991	55.6%
Goodhue	6,131,975	2,427,444	7,680,519	16,239,938	2,403,531	8,352,024	-	10,755,555	26,995,493	41,665,505	64.8%
Grant	5,596	44,758	1,699,630	1,749,984	-	2,831,442	-	2,831,442	4,581,426	8,025,096	57.1%
Hennepin	-	21,257,943	106,965,647	128,223,590	169,814,896	-	-	169,814,896	298,038,486	1,091,280,509	27.3%
Houston	-	-	3,864,031	3,864,031	-	6,225,445	-	6,225,445	10,089,476	19,202,133	52.5%
Hubbard	6,835,211	-	210,062	7,045,273	3,017,915	5,094,669	-	8,112,584	15,157,857	28,156,871	53.8%
Isanti	436,478	525,000	2,005,329	2,966,807	-	5,356,070	-	5,356,070	8,322,877	26,386,854	31.5%
Itasca	-	-	10,625,501	10,625,501	3,955,332	18,508,254	-	22,463,586	33,089,087	54,902,893	60.3%
Jackson	521,303	666,166	4,342,093	5,529,562	5,179,825	-	-	5,179,825	10,709,387	12,369,313	86.6%
Kanabec	12,818	303,692	1,081,524	1,398,034	3,708,531	-	-	3,708,531	5,106,565	20,463,086	25.0%
Kandiyohi	-	-	9,782,315	9,782,315	10,745,288	9,462,733	(952,365)	19,255,656	29,037,971	48,386,458	60.0%
Kittson	2,112,169	-	2,621,363	4,733,532	330,000	1,551,198	(374,747)	1,506,451	6,239,983	9,315,411	67.0%
Koochiching	3,045,310	-	1,989,397	5,034,707	2,607,430	8,614,372	-	11,221,802	16,256,509	17,491,606	92.9%
Lac qui Parle	358,398	44,683	905,914	1,308,995	708,400	5,629,264	-	6,337,664	7,646,659	9,391,121	81.4%
Lake	3,525,019	-	5,744,643	9,269,662	1,099,984	4,723,403	(881,067)	4,942,320	14,211,982	20,942,218	67.9%
Lake of the Woods	1,695,142	-	2,454,726	4,149,868	634,290	2,278,499	(11,605)	2,901,184	7,051,052	7,421,318	95.0%
Le Sueur	-	-	5,412,437	5,412,437	-	7,867,037	(178,547)	7,688,490	13,100,927	21,550,905	60.8%
Lincoln	-	1,219,147	3,058,814	4,277,961	-	1,720,796	-	1,720,796	5,998,757	7,003,887	85.6%
Lyon	1,165,820	1,416,194	4,950,192	7,532,206	1,479,575	4,144,856	-	5,624,431	13,156,637	17,017,806	77.3%
Mahnomen	5,000	4,306	1,819,865	1,829,171	-	2,223,806	-	2,223,806	4,052,977	9,018,540	44.9%
Marshall	-	-	2,690,467	2,690,467	-	6,259,124	-	6,259,124	8,949,591	12,878,469	69.5%
Martin	-	-	7,702,528	7,702,528	983,833	3,901,839	(680,157)	4,205,515	11,908,043	16,750,478	71.1%
McLeod	2,355	5,406,640	11,704,453	17,113,448	20,150	12,016,967	(589,111)	11,448,006	28,561,454	29,992,750	95.2%
Meeker	-	-	6,011,109	6,011,109	58,682	8,390,391	-	8,449,073	14,460,182	20,985,977	68.9%
Mille Lacs	-	436,160	8,196,333	8,632,493	100,365	6,309,313	(40,038)	6,369,640	15,002,133	24,499,530	61.2%
Morrison	385,887	2,633,599	4,785,481	7,804,967	318,107	10,845,030	-	11,163,137	18,968,104	30,096,953	63.0%
Mower	3,000	7,908,709	13,361,837	21,273,546	-	7,070,376	-	7,070,376	28,343,922	28,067,602	101.0%
Murray	-	1,593,655	1,825,873	3,419,528	-	2,343,549	-	2,343,549	5,763,077	13,028,890	44.2%

Table 5
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Sorted Alphabetically by County

County	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Nicollet	-	714,300	9,959,391	10,673,691	-	9,741,796	(239,293)	9,502,503	20,176,194	22,554,374	89.5%
Nobles	-	1,969,291	4,866,779	6,836,070	-	7,410,205	-	7,410,205	14,246,275	19,644,253	72.5%
Norman	5,000	-	3,590,866	3,595,866	189,748	1,249,499	(1,048,124)	391,123	3,986,989	9,176,317	43.4%
Olmsted	-	2,870,733	32,494,150	35,364,883	-	37,082,358	-	37,082,358	72,447,241	124,018,403	58.4%
Otter Tail	-	358,658	14,733,014	15,091,672	-	15,254,989	(163,477)	15,091,512	30,183,184	45,847,484	65.8%
Pennington	859,745	-	2,749,830	3,609,575	2,135,666	2,547,863	-	4,683,529	8,293,104	11,437,610	72.5%
Pine	-	3,210	801,693	804,903	-	8,897,587	-	8,897,587	9,702,490	25,989,578	37.3%
Pipestone	-	1,511,904	3,744,739	5,256,643	-	3,472,564	-	3,472,564	8,729,207	10,385,150	84.1%
Polk	1,538	-	13,539,638	13,541,176	11,555,326	-	(503,553)	11,051,773	24,592,949	40,753,637	60.3%
Pope	-	157,065	762,198	919,263	-	3,679,912	(51,068)	3,628,844	4,548,107	11,821,671	38.5%
Ramsey	3,819,936	123,848,540	68,873,130	196,541,606	319,835	15,101,615	-	15,421,450	211,963,056	511,427,195	41.4%
Red Lake	3,627,130	-	-	3,627,130	1,254,512	1,757,884	-	3,012,396	6,639,526	5,170,205	128.4%
Redwood	1,554,585	2,593,739	3,224,916	7,373,240	-	8,552,291	-	8,552,291	15,925,531	16,938,051	94.0%
Renville	350,000	395,099	4,521,940	5,267,039	5,551,316	-	(703,880)	4,847,436	10,114,475	24,085,355	42.0%
Rice	2,186,254	2,135,692	11,233,731	15,555,677	10,392,704	331,519	-	10,724,223	26,279,900	33,537,197	78.4%
Rock	-	365,326	3,276,438	3,641,764	-	2,446,249	-	2,446,249	6,088,013	9,537,156	63.8%
Roseau	677,827	-	3,974,834	4,652,661	-	3,455,545	(3,239,603)	215,942	4,868,603	14,306,430	34.0%
Saint Louis	11,807,038	9,190,115	29,938,027	50,935,180	24,381,395	39,753,821	-	64,135,216	115,070,396	208,470,047	55.2%
Scott	-	1,777,610	24,249,502	26,027,112	-	8,816,686	-	8,816,686	34,843,798	78,921,889	44.1%
Sherburne	-	7,778,245	13,518,151	21,296,396	2,417,916	19,453,681	-	21,871,597	43,167,993	54,671,045	79.0%
Sibley	323,890	-	8,692,286	9,016,176	318,199	7,466,063	(1,524,780)	6,259,482	15,275,658	19,361,365	78.9%
Stearns	-	4,186	26,201,369	26,205,555	609,942	25,341,107	-	25,951,049	52,156,604	100,316,337	52.0%
Steele	425,000	1,084,643	8,367,775	9,877,418	275,000	11,360,540	(626,727)	11,008,813	20,886,231	29,412,277	71.0%
Stevens	11,212	-	2,540,560	2,551,772	320,000	3,841,366	(110,673)	4,050,693	6,602,465	9,909,125	66.6%
Swift	1,400,000	-	213,373	1,613,373	4,147,549	-	(1,257,519)	2,890,030	4,503,403	15,434,899	29.2%
Todd	-	-	3,245,022	3,245,022	6,403,796	-	(11,811)	6,391,985	9,637,007	22,786,325	42.3%
Traverse	-	615,684	1,873,932	2,489,616	-	3,138,216	-	3,138,216	5,627,832	7,919,618	71.1%
Wabasha	-	129,667	8,965,620	9,095,287	-	4,623,173	(543,090)	4,080,083	13,175,370	19,041,569	69.2%
Wadena	487,484	83,336	1,162,959	1,733,779	-	3,888,064	(127,999)	3,760,065	5,493,844	16,478,403	33.3%
Waseca	-	818,097	4,129,951	4,948,048	8,031,628	34,267	-	8,065,895	13,013,943	19,040,542	68.3%
Washington	-	12,182,064	55,076,524	67,258,588	-	899,558	-	899,558	68,158,146	147,513,719	46.2%
Watonwan	-	-	4,813,717	4,813,717	-	4,359,435	(131,554)	4,227,881	9,041,598	14,725,633	61.4%
Wilkin	-	600,000	1,960,188	2,560,188	-	3,859,925	(66,227)	3,793,698	6,353,886	9,611,917	66.1%
Winona	-	1,866,002	9,128,502	10,994,504	-	10,547,418	-	10,547,418	21,541,922	30,697,273	70.2%
Wright	-	2,435,766	26,503,243	28,939,009	1,030,515	12,028,668	-	13,059,183	41,998,192	78,997,683	53.2%
Yellow Medicine	40,828	-	5,234,085	5,274,913	-	7,693,053	-	7,693,053	12,967,966	11,656,005	111.3%
Total	\$79,651,672	\$285,617,832	\$853,062,548	\$1,218,332,052	\$328,991,004	\$784,464,606	(\$17,714,998)	\$1,095,740,612	\$2,314,072,664	\$4,613,272,756	50.2%

Table 6
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Ranked by Unrestricted Fund Balance as a Percent of Total Current Expenditures

County	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Faribault	-	20,000	1,731,200	1,751,200	2,036,804	-	(1,712,575)	324,229	2,075,429	12,211,103	17.0%
Clay	-	-	4,972,433	4,972,433	-	6,959,651	(2,536,471)	4,423,180	9,395,613	43,556,496	21.6%
Kanabec	12,818	303,692	1,081,524	1,398,034	3,708,531	-	-	3,708,531	5,106,565	20,463,086	25.0%
Blue Earth	1,984,794	91,600	10,039,506	12,115,900	-	8,340,949	(5,900,760)	2,440,189	14,556,089	53,560,427	27.2%
Hennepin	-	21,257,943	106,965,647	128,223,590	169,814,896	-	-	169,814,896	298,038,486	1,091,280,509	27.3%
Swift	1,400,000	-	213,373	1,613,373	4,147,549	-	(1,257,519)	2,890,030	4,503,403	15,434,899	29.2%
Isanti	436,478	525,000	2,005,329	2,966,807	-	5,356,070	-	5,356,070	8,322,877	26,386,854	31.5%
Wadena	487,484	83,336	1,162,959	1,733,779	-	3,888,064	(127,999)	3,760,065	5,493,844	16,478,403	33.3%
Roseau	677,827	-	3,974,834	4,652,661	-	3,455,545	(3,239,603)	215,942	4,868,603	14,306,430	34.0%
Pine	-	3,210	801,693	804,903	-	8,897,587	-	8,897,587	9,702,490	25,989,578	37.3%
Pope	-	157,065	762,198	919,263	-	3,679,912	(51,068)	3,628,844	4,548,107	11,821,671	38.5%
Ramsey	3,819,936	123,848,540	68,873,130	196,541,606	319,835	15,101,615	-	15,421,450	211,963,056	511,427,195	41.4%
Renville	350,000	395,099	4,521,940	5,267,039	5,551,316	-	(703,880)	4,847,436	10,114,475	24,085,355	42.0%
Todd	-	-	3,245,022	3,245,022	6,403,796	-	(11,811)	6,391,985	9,637,007	22,786,325	42.3%
Norman	5,000	-	3,590,866	3,595,866	189,748	1,249,499	(1,048,124)	391,123	3,986,989	9,176,317	43.4%
Anoka	-	4,903,766	29,545,493	34,449,259	5,407,567	53,996,986	-	59,404,553	93,853,812	213,496,462	44.0%
Scott	-	1,777,610	24,249,502	26,027,112	-	8,816,686	-	8,816,686	34,843,798	78,921,889	44.1%
Murray	-	1,593,655	1,825,873	3,419,528	-	2,343,549	-	2,343,549	5,763,077	13,028,890	44.2%
Carver	745,733	4,479,321	16,986,718	22,211,772	-	11,104,032	(54,216)	11,049,816	33,261,588	74,930,939	44.4%
Mahnomen	5,000	4,306	1,819,865	1,829,171	-	2,223,806	-	2,223,806	4,052,977	9,018,540	44.9%
Cottonwood	-	358,981	5,263,186	5,622,167	-	1,240,755	(1,278,376)	(37,621)	5,584,546	12,271,632	45.5%
Fillmore	-	967,629	1,380,820	2,348,449	4,567,584	751,668	-	5,319,252	7,667,701	16,831,538	45.6%
Washington	-	12,182,064	55,076,524	67,258,588	-	899,558	-	899,558	68,158,146	147,513,719	46.2%
Carlton	-	-	9,676,738	9,676,738	-	-	8,134,905	8,134,905	17,811,643	35,405,683	50.3%
Stearns	-	4,186	26,201,369	26,205,555	609,942	25,341,107	-	25,951,049	52,156,604	100,316,337	52.0%
Crow Wing	3,958,743	-	12,578,723	16,537,466	-	11,357,813	-	11,357,813	27,895,279	53,593,935	52.0%
Houston	-	-	3,864,031	3,864,031	-	6,225,445	-	6,225,445	10,089,476	19,202,133	52.5%
Douglas	-	3,004,500	3,574,928	6,579,428	-	11,668,782	(96,234)	11,572,548	18,151,976	34,419,728	52.7%
Wright	-	2,435,766	26,503,243	28,939,009	1,030,515	12,028,668	-	13,059,183	41,998,192	78,997,683	53.2%
Hubbard	6,835,211	-	210,062	7,045,273	3,017,915	5,094,669	-	8,112,584	15,157,857	28,156,871	53.8%
Becker	2,250,000	-	2,473,307	4,723,307	5,008,480	9,106,283	-	14,114,763	18,838,070	34,888,854	54.0%
Saint Louis	11,807,038	9,190,115	29,938,027	50,935,180	24,381,395	39,753,821	-	64,135,216	115,070,396	208,470,047	55.2%
Brown	-	383,249	2,407,422	2,790,671	-	9,696,058	(168,553)	9,527,505	12,318,176	22,267,838	55.3%
Freeborn	-	148,645	7,719,849	7,868,494	-	9,097,353	(229)	9,097,124	16,965,618	30,512,991	55.6%
Benton	-	-	8,580,318	8,580,318	258,967	6,449,537	-	6,708,504	15,288,822	27,487,325	55.6%
Grant	5,596	44,758	1,699,630	1,749,984	-	2,831,442	-	2,831,442	4,581,426	8,025,096	57.1%
Olmsted	-	2,870,733	32,494,150	35,364,883	-	37,082,358	-	37,082,358	72,447,241	124,018,403	58.4%
Kandiyohi	-	-	9,782,315	9,782,315	10,745,288	9,462,733	(952,365)	19,255,656	29,037,971	48,386,458	60.0%
Itasca	-	-	10,625,501	10,625,501	3,955,332	18,508,254	-	22,463,586	33,089,087	54,902,893	60.3%
Polk	1,538	-	13,539,638	13,541,176	11,555,326	-	(503,553)	11,051,773	24,592,949	40,753,637	60.3%
Le Sueur	-	-	5,412,437	5,412,437	-	7,867,037	(178,547)	7,688,490	13,100,927	21,550,905	60.8%
Mille Lacs	-	436,160	8,196,333	8,632,493	100,365	6,309,313	(40,038)	6,369,640	15,002,133	24,499,530	61.2%
Watonwan	-	-	4,813,717	4,813,717	-	4,359,435	(131,554)	4,227,881	9,041,598	14,725,633	61.4%
Beltrami	-	2,713,747	13,684,832	16,398,579	1,125,735	17,419,894	-	18,545,629	34,944,208	56,190,238	62.2%
Chisago	1,058,623	1,913,463	9,449,788	12,421,874	400,000	12,296,775	(487)	12,696,288	25,118,162	40,302,475	62.3%
Morrison	385,887	2,633,599	4,785,481	7,804,967	318,107	10,845,030	-	11,163,137	18,968,104	30,096,953	63.0%
Rock	-	365,326	3,276,438	3,641,764	-	2,446,249	-	2,446,249	6,088,013	9,537,156	63.8%
Goodhue	6,131,975	2,427,444	7,680,519	16,239,938	2,403,531	8,352,024	-	10,755,555	26,995,493	41,665,505	64.8%
Otter Tail	-	358,658	14,733,014	15,091,672	-	15,254,989	(163,477)	15,091,512	30,183,184	45,847,484	65.8%
Wilkin	-	600,000	1,960,188	2,560,188	-	3,859,925	(66,227)	3,793,698	6,353,886	9,611,917	66.1%
Stevens	11,212	-	2,540,560	2,551,772	320,000	3,841,366	(110,673)	4,050,693	6,602,465	9,909,125	66.6%
Kittson	2,112,169	-	2,621,363	4,733,532	330,000	1,551,198	(374,747)	1,506,451	6,239,983	9,315,411	67.0%

Table 6
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Ranked by Unrestricted Fund Balance as a Percent of Total Current Expenditures

County	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Lake	3,525,019	-	5,744,643	9,269,662	1,099,984	4,723,403	(881,067)	4,942,320	14,211,982	20,942,218	67.9%
Waseca	-	818,097	4,129,951	4,948,048	8,031,628	34,267	-	8,065,895	13,013,943	19,040,542	68.3%
Meeker	-	-	6,011,109	6,011,109	58,682	8,390,391	-	8,449,073	14,460,182	20,985,977	68.9%
Wabasha	-	129,667	8,965,620	9,095,287	-	4,623,173	(543,090)	4,080,083	13,175,370	19,041,569	69.2%
Marshall	-	-	2,690,467	2,690,467	-	6,259,124	-	6,259,124	8,949,591	12,878,469	69.5%
Winona	-	1,866,002	9,128,502	10,994,504	-	10,547,418	-	10,547,418	21,541,922	30,697,273	70.2%
Steele	425,000	1,084,643	8,367,775	9,877,418	275,000	11,360,540	(626,727)	11,008,813	20,886,231	29,412,277	71.0%
Traverse	-	615,684	1,873,932	2,489,616	-	3,138,216	-	3,138,216	5,627,832	7,919,618	71.1%
Martin	-	-	7,702,528	7,702,528	983,833	3,901,839	(680,157)	4,205,515	11,908,043	16,750,478	71.1%
Pennington	859,745	-	2,749,830	3,609,575	2,135,666	2,547,863	-	4,683,529	8,293,104	11,437,610	72.5%
Nobles	-	1,969,291	4,866,779	6,836,070	-	7,410,205	-	7,410,205	14,246,275	19,644,253	72.5%
Aitkin	-	7,827,191	3,933,986	11,761,177	-	6,495,105	(22,419)	6,472,686	18,233,863	23,881,854	76.4%
Lyon	1,165,820	1,416,194	4,950,192	7,532,206	1,479,575	4,144,856	-	5,624,431	13,156,637	17,017,806	77.3%
Big Stone	549,960	14,703	994,409	1,559,072	244,584	3,782,308	-	4,026,892	5,585,964	7,133,607	78.3%
Rice	2,186,254	2,135,692	11,233,731	15,555,677	10,392,704	331,519	-	10,724,223	26,279,900	33,537,197	78.4%
Sibley	323,890	-	8,692,286	9,016,176	318,199	7,466,063	(1,524,780)	6,259,482	15,275,658	19,361,365	78.9%
Sherburne	-	7,778,245	13,518,151	21,296,396	2,417,916	19,453,681	-	21,871,597	43,167,993	54,671,045	79.0%
Lac qui Parle	358,398	44,683	905,914	1,308,995	708,400	5,629,264	-	6,337,664	7,646,659	9,391,121	81.4%
Dodge	186,641	108,000	5,392,906	5,687,547	344,971	7,479,434	-	7,824,405	13,511,952	16,415,593	82.3%
Clearwater	3,218,062	-	2,628,693	5,846,755	2,945,131	2,639,720	-	5,584,851	11,431,606	13,839,759	82.6%
Pipestone	-	1,511,904	3,744,739	5,256,643	-	3,472,564	-	3,472,564	8,729,207	10,385,150	84.1%
Lincoln	-	1,219,147	3,058,814	4,277,961	-	1,720,796	-	1,720,796	5,998,757	7,003,887	85.6%
Dakota	3,180,168	34,233,198	29,174,571	66,587,937	16,800,000	127,244,826	-	144,044,826	210,632,763	244,938,970	86.0%
Jackson	521,303	666,166	4,342,093	5,529,562	5,179,825	-	-	5,179,825	10,709,387	12,369,313	86.6%
Nicollet	-	714,300	9,959,391	10,673,691	-	9,741,796	(239,293)	9,502,503	20,176,194	22,554,374	89.5%
Cass	8,700,000	1,841,815	7,481,792	18,023,607	3,350,000	14,543,948	-	17,893,948	35,917,555	39,433,614	91.1%
Cook	-	1,230,956	8,169,009	9,399,965	-	2,657,414	(22,568)	2,634,846	12,034,811	13,210,696	91.1%
Koochiching	3,045,310	-	1,989,397	5,034,707	2,607,430	8,614,372	-	11,221,802	16,256,509	17,491,606	92.9%
Redwood	1,554,585	2,593,739	3,224,916	7,373,240	-	8,552,291	-	8,552,291	15,925,531	16,938,051	94.0%
Lake of the Woods	1,695,142	-	2,454,726	4,149,868	634,290	2,278,499	(11,605)	2,901,184	7,051,052	7,421,318	95.0%
Chippewa	-	-	3,567,765	3,567,765	-	10,327,941	-	10,327,941	13,895,706	14,603,083	95.2%
McLeod	2,355	5,406,640	11,704,453	17,113,448	20,150	12,016,967	(589,111)	11,448,006	28,561,454	29,992,750	95.2%
Mower	3,000	7,908,709	13,361,837	21,273,546	-	7,070,376	-	7,070,376	28,343,922	28,067,602	101.0%
Yellow Medicine	40,828	-	5,234,085	5,274,913	-	7,693,053	-	7,693,053	12,967,966	11,656,005	111.3%
Red Lake	3,627,130	-	-	3,627,130	1,254,512	1,757,884	-	3,012,396	6,639,526	5,170,205	128.4%
Total	\$ 79,651,672	\$ 285,617,832	\$ 853,062,548	\$ 1,218,332,052	\$ 328,991,004	\$ 784,464,606	\$ (17,714,998)	\$ 1,095,740,612	\$ 2,314,072,664	\$ 4,613,272,756	50.2%

This page left blank intentionally

APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

This page left blank intentionally

Appendix A - County General and Special Revenue Unrestricted Fund Balances

Minnesota counties report their unrestricted fund balances at the close of their fiscal year, which ends December 31. This may create an impression that counties have an excessive amount of funds held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash flow cycles. Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, many counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid, and property tax credits comprise the majority of county discretionary revenues. Minnesota laws govern the flow of these major revenue sources into county treasuries:

- The first half of property taxes from property owners is due by May 15 of each year, and is distributed to counties generally by the end of June or early July.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- The second half of property taxes from property owners is due by October 15 of each year, and is distributed to counties generally by the end of November.
- Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating expenditures during the first five months of the next fiscal year. An adequate fund balance will provide counties with the cash flow required to finance expenditures and avoid short-term borrowing.

Unique Circumstances of Each County Determine the Size of Fund Balance

While counties must rely on the unrestricted fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing including:

- If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties may need less reserves in their General Fund and Special Revenue Funds if they have unrestricted fund balances in other governmental or proprietary funds from which they may borrow or transfer resources, or if they receive significant revenues from sources other than property taxes and state aid payments (i.e., charges for services). Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain unrestricted fund balances in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.¹ If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and Special Revenue funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy.

¹The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government’s governmental funds should be reported in the new classifications based on the definitions in the following table:

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ²	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”³ 	<ul style="list-style-type: none"> • Restricted by State Statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ⁴	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new County hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ⁵	<ul style="list-style-type: none"> • Governing board has set aside \$2 million for a county hospital and the county manager may amend this up to \$100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ⁶	

² GASB Statement No. 54, ¶ 6
³ GASB Statement No. 54, ¶ 8
⁴ GASB Statement No. 54, ¶ 10
⁵ GASB Statement No. 54, ¶ 13
⁶ GASB Statement No. 54, ¶ 17

This page left blank intentionally

GLOSSARY

This page left blank intentionally

Glossary

ALL OTHER EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

ALL OTHER REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

BORROWING - These other financing sources reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the counties.

CAPITAL PROJECT FUND - A fund used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by enterprise funds).

CHARGES FOR SERVICES - These revenues represent user charges paid in exchange for a service, exclusive of revenues from enterprise funds. Examples include sanitation charges, golf fees, court costs, and public safety contracts.

COMMITTED FUND BALANCE - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources designated to pay the interest, fiscal charges, and principal on long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include hospitals, nursing homes, nursing services, and solid waste. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

Glossary

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with local government functions, such as administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, in addition to supplies and building maintenance.

GOVERNMENTAL FUNDS - These are funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Capital Projects, and Permanent.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

HUMAN SERVICES - These expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

INTEREST EARNINGS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LIBRARIES - These expenditures relate to the current expenditures and capital outlays for county public libraries. Current expenditures include expenditures for staffing and administration, circulation, cataloging of library materials, reference services for library patrons, processing and forwarding materials, and general infrastructure costs. Examples of capital outlays are construction, renovation of existing facilities, and the purchase of mobile library units.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, building permits, and other non-business licenses and permits.

NET TAX LEVY - The net county property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the county.

NET TAXABLE TAX CAPACITY - The tax capacity, less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

NONSPENDABLE FUND BALANCE - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OTHER FINANCING SOURCES - These sources include long-term debt proceeds, sales of fixed assets, and transfers from other funds.

OTHER FINANCING USES - These sources include transfers to other funds, the refunding of bond proceeds deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

Glossary

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations, such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, baseball fields, organized recreation activities, etc.

PERMAMENT FUND - A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the county programs.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property.

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some local governments provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as ditch maintenance, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenditures relating to current operations.

TOTAL EXPENDITURES - This category includes current operating expenditures, capital outlays, and debt service principal and interest payments.

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

Glossary

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds are not included in the governmental funds.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

UNASSIGNED FUND BALANCE - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.