

State of Minnesota



**Office of the State Auditor**

Julie Blaha  
State Auditor

---

**Minnesota Special Districts  
2020 Revenues, Expenditures, and Debt**

For Fiscal Years Ended Between  
July 1, 2020, and June 30, 2021

## 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 100 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 Minnesota's local 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.osa.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.osa.state.mn.us](http://www.osa.state.mn.us).

# Minnesota Special Districts 2020 Revenues, Expenditures, and Debt

For Fiscal Years Ended Between  
July 1, 2020, and June 30, 2021



**Office of the State Auditor**

**June 8, 2022**

Government Information Division  
Office of the State Auditor  
State of Minnesota

**Deputy State Auditor**

Dianne Syverson

**Staff**

*Kathy Docter, Director of Government Information Division*

*John Jernberg, Research Analysis Specialist*

*Christy John, Research Analyst Intermediate*

*Mark Albarado, Management Analyst 2*

*Tiffany O'Neil, Accounting Officer*

*Erin St. Cyr, Accounting Officer*

*Marie Henning, Local Government Auditor - Senior*

---

## Table of Contents

---

Scope and Methodology .....	1
Executive Summary .....	2
Overview.....	3
Governmental Funds .....	4
Enterprise Funds.....	7
Long-Term Debt.....	9
Appendix 1 - List of Special Districts That Failed to Report - 2020 .....	11
Appendix 2 - Special District Descriptions .....	13

---

## List of Tables in the Report

---

Table 1: Number and Types of Special Districts Reporting Financial Data in 2020 .....	3
Table 2: Summary of Governmental Fund Revenues for Fiscal Years 2019 and 2020 .....	19
Table 3: Summary of Governmental Fund Expenditures for Fiscal Years 2019 and 2020.....	20
Table 4: Enterprise Fund Operations for Fiscal Years 2019 and 2020.....	21
Table 5: Summary of Special Districts Indebtedness for Fiscal Years 2019 and 2020.....	22
Table 6: Classification of Governmental Fund Revenues for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021 .....	24
Table 7: Classification of Governmental Fund Expenditures for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021.....	42
Table 8: Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021 .....	57
Table 9: Total Outstanding Indebtedness of the Governmental and Enterprise Funds for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021.....	77

---

## Scope and Methodology

---

This report provides financial information on the 565 special districts that provided financial information to the Office of the State Auditor for fiscal year 2020.<sup>1</sup> This report focuses exclusively on those special districts that are not component units of a primary local government.<sup>2</sup>

Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services in a limited scope. Minnesota statutes authorize the creation of a variety of special districts. Some special districts are created through special legislation, while others are generally authorized by law but require approval by local electors or local elected officials. Many special districts have boards that are appointed by local and/or state officials, while others have elected board members, such as soil and water conservation districts.

Depending on the type of district and the authorizing legislation, special districts may levy property taxes and/or special assessments. When the primary sources of revenues for a special district are derived from taxes or intergovernmental revenues, the district generally accounts for its activities in governmental funds. In other instances, special districts function similarly to a private business and charge fees to cover the costs of providing the services. Special districts that operate in this manner account for their activities in enterprise funds.

Special districts in Minnesota end their fiscal years at different times. This report covers the special districts with fiscal years that ended between July 1, 2020, and June 30, 2021 (FY 2020). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts have a different fiscal year-end than those listed.

This report categorizes special districts into 30 functional categories such as airport commissions, hospital districts, and sanitation districts. Table 1 shows the 2020 distribution of the districts that reported their financial information to the Office of the State Auditor by type of district. Tables 2 through 5 provide a two-year summary of governmental fund revenues and expenditures, enterprise fund operations, and outstanding indebtedness.<sup>3</sup> Tables 6 through 9 provide detailed 2020 financial data on special district governmental and enterprise funds, including outstanding debt.

---

<sup>1</sup>The identified number of special districts in 2020 was 604. Out of this, 39 entities either failed to report any financial information to the Office of the State Auditor, or reported after the deadline. Seven entities submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures. Data provided by these seven entities are included in this report for comparison purposes. See Appendix 1 for a listing of the 46 special districts.

<sup>2</sup>An example of a district not included in this report would be a city housing and redevelopment authority (HRA) whose financial activities are included in the city's annual financial audit.

<sup>3</sup>While the summary tables provide information on the year-to-year changes, readers should note that 11 more districts reported in 2020 than in 2019. In addition, some districts reported in 2020 but not in 2019, and some that reported in 2019 did not report in 2020. These factors limit the value of year-to-year comparisons and can skew the comparisons in the tables.

---

## Executive Summary

---

- Special districts reported total governmental fund revenues of \$1.3 billion in 2020. The primary sources of revenues for special district governmental funds were state grants (34 percent), taxes (20 percent), federal grants (16 percent), and charges for services (14 percent) (pg. 4).
- Special districts reported total governmental expenditures of \$1.3 billion in 2020. Of this amount, \$1.0 billion were current expenditures, \$114.1 million were capital outlays, and \$101.4 million were debt service payments (pg. 6).
- In 2020, special district enterprise operations reported operating revenues of \$2.1 billion, operating expenses of \$3.0 billion, and operating losses of \$874.6 million (operating revenues minus operating expenses). In addition, special district enterprises had nonoperating revenues of \$1.1 billion, nonoperating expenses of \$212.7 million, and a net profit of \$1.2 million. Nonoperating revenues include sources such as taxes and intergovernmental grants (pg. 7).
- Special districts reported \$5.5 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2020 (pg. 9).
- Of the 143 special districts that held long-term debt in 2020, five special districts accounted for \$4.6 billion, or 83 percent, of the total outstanding long-term debt of special districts. The five special districts, in order of outstanding long-term debt, were the Metropolitan Council, the Metropolitan Airports Commission, the Western Minnesota Municipal Power Agency, the Southern Minnesota Municipal Power Agency, and the Minnesota Municipal Power Agency (pg. 9).

## Overview

This report focuses on a type of government called special districts. Special districts are often created to address issues that extend beyond traditional local government boundaries. Common functional responsibilities include soil and water conservation, housing and redevelopment, and mental health and family services.

In 2020, 604 special districts were required to report financial information to the Office of the State Auditor. Of these districts, 39 did not comply with Minn. Stat. § 6.756. Table 1 below shows, by district type, the distribution of the 565 special districts that reported their financial information.<sup>4</sup>

<b>Special District Type</b>	<b>Number of Districts</b>	<b>Special District Type</b>	<b>Number of Districts</b>
Airport Commissions	8	Port Authorities	1
Cable Commissions	9	Power Agencies	4
Computing Consortia	5	Public Safety Authorities	42
Economic Development Authorities	2	Recreation Authorities	6
Education Districts	23	Regional Development Commissions	8
Health/Human Services	19	Regional Railroad Authorities	4
Hospital Districts	15	Rural Water Systems	6
Housing and Redevelopment Authorities	78	Sanitation Districts	36
Joint Powers	5	Service Cooperatives	11
Lake Conservation Districts	3	Soil and Water Conservation Districts	92
Lake Improvement Districts	14	Solid Waste Commissions/Boards	6
Law Enforcement - Special Districts	8	Training Centers/Councils	1
Library Districts	14	Transit Commissions	7
Mental Health/Family Services Collaboratives	73	Watershed Districts	42
Planning Agencies/Boards	1	Watershed Management Organizations	22

Special districts that rely on general revenue, such as taxes and intergovernmental revenue, to fund their operations use governmental funds to account for their financial activities. In contrast, special districts which operate as enterprise funds report income or losses and are generally expected to cover most of their costs through charging fees. Special districts may have both governmental fund activities as well as enterprise fund activities.

In 2020, special districts had total governmental fund revenues and expenditures of \$1.3 billion and \$1.3 billion, respectively. Special district enterprise funds reported operating revenues of \$2.1 billion and operating expenses of \$3.0 billion, resulting in operating losses of \$874.6 million (operating revenues minus operating expenses).

<sup>4</sup>The number of special districts reflects the total number of parent entities. For example, the Metropolitan Council is listed once as a Regional Development Commission. Its underlying enterprise funds, such as Metro Transit Bus and Metro Transit Light Rail, are not counted as separate special districts in this table. Table 8, starting on page 57, provides detail on the enterprise funds of the special districts.

---

# Governmental Funds

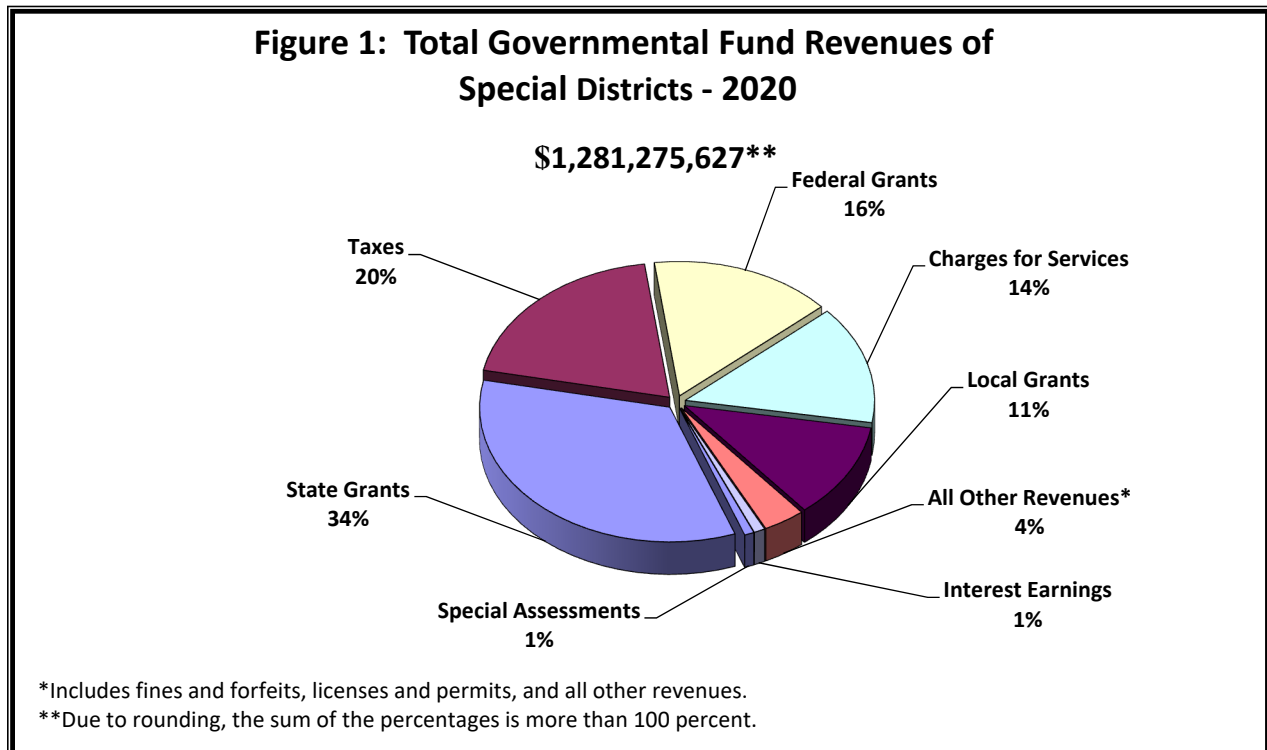
---

## Revenues by Source

Special districts reported total governmental fund revenues of \$1.3 billion in 2020. The primary sources of revenues for special district governmental funds were state grants (34 percent), taxes (20 percent), federal grants (16 percent), and charges for services (14 percent).

In 2020, total revenues decreased slightly from the amount reported in 2019 (-0.2 percent). The revenue categories showing the greatest percentage increases were federal grants (38 percent, or \$55.3 million)<sup>5</sup> and all other revenues (36 percent, or \$12.1 million).<sup>6</sup> The revenue categories showing the greatest percentage decreases were interest earnings (-51 percent, or -\$12.8 million), special assessments (-19 percent, or -\$2.4 million), and charges for services (-17 percent, or -\$38.0 million). On a dollar basis, the category of revenue showing the largest increase was federal grants, which increased \$55.3 million, or 38 percent. The category showing the largest decrease on a dollar basis was charges for services, which decreased \$38.0 million, or 17 percent.

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



---

<sup>5</sup>The special districts in this report received \$17.8 million in 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Act funds.

<sup>6</sup>For this analysis, the category “all other revenues” includes fines and forfeits, licenses and permits, and all other revenues. In Tables 2 and 6, these categories are presented separately.

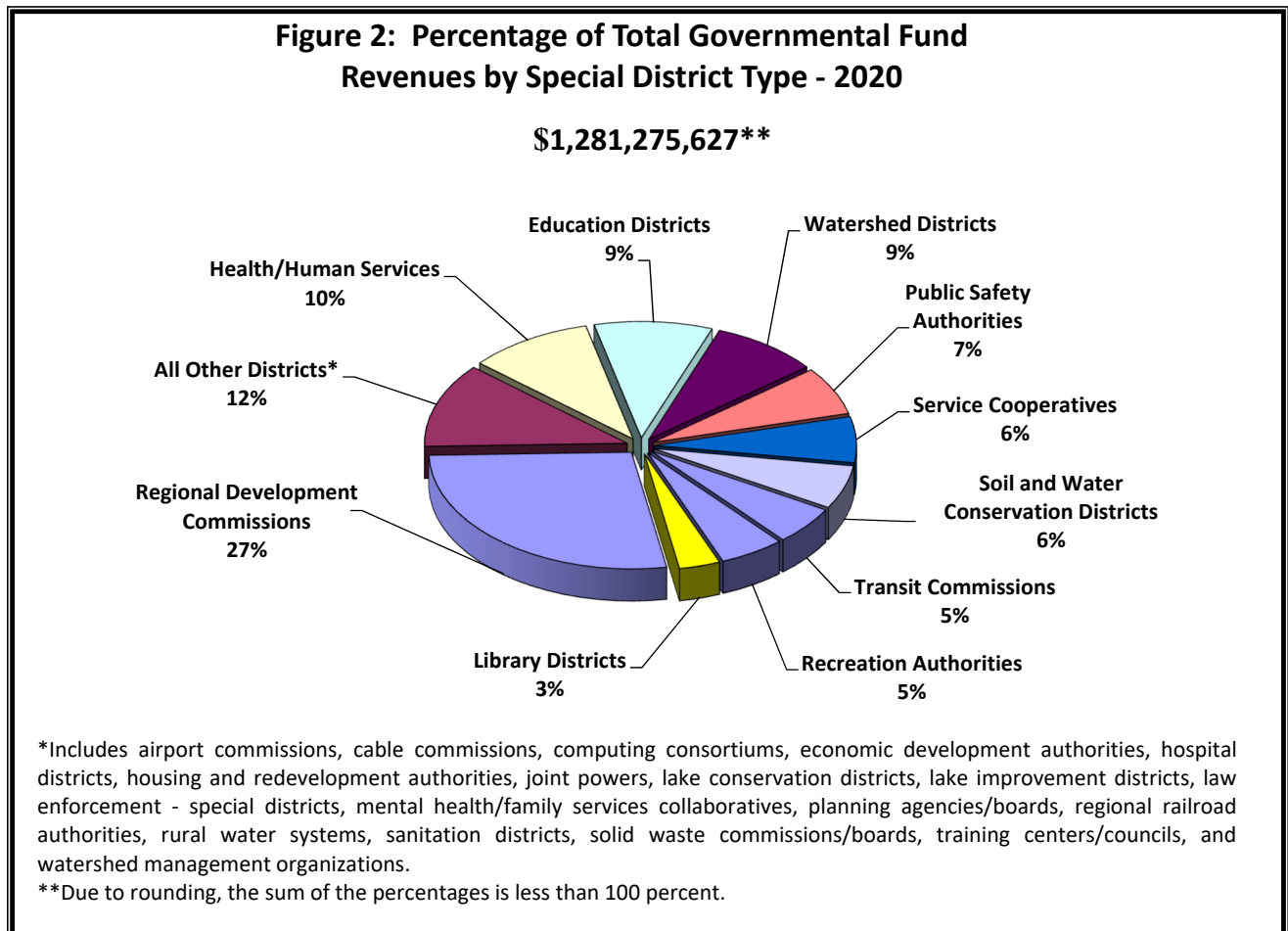


## Revenues by District Type

There were 399 special districts that had governmental fund revenues.<sup>7</sup> Of these, 21 districts had revenues greater than \$10 million and accounted for 57 percent of all governmental fund revenues. The Metropolitan Council, a regional development commission, and the Three Rivers Park District, a recreation authority, together accounted for 30 percent of total governmental fund revenues.

When aggregated by type of district, regional development commissions (27 percent), health and human services (ten percent), education districts (nine percent), and watershed districts (nine percent) received the greatest amount of governmental fund revenues.

Figure 2 below shows total revenues by special district type.



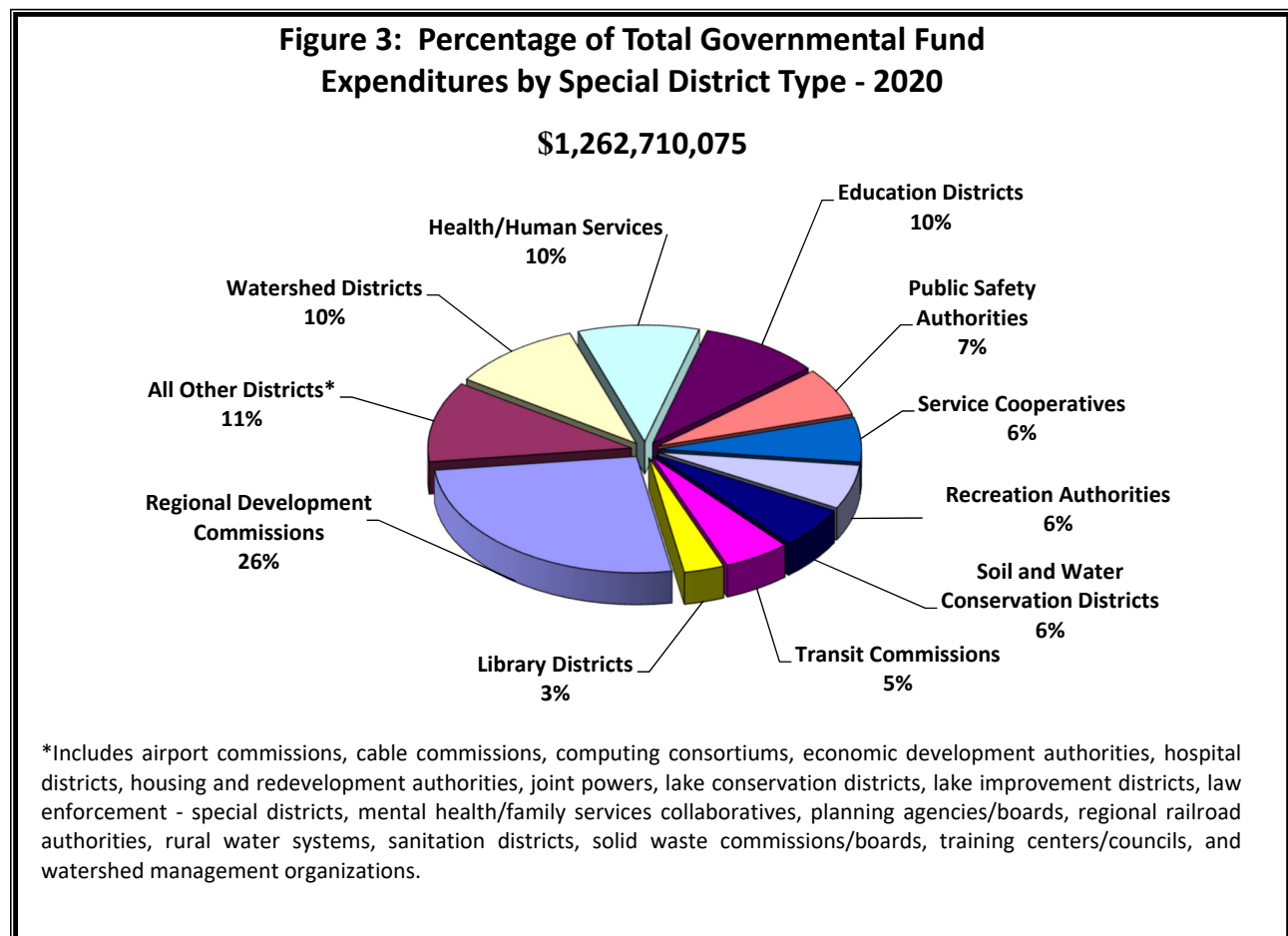
<sup>7</sup>The other 164 districts had only enterprise funds or showed no activity in 2020. The McLeod County Regional Railroad Authority and Tofte-Schroeder Sanitary Sewer District reported no governmental fund revenues but reported governmental fund expenditures.

## Expenditures by District Type

Special districts reported total governmental expenditures of \$1.3 billion in 2020. Of this amount, \$1.0 billion were current expenditures, \$114.1 million were capital outlays, and \$101.4 million were debt service payments.

Although there were 401 special districts with governmental fund expenditures, four districts accounted for 36 percent of total expenditures.<sup>8</sup> The Metropolitan Council accounted for 24 percent of total expenditures, the Three Rivers Park District accounted for six percent, the Southwest - West Central Service Cooperative accounted for three percent, and the Southwest Health and Human Services accounted for two percent. The Metropolitan Council accounted for 93 percent of regional development commissions' total expenditures, the Three Rivers Park District accounted for 96 percent of recreation authorities' total expenditures, the Southwest - West Central Service Cooperative accounted for 49 percent of service cooperatives' total expenditures, and the Southwest Health and Human Services accounted for 25 percent of Health and Human Services' total expenditures.

Figure 3 below shows the percentage of total governmental fund expenditures by district type.



<sup>8</sup>The McLeod County Regional Railroad Authority and Tofte-Schroeder Sanitary Sewer District reported no governmental fund revenues but reported governmental fund expenditures.

---

## Enterprise Funds

---

### Revenues and Expenses by District Type

In addition to governmental funds, many special districts establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees, user charges, and grants. Although some enterprises may report a net profit, most have the objective of breaking even. Some special districts choose to subsidize an enterprise that benefits the community and/or communities as a whole. Enterprise fund accounting provides more detailed financial information on operations where there are public policy, accountability, management control, and other concerns.

In 2020, special district enterprise operations reported operating revenues of \$2.1 billion, operating expenses of \$3.0 billion, and operating losses of \$874.6 million (operating revenues minus operating expenses).<sup>9</sup> In addition, special district enterprises had nonoperating revenues of \$1.1 billion, nonoperating expenses of \$212.7 million, and a net profit of \$1.2 million. Nonoperating revenues include sources such as taxes and intergovernmental grants.

The operating losses of \$874.6 million reflect enterprises whose operating expenses exceeded what was collected in fee revenue. The special district enterprises primarily responsible for the operating losses were regional development commissions. In particular, the Metropolitan Council's enterprise operations posted combined operating losses of \$605.9 million. The Metropolitan Council has five enterprises: bus transit, commuter rail, environmental services, housing and redevelopment authority, and light rail. All of these enterprises, except environmental services, posted operating losses. A significant portion of the operating losses was offset by nonoperating revenues from federal, state, and local government grants, which resulted in overall net profit for these operations of \$26.0 million.

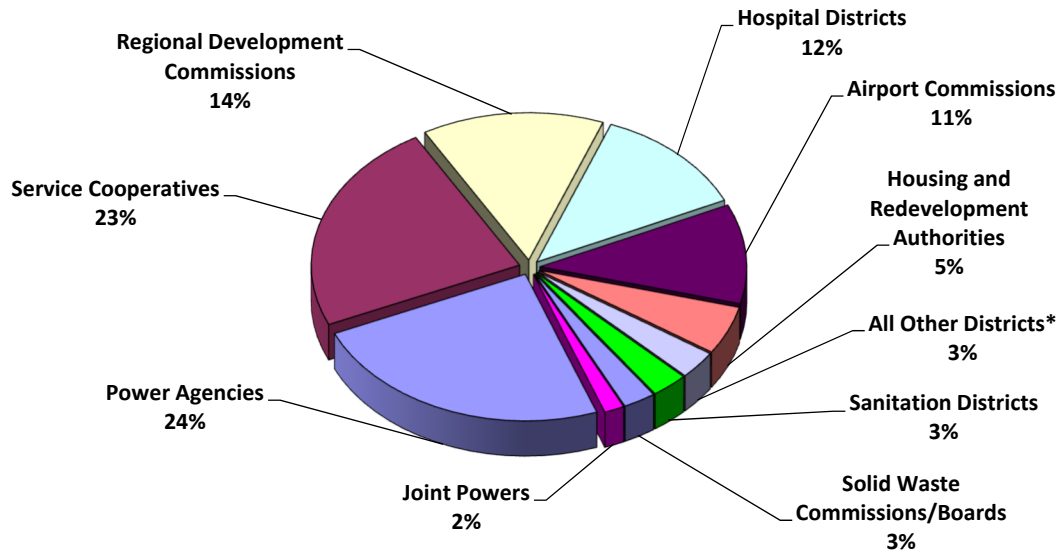
Figure 4 on the following page shows the distribution of enterprise fund operating revenues by district type, while Figure 5, also on the following page, shows the distribution of enterprise fund operating expenses by district type.

---

<sup>9</sup>Total excludes internal service funds that reflect interdepartmental billing.

**Figure 4: Special District Enterprise Fund Operating Revenues by District Type - 2020**

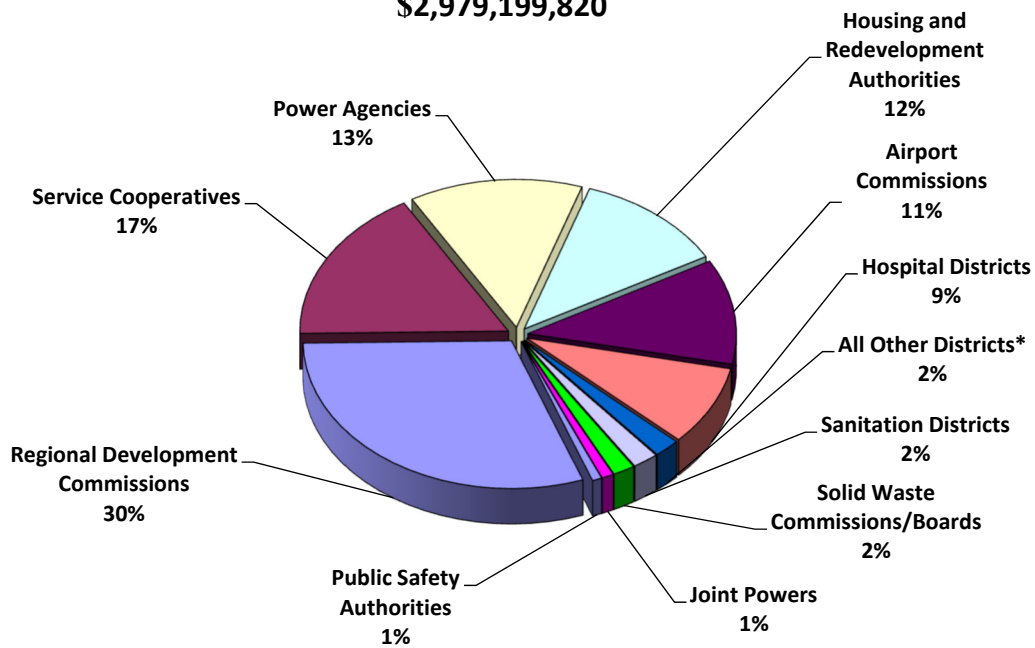
**\$2,104,562,609**



\*Includes cable commissions, computing consortiums, economic development authorities, health and human services districts, library districts, port authorities, public safety authorities, recreation authorities, rural water systems, transit commissions, watershed districts, and watershed management organizations.

**Figure 5: Special District Enterprise Fund Operating Expenses by District Type - 2020**

**\$2,979,199,820**



\*Includes cable commissions, computing consortiums, economic development authorities, health and human services districts, library districts, port authorities, recreation authorities, rural water systems, training centers/councils, transit commissions, watershed districts, and watershed management organizations.

---

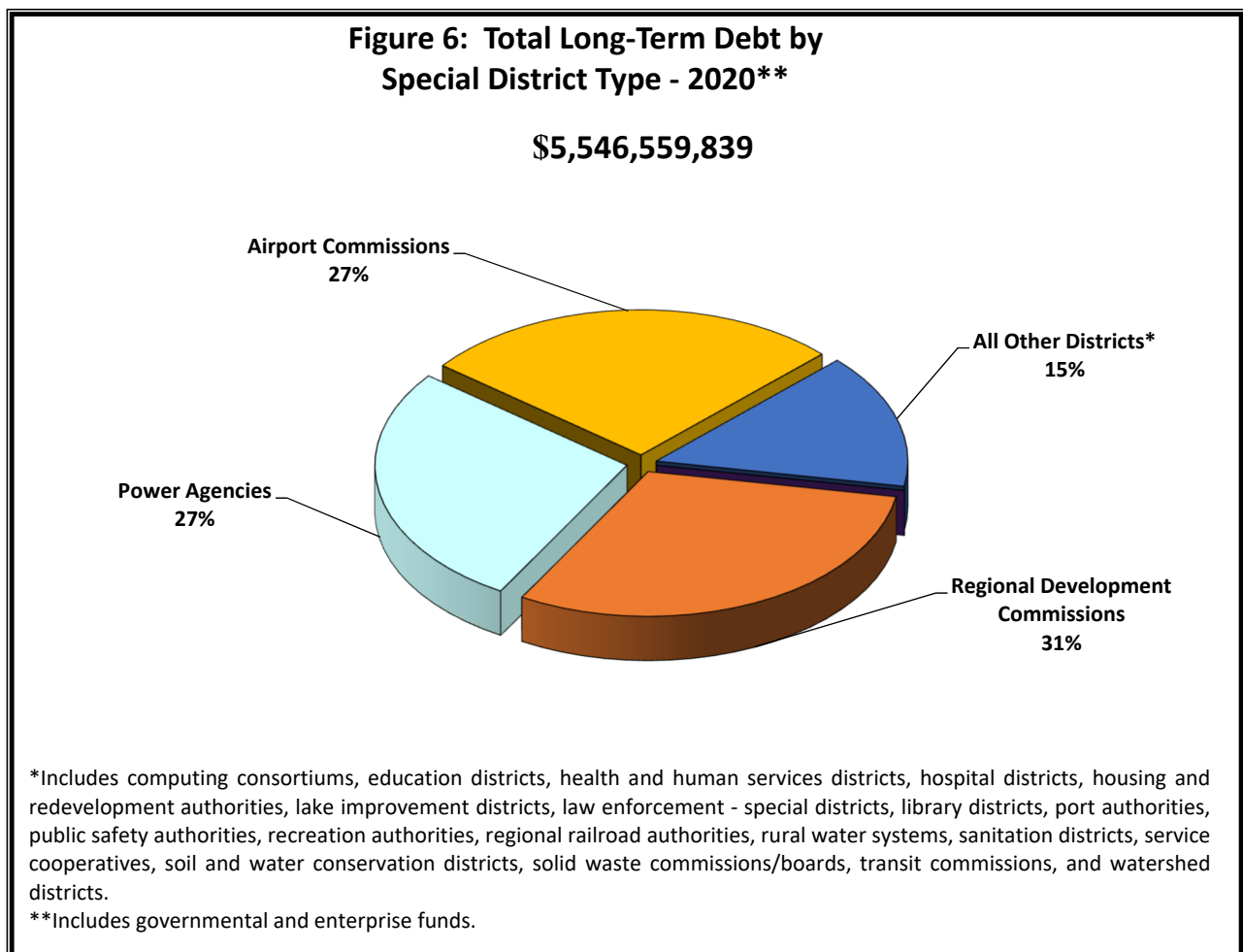
## Long-Term Debt

---

Special districts reported \$5.5 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2020. In comparison, counties had long-term debt of \$4.2 billion, while cities had \$9.8 billion in long-term debt in 2020. The totals for debt include both governmental and enterprise funds.

Of the 143 special districts that held long-term debt in 2020, five special districts accounted for \$4.6 billion, or 83 percent, of the total outstanding long-term debt of special districts. The five special districts, in order of outstanding long-term debt, were the Metropolitan Council, the Metropolitan Airports Commission, the Western Minnesota Municipal Power Agency, the Southern Minnesota Municipal Power Agency, and the Minnesota Municipal Power Agency.

Figure 6 below shows the distribution of long-term debt by special district type.



**APPENDIX 1**

**LIST OF SPECIAL DISTRICTS THAT FAILED  
TO REPORT  
TO THE OFFICE OF THE STATE AUDITOR**

---

## Appendix 1

---

### List of Special Districts That Failed to Report to the Office of the State Auditor - 2020

#### Failed to Report

Aitkin County Soil and Water Conservation District  
Baudette Housing and Redevelopment Authority  
Beltrami County Housing and Redevelopment Authority  
Bemidji Regional Airport\*  
Big Lake Area Sanitary District  
Big Stone County Housing and Redevelopment Authority  
Briar Lake Improvement District  
Cedar Lake Area Water and Sanitary Sewer District  
Clearwater County Housing and Redevelopment Authority  
East Polk Soil and Water Conservation District  
Faribault County Soil and Water Conservation District  
Floodwood Area Emergency Medical Service District  
Grant County Youth and Child Council (Collaborative)\*  
Headwaters Regional Development Commission  
Hennepin County Children's Mental Health Collaborative  
Henning Housing and Redevelopment Authority  
Houston Housing and Redevelopment Authority  
Hubbard County Housing and Redevelopment Authority  
Isanti County Integrated Children's Collaborative Fund  
Itasca Area Collaborative  
Joe River Watershed District  
Knife River-Larsmont Sanitary District  
Lake Pulaski Improvement District\*  
Leota Sanitary District  
Lewisville Area Volunteer Fire Fighting Company Fire Protection District

Mahnomen Soil and Water Conservation District  
McLeod County Regional Railroad Authority\*  
Minnesota Valley Regional Rail Authority  
Northeast Minnesota Office of Job Training  
Northwest Minnesota Household Hazardous Waste  
Management Joint Powers Board  
Oakland Sanitation District  
Pelican Valley Health Center Hospital District  
Pennington County Family Services Collaborative  
Randall Joint Advisory Fire Board  
Redwood Falls Housing and Redevelopment Authority  
Region 4 South Mental Health Consortium  
Saint Louis Park Housing and Redevelopment Authority  
Southwest Regional Development Commission  
Stockton-Rollingstone-Minnesota City Watershed District  
Tofte-Schroeder Sanitary Sewer District\*  
Villard Area Lakes Sanitary District  
Wannaska Sanitary District\*  
Warroad Watershed District\*  
West Polk Soil and Water Conservation District  
Windom Housing and Redevelopment Authority  
Yellow Medicine River Watershed District

\*These entities submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

## **APPENDIX 2**

### **SPECIAL DISTRICT DESCRIPTIONS**



---

## Appendix 2

---

### Special District Descriptions

The Minnesota Legislature has authorized a variety of special districts or authorities that are considered special districts.

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

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

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

**Housing and Redevelopment Authorities** - Minnesota statutes allow a housing and redevelopment authority be established in each municipality and most counties on resolution of the respective governing bodies. Multi-county authorities may also be established. Each authority is administered by a board of commissioners appointed by the Mayor with the consent of the municipal governing body or by the county governing body, as appropriate. Authorities may issue revenue bonds; fix and collect rents; and accept grants, gifts, and contributions. A property tax may be levied with the approval of the establishing government.

The Minneapolis Public Housing Authority, organized in 1986, was established under this law. Special acts authorize city-governing bodies to serve as housing authority commissioners ex-officio in a few localities. A housing authority governed by the city governing body is not counted as a separate government.

**Mental Health/Family Services Collaboratives** - A qualified family services collaborative includes a minimum of one school district, one county, one public health entity, one community action agency, and one Head Start grantee that must agree in writing to provide coordinated family services and commit resources to an integrated fund.

Collaboratives are expected to have broad community representation, which may include additional school districts, counties, public health entities, other municipalities, public libraries, existing culturally specific community organizations, tribal entities, local health organizations, private and nonprofit service providers, child care providers, local foundations, community-based service groups, businesses, local transit authorities or other transportation providers, senior citizen volunteer organizations, parent organizations, parents, and sectarian organizations that provide nonsectarian services.

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

In order to qualify as a local children's mental health collaborative, the representatives of the local system of care and specified nongovernmental entities must agree to establish a local children's mental health collaborative and develop an integrated service system, commit resources to providing services, and develop a plan to contribute funds. Some collaboratives merged family services and local children's mental health collaboratives.

**Metropolitan Airports Commission** - Created by special legislation to operate and maintain airports in the Minneapolis-St. Paul metropolitan area. It is governed by a Board of Commissioners comprised of the Mayors of Minneapolis and St. Paul or their appointed representatives acting in an ex-officio capacity, plus 13 additional members (including the chairperson) appointed by the Governor. The Commission may set rates, collect fees and rents, levy property taxes, and issue general obligation bonds.

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

**Metropolitan Mosquito Control District** - Created by the Legislature to provide service in the seven-county Minneapolis-St. Paul metropolitan area. An 18-member commission, composed of members of the Boards of County Commissioners from each of the participating counties, governs the District. The District may certify the amount of property taxes to be levied on its behalf.

**Minnesota Ballpark Authority** - Established in 2006 as a political subdivision of the State of Minnesota for the purpose of construction, operation, and maintenance of a ballpark for the Minnesota Twins baseball team in accordance with Minn. Stat. §§ 473.75 to 473.763. The Authority leases the stadium to the Minnesota Twins (for a 30-year period), oversees its operations, and participates with the Twins in identifying and funding necessary capital repairs to the structure. The Minnesota Ballpark Authority Board includes two members appointed by the Governor, two members appointed by the Hennepin County Board of Commissioners, and one member appointed by the Minneapolis City Council.

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

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

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

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

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

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

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

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

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

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

**Service Cooperatives** - The primary purposes of service cooperatives are to perform planning on a regional basis and to provide those services that can be better provided by a service cooperative than by the members themselves. Examples of services offered include: administrative services, curriculum development, data processing, distance learning and other telecommunication services, community services, fiscal services and risk management programs, technology planning, training, support services, and cooperative purchasing services. A school district, city, county, or other governmental unit or nonprofit organization may belong to one or more service cooperative.

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

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

**Solid Waste Management Districts** - The Commissioner of the Minnesota Pollution Control Agency may establish solid waste management districts as public corporations and political subdivisions of the state and define the powers of such districts. Waste districts may be established and their powers and boundaries defined or altered by the Commissioner only after petition requesting the action jointly submitted by the governing bodies of petitioners comprising at least one-half of the counties partly or wholly within the district.

The district may construct, equip, develop, enlarge, improve, and operate solid waste facilities and services as it deems necessary and may negotiate contracts for the use of public or private facilities and services. The district may use, sell, or otherwise dispose of all of the products and energy produced by its facilities. A district may borrow money and incur indebtedness by issuing bonds and obligations.

**Transit Commissions/Authorities** - Established to provide public transportation, transit authorities and commissions are generally and specifically authorized in Minnesota statutes. There were three created by statute: the St. Cloud Metropolitan Transit Commission, the Duluth Transit Authority, and the Metropolitan Transit Commission (MTC). The MTC was abolished in 1994 and its powers transferred to the Metropolitan Council. In addition, there are six independent transportation agencies based in outer-ring suburbs that formed in the late 1980's under state legislation that allowed communities to opt-out of the MTC and form their own transit authorities. Examples of these authorities include the Minnesota Valley Transit Authority (a joint powers agreement between the cities of Apple Valley, Burnsville, Eagan, and Rosemount in Dakota County, and Savage, Prior Lake, and Shakopee in Scott County) and Southwest Transit (a joint powers agreement between Chanhassen, Chaska, and Eden Prairie).

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

## **SUMMARY TABLES**

**Table 2**  
**Summary of Governmental Fund Revenues**  
**for Fiscal Years 2019 and 2020\***

Governmental Funds	2019 Amount	Percent of Total Revenues	2020 Amount	Percent of Total Revenues	2019/20 Percent Change
<b>REVENUES</b>					
Taxes	\$250,275,937	19.5%	\$251,826,559	19.7%	0.6%
Special Assessments	12,935,504	1.0%	10,504,125	0.8%	-18.8%
Licenses and Permits	1,682,397	0.1%	1,624,719	0.1%	-3.4%
Intergovernmental Revenues					
Federal Grants**	\$144,239,306	11.2%	\$199,528,605	15.6%	38.3%
State Grants	458,780,863	35.7%	432,916,970	33.8%	-5.6%
Local Grants	138,831,445	10.8%	146,703,770	11.4%	5.7%
<b>Total Intergovernmental Revenues</b>	<b>\$741,851,614</b>	<b>57.8%</b>	<b>\$779,149,345</b>	<b>60.8%</b>	<b>5.0%</b>
Charges for Services	219,904,298	17.1%	181,950,399	14.2%	-17.3%
Fines and Forfeits	886,838	0.1%	692,290	0.1%	-21.9%
Interest Earnings	24,903,444	1.9%	12,124,503	0.9%	-51.3%
All Other Revenues	31,030,596	2.4%	43,403,687	3.4%	39.9%
<b>Total Revenues</b>	<b>\$1,283,470,628</b>	<b>100.0%</b>	<b>\$1,281,275,627</b>	<b>100.0%</b>	<b>-0.2%</b>
<b>OTHER FINANCING SOURCES</b>					
Borrowing	164,323,094		97,821,257		-40.5%
Other Financing Sources	1,546,058		3,083,173		99.4%
Transfers					
Enterprise Funds	18,485,058		724,022		-96.1%
Governmental Funds	24,797,811		22,045,316		-11.1%
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,492,622,649</b>		<b>\$1,404,949,395</b>		<b>-5.9%</b>

\*This report includes special districts with fiscal years that end between July 1, 2020, and June 30, 2021 (FY 2020), as well as those with fiscal years ending between July 1, 2019, and June 30, 2020 (FY 2019). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

\*\*The 2020 Federal Grants includes \$17.8 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

**Table 3**  
**Summary of Governmental Fund Expenditures**  
**for Fiscal Years 2019 and 2020\***

Governmental Funds	2019 Amount	Percent of Total Expenditures	2020 Amount	Percent of Total Expenditures	2019/20 Percent Change
<b>EXPENDITURES</b>					
General Government					
Current Expenditures	\$25,614,499	1.9%	\$26,503,739	2.1%	3.5%
Capital Outlay	1,594,510	0.1%	1,662,216	0.1%	4.2%
Public Safety					
Current Expenditures	89,162,348	6.7%	89,061,113	7.1%	-0.1%
Capital Outlay	4,427,361	0.3%	5,710,846	0.5%	29.0%
Streets and Highways					
Current Expenditures	500	---	---	---	-100.0%
Capital Outlay	26,676	---	---	---	-100.0%
Sanitation					
Current Expenditures	25,339,837	1.9%	21,272,273	1.7%	-16.1%
Capital Outlay	667,746	0.0%	290,678	0.0%	-56.5%
Health					
Current Expenditures	46,197,932	3.4%	45,642,505	3.6%	-1.2%
Capital Outlay	535,626	0.0%	335,373	0.0%	-37.4%
Human Services					
Current Expenditures	100,426,570	7.5%	99,497,546	7.9%	-0.9%
Capital Outlay	396,520	0.0%	865,858	0.1%	118.4%
Education					
Current Expenditures	208,807,531	15.6%	187,245,697	14.8%	-10.3%
Capital Outlay	17,500,469	1.3%	8,121,674	0.6%	-53.6%
Libraries					
Current Expenditures	39,213,333	2.9%	38,733,822	3.1%	-1.2%
Capital Outlay	1,113,770	0.1%	1,659,858	0.1%	49.0%
Parks and Recreation					
Current Expenditures	115,990,469	8.7%	103,438,388	8.2%	-10.8%
Capital Outlay	13,738,208	1.0%	14,103,034	1.1%	2.7%
Housing and Redevelopment					
Current Expenditures	5,063,299	0.4%	1,964,175	0.2%	-61.2%
Capital Outlay	46,575	---	---	---	-100.0%
Economic Development					
Current Expenditures	43,826,787	3.3%	34,400,799	2.7%	-21.5%
Capital Outlay	2,465,047	0.2%	2,697,778	0.2%	9.4%
Conservation of Natural Resources					
Current Expenditures	224,085,607	16.7%	183,606,808	14.5%	-18.1%
Capital Outlay	33,632,038	2.5%	47,060,535	3.7%	39.9%
Transit					
Current Expenditures	208,546,471	15.6%	212,531,465	16.8%	1.9%
Capital Outlay	32,253,823	2.4%	22,695,209	1.8%	-29.6%
All Other					
Current Expenditures	1,341,856	0.1%	3,339,671	0.3%	148.9%
Capital Outlay	6,816,181	0.5%	8,901,270	0.7%	30.6%
Debt Service					
Principal	76,568,062	5.7%	82,889,794	6.6%	8.3%
Interest	15,256,805	1.1%	18,477,951	1.5%	21.1%
<i>Total Current Expenditures</i>	\$1,133,617,039	84.6%	\$1,047,238,001	82.9%	-7.6%
<i>Total Capital Outlay</i>	115,214,550	8.6%	114,104,329	9.0%	-1.0%
<i>Total Debt Service</i>	91,824,867	6.8%	101,367,745	8.0%	10.4%
<b>Total Expenditures</b>	<b>\$1,340,656,456</b>	100.0%	<b>\$1,262,710,075</b>	100.0%	-5.8%
<b>OTHER FINANCING USES</b>					
Other Financing Uses	262,802		599,106		128.0%
<b>Transfers</b>					
Enterprise Funds	18,478,521		30,913,034		67.3%
Governmental Funds	24,797,811		22,045,316		-11.1%
<b>Total Expenditures and Other Financing Uses**</b>	<b>\$1,384,195,590</b>		<b>\$1,316,267,531</b>		-4.9%

\*This report includes special districts with fiscal years that end between July 1, 2020, and June 30, 2021 (FY 2020), as well as those with fiscal years ending between July 1, 2019, and June 30, 2020 (FY 2019). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

\*\*Total does not include principal payments on refunded bonds.



**Table 4**  
**Enterprise Fund Operations**  
**for Fiscal Years 2019 and 2020\***

	<u>2019</u>	<u>2020</u>	<u>2019/20 Percent Change</u>
<b>Statement of Operations</b>			
Operating			
Revenues	\$2,296,888,054	\$2,104,562,609	-8.4%
Expenses	2,875,069,355	2,979,199,820	3.6%
<b>Income/(Loss)</b>	<b>(\$578,181,301)</b>	<b>(\$874,637,211)</b>	<b>-51.3%</b>
Nonoperating			
Revenues	916,833,560	1,088,594,126	18.7%
Expenses	235,229,693	212,710,661	-9.6%
<b>Net Income/(Loss)</b>	<b>\$103,422,566</b>	<b>\$1,246,254</b>	<b>-98.8%</b>
<b>Additional Information</b>			
Taxes	\$16,053,309	\$20,849,837	29.9%
Federal Grants	632,507,199	419,313,768	-33.7%
State Grants	34,438,944	23,378,894	-32.1%
Local Grants	9,871,900	9,476,796	-4.0%
Transfers Out	34,215,467	28,289,071	-17.3%
Transfers In	33,931,999	77,955,895	129.7%
Capital Outlay	929,985,505	570,375,393	-38.7%
Borrowing	819,473,386	349,874,581	-57.3%
Debt Service			
Interest	183,901,817	173,800,604	-5.5%
Principal	400,940,662	548,971,790	36.9%

\*This report includes special districts with fiscal years that end between July 1, 2020, and June 30, 2021 (FY 2020), as well as those with fiscal years ending between July 1, 2019, and June 30, 2020 (FY 2019). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

**Table 5**  
**Summary of Special Districts Indebtedness**  
**for Fiscal Years 2019 and 2020\*\***

<b>Type of Debt</b>	<b>2019</b>	<b>2020</b>	<b>2019/20 Percent Change</b>
General Obligation Bonds	\$1,123,320,641	\$1,150,584,090	2.4%
Revenue Tax Increment Bonds	2,305,852	1,924,411	-16.5%
Special Assessment Bonds	1,700,070	1,296,296	-23.8%
General Obligation Revenue Bonds	85,002,346	84,326,504	-0.8%
Revenue Bonds	3,414,397,170	3,114,310,848	-8.8%
All Other Bonds	<u>2,160,000</u>	<u>3,785,000</u>	75.2%
<b>Total Bonded Indebtedness</b>	<b>\$4,628,886,079</b>	<b>\$4,356,227,149</b>	<b>-5.9%</b>
Other Long-Term Debt	<u>1,074,626,884</u>	<u>1,190,332,690</u>	10.8%
<b>Total Long-Term Debt</b>	<b><u>\$5,703,512,963</u></b>	<b><u>\$5,546,559,839</u></b>	<b>-2.8%</b>
Short-Term Debt	\$25,195,048	\$34,322,717	36.2%
Refunding Bonds*	1,223,444,859	1,210,567,000	-1.1%

\*This line is provided for additional information. Refunding bonds are also included as part of the individual bond totals above.

\*\*This report includes special districts with fiscal years that end between July 1, 2020, and June 30, 2021 (FY 2020), as well as those with fiscal years ending between July 1, 2019, and June 30, 2020 (FY 2019). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

**CLASSIFICATION TABLES**

**REVENUES, EXPENDITURES, AND DEBT  
GOVERNMENTAL AND ENTERPRISE FUNDS**

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
<b>Airport Commissions</b>																	
Baudette-Lake of the Woods County Airport Commission	---	---	---	5,051,062	95,792	47,400	5,194,254	47,125	---	46	4,634	5,246,059	---	---	---	---	5,246,059
Eveleth-Virginia Airport Commission	---	---	---	1,032,475	383,705	55,000	1,471,180	92,745	---	278	---	1,564,203	1,669,523	---	---	---	3,233,726
Thief River Falls Regional Airport Authority	366,379	---	---	412,640	68,589	---	481,229	329,067	---	3,569	26,456	1,206,700	---	---	---	---	1,206,700
<b>District Type Total</b>	<b>366,379</b>	<b>---</b>	<b>---</b>	<b>6,496,177</b>	<b>548,086</b>	<b>102,400</b>	<b>7,146,663</b>	<b>468,937</b>	<b>---</b>	<b>3,893</b>	<b>31,090</b>	<b>8,016,962</b>	<b>1,669,523</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,686,485</b>
<b>Cable Commissions</b>																	
Central Saint Croix Valley Joint Cable Communications Commission	470,716	---	---	---	---	---	---	11,970	---	341	10,491	493,518	---	---	---	---	493,518
Forest Lake Cable Commission	122,663	---	---	---	---	---	---	43,839	---	24	3,155	169,681	---	---	---	---	169,681
Lake Minnetonka Communications Commission	348,385	---	---	---	---	---	---	---	---	6,104	609	355,098	---	---	---	---	355,098
Northern Dakota County Cable Communications Commission	1,065,251	---	---	---	---	---	---	41,402	---	5,027	5,540	1,117,220	---	---	---	---	1,117,220
Northwest Suburbs Cable Commission	4,822,596	---	---	---	---	---	---	---	---	70,069	170,868	5,063,533	---	---	---	---	5,063,533
Quad Cities Cable Communications Commission	1,561,610	---	---	---	---	60,116	60,116	---	---	25,393	5,100	1,652,219	---	---	---	---	1,652,219
Ramsey/Washington Counties Suburban Cable Communication Commission	2,436,630	---	---	---	---	---	---	---	---	20,508	5,541	2,462,679	---	---	---	---	2,462,679
<b>District Type Total</b>	<b>10,827,851</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,116</b>	<b>60,116</b>	<b>97,211</b>	<b>---</b>	<b>127,466</b>	<b>201,304</b>	<b>11,313,948</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,313,948</b>
<b>Computing Consortiums</b>																	
Local Government Information Systems	---	---	---	---	---	---	---	15,031,704	---	70,903	---	15,102,607	---	---	55,669	500,931	15,659,207
<b>District Type Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,031,704</b>	<b>---</b>	<b>70,903</b>	<b>---</b>	<b>15,102,607</b>	<b>---</b>	<b>---</b>	<b>55,669</b>	<b>500,931</b>	<b>15,659,207</b>
<b>Economic Development Authorities</b>																	
Kandiyohi County City of Willmar Economic Development Commission	536,544	---	---	3,498,547	---	---	3,498,547	1,375	---	15,039	57,053	4,108,558	---	---	---	---	4,108,558
<b>District Type Total</b>	<b>536,544</b>	<b>---</b>	<b>---</b>	<b>3,498,547</b>	<b>---</b>	<b>---</b>	<b>3,498,547</b>	<b>1,375</b>	<b>---</b>	<b>15,039</b>	<b>57,053</b>	<b>4,108,558</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,108,558</b>
<b>Education Districts</b>																	
6004 - Freshwater Education District	---	---	---	2,992,151	2,960,053	---	5,952,204	4,981,749	---	---	7,053	10,941,006	---	1,500	---	20,000	10,962,506
6009 - Saint Croix River Education District	---	---	---	2,073,788	3,614,859	---	5,688,647	---	---	4,746	4,940,551	10,633,944	---	---	---	---	10,633,944
6012 - Zumbro Education District	462,281	---	---	2,727,224	2,988,611	---	5,715,835	---	---	386	2,063,685	8,242,187	15,953,208	38,000	---	---	24,233,395
6013 - Hiawatha Valley Education District	---	---	---	2,188,416	3,735,990	2,834	5,927,240	---	---	5,181	2,519,050	8,451,471	---	---	---	---	8,451,471
6014 - Runestone Area Education District	---	---	---	795,523	274,734	---	1,070,257	---	---	(400)	2,941,450	4,011,307	---	---	---	---	4,011,307

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
6018 - Minnesota River Valley Education District	---	---	---	598,334	642,047	---	1,240,381	---	---	12,678	1,820,318	3,073,377	---	---	---	---	3,073,377
6026 - West Central Education District	---	---	---	1,195,617	1,296,828	---	2,492,445	---	---	399	2,030,062	4,522,906	---	---	---	---	4,522,906
6027 - Minnesota Valley Education District	---	---	---	1,389,448	2,414,679	---	3,804,127	---	---	182	2,178,204	5,982,513	---	---	---	---	5,982,513
6049 - River Bend Education District	---	---	---	1,525,294	3,129,529	---	4,654,823	---	---	1,743	2,768,414	7,424,980	---	52	---	---	7,425,032
6051 - Goodhue County Education District	---	---	---	2,036,519	3,609,943	543,208	6,189,670	7,260,917	---	848	10,120	13,461,555	13,482,888	3,650	---	---	26,948,093
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	687,311	687,311	---	---	---	---	687,311	---	---	---	---	687,311
6076 - Northland Learning Center	---	---	---	2,978,272	3,039,616	---	6,017,888	5,063,875	---	1,988	---	11,083,751	---	426	---	22,718	11,106,895
6383 - Benton-Stearns Education District	---	---	---	2,655,716	4,065,844	---	6,721,560	2,389,796	---	357	37,220	9,148,933	---	---	---	6,814	9,155,747
6979 - Mid-State Education District	---	---	---	779,124	2,671,763	---	3,450,887	1,569,897	---	893	---	5,021,677	---	---	---	---	5,021,677
Austin Albert Lea Area Special Education Cooperative	---	---	---	45,775	2,308,083	325,622	2,679,480	---	---	388	102,974	2,782,842	---	---	---	---	2,782,842
East Central Minnesota Educational Cable Cooperative	---	---	---	---	331,760	679,453	1,011,213	---	---	---	---	1,011,213	131,859	---	---	---	1,143,072
Equity Alliance MN	---	---	---	---	3,316	---	3,316	667,569	---	809	88,999	760,693	---	---	---	---	760,693
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	1,630,067	1,096,354	---	2,726,421	1,106,757	---	269	40,204	3,873,651	---	---	---	---	3,873,651
Infinity	---	---	---	---	1,888	---	1,888	553,460	---	---	17	555,365	---	---	---	---	555,365
Lake Agassiz Special Education Cooperative	---	---	---	728,546	1,346,681	518,361	2,593,588	---	---	8,995	9,309	2,611,892	4,602,368	---	---	---	7,214,260
Midwest Special Education Cooperative	---	---	---	952,250	452,710	---	1,404,960	1,277,188	---	---	---	2,682,148	---	---	---	---	2,682,148
Northwest Suburban Integration School District #6078	---	---	---	2,034,823	---	---	2,034,823	1,285,470	---	138	2,382	3,322,813	---	---	---	---	3,322,813
Wasioja Education Technology Cooperative	---	---	---	---	64,835	---	64,835	463,225	---	1,031	---	529,091	---	---	---	---	529,091
<b>District Type Total</b>	<b>462,281</b>	<b>---</b>	<b>---</b>	<b>29,326,887</b>	<b>40,050,123</b>	<b>2,756,789</b>	<b>72,133,799</b>	<b>26,619,903</b>	<b>---</b>	<b>40,631</b>	<b>21,560,012</b>	<b>120,816,626</b>	<b>34,170,323</b>	<b>43,628</b>	<b>---</b>	<b>49,532</b>	<b>155,080,109</b>
<b>Health/Human Services</b>																	
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	572,740	1,033,425	---	1,606,165	---	---	---	---	1,606,165	---	---	---	---	1,606,165
Brown-Nicollet Community Health Services	---	---	255,311	---	1,384,688	---	1,384,688	67,960	---	694	1,601	1,710,254	---	---	---	---	1,710,254
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	2,801,364	2,883,293	---	5,684,657	---	---	---	23,488	5,708,145	---	---	---	---	5,708,145
Des Moines Valley Health and Human Services	---	---	---	2,269,273	3,032,907	5,591,459	10,893,639	991,980	---	30,297	332,639	12,248,555	---	---	---	---	12,248,555
Horizon Community Health Board	---	---	286,715	1,786,121	1,740,620	472,682	3,999,423	5,237,123	---	82,846	136,211	9,742,318	---	---	---	---	9,742,318
Human Services of Faribault and Martin Counties	5,345,094	---	73,407	5,236,938	5,220,962	---	10,457,900	1,440,211	---	5,559	457,791	17,779,962	---	---	---	---	17,779,962

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Kandiyohi-Renville Community Health Board	---	---	125,971	1,195,414	1,151,074	---	2,346,488	---	---	---	---	2,472,459	---	---	---	---	2,472,459
Meeker-McLeod-Sibley Community Health Services	---	---	---	946,775	987,821	---	1,934,596	3,233	---	---	24,278	1,962,107	---	---	---	---	1,962,107
Minnesota Prairie County Alliance	---	---	---	7,668,564	7,445,558	11,922,766	27,036,888	1,076,688	---	33,138	566,455	28,713,169	18,870	---	---	---	28,732,039
North Country Community Health Service	---	---	---	345,410	1,567,033	---	1,912,443	---	---	---	229	1,912,672	---	---	---	---	1,912,672
PartnerSHIP 4 Health	---	---	---	1,628,525	2,418,774	100,574	4,147,873	---	---	---	---	4,147,873	---	---	---	---	4,147,873
Polk-Norman-Mahnomen Community Health Board	---	---	---	1,081,097	1,089,019	1,665	2,171,781	---	---	---	---	2,171,781	---	---	---	---	2,171,781
Southern Prairie Community Care	---	---	---	---	201,883	---	201,883	504,462	---	6,752	26,794	739,891	---	---	---	---	739,891
Southwest Health and Human Services	---	---	---	6,817,469	9,273,330	12,670,075	28,760,874	2,890,006	---	13,457	744,764	32,409,101	390,587	52,214	---	---	32,851,902
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	25,743	1,798,458	---	1,824,201	332,805	---	11,907	590	2,169,503	---	---	---	---	2,169,503
Supporting Hands Nurse Family Partnership	---	---	---	487,193	285,114	516,631	1,288,938	541,491	---	14,700	8,323	1,853,452	---	---	---	---	1,853,452
<b>District Type Total</b>	<b>5,345,094</b>	<b>---</b>	<b>741,404</b>	<b>32,862,626</b>	<b>41,513,959</b>	<b>31,275,852</b>	<b>105,652,437</b>	<b>13,085,959</b>	<b>---</b>	<b>199,350</b>	<b>2,323,163</b>	<b>127,347,407</b>	<b>409,457</b>	<b>52,214</b>	<b>---</b>	<b>---</b>	<b>127,809,078</b>
<b>Hospital Districts</b>																	
East Lake Clinic District	40,371	---	---	---	---	---	---	---	---	279	---	40,650	---	---	---	---	40,650
New River Medical Center	---	---	---	---	---	---	---	118,195	---	---	---	118,195	---	---	---	---	118,195
Roseau Area Hospital District	---	---	---	---	---	---	---	---	---	32	---	32	---	---	---	---	32
<b>District Type Total</b>	<b>40,371</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>118,195</b>	<b>---</b>	<b>311</b>	<b>---</b>	<b>158,877</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>158,877</b>
<b>Housing and Redevelopment Authorities</b>																	
Lincoln County Housing and Redevelopment Authority	75,092	---	---	180,489	3,000	---	183,489	1,150	---	3,553	---	263,284	---	---	---	3,088	266,372
Virginia Housing and Redevelopment Authority	67,436	---	---	373,143	---	---	373,143	---	---	497	---	441,076	---	---	---	---	441,076
Winona Housing and Redevelopment Authority	---	---	---	1,290,775	---	---	1,290,775	905,518	---	3,564	155,388	2,355,245	---	---	---	---	2,355,245
<b>District Type Total</b>	<b>142,528</b>	<b>---</b>	<b>---</b>	<b>1,844,407</b>	<b>3,000</b>	<b>---</b>	<b>1,847,407</b>	<b>906,668</b>	<b>---</b>	<b>7,614</b>	<b>155,388</b>	<b>3,059,605</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,088</b>	<b>3,062,693</b>
<b>Joint Powers</b>																	
Cannon River Watershed Joint Powers Board	---	---	---	---	---	---	---	49,000	---	37	---	49,037	---	---	---	---	49,037
Suburban Rate Authority	---	---	---	---	---	---	---	100,498	---	294	69	100,861	---	---	---	---	100,861
Voyageurs National Park Clean Water Conservation Board	---	---	---	---	---	74,125	74,125	---	---	---	---	74,125	---	---	---	---	74,125
<b>District Type Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>74,125</b>	<b>74,125</b>	<b>149,498</b>	<b>---</b>	<b>331</b>	<b>69</b>	<b>224,023</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>224,023</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
<b>Lake Conservation Districts</b>																	
Lake George Improvement District	---	23,126	---	---	9,373	---	9,373	---	---	13	64	32,576	---	---	---	---	32,576
Lake Minnetonka Conservation District	---	---	111,494	---	---	361,076	361,076	---	57,731	4,752	34,727	569,780	---	---	---	---	569,780
White Bear Lake Conservation District	---	70,500	22,686	---	---	---	---	---	---	13	131	93,330	---	---	---	---	93,330
<b>District Type Total</b>	<b>---</b>	<b>93,626</b>	<b>134,180</b>	<b>---</b>	<b>9,373</b>	<b>361,076</b>	<b>370,449</b>	<b>---</b>	<b>57,731</b>	<b>4,778</b>	<b>34,922</b>	<b>695,686</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>695,686</b>
<b>Lake Improvement Districts</b>																	
Cedar Lake Improvement District	---	40,154	---	---	---	---	---	---	---	140	---	40,294	---	---	---	---	40,294
Coon Lake Improvement District	---	11,546	---	---	6,500	---	6,500	---	---	1,385	---	19,431	---	---	---	---	19,431
Crookneck Lake Improvement District	11,427	---	---	---	---	9,750	9,750	---	---	3	---	21,180	---	---	---	---	21,180
Fish Trap Lake Improvement District	---	13,665	---	---	1,410	---	1,410	---	---	---	66	15,141	---	---	---	---	15,141
Knife Lake Improvement District	---	33,776	---	---	---	---	---	---	---	477	3,312	37,565	---	---	---	---	37,565
Lake Charlotte Improvement District	27,026	---	---	---	---	---	---	---	---	---	4,357	31,383	---	---	---	---	31,383
Lake Pulaski Improvement District*	109,449	---	---	---	---	---	---	---	---	---	6,966	116,415	---	---	---	---	116,415
Little McDonald - Paul - Kerbs Lake Improvement District	113,821	168,374	---	---	---	---	---	---	---	99	1,575	283,869	---	---	---	---	283,869
Maple Lake Improvement District	---	---	---	---	---	53,917	53,917	---	---	2,482	1,175	57,574	---	---	---	---	57,574
Maple Lake Improvement District Wright County	---	44,077	---	---	---	1,650	1,650	---	---	6	---	45,733	---	---	---	---	45,733
Otter Tail County Pine Lakes Improvement District	44,892	---	---	---	---	---	---	---	---	90	95	45,077	---	---	---	---	45,077
Pelican Group of Lakes Improvement District	129,456	---	---	---	459,928	---	459,928	1,600	---	34	1,820	592,838	---	---	---	455	593,293
Sullivan Lake Improvement District	---	25,811	---	---	---	---	---	---	---	14	15,625	41,450	---	---	---	---	41,450
Union - Lake Sarah Lake Improvement District	---	12,076	---	---	---	6,005	6,005	---	---	505	552	19,138	---	---	---	---	19,138
<b>District Type Total</b>	<b>436,071</b>	<b>349,479</b>	<b>---</b>	<b>---</b>	<b>467,838</b>	<b>71,322</b>	<b>539,160</b>	<b>1,600</b>	<b>---</b>	<b>5,235</b>	<b>35,543</b>	<b>1,367,088</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>455</b>	<b>1,367,543</b>
<b>Law Enforcement - Special Districts</b>																	
Centennial Lakes Police Department	---	---	---	104,523	14,114	1,907	120,544	2,628,163	35,614	4,047	3,379	2,791,747	---	13,195	---	---	2,804,942
East Range Public Safety Board	---	---	---	---	73,255	40,851	114,106	953,166	13,020	---	30,292	1,110,584	---	3,500	---	---	1,114,084
Lakes Area Police District	---	---	---	9,137	133,895	202,157	345,189	1,748,409	27,898	299	41,430	2,163,225	---	13,212	---	125,400	2,301,837
Northwest Metro Drug Task Force	---	---	---	---	101,500	---	101,500	---	80,258	1,335	3,659	186,752	---	---	---	---	186,752
Sherburn-Welcome Police Department	---	---	---	---	37,804	---	37,804	371,311	---	716	10,020	419,851	---	---	---	---	419,851
South Lake Minnetonka Police Department	---	---	---	11,343	141,029	3,065	155,437	3,048,926	13,756	10,256	12,709	3,241,084	---	---	---	284,580	3,525,664
Southeast Minnesota Violent Crime Enforcement Team	---	---	---	---	215,255	---	215,255	102,178	114,309	6,198	12,912	450,852	---	---	---	---	450,852

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
West Hennepin Public Safety Department	---	---	---	10,000	98,501	20,071	128,572	1,696,357	512	557	73,281	1,899,279	---	8,620	---	---	1,907,899
<b>District Type Total</b>	---	---	---	<b>135,003</b>	<b>815,353</b>	<b>268,051</b>	<b>1,218,407</b>	<b>10,548,510</b>	<b>285,367</b>	<b>23,408</b>	<b>187,682</b>	<b>12,263,374</b>	---	<b>38,527</b>	---	<b>409,980</b>	<b>12,711,881</b>
<b>Library Districts</b>																	
Arrowhead Library System	---	---	---	2,700	1,775,498	1,259,807	3,038,005	54,710	---	17,715	195,002	3,305,432	---	---	---	13,927	3,319,359
East Central Regional Library District	---	---	---	231,570	1,030,199	2,303,474	3,565,243	42,923	---	13,759	46,562	3,668,487	---	---	---	---	3,668,487
Great River Regional Library District	---	---	---	1,856,668	---	7,226,618	9,083,286	---	280,495	120,608	227,900	9,712,289	---	---	---	---	9,712,289
Kitchigami Regional Library	---	---	---	13,000	822,545	2,034,507	2,870,052	35,108	---	45,375	69,725	3,020,260	5,040	---	---	---	3,025,300
Lake Agassiz Regional Library	---	---	---	31,481	691,844	2,622,130	3,345,455	15,469	8,571	81,369	158,621	3,609,485	---	---	---	---	3,609,485
Metropolitan Library Service Agency	---	---	---	49,659	6,834,956	---	6,884,615	---	---	69,038	10,250	6,963,903	---	---	---	663,369	7,627,272
Northwest Regional Library	---	---	---	---	439,209	781,694	1,220,903	2,235	5,058	11,430	10,013	1,249,639	---	---	---	---	1,249,639
Pioneer Land Library Systems	---	---	---	---	454,371	3,632,982	4,087,353	13,201	12,725	90,535	585,257	4,789,071	---	---	---	---	4,789,071
Plum Creek Library System	---	---	---	43,692	473,885	25,000	542,577	308,286	---	184	1,816	852,863	---	---	---	---	852,863
Traverse des Sioux Library System	---	---	---	13,468	931,158	---	944,626	475,948	---	19,788	60,865	1,501,227	---	---	---	---	1,501,227
Viking Library System	---	---	---	143,501	624,623	1,100,007	1,868,131	20,884	---	7,450	11,714	1,908,179	---	---	---	---	1,908,179
Waseca-LeSueur Library System	1,122,230	---	---	---	---	117,771	117,771	---	5,141	5,556	61,808	1,312,506	---	---	---	---	1,312,506
<b>District Type Total</b>	<b>1,122,230</b>	---	---	<b>2,385,739</b>	<b>14,078,288</b>	<b>21,103,990</b>	<b>37,568,017</b>	<b>968,764</b>	<b>311,990</b>	<b>482,807</b>	<b>1,439,533</b>	<b>41,893,341</b>	<b>5,040</b>	---	---	<b>677,296</b>	<b>42,575,677</b>
<b>Mental Health/Family Services Collaboratives</b>																	
3 Counties for Kids	---	---	---	80,214	---	---	80,214	---	---	1,982	---	82,196	---	---	---	---	82,196
Aitkin County Family Services Collaborative	---	---	---	67,219	---	---	67,219	---	---	708	---	67,927	---	---	---	---	67,927
Anoka County Children & Family Council Collaborative	---	---	---	466,439	---	---	466,439	---	---	31,911	108	498,458	---	---	---	---	498,458
Becker County Children's Initiative	---	---	---	204,985	---	---	204,985	---	---	---	---	204,985	---	---	---	---	204,985
Beltrami Area Service Collaborative	---	---	---	307,538	150,560	81,100	539,198	10,112	---	398	221,606	771,314	---	---	---	---	771,314
Benton Children's Mental Health Collaborative	---	---	---	88,430	---	---	88,430	3,799	---	2,128	---	94,357	---	---	---	---	94,357
Big Stone County Family Services Collaborative	---	---	---	43,595	---	237	43,832	---	---	28	---	43,860	---	---	---	---	43,860
Carlton County Children and Family Services Collaborative	---	---	---	175,046	119,089	---	294,135	---	---	---	---	294,135	---	---	---	---	294,135
Cass County/Leech Lake Reservation Children's Initiative	---	---	---	202,825	---	28,494	231,319	---	---	1,965	9,478	242,762	---	---	---	---	242,762
Chippewa Care Collaborative	---	---	---	72,818	---	---	72,818	---	---	332	5,317	78,467	---	---	---	---	78,467
Chisago County Children's Cabinet Collaborative	---	---	---	121,944	---	---	121,944	---	---	278	---	122,222	---	---	---	---	122,222

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.



**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Intergovernmental Revenues							Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues and Other Sources
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Govern- mental Funds	
Clay County Joint Powers Collaborative	---	---	---	221,724	5,000	---	226,724	1,850	---	9,712	36,000	274,286	---	---	---	---	274,286
Crow Wing County Family Services Collaborative	---	---	---	347,859	---	510,404	858,263	---	---	1,710	4,850	864,823	---	---	---	---	864,823
Dakota County Family Services Collaborative	---	---	---	1,076,424	---	---	1,076,424	---	---	---	---	1,076,424	---	---	---	---	1,076,424
Dodge County Family Services Collaborative	---	---	---	138,979	---	---	138,979	---	---	1,806	319	141,104	---	---	---	---	141,104
Douglas County Children's Mental Health Collaborative	---	---	---	144,260	---	---	144,260	---	---	---	---	144,260	---	---	---	---	144,260
Edina Family Services Collaborative	---	---	---	185,704	---	---	185,704	---	---	---	---	185,704	---	---	---	---	185,704
Families First-Children's and Family	---	---	---	127,834	---	---	127,834	900	---	1,211	---	129,945	---	---	---	---	129,945
Fillmore County Family Services Collaborative	---	---	---	71,988	---	---	71,988	---	---	---	813	72,801	---	---	---	---	72,801
Freeborn County Family Services Collaborative	---	---	---	209,626	---	---	209,626	---	---	327	---	209,953	---	---	---	---	209,953
Goodhue County Family Services Collaborative	---	---	---	197,312	---	---	197,312	2,000	---	710	36,200	236,222	---	---	---	---	236,222
Grant County Youth and Child Council (Collaborative)*	---	---	---	---	---	---	---	---	---	---	70,805	70,805	---	---	---	---	70,805
Hennepin South Services Collaborative	---	---	---	756,600	---	---	756,600	---	---	4,628	---	761,228	---	---	---	---	761,228
Houston County Family Services Collaborative	---	---	---	68,077	---	---	68,077	---	---	422	18,184	86,683	---	---	---	---	86,683
Hubbard County Family Services Collaborative	---	---	---	123,218	---	---	123,218	---	---	---	---	123,218	---	---	---	---	123,218
Itasca County Family Services Collaborative	---	---	---	324,089	---	---	324,089	---	---	150	75,831	400,070	---	---	---	---	400,070
Jackson County Family Services Network Collaborative	---	---	---	156,834	50,000	10,000	216,834	34,095	---	1,187	30,748	282,864	---	---	---	---	282,864
Kanabec County Family Services Collaborative	---	---	---	83,238	---	---	83,238	---	---	---	---	83,238	---	---	---	---	83,238
Kittson County Children's Collaborative	---	---	---	6,060	---	---	6,060	---	---	---	---	6,060	---	---	---	---	6,060
Koochiching Family Collaborative	---	---	---	34,667	---	13,790	48,457	---	---	1,555	---	50,012	---	---	---	---	50,012
Lake of the Woods County Children & Families Collaborative	---	---	---	28,857	---	6,000	34,857	---	---	---	---	34,857	---	---	---	---	34,857
Le Sueur County Family Services Collaborative	---	---	---	103,933	---	---	103,933	---	---	---	750	104,683	---	---	---	---	104,683
Mahnomen County Interagency Collaborative	---	---	---	45,497	---	---	45,497	---	---	177	---	45,674	---	---	---	---	45,674
Marshall County Family Services Collaborative	---	---	---	40,851	---	---	40,851	---	---	---	---	40,851	---	---	---	---	40,851
Mille Lacs County Family Ties	---	---	---	156,340	---	---	156,340	---	---	106	---	156,446	---	---	---	---	156,446
Minneapolis Youth Coordinating Board	---	---	---	120,112	912	933,749	1,054,773	12,000	---	28,978	223,078	1,318,829	---	---	---	---	1,318,829
Minnetonka Family Collaborative	---	---	---	362,291	---	---	362,291	---	---	---	---	362,291	---	---	---	---	362,291

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Intergovernmental Revenues							Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues and Other Sources
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Govern- mental Funds	
Morrison County Interagency Coordinating Council	---	---	---	116,416	---	---	116,416	---	---	3,798	10,000	130,214	---	---	---	---	130,214
Mower County Family Connections	---	---	---	201,962	---	56,586	258,548	---	---	---	---	258,548	---	---	---	---	258,548
Nicollet County Family Services Collaborative	---	---	---	136,657	---	---	136,657	---	---	374	24,161	161,192	---	---	---	---	161,192
Nobles County Family Connections Collaborative	---	---	---	117,458	---	---	117,458	---	---	607	---	118,065	---	---	---	---	118,065
Norman County Children's Collaborative	---	---	---	22,848	22,848	---	45,696	6,900	---	---	---	52,596	---	---	---	---	52,596
North Shore Collaborative	---	---	---	36,342	---	11,853	48,195	---	---	1,612	---	49,807	---	---	---	---	49,807
Northern Saint Louis County Family Services Collaborative	---	---	---	318,970	---	---	318,970	---	---	2,848	---	321,818	---	---	---	---	321,818
Northwest Hennepin Family Services Collaborative	---	---	---	549,284	---	---	549,284	---	---	4,710	---	553,994	---	---	---	---	553,994
Orono Health Communities/Healthy Youth Collaborative	---	---	---	78,988	---	---	78,988	---	---	---	---	78,988	---	---	---	---	78,988
Otter Tail County Family Services Collaborative	---	---	---	298,477	24,413	---	322,890	---	---	5,662	16,599	345,151	---	---	---	---	345,151
PACT for Families Collaborative	---	---	---	872,021	2,512	---	874,533	351,154	---	80,839	275,249	1,581,775	---	---	---	---	1,581,775
Partners for Healthy Kids	---	---	---	343,469	---	---	343,469	---	---	---	---	343,469	---	---	---	---	343,469
Pine County Children, Families, and Learning Services Collaborative	---	---	---	129,585	---	---	129,585	---	---	1,017	---	130,602	---	---	---	---	130,602
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	99,425	---	---	99,425	14,647	---	---	---	114,072	---	---	---	---	114,072
Pope County Family Services Collaborative	---	---	---	76,078	---	---	76,078	---	---	1,107	39,373	116,558	---	---	---	---	116,558
Ramsey County Children's Mental Health Collaborative	---	---	---	211,713	---	190,000	401,713	---	---	4,348	8,100	414,161	---	---	---	---	414,161
Red Lake Children's Initiative Family Services Collaborative	---	---	---	18,001	---	---	18,001	4,500	---	---	2,000	24,501	---	---	---	---	24,501
Rice County Family Services Collaborative	---	---	---	290,636	27,570	---	318,206	---	---	7,527	4,500	330,233	---	---	---	---	330,233
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	27,394	---	---	27,394	---	---	---	---	27,394	---	---	---	---	27,394
Saint Louis Park Family Services Collaborative	---	---	---	190,091	---	---	190,091	---	---	---	---	190,091	---	---	---	---	190,091
Saint Paul Children's Collaborative	---	---	---	1,071,595	---	---	1,071,595	---	---	8,317	---	1,079,912	---	---	---	---	1,079,912
Scott Family Net Collaborative	---	---	---	302,736	---	---	302,736	---	---	1,013	---	303,749	---	---	---	---	303,749
Sibley County Children's Collaborative	---	---	---	48,674	---	---	48,674	---	---	84	23,417	72,175	---	---	---	---	72,175
Stearns County Family Services Collaborative	---	---	---	249,833	---	---	249,833	13,344	---	1,067	---	264,244	---	---	---	---	264,244
Steele County Children's Mental Health Collaborative	---	---	---	197,842	---	---	197,842	---	---	246	496	198,584	---	---	---	---	198,584
Stevens County Family Services Collaborative	---	---	---	27,085	---	12,500	39,585	1,722	---	11	---	41,318	---	---	---	---	41,318

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Todd County Collaborative for Children & Families	---	---	---	50,520	---	---	50,520	---	---	---	---	50,520	---	---	---	---	50,520
Traverse County Connections Collaborative	---	---	---	24,410	---	---	24,410	---	---	---	---	24,410	---	---	---	---	24,410
Visions for Families and Communities	---	---	---	105,595	---	22,422	128,017	---	---	---	13,328	141,345	---	---	---	---	141,345
Wabasha County Family Services Collaborative	---	---	---	98,733	---	---	98,733	---	---	---	---	98,733	---	---	---	---	98,733
Wadena County Family Services Collaborative	---	---	---	51,883	---	---	51,883	1,800	---	2,181	5,011	60,875	---	---	---	---	60,875
Waseca County Collaborative for Families	---	---	---	131,624	---	---	131,624	47,532	---	103	---	179,259	---	---	---	---	179,259
Westonka Healthy Community Collaborative	---	---	---	95,540	---	---	95,540	---	---	---	---	95,540	---	---	---	---	95,540
Wilkin County Collaborative	---	---	---	50,010	---	---	50,010	---	---	823	---	50,833	---	---	---	---	50,833
Winona County Children's Collaborative	---	---	---	135,231	---	---	135,231	---	---	---	---	135,231	---	---	---	---	135,231
Wright County Family Services Collaborative	---	---	---	405,603	---	---	405,603	---	---	---	---	405,603	---	---	---	---	405,603
<b>District Type Total</b>	---	---	---	<b>14,146,156</b>	<b>402,904</b>	<b>1,877,135</b>	<b>16,426,195</b>	<b>506,355</b>	---	<b>220,703</b>	<b>1,156,321</b>	<b>18,309,574</b>	---	---	---	---	<b>18,309,574</b>
<b>Planning Agencies/Boards</b>																	
Northern Counties Land Use Coordinating Board	---	---	---	---	---	---	---	19,000	---	---	---	19,000	---	---	---	---	19,000
<b>District Type Total</b>	---	---	---	---	---	---	---	<b>19,000</b>	---	---	---	<b>19,000</b>	---	---	---	---	<b>19,000</b>
<b>Public Safety Authorities</b>																	
Anoka County Fire Protection Council	---	---	---	---	103,144	---	103,144	282,441	---	50	6,808	392,443	---	---	---	---	392,443
Anoka-Champlin Fire Department	---	---	---	---	263,819	2,500	266,319	1,411,090	---	12,018	80,256	1,769,683	---	---	---	273,900	2,043,583
Arrowhead Regional Corrections	---	---	---	135,704	6,612,348	20,518,112	27,266,164	980,856	---	51,679	203,483	28,502,182	---	---	---	---	28,502,182
Battle Lake Area Fire and Rescue District	---	---	---	27,159	2,000	---	29,159	101,112	---	202	9,413	139,886	---	4,751	---	---	144,637
Big Lake Fire Department	---	---	---	13,328	---	---	13,328	413,460	---	274	19,638	446,700	---	---	---	---	446,700
Centennial Fire District	---	---	---	100,000	61,469	1,725	163,194	681,808	---	836	8,804	854,642	---	670	---	---	855,312
Central Minnesota Emergency Medical Services Board	---	---	---	51,855	128,380	---	180,235	---	---	---	470	180,705	---	---	---	---	180,705
Central Minnesota Regional Radio Board	---	---	---	68,562	25,640	248,231	342,433	---	---	6,746	106	349,285	---	---	---	---	349,285
Ceylon Community Fire Association	---	---	---	---	---	---	---	33,575	---	---	19,995	53,570	---	260	---	---	53,830
Dakota Communications Center	---	---	---	162,795	598,758	---	761,553	9,273,011	---	128,203	9,648	10,172,415	---	---	---	---	10,172,415
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	---	---	243,039	2,784,432	8,540,352	11,567,823	383,476	10,515	23,683	---	11,985,497	---	---	---	---	11,985,497
East Hubbard County Fire Protection District	---	---	---	---	9,639	5,000	14,639	76,302	---	16	1,808	92,765	---	---	---	---	92,765
Excelsior Fire District	---	---	---	---	164,844	---	164,844	1,829,003	---	4,966	55,058	2,053,871	---	41,800	---	748,150	2,843,821

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Intergovernmental Revenues							Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues and Other Sources
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Govern- mental Funds	
Hawley Area Fire District	---	---	---	---	5,850	113,875	119,725	7,913	---	89	31,925	159,652	---	---	---	11,499	171,151
Isanti Fire District	---	---	---	77,136	7,592	---	84,728	633,535	---	5,251	8,980	732,494	---	---	---	---	732,494
Lafayette Fire Protection Association	---	---	---	---	---	---	---	33,300	---	260	---	33,560	---	---	---	---	33,560
Metropolitan Emergency Services Board	---	---	---	44,730	255,788	---	300,518	1,657,243	---	46,935	351,806	2,356,502	---	---	---	30,000	2,386,502
Northfield Area Fire and Rescue Service	---	---	---	---	---	---	---	834,748	---	630	26,651	862,029	---	---	---	---	862,029
Prairie Lakes Youth Programs	---	---	---	276,215	---	---	276,215	4,638,813	---	2,937	101,554	5,019,519	---	---	---	---	5,019,519
Randolph-Hampton Fire District	---	---	---	41,258	2,263	20,000	63,521	155,843	---	3,837	17,963	241,164	---	---	---	---	241,164
Region 6W Community Corrections	---	---	---	---	700,536	1,250,027	1,950,563	55,274	---	368	6,112	2,012,317	---	4,371	---	---	2,016,688
Rice-Steele Consolidated Dispatch	---	---	---	599,359	269,528	2,468,465	3,337,352	50,496	---	---	16,816	3,404,664	---	---	---	---	3,404,664
Sabin-Elmwood Fire District	---	---	2,870	---	2,384	---	2,384	115,287	---	30	2,520	123,091	---	---	---	---	123,091
South Metro Fire Department	552,223	---	---	---	198,258	4,834	203,092	5,706,127	---	4,602	28,783	6,494,827	1,380,000	2,450	---	309,160	8,186,437
South Metro Public Safety Training Facility Association	---	---	---	---	---	---	---	592,553	---	738	14,225	607,516	---	---	---	---	607,516
Southeast Minnesota Regional Radio Board	---	---	---	343,992	---	80,000	423,992	12,000	---	2,111	110	438,213	---	---	---	---	438,213
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	49,576	115,248	---	164,824	103,852	---	350	445	269,471	---	---	---	---	269,471
Todd-Wadena Community Corrections	---	---	---	116,155	1,836,706	---	1,952,861	66,281	---	---	13,389	2,032,531	---	---	---	---	2,032,531
Trout Lake Fire Department	---	---	---	---	906	124,487	125,393	94,154	---	54	9,037	228,638	---	---	---	10,000	238,638
Walker Area Joint Fire Department	---	---	---	---	---	---	---	197,371	---	6,711	11,292	215,374	---	---	---	---	215,374
West Metro Fire - Rescue District	---	---	---	---	114,064	---	114,064	2,574,250	---	2,458	51,657	2,742,429	---	15,698	---	---	2,758,127
Zimmerman/Livonia Fire District	---	---	---	---	---	---	---	470,478	---	4,347	187,190	662,015	---	---	---	---	662,015
Zumbrota Area Fire District	---	---	---	---	7,833	---	7,833	135,187	---	3,069	21,278	167,367	---	---	---	77,221	244,588
<b>District Type Total</b>	<b>552,223</b>	<b>---</b>	<b>2,870</b>	<b>2,350,863</b>	<b>14,271,429</b>	<b>33,377,608</b>	<b>49,999,900</b>	<b>33,600,839</b>	<b>10,515</b>	<b>313,450</b>	<b>1,317,220</b>	<b>85,797,017</b>	<b>1,380,000</b>	<b>70,000</b>	<b>---</b>	<b>1,459,930</b>	<b>88,706,947</b>
<b>Recreation Authorities</b>																	
International Falls Recreation Commission	---	---	---	---	---	181,317	181,317	13,930	---	29	---	195,276	---	---	---	---	195,276
Lake of the Woods Area Tourism Board	449,692	---	---	---	2,917	---	2,917	---	---	196	185	452,990	---	---	---	---	452,990
Lakeville Arenas	---	---	---	28,347	---	---	28,347	734,479	---	13,888	2,957	779,671	---	---	---	130,000	909,671
Minnesota Ballpark Authority	---	---	---	---	756	1,930,296	1,931,052	1,009,253	---	256,923	66,838	3,264,066	---	---	---	---	3,264,066
Saint Michael - Albertville Ice Arena	---	---	---	---	---	---	---	497,178	---	4,415	80,887	582,480	---	---	---	---	582,480
Three Rivers Park District	42,083,343	---	---	1,989,309	7,333,891	2,252,889	11,576,089	6,740,890	26,687	400,610	658,841	61,486,460	6,808,206	54,647	5,621	3,252,560	71,607,494
<b>District Type Total</b>	<b>42,533,035</b>	<b>---</b>	<b>---</b>	<b>2,017,656</b>	<b>7,337,564</b>	<b>4,364,502</b>	<b>13,719,722</b>	<b>8,995,730</b>	<b>26,687</b>	<b>676,061</b>	<b>809,708</b>	<b>66,760,943</b>	<b>6,808,206</b>	<b>54,647</b>	<b>5,621</b>	<b>3,382,560</b>	<b>77,011,977</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
<b>Regional Development Commissions</b>																	
Arrowhead Regional Development Commission 3	656,745	---	---	4,515,574	2,011,196	77,524	6,604,294	273,360	---	6,550	976,328	8,517,277	---	---	---	263,211	8,780,488
East Central Regional Development Commission	332,504	---	---	799,726	90,652	---	890,378	14,019	---	17,181	27,836	1,281,918	---	---	---	---	1,281,918
Metropolitan Council	87,803,000	---	---	48,134,000	174,034,000	314,000	222,482,000	5,330,000	---	6,951,000	---	322,566,000	28,090,000	639,000	316,000	3,670,000	355,281,000
Mid-Minnesota Development Commission	358,351	---	---	1,245,770	90,112	---	1,335,882	34,522	---	5,774	51,501	1,786,030	---	---	---	---	1,786,030
Northwest Regional Development Commission 1	287,627	---	---	5,704,661	1,896,433	55,332	7,656,426	---	---	9,767	256,739	8,210,559	---	---	---	---	8,210,559
Region Nine Development Commission	641,294	---	---	587,182	116,124	---	703,306	46,222	---	65,859	220,046	1,676,727	---	---	---	---	1,676,727
Regional Development Commission 5	346,529	---	---	1,939,315	176,990	561,727	2,678,032	124,350	---	1,542	2,081	3,152,534	67,844	---	---	---	3,220,378
Upper Minnesota Valley Regional Development Commission	333,912	---	---	1,486,414	85,116	1,213,133	2,784,663	---	---	74,120	32,295	3,224,990	---	---	---	---	3,224,990
<b>District Type Total</b>	<b>90,759,962</b>	<b>---</b>	<b>---</b>	<b>64,412,642</b>	<b>178,500,623</b>	<b>2,221,716</b>	<b>245,134,981</b>	<b>5,822,473</b>	<b>---</b>	<b>7,131,793</b>	<b>1,566,826</b>	<b>350,416,035</b>	<b>28,157,844</b>	<b>639,000</b>	<b>316,000</b>	<b>3,933,211</b>	<b>383,462,090</b>
<b>Regional Railroad Authorities</b>																	
Buffalo Ridge Regional Railroad Authority	---	---	---	---	---	---	---	---	---	615	82	697	---	---	---	---	697
Lac qui Parle Regional Railroad Authority	---	---	---	---	---	---	---	---	---	---	352	352	---	---	---	---	352
McLeod County Regional Railroad Authority*	---	---	---	---	---	---	---	---	---	---	---	---	30,000	---	---	---	30,000
Saint Louis and Lake Counties Regional Railroad Authority	1,767,192	---	100	13	6,219,420	255,598	6,475,031	2,720	---	---	155,757	8,400,800	---	---	---	---	8,400,800
<b>District Type Total</b>	<b>1,767,192</b>	<b>---</b>	<b>100</b>	<b>13</b>	<b>6,219,420</b>	<b>255,598</b>	<b>6,475,031</b>	<b>2,720</b>	<b>---</b>	<b>615</b>	<b>156,191</b>	<b>8,401,849</b>	<b>30,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,431,849</b>
<b>Rural Water Systems</b>																	
Golden Valley - Crystal - New Hope Joint Water Commission	---	---	---	---	---	---	---	9,124,338	---	30,736	---	9,155,074	---	---	---	---	9,155,074
Red Rock Rural Water System	---	1,084,723	---	---	---	---	---	956,569	---	6,397	24,308	2,071,997	6,618,678	---	---	---	8,690,675
<b>District Type Total</b>	<b>---</b>	<b>1,084,723</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,080,907</b>	<b>---</b>	<b>37,133</b>	<b>24,308</b>	<b>11,227,071</b>	<b>6,618,678</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,845,749</b>
<b>Sanitation Districts</b>																	
Biosolids Disposal Site Authority	---	---	---	---	---	---	---	33,145	---	290	357	33,792	---	---	---	---	33,792
Cross Lake Area Water and Sanitary Sewer District	---	12,678	160	---	---	---	---	306,188	---	---	1,738	320,764	---	---	---	---	320,764
Metropolitan Mosquito Control District	18,608,138	---	---	73,973	---	---	73,973	35,340	---	94,923	45,448	18,857,822	---	15,438	---	---	18,873,260
North Long Lake Sanitary Sewer District	---	65,488	---	---	---	---	---	---	---	77	---	65,565	---	---	---	---	65,565
North Shore Sanitary Sewer District	---	15,631	---	---	---	---	---	---	---	36	2,265	17,932	---	---	---	---	17,932

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In		Total Revenues and Other Sources	
				Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Govern- mental Funds		
Shorewood Acres Sanitary District	---	4,297	---	---	---	---	---	---	6	---	4,303	---	---	---	---	4,303	
Tri-Cities Biosolids Disposal Authority	---	---	---	---	---	---	---	81,200	---	209	3,780	---	---	---	---	85,189	
<b>District Type Total</b>	<b>18,608,138</b>	<b>98,094</b>	<b>160</b>	<b>73,973</b>	<b>---</b>	<b>---</b>	<b>73,973</b>	<b>455,873</b>	<b>---</b>	<b>95,541</b>	<b>53,588</b>	<b>19,385,367</b>	<b>---</b>	<b>15,438</b>	<b>---</b>	<b>19,400,805</b>	
<b>Service Cooperatives</b>																	
Lakes Country Service Cooperative	---	---	---	2,125,438	3,372,236	3,769,929	9,267,603	---	---	---	925,861	10,193,464	---	51,592	---	39,226	10,284,282
Metropolitan Educational Cooperative Service Unit	---	---	---	3,695,379	457,284	---	4,152,663	1,114,501	---	170	46,154	5,313,488	---	---	---	---	5,313,488
Northeast Service Cooperative	---	---	---	839,783	2,167,326	---	3,007,109	6,369,140	---	3,452	---	9,379,701	---	---	---	---	9,379,701
Northwest Service Cooperative	---	---	---	1,347,390	1,018,624	---	2,366,014	1,289,285	---	30,707	---	3,686,006	---	---	346,732	---	4,032,738
Oak Land Cooperative Center	---	---	---	---	---	---	---	---	---	35	2,131	2,166	---	300,000	---	---	302,166
Resource Training and Solutions	---	---	---	2,356,319	138,496	---	2,494,815	4,488,042	---	50,886	116,544	7,150,287	---	---	---	---	7,150,287
South Central Service Cooperative	---	---	---	855,879	305,902	3,912,354	5,074,135	2,059,038	---	142,414	676,192	7,951,779	---	---	---	---	7,951,779
Southwest - West Central Service Cooperative	---	---	---	11,765,685	13,467,317	---	25,233,002	12,789,986	---	24,630	94,101	38,141,719	98,000	---	---	---	38,239,719
<b>District Type Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,985,873</b>	<b>20,927,185</b>	<b>7,682,283</b>	<b>51,595,341</b>	<b>28,109,992</b>	<b>---</b>	<b>252,294</b>	<b>1,860,983</b>	<b>81,818,610</b>	<b>98,000</b>	<b>351,592</b>	<b>346,732</b>	<b>39,226</b>	<b>82,654,160</b>
<b>Soil and Water Conservation Districts</b>																	
Anoka Soil and Water Conservation District	---	---	---	6,036	634,067	503,013	1,143,116	636,662	---	12,897	---	1,792,675	---	---	---	---	1,792,675
Becker Soil and Water Conservation District	---	---	---	---	961,567	717,679	1,679,246	308,526	---	9,977	22,599	2,020,348	---	---	---	---	2,020,348
Beltrami Soil and Water Conservation District	---	---	---	46,560	254,707	13,023	314,290	41,174	---	---	1,264	356,728	---	---	---	---	356,728
Benton Soil and Water Conservation District	---	---	---	48,073	388,528	286,142	722,743	50,605	---	3,670	8,648	785,666	---	---	---	---	785,666
Big Stone Soil and Water Conservation District	---	---	---	---	253,788	111,436	365,224	124,545	---	2,541	676	492,986	---	---	---	---	492,986
Blue Earth Soil and Water Conservation District	---	---	---	---	729,594	111,577	841,171	118,532	---	29	20,031	979,763	---	---	---	---	979,763
Brown Soil and Water Conservation District	---	---	---	---	322,082	121,932	444,014	8,366	---	1,541	1,937	455,858	---	---	---	---	455,858
Carlton Soil and Water Conservation District	---	---	---	---	634,242	158,977	793,219	10,875	---	2,211	8,801	815,106	---	---	---	---	815,106
Carver Soil and Water Conservation District	---	---	---	---	318,864	544,800	863,664	16,198	---	10,584	4,576	895,022	---	---	---	---	895,022
Cass Soil and Water Conservation District	---	---	---	---	234,510	440,048	674,558	---	---	740	1,046	676,344	---	---	---	---	676,344
Chippewa Soil and Water Conservation District	---	---	---	---	305,555	106,941	412,496	62,047	---	5,599	5,535	485,677	---	---	---	---	485,677
Chisago Soil and Water Conservation District	---	---	---	31,760	608,026	163,937	803,723	56,802	---	3,498	2,167	866,190	---	---	---	---	866,190

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Clay Soil and Water Conservation District	---	---	---	---	279,789	262,890	542,679	58,050	---	2,413	53,841	656,983	---	---	---	---	656,983
Clearwater Soil and Water Conservation District	---	---	---	---	149,796	186,784	336,580	23,240	---	952	6,295	367,067	---	---	---	---	367,067
Cook County Soil and Water Conservation District	---	---	---	177,580	446,462	110,473	734,515	1,068	---	---	---	735,583	---	---	---	---	735,583
Cottonwood Soil and Water Conservation District	---	---	---	---	800,974	407,429	1,208,403	39,560	---	1,734	45	1,249,742	---	---	---	---	1,249,742
Crow Wing Soil and Water Conservation District	---	---	---	---	760,591	10,485	771,076	1,379,019	---	6,358	---	2,156,453	---	---	---	---	2,156,453
Dakota County Soil and Water Conservation District	---	---	---	---	383,524	1,096,640	1,480,164	9,120	---	13,201	---	1,502,485	---	---	---	---	1,502,485
Dodge Soil and Water Conservation District	---	---	---	---	319,187	194,927	514,114	44,079	---	2,556	5,921	566,670	---	---	---	---	566,670
Douglas Soil and Water Conservation District	---	---	---	---	495,274	239,765	735,039	135,891	---	6,473	57,794	935,197	---	---	---	---	935,197
Fillmore Soil and Water Conservation District	---	---	---	---	883,423	257,887	1,141,310	63,711	---	10,335	8,424	1,223,780	---	---	---	---	1,223,780
Freeborn County Soil and Water Conservation District	---	---	---	14,080	383,228	184,504	581,812	38,536	---	3,782	1,787	625,917	---	---	---	---	625,917
Goodhue County Soil and Water Conservation District	---	---	---	41,360	1,980,531	420,980	2,442,871	39,553	---	4,882	17,472	2,504,778	---	---	---	---	2,504,778
Grant Soil and Water Conservation District	---	---	---	---	140,976	176,200	317,176	---	---	2,002	26,278	345,456	---	---	---	---	345,456
Hubbard County Soil and Water Conservation District	---	---	---	---	203,773	90,637	294,410	38,550	---	3,465	72	336,497	---	---	---	---	336,497
Isanti Soil and Water Conservation District	---	---	---	---	386,640	137,656	524,296	45,161	---	511	2,453	572,421	---	---	---	---	572,421
Itasca County Soil and Water Conservation District	---	---	---	10,000	207,226	887,933	1,105,159	13,040	---	1,816	22,138	1,142,153	---	---	---	---	1,142,153
Jackson Soil and Water Conservation District	---	---	---	---	257,888	306,795	564,683	22,366	---	4,324	3,119	594,492	---	---	---	---	594,492
Kanabec Soil and Water Conservation District	---	---	---	---	163,506	66,990	230,496	22,740	---	1,354	20,464	275,054	---	---	---	---	275,054
Kandiyohi Soil and Water Conservation District	---	---	---	---	241,007	157,700	398,707	217,380	---	1,133	11,118	628,338	---	---	---	---	628,338
Kitson Soil and Water Conservation District	---	---	---	---	222,362	103,485	325,847	24,713	---	10,072	7,455	368,087	---	---	---	---	368,087
Koochiching Soil and Water Conservation District	---	---	---	---	360,511	130,385	490,896	48,617	---	3,762	8,729	552,004	---	---	---	---	552,004
Lac qui Parle Soil and Water Conservation District	---	---	---	---	247,924	176,119	424,043	171,327	---	1,237	16,987	613,594	---	---	---	---	613,594
Lake County Soil and Water Conservation District	---	---	---	100,387	456,614	243,737	800,738	2,674	---	133	7,140	810,685	---	---	---	---	810,685
Lake of the Woods Soil and Water Conservation District	---	---	---	---	254,437	181,483	435,920	8,290	---	21,005	1,384	466,599	---	---	---	---	466,599

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Le Sueur County Soil and Water Conservation District	---	---	---	---	279,422	403,177	682,599	104,084	---	1,713	---	788,396	---	---	---	---	788,396
Lincoln Soil and Water Conservation District	---	---	---	---	228,161	131,159	359,320	312,429	---	3,687	340	675,776	---	---	---	---	675,776
Lyon Soil and Water Conservation District	---	---	---	---	378,827	---	378,827	---	---	---	---	378,827	---	---	---	---	378,827
Marshall Soil and Water Conservation District	---	---	---	---	248,090	172,311	420,401	211,382	---	3,464	2,497	637,744	---	---	---	---	637,744
Martin Soil and Water Conservation District	---	---	---	26,840	489,643	189,779	706,262	183,355	---	1,755	5,264	896,636	---	---	---	---	896,636
McLeod Soil and Water Conservation District	---	---	---	---	455,127	82,750	537,877	95,408	---	217	2,812	636,314	---	---	---	---	636,314
Meecker Soil and Water Conservation District	---	---	---	---	285,991	240,036	526,027	78,084	---	920	1,021	606,052	---	---	---	---	606,052
Mille Lacs Soil and Water Conservation District	---	---	---	---	356,680	131,006	487,686	28,128	---	886	2,037	518,737	---	---	---	---	518,737
Morrison Soil and Water Conservation District	---	---	---	45,000	585,819	259,109	889,928	71,224	---	793	2,472	964,417	---	---	---	---	964,417
Mower County Soil and Water Conservation District	---	---	---	---	462,328	642,808	1,105,136	96,855	---	2,884	25,889	1,230,764	---	---	---	---	1,230,764
Murray Soil and Water Conservation District	---	---	---	---	245,233	205,057	450,290	38,247	---	2,815	20,965	512,317	---	---	---	---	512,317
Nicollet Soil and Water Conservation District	---	---	---	---	258,428	240,082	498,510	27,153	---	862	4,165	530,690	---	---	---	---	530,690
Nobles Soil and Water Conservation District	---	---	---	12,258	418,070	201,778	632,106	51,955	---	3,971	2,438	690,470	---	---	---	---	690,470
Norman County Soil and Water Conservation District	---	---	---	---	303,239	114,680	417,919	24,709	---	581	1,365	444,574	---	---	---	---	444,574
North Saint Louis Soil and Water Conservation District	---	---	---	122,252	280,695	488,322	891,269	24,583	---	28	37,685	953,565	---	---	---	---	953,565
Olmsted Soil and Water Conservation District	---	---	---	---	343,808	522,466	866,274	29,218	---	6,815	8,071	910,378	---	---	---	---	910,378
Otter Tail East Soil and Water Conservation District	---	---	---	---	709,262	228,115	937,377	450,982	---	11,917	6,601	1,406,877	---	---	---	---	1,406,877
Pennington Soil and Water Conservation District	---	---	---	---	440,288	596,394	1,036,682	34,032	---	6,341	---	1,077,055	---	---	---	---	1,077,055
Pine Soil and Water Conservation District	---	---	---	---	204,508	73,993	278,501	89,795	---	2,780	---	371,076	---	---	---	---	371,076
Pipestone Soil and Water Conservation District	---	---	---	---	678,347	216,924	895,271	35,723	---	10,085	16,113	957,192	---	---	---	---	957,192
Pomme de Terre River Association	---	---	---	---	258,896	---	258,896	---	---	1,121	896	260,913	---	---	---	---	260,913
Pope Soil and Water Conservation District	---	---	---	---	690,358	148,554	838,912	59,369	---	2,097	2,909	903,287	---	---	---	---	903,287
Red Lake Soil and Water Conservation District	---	---	---	---	403,264	126,642	529,906	3,994	---	2,041	11,677	547,618	---	---	---	---	547,618

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.



**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Redwood Soil and Water Conservation District	---	---	---	---	429,415	173,234	602,649	---	---	3,777	5,996	612,422	---	---	---	---	612,422
Renville Soil and Water Conservation District	---	---	---	---	441,671	219,017	660,688	5,001	---	5,398	22,840	693,927	---	---	---	---	693,927
Rice Soil and Water Conservation District	---	---	---	---	296,933	263,853	560,786	112,502	---	2,107	188,777	864,172	---	---	---	---	864,172
Rock Soil and Water Conservation District	---	---	---	79,196	508,478	---	587,674	14,654	---	11,234	8,728	622,290	---	---	---	---	622,290
Root River Soil and Water Conservation District	---	---	---	---	497,944	169,030	666,974	6,369	---	1,247	34,360	708,950	---	---	---	---	708,950
Roseau Soil and Water Conservation District	---	---	---	---	343,245	228,871	572,116	60,720	---	5,081	12,442	650,359	---	---	---	---	650,359
Scott Soil and Water Conservation District	---	---	---	---	268,678	1,458,704	1,727,382	86,385	---	11,480	29,134	1,854,381	---	---	---	---	1,854,381
Sherburne Soil and Water Conservation District	---	---	---	---	626,596	500,061	1,126,657	31,202	---	1,690	111,049	1,270,598	---	---	---	---	1,270,598
Sibley Soil and Water Conservation District	---	---	---	---	309,798	316,736	626,534	16,184	---	851	2,079	645,648	---	---	---	---	645,648
South Saint Louis Soil and Water Conservation District	---	---	---	---	869,266	86,003	955,269	144,849	---	1,364	3,464	1,104,946	---	---	---	---	1,104,946
Stearns Soil and Water Conservation District	---	---	---	195,454	1,221,240	1,190,723	2,607,417	402,298	---	28,379	145,266	3,183,360	---	---	---	---	3,183,360
Steele County Soil and Water Conservation District	---	---	---	291	249,502	135,000	384,793	104,512	---	1,142	3,266	493,713	---	---	---	---	493,713
Stevens Soil and Water Conservation District	---	---	---	---	442,204	281,066	723,270	122,093	---	1,113	39,517	885,993	---	---	---	---	885,993
SWCD Technical Service Area 1 Northwest	---	---	---	---	452,891	---	452,891	36,040	---	331	3,460	492,722	---	---	---	---	492,722
SWCD Technical Service Area 2 West Central	---	---	---	214,001	336,283	138,452	688,736	---	---	456	154	689,346	---	---	---	---	689,346
SWCD Technical Service Area 3 Northeast	---	---	---	---	353,802	89,874	443,676	---	---	368	5,224	449,268	---	---	---	---	449,268
SWCD Technical Service Area 4 Metro	---	---	---	---	383,965	14,629	398,594	---	---	3,240	153	401,987	---	---	---	---	401,987
SWCD Technical Service Area 5 Southwest	---	---	---	141,689	249,421	250,284	641,394	---	---	1,176	1,091	643,661	---	---	---	---	643,661
SWCD Technical Service Area 6 South Central	---	---	---	---	334,021	---	334,021	7,287	---	180	4,116	345,604	---	---	---	---	345,604
SWCD Technical Service Area 7 Southeast	---	---	---	211,185	1,161,574	33,000	1,405,759	---	---	2,843	5,607	1,414,209	---	---	---	---	1,414,209
SWCD Technical Service Area 8 North Central	---	---	---	---	523,591	---	523,591	45,998	---	438	---	570,027	---	---	---	---	570,027
Swift Soil and Water Conservation District	---	---	---	---	238,830	141,884	380,714	78,017	---	2,540	6,913	468,184	---	---	---	---	468,184
Todd Soil and Water Conservation District	---	---	---	---	438,273	573,905	1,012,178	28,027	---	---	107,684	1,147,889	---	---	---	---	1,147,889

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In		Total Revenues and Other Sources	
				Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Govern- mental Funds		
Traverse Soil and Water Conservation District	---	---	---	---	244,673	317,713	562,386	365,685	---	10,832	11,924	950,827	---	---	---	---	950,827
Wabasha Soil and Water Conservation District	---	---	---	20,094	461,069	267,624	748,787	11,178	---	3,731	1,214	764,910	---	---	---	---	764,910
Wadena Soil and Water Conservation District	---	---	---	---	155,615	171,645	327,260	14,159	---	3,096	5,347	349,862	---	---	---	---	349,862
Waseca Soil and Water Conservation District	---	---	---	---	225,712	143,863	369,575	18,240	---	666	31,850	420,331	---	---	---	---	420,331
Washington Soil and Water Conservation District	---	---	---	---	285,047	319,551	604,598	1,481,935	---	33,941	12,278	2,132,752	---	---	---	---	2,132,752
Watonwan Soil and Water Conservation District	---	---	---	---	195,060	105,000	300,060	12,421	---	---	1,701	314,182	---	---	---	---	314,182
West Otter Tail Soil and Water Conservation District	---	---	---	---	489,820	325,020	814,840	177,215	---	7,851	8,838	1,008,744	---	---	---	---	1,008,744
Wilkin Soil and Water Conservation District	---	---	---	---	565,397	231,860	797,257	116,989	---	6,832	3,259	924,337	---	---	---	---	924,337
Winona Soil and Water Conservation District	---	---	---	39,422	839,128	240,331	1,118,881	15,664	---	4,174	3,004	1,141,723	---	---	---	---	1,141,723
Wright Soil and Water Conservation District	---	---	---	---	925,097	963,646	1,888,743	74,399	---	9,349	29,241	2,001,732	---	---	---	---	2,001,732
Yellow Medicine Soil and Water Conservation District	---	---	---	---	332,745	201,167	533,912	35,130	---	2,737	27,572	599,351	---	---	---	---	599,351
<b>District Type Total</b>	---	---	---	<b>1,583,518</b>	<b>40,372,641</b>	<b>24,278,277</b>	<b>66,234,436</b>	<b>9,556,879</b>	---	<b>394,204</b>	<b>1,388,961</b>	<b>77,574,480</b>	---	---	---	---	<b>77,574,480</b>
<b>Solid Waste Commissions/Boards</b>																	
Ramsey/Washington Recycling and Energy Board	---	---	---	---	---	---	---	9,053,964	---	16,095	1,693	9,071,752	---	---	---	---	9,071,752
<b>District Type Total</b>	---	---	---	---	---	---	---	<b>9,053,964</b>	---	<b>16,095</b>	<b>1,693</b>	<b>9,071,752</b>	---	---	---	---	<b>9,071,752</b>
<b>Training Centers/Councils</b>																	
Stearns - Benton Employment and Training Council	---	---	---	1,429,939	1,953,160	---	3,383,099	---	---	---	166,985	3,550,084	---	---	---	---	3,550,084
<b>District Type Total</b>	---	---	---	<b>1,429,939</b>	<b>1,953,160</b>	---	<b>3,383,099</b>	---	---	---	<b>166,985</b>	<b>3,550,084</b>	---	---	---	---	<b>3,550,084</b>
<b>Transit Commissions</b>																	
Minnesota River Valley Transit	---	---	---	277,277	300,416	---	577,693	56,055	---	1,487	105	635,340	---	4,160	---	---	639,500
Minnesota Valley Transit Association	---	---	---	6,591,179	18,876,637	5,831,845	31,299,661	1,623,536	---	65,034	91,566	33,079,797	---	---	---	---	33,079,797
Northern Lights Express	---	---	---	---	---	---	---	79,200	---	---	---	79,200	---	---	---	---	79,200
Saint Cloud Metropolitan Transit Commission	3,143,620	---	---	3,551,654	9,227,066	43,611	12,822,331	816,556	---	64,810	369,262	17,216,579	---	---	---	---	17,216,579
SouthWest Transit	---	---	---	2,526,886	9,681,615	41,373	12,249,874	787,567	---	234,567	3,734,882	17,006,890	5,500,000	---	---	6,196,817	28,703,707
<b>District Type Total</b>	<b>3,143,620</b>	---	---	<b>12,946,996</b>	<b>38,085,734</b>	<b>5,916,829</b>	<b>56,949,559</b>	<b>3,362,914</b>	---	<b>365,898</b>	<b>4,195,815</b>	<b>68,017,806</b>	<b>5,500,000</b>	<b>4,160</b>	---	<b>6,196,817</b>	<b>79,718,783</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Intergovernmental Revenues							Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In		Total Revenues and Other Sources	
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Govern- mental Funds		
<b>Watershed Districts</b>																	
Bear Valley Watershed District	10,024	---	---	---	---	---	---	---	---	488	---	10,512	---	---	---	---	10,512
Bois de Sioux Watershed District	1,846,016	701,957	---	118,103	664,039	1,857,542	2,639,684	835,987	---	62,355	220,684	6,306,683	---	1,530,000	---	327,000	8,163,683
Browns Creek Watershed District	1,090,061	---	46,295	---	334,063	---	334,063	---	---	1,034	---	1,471,453	---	---	---	---	1,471,453
Buffalo Creek Watershed District	321,020	---	---	---	6,905	249,098	256,003	---	---	1,606	2,268	580,897	---	---	---	---	580,897
Buffalo-Red River Watershed District	1,375,960	1,236,148	---	---	2,766,814	---	2,766,814	2,700	---	157,366	298,442	5,837,430	---	---	---	672,510	6,509,940
Capitol Region Watershed District	8,179,195	---	36,500	---	1,515,718	---	1,515,718	---	---	31,236	110,300	9,872,949	---	---	---	---	9,872,949
Carnelian-Marine-Saint Croix Watershed District	755,802	---	23,780	---	241,828	4,500	246,328	---	---	1,596	23,291	1,050,797	317,000	---	---	---	1,367,797
Cedar River Watershed District	346,563	---	---	---	720,293	---	720,293	---	---	164	726,310	1,793,330	---	---	---	---	1,793,330
Clearwater River Watershed District	249,542	683,913	---	---	269,474	---	269,474	---	---	2,642	15,993	1,221,564	---	---	---	143,215	1,364,779
Comfort Lake Forest Lake Watershed District	1,397,389	---	67,016	---	301,079	---	301,079	---	---	8,399	3,204	1,777,087	361,231	---	---	---	2,138,318
Coon Creek Watershed District	2,508,604	---	---	---	752,640	---	752,640	295,616	---	25,061	---	3,581,921	---	---	---	---	3,581,921
Cormorant Lakes Watershed District	132,471	---	---	---	---	---	---	---	---	2,720	6,576	141,767	---	---	---	---	141,767
Crooked Creek Watershed District	50,711	---	---	---	12,074	---	12,074	---	---	2,230	62	65,077	---	---	---	---	65,077
Hawk Creek Watershed Project	---	---	---	---	393,188	3,000	396,188	---	---	250	24,967	421,405	---	---	---	---	421,405
Heron Lake Watershed District	243,790	---	---	40	130,288	---	130,328	1,086,778	---	4,773	27,496	1,493,165	---	---	---	---	1,493,165
High Island Creek Watershed District	---	---	---	---	544,769	---	544,769	---	---	2,963	---	547,732	---	---	---	---	547,732
Kanaranzi-Little Rock Watershed District	142,530	---	---	---	4,342	---	4,342	---	---	2,651	---	149,523	---	---	---	---	149,523
Lower Minnesota River Watershed District	797,389	---	---	---	556,805	---	556,805	---	---	49,951	1,668	1,405,813	---	---	---	---	1,405,813
Middle Fork Crow River Watershed District	516,558	131,260	4,975	---	623,316	---	623,316	---	---	1,912	---	1,278,021	246,212	---	---	3,253	1,527,486
Middle-Snake-Tamarac Rivers Watershed District	752,796	586,142	---	243,251	45,767	179,679	468,697	215,548	---	40,677	2,505	2,066,365	---	---	---	798,928	2,865,293
Minnehaha Creek Watershed District	9,643,911	---	36,360	54,238	254,185	2,155,881	2,464,304	---	---	89,736	16,677	12,250,988	4,881,517	---	---	1,516,791	18,649,296
Nine Mile Creek Watershed District	2,694,400	---	43,990	---	92,506	---	92,506	24,259	---	56,455	8,724	2,920,334	---	---	---	---	2,920,334
North Fork Crow River Watershed District	254,123	981,285	---	---	29,179	78,288	107,467	---	---	30,860	34,039	1,407,774	---	---	---	---	1,407,774
Okabena-Ocheda Watershed District	253,194	---	---	---	304,167	125,288	429,455	1,750	---	719	7,701	692,819	---	---	---	---	692,819
Pelican River Watershed District	267,629	105,066	18,350	---	5,354	11,780	17,134	303,525	---	12,420	15,355	739,479	---	---	---	207,500	946,979
Prior Lake-Spring Lake Watershed District	1,790,895	---	957	---	650,467	---	650,467	---	---	11,038	26,966	2,480,323	---	---	---	243,763	2,724,086
Ramsey-Washington Metro Watershed District	6,768,795	---	24,555	162,577	200,555	---	363,132	---	---	56,177	283,217	7,495,876	---	---	---	---	7,495,876
Red Lake Watershed District	1,647,099	178,722	---	63,760	2,353,730	3,503,300	5,920,790	34,877	---	166,300	51,235	7,999,023	---	---	---	---	7,999,023
Rice Creek Watershed District	5,162,994	189,210	168,250	---	1,037,780	---	1,037,780	---	---	47,970	29,877	6,636,081	---	---	---	---	6,636,081

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Intergovernmental Revenues							Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues and Other Sources
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Govern- mental Funds	
Riley-Purgatory-Bluff Creek Watershed District	3,703,883	---	71,640	---	626,549	---	626,549	---	---	29,900	14,829	4,446,801	---	---	---	---	4,446,801
Roseau River Watershed District	367,969	111,729	---	74,435	703,134	17,808	795,377	---	---	22,854	7,906	1,305,835	---	---	---	---	1,305,835
Sand Hill River Watershed District	530,374	116,393	---	119,556	269,872	7,191	396,619	---	---	54,719	16,121	1,114,226	---	---	---	---	1,114,226
Sauk River Watershed District	1,039,692	720,370	47,060	---	582,368	6,000	588,368	---	---	1,346	76,643	2,473,479	2,054,570	---	---	246,148	4,774,197
Shell Rock River Watershed District	1,997,381	---	---	---	2,904,822	---	2,904,822	---	---	5,001	432,611	5,339,815	---	---	---	---	5,339,815
South Washington Watershed District	1,183,005	2,764,573	---	---	105,532	---	105,532	---	---	67,631	180,998	4,301,739	---	---	---	---	4,301,739
Turtle Creek Watershed District	113,036	239,535	---	---	684	---	684	---	---	4	91	353,350	---	---	---	---	353,350
Two Rivers Watershed District	490,072	131,900	---	85,028	91,751	10,007	186,786	110,911	---	11,947	4,386	936,002	---	---	---	---	936,002
Upper Minnesota River Watershed District	269,694	---	---	20,577	324,835	354,293	699,705	---	---	89	---	969,488	---	---	---	128,077	1,097,565
Valley Branch Watershed District	1,968,328	---	96,777	90,025	---	---	90,025	---	---	4,108	---	2,159,238	5,113,656	283,967	---	145,000	7,701,861
Warroad Watershed District*	55,600	---	---	---	825	---	825	---	---	150	---	56,575	---	---	---	---	56,575
Whitewater Joint Powers Board	---	---	---	---	85,249	20,977	106,226	---	---	217	---	106,443	---	---	---	---	106,443
Wild Rice Watershed District	2,134,364	---	---	---	688,598	---	688,598	85,078	---	63,710	185,948	3,157,698	---	---	---	792,956	3,950,654
<b>District Type Total</b>	<b>63,052,859</b>	<b>8,878,203</b>	<b>686,505</b>	<b>1,031,590</b>	<b>21,195,544</b>	<b>8,584,632</b>	<b>30,811,766</b>	<b>2,997,029</b>	<b>---</b>	<b>1,133,425</b>	<b>2,857,090</b>	<b>110,416,877</b>	<b>12,974,186</b>	<b>1,813,967</b>	<b>---</b>	<b>5,225,141</b>	<b>130,430,171</b>
<b>Watershed Management Organizations</b>																	
Area II Minesota River Basin Project, Inc.	---	---	---	---	299,275	87,000	386,275	54,878	---	563	17,872	459,588	---	---	---	---	459,588
Bassett Creek Water Management Commission	1,489,564	---	59,500	---	437,532	550,450	987,982	---	---	8,115	677	2,545,838	---	---	---	167,149	2,712,987
Black Dog Watershed Management Organization	---	---	---	---	---	---	---	153,000	---	2,051	---	155,051	---	---	---	---	155,051
Blue Earth River Basin Initiative (BERBI)	---	---	---	---	536,240	42,274	578,514	---	---	69	132	578,715	---	---	---	---	578,715
Eagan - Inver Grove Heights Watershed Management Organization	---	---	---	---	---	45,625	45,625	---	---	---	---	45,625	---	---	---	---	45,625
Elm Creek Watershed Management Commission	295,954	---	---	---	83,452	237,300	320,752	101,374	---	5,339	4,808	728,227	---	---	---	---	728,227
Lake of the Woods Watershed Joint Powers Board	---	---	---	---	---	---	---	---	---	139	---	139	---	---	---	---	139
Lower Mississippi River Watershed Management Organization	---	---	---	---	83,107	110,224	193,331	---	---	619	660	194,610	---	---	---	---	194,610
Middle Saint Croix Watershed Management Organization	142,348	---	---	---	156,327	149,820	306,147	---	---	1,373	3,886	453,754	---	---	---	---	453,754
Mississippi Headwaters Board	---	---	---	---	154,948	12,000	166,948	87,153	---	---	210	254,311	---	---	---	---	254,311
Mississippi Watershed Management Organization	5,636,040	---	---	---	813,843	3,680	817,523	580	---	231,500	1,620,395	8,306,038	---	---	---	---	8,306,038
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	343,184	131,800	474,984	12,500	---	2,129	43,400	533,013	---	---	---	---	533,013

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 6**  
**Classification of Governmental Fund Revenues**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Red River Watershed Management Board	4,190,304	---	---	---	676,908	---	676,908	---	---	240,393	102,782	5,210,387	---	---	---	---	5,210,387
Redwood-Cottonwood Rivers Control Area	---	---	---	---	2,158,241	75,000	2,233,241	16,379	---	4,190	8,348	2,262,158	---	---	---	---	2,262,158
Shingle Creek Watershed District Management Commission	322,202	---	---	---	258,024	363,590	621,614	20,400	---	3,343	18,000	985,559	---	---	---	---	985,559
Snake River Watershed Management Board	---	---	---	---	---	48,498	48,498	---	---	---	207	48,705	---	---	---	---	48,705
Sunrise River Watershed Management Organization	---	---	---	---	---	47,308	47,308	---	---	---	64	47,372	---	---	---	---	47,372
Upper Rum River Water Management Organization	---	---	---	---	---	---	---	45,071	---	---	---	45,071	---	---	---	---	45,071
Vadnais Lake Area Water Management Organization	---	---	---	---	163,665	---	163,665	896,065	---	3,230	798	1,063,758	---	---	---	---	1,063,758
West Mississippi Watershed Management Commission	53,769	---	---	---	---	166,900	166,900	---	---	2,472	---	223,141	---	---	---	---	223,141
<b>District Type Total</b>	<b>12,130,181</b>	<b>---</b>	<b>59,500</b>	<b>---</b>	<b>6,164,746</b>	<b>2,071,469</b>	<b>8,236,215</b>	<b>1,387,400</b>	<b>---</b>	<b>505,525</b>	<b>1,822,239</b>	<b>24,141,060</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>167,149</b>	<b>24,308,209</b>
<b>State Totals</b>	<b>\$251,826,559</b>		<b>\$1,624,719</b>		<b>\$432,916,970</b>		<b>\$779,149,345</b>		<b>\$692,290</b>		<b>\$43,403,687</b>		<b>\$97,821,257</b>		<b>\$724,022</b>		<b>\$1,404,949,395</b>
		<b>\$10,504,125</b>		<b>\$199,528,605</b>		<b>\$146,703,770</b>		<b>\$181,950,399</b>		<b>\$12,124,503</b>		<b>\$1,281,275,627</b>		<b>\$3,083,173</b>		<b>\$22,045,316</b>	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
<b>Airport Commissions</b>																			
Baudette-Lake of the Woods County Airport Commission	---	---	---	---	---	---	---	---	---	96,910	96,910	5,045,075	---	---	5,141,985	---	---	---	5,141,985
Eveleth-Virginia Airport Commission	---	---	---	---	---	---	---	---	---	139,234	139,234	1,671,302	1,366,363	5,248	3,182,147	---	---	---	3,182,147
Thief River Falls Regional Airport Authority	---	---	---	---	---	---	---	---	---	641,978	641,978	678,241	1,189,019	56,332	2,565,570	---	---	---	2,565,570
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>878,122</b>	<b>878,122</b>	<b>7,394,618</b>	<b>2,555,382</b>	<b>61,580</b>	<b>10,889,702</b>	---	---	---	<b>10,889,702</b>
<b>Cable Commissions</b>																			
Central Saint Croix Valley Joint Cable Communications Commission	---	---	---	---	---	---	---	497,002	---	---	497,002	3,081	---	---	500,083	---	---	---	500,083
Forest Lake Cable Commission	---	---	---	---	---	---	---	120,596	---	---	120,596	41,523	---	---	162,119	---	---	---	162,119
Lake Minnetonka Communications Commission	---	---	---	---	---	---	---	319,019	---	---	319,019	54,371	---	---	373,390	---	---	---	373,390
Northern Dakota County Cable Communications Commission	---	---	---	---	---	---	---	1,177,574	---	---	1,177,574	30,961	---	---	1,208,535	---	---	---	1,208,535
Northwest Suburbs Cable Commission	---	---	---	---	---	---	---	116,589	---	---	116,589	456,334	---	---	572,923	---	3,887,997	---	4,460,920
Quad Cities Cable Communications Commission	---	---	---	---	---	---	---	1,240,447	---	---	1,240,447	88,240	---	---	1,328,687	---	---	---	1,328,687
Ramsey/Washington Counties Suburban Cable Communication Commission	---	---	---	---	---	---	---	2,212,061	---	---	2,212,061	13,220	---	---	2,225,281	---	---	---	2,225,281
<b>District Type Total</b>	---	---	---	---	---	---	---	<b>5,683,288</b>	---	---	<b>5,683,288</b>	<b>687,730</b>	---	---	<b>6,371,018</b>	---	<b>3,887,997</b>	---	<b>10,259,015</b>
<b>Computing Consortiums</b>																			
Local Government Information Systems	12,595,175	---	---	---	---	---	---	---	---	---	12,595,175	1,340,017	342,952	138,648	14,416,792	---	---	500,931	14,917,723
<b>District Type Total</b>	<b>12,595,175</b>	---	---	---	---	---	---	---	---	---	<b>12,595,175</b>	<b>1,340,017</b>	<b>342,952</b>	<b>138,648</b>	<b>14,416,792</b>	---	---	<b>500,931</b>	<b>14,917,723</b>
<b>Economic Development Authorities</b>																			
Kandiyohi County City of Willmar Economic Development Commission	---	---	---	---	---	---	---	---	4,036,782	---	4,036,782	3,084	---	---	4,039,866	---	---	---	4,039,866
<b>District Type Total</b>	---	---	---	---	---	---	---	---	<b>4,036,782</b>	---	<b>4,036,782</b>	<b>3,084</b>	---	---	<b>4,039,866</b>	---	---	---	<b>4,039,866</b>
<b>Education Districts</b>																			
6004 - Freshwater Education District	---	---	---	---	---	11,456,294	---	---	---	---	11,456,294	122,005	---	---	11,578,299	---	---	20,000	11,598,299
6009 - Saint Croix River Education District	---	---	---	---	---	9,711,589	---	---	---	---	9,711,589	1,285	135,515	29,835	9,878,224	---	---	---	9,878,224
6012 - Zumbro Education District	---	---	---	---	---	7,656,549	---	---	---	---	7,656,549	1,514,455	120,000	296,366	9,587,370	---	---	---	9,587,370
6013 - Hiawatha Valley Education District	---	---	---	---	---	8,404,247	---	---	---	---	8,404,247	110,261	---	---	8,514,508	---	---	---	8,514,508
6014 - Runestone Area Education District	---	---	---	---	---	3,780,438	---	---	---	---	3,780,438	---	---	---	3,780,438	---	---	---	3,780,438
6018 - Minnesota River Valley Education District	---	---	---	---	---	2,729,801	---	---	---	---	2,729,801	84,492	---	---	2,814,293	---	---	---	2,814,293
6026 - West Central Education District	---	---	---	---	---	4,251,782	---	---	---	---	4,251,782	17,610	---	---	4,269,392	---	---	---	4,269,392
6027 - Minnesota Valley Education District	---	---	---	---	---	5,975,268	---	---	---	---	5,975,268	7,022	---	---	5,982,290	---	---	---	5,982,290
6049 - River Bend Education District	---	---	---	---	---	6,866,622	---	---	---	---	6,866,622	94,618	186,668	55,798	7,203,706	---	---	---	7,203,706

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

# Table 7

## Classification of Governmental Fund Expenditures

### for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
6051 - Goodhue County Education District	---	---	---	---	---	12,656,813	---	---	---	---	12,656,813	27,040	666,334	334,939	13,685,126	---	---	---	13,685,126
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	699,035	---	---	---	---	699,035	---	---	---	699,035	---	---	---	699,035
6076 - Northland Learning Center	---	---	---	---	---	10,076,787	---	---	---	---	10,076,787	15,358	---	---	10,092,145	---	---	22,718	10,114,863
6383 - Benton-Stearns Education District	---	---	---	---	---	9,075,295	---	---	---	---	9,075,295	151,962	85,682	30,264	9,343,203	---	---	6,814	9,350,017
6979 - Mid-State Education District	---	---	---	---	---	4,419,516	---	---	---	---	4,419,516	94,684	145,000	96,172	4,755,372	---	---	---	4,755,372
Austin Albert Lea Area Special Education Cooperative	---	---	---	---	---	2,277,292	---	---	---	---	2,277,292	24,235	245,134	80,487	2,627,148	---	---	---	2,627,148
East Central Minnesota Educational Cable Cooperative	---	---	---	---	---	922,186	---	---	---	---	922,186	136,033	53,061	1,973	1,113,253	---	---	---	1,113,253
Equity Alliance MN	---	---	---	---	---	960,953	---	---	---	---	960,953	---	---	---	960,953	133,216	---	---	1,094,169
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	---	---	3,734,385	---	---	---	---	3,734,385	9,011	---	---	3,743,396	---	---	---	3,743,396
Infinity	---	---	---	---	---	690,629	---	---	---	---	690,629	1,968	---	---	692,597	---	---	---	692,597
Lake Agassiz Special Education Cooperative	---	---	---	---	---	2,135,035	---	---	---	---	2,135,035	1,266,957	24,204	78,164	3,504,360	---	---	---	3,504,360
Midwest Special Education Cooperative	---	---	---	---	---	2,633,201	---	---	---	---	2,633,201	---	---	---	2,633,201	---	---	---	2,633,201
Northwest Suburban Integration School District #6078	---	---	---	---	---	3,111,044	---	---	---	---	3,111,044	---	---	---	3,111,044	---	---	---	3,111,044
Wasioja Education Technology Cooperative	---	---	---	---	---	384,361	---	---	---	---	384,361	---	---	---	384,361	---	---	---	384,361
<b>District Type Total</b>	---	---	---	---	---	<b>114,609,122</b>	---	---	---	---	<b>114,609,122</b>	<b>3,678,996</b>	<b>1,661,598</b>	<b>1,003,998</b>	<b>120,953,714</b>	<b>133,216</b>	---	<b>49,532</b>	<b>121,136,462</b>
<b>Health/Human Services</b>																			
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	---	1,589,191	---	---	---	---	---	1,589,191	---	---	---	1,589,191	---	---	---	1,589,191
Brown-Nicollet Community Health Services	---	---	---	---	1,811,368	---	---	---	---	---	1,811,368	---	---	---	1,811,368	---	---	---	1,811,368
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	---	5,715,442	---	---	---	---	---	5,715,442	---	---	---	5,715,442	---	---	---	5,715,442
Des Moines Valley Health and Human Services	---	---	---	---	12,071,246	---	---	---	---	---	12,071,246	43,379	---	---	12,114,625	---	---	---	12,114,625
Horizon Community Health Board	---	---	---	---	9,215,652	---	---	---	---	---	9,215,652	---	83,323	18,885	9,317,860	---	---	---	9,317,860
Human Services of Faribault and Martin Counties	---	---	---	---	17,189,161	---	---	---	---	---	17,189,161	226,796	6,601	---	17,422,558	---	---	---	17,422,558
Kandiyohi-Renville Community Health Board	---	---	---	---	2,472,459	---	---	---	---	---	2,472,459	---	---	---	2,472,459	---	---	---	2,472,459
Meekeer-McLeod-Sibley Community Health Services	---	---	---	---	1,838,728	---	---	---	---	---	1,838,728	---	---	---	1,838,728	---	---	---	1,838,728
Minnesota Prairie County Alliance	---	---	---	---	25,427,412	---	---	---	---	---	25,427,412	---	44,878	7,702	25,479,992	---	---	---	25,479,992
North Country Community Health Service	---	---	---	---	1,842,345	---	---	---	---	---	1,842,345	---	---	---	1,842,345	---	---	---	1,842,345
PartnerSHIP 4 Health	---	---	---	---	4,147,873	---	---	---	---	---	4,147,873	---	---	---	4,147,873	---	---	---	4,147,873
Polk-Norman-Mahnomen Community Health Board	---	---	---	---	2,171,781	---	---	---	---	---	2,171,781	---	---	---	2,171,781	---	---	---	2,171,781
Southern Prairie Community Care	---	---	---	---	1,111,493	---	---	---	---	---	1,111,493	---	---	---	1,111,493	---	---	---	1,111,493
Southwest Health and Human Services	---	---	---	---	29,468,285	---	---	---	---	---	29,468,285	912,920	20,112	3,213	30,404,530	---	---	---	30,404,530
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	---	2,711,757	---	---	---	---	---	2,711,757	---	---	---	2,711,757	---	---	---	2,711,757
Supporting Hands Nurse Family Partnership	---	---	---	---	1,507,708	---	---	---	---	---	1,507,708	---	---	---	1,507,708	---	---	---	1,507,708

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses			Total Expenditures and Other Financing Uses***
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**						Other Finan- cing Uses	Transfers		
																	Enterprise Funds	Govern- mental Funds	
<b>District Type Total</b>	---	---	---	---	120,291,901	---	---	---	---	---	120,291,901	1,183,095	154,914	29,800	121,659,710	---	---	---	121,659,710
<b>Hospital Districts</b>																			
East Lake Clinic District	---	---	---	---	15,603	---	---	---	---	---	15,603	18,136	18,828	1,783	54,350	---	---	---	54,350
New River Medical Center	---	---	---	---	118,235	---	---	---	---	---	118,235	---	---	---	118,235	---	---	---	118,235
Roseau Area Hospital District	---	---	---	---	17,151	---	---	---	---	---	17,151	---	---	---	17,151	---	---	---	17,151
<b>District Type Total</b>	---	---	---	---	150,989	---	---	---	---	---	150,989	18,136	18,828	1,783	189,736	---	---	---	189,736
<b>Housing and Redevelopment Authorities</b>																			
Lincoln County Housing and Redevelopment Authority	---	---	---	---	---	---	---	228,708	---	---	228,708	---	---	---	228,708	---	5,000	3,088	236,796
Virginia Housing and Redevelopment Authority	---	---	---	---	---	---	---	377,467	---	---	377,467	---	---	---	377,467	---	65,094	---	442,561
Winona Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	2,315,478	---	2,315,478	---	---	6,045	2,321,523	---	---	---	2,321,523
<b>District Type Total</b>	---	---	---	---	---	---	---	606,175	2,315,478	---	2,921,653	---	---	6,045	2,927,698	---	70,094	3,088	3,000,880
<b>Joint Powers</b>																			
Cannon River Watershed Joint Powers Board	---	---	---	---	---	---	---	525	---	---	525	---	---	---	525	---	---	---	525
Suburban Rate Authority	75,896	---	---	---	---	---	---	---	---	---	75,896	---	---	---	75,896	---	---	---	75,896
Voyageurs National Park Clean Water Conservation Board	---	---	---	---	---	---	---	81,600	---	---	81,600	---	---	---	81,600	---	---	---	81,600
<b>District Type Total</b>	75,896	---	---	---	---	---	---	81,600	525	---	158,021	---	---	---	158,021	---	---	---	158,021
<b>Lake Conservation Districts</b>																			
Lake George Improvement District	---	---	---	---	---	---	---	17,645	---	---	17,645	---	---	---	17,645	---	---	---	17,645
Lake Minnetonka Conservation District	---	---	---	---	---	---	---	491,370	---	---	491,370	2,161	---	---	493,531	---	---	---	493,531
White Bear Lake Conservation District	---	---	---	---	---	---	---	83,511	---	---	83,511	---	---	---	83,511	---	---	---	83,511
<b>District Type Total</b>	---	---	---	---	---	---	---	592,526	---	---	592,526	2,161	---	---	594,687	---	---	---	594,687
<b>Lake Improvement Districts</b>																			
Cedar Lake Improvement District	---	---	---	---	---	---	---	34,493	---	---	34,493	---	---	---	34,493	---	---	---	34,493
Coon Lake Improvement District	---	---	---	---	---	---	---	10,209	---	---	10,209	---	---	---	10,209	---	---	---	10,209
Crookneck Lake Improvement District	---	---	---	---	---	---	---	6,350	---	---	6,350	---	---	---	6,350	---	---	---	6,350
Fish Trap Lake Improvement District	---	---	---	---	---	---	---	14,830	---	---	14,830	---	---	---	14,830	---	---	---	14,830
Knife Lake Improvement District	---	---	---	---	---	---	---	60,080	---	---	60,080	---	---	---	60,080	---	---	---	60,080
Lake Charlotte Improvement District	---	---	---	---	---	---	---	25,401	---	---	25,401	---	---	---	25,401	---	---	---	25,401
Lake Pulaski Improvement District*	5,682	---	---	---	---	---	---	41,514	46,673	---	93,869	---	---	---	93,869	---	---	---	93,869
Little McDonald - Paul - Kerbs Lake Improvement District	---	---	---	---	---	---	---	134,260	---	---	134,260	365,000	24,755	---	524,015	---	---	---	524,015
Maple Lake Improvement District	---	---	---	---	---	---	---	60,580	---	---	60,580	---	---	---	60,580	---	---	---	60,580

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.



**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Maple Lake Improvement District Wright County	---	---	---	25,757	---	---	---	---	---	25,757	---	---	---	25,757	---	---	---	25,757	
Otter Tail County Pine Lakes Improvement District	---	---	---	---	---	---	36,260	---	---	36,260	---	---	---	36,260	---	---	---	36,260	
Pelican Group of Lakes Improvement District	---	---	---	---	---	---	105,806	---	---	105,806	432,392	---	---	538,198	---	---	455	538,653	
Sullivan Lake Improvement District	---	---	---	---	---	---	32,820	---	---	32,820	---	---	---	32,820	---	---	---	32,820	
Union - Lake Sarah Lake Improvement District	---	---	---	---	---	---	5,912	---	---	5,912	---	---	---	5,912	---	---	---	5,912	
<b>District Type Total</b>	<b>5,682</b>	<b>---</b>	<b>---</b>	<b>25,757</b>	<b>---</b>	<b>---</b>	<b>568,515</b>	<b>---</b>	<b>46,673</b>	<b>646,627</b>	<b>432,392</b>	<b>365,000</b>	<b>24,755</b>	<b>1,468,774</b>	<b>---</b>	<b>---</b>	<b>455</b>	<b>1,469,229</b>	
<b>Law Enforcement - Special Districts</b>																			
Centennial Lakes Police Department	---	2,714,300	---	---	---	---	---	---	---	2,714,300	87,215	---	---	2,801,515	---	---	---	2,801,515	
East Range Public Safety Board	---	1,049,796	---	---	---	---	---	---	---	1,049,796	29,819	---	---	1,079,615	---	---	---	1,079,615	
Lakes Area Police District	---	1,946,239	---	---	---	---	---	---	---	1,946,239	98,309	---	---	2,044,548	---	---	125,400	2,169,948	
Northwest Metro Drug Task Force	---	229,419	---	---	---	---	---	---	---	229,419	---	---	---	229,419	---	---	---	229,419	
Sherburn-Welcome Police Department	---	399,190	---	---	---	---	---	---	---	399,190	49,492	---	---	448,682	---	---	---	448,682	
South Lake Minnetonka Police Department	---	2,907,681	---	---	---	---	---	---	---	2,907,681	109,196	370,000	30,600	3,417,477	---	---	284,580	3,702,057	
Southeast Minnesota Violent Crime Enforcement Team	---	446,592	---	---	---	---	---	---	---	446,592	---	---	---	446,592	---	---	---	446,592	
West Hennepin Public Safety Department	---	1,834,774	---	---	---	---	---	---	---	1,834,774	103,559	---	---	1,938,333	---	---	---	1,938,333	
<b>District Type Total</b>	<b>---</b>	<b>11,527,991</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,527,991</b>	<b>477,590</b>	<b>370,000</b>	<b>30,600</b>	<b>12,406,181</b>	<b>---</b>	<b>---</b>	<b>409,980</b>	<b>12,816,161</b>	
<b>Library Districts</b>																			
Arrowhead Library System	---	---	---	---	---	---	3,130,651	---	---	3,130,651	22,190	---	---	3,152,841	---	---	13,927	3,166,768	
East Central Regional Library District	---	---	---	---	---	---	3,357,378	---	---	3,357,378	525,299	---	---	3,882,677	---	---	---	3,882,677	
Great River Regional Library District	---	---	---	---	---	---	9,251,156	---	---	9,251,156	27,183	---	---	9,278,339	---	---	---	9,278,339	
Kitchigami Regional Library	---	---	---	---	---	---	2,680,376	---	---	2,680,376	5,040	720	---	2,686,136	---	---	---	2,686,136	
Lake Agassiz Regional Library	---	---	---	---	---	---	3,361,003	---	---	3,361,003	9,162	---	---	3,370,165	---	---	---	3,370,165	
Metropolitan Library Service Agency	---	---	---	---	---	---	7,036,467	---	---	7,036,467	65,868	---	---	7,102,335	---	---	663,369	7,765,704	
Northwest Regional Library	---	---	---	---	---	---	1,162,731	---	---	1,162,731	---	---	---	1,162,731	---	---	---	1,162,731	
Pioneer Land Library Systems	---	---	---	---	---	---	4,003,591	---	---	4,003,591	508,518	---	---	4,512,109	---	---	---	4,512,109	
Plum Creek Library System	---	---	---	---	---	---	679,382	---	---	679,382	65,591	---	---	744,973	---	---	---	744,973	
Traverse des Sioux Library System	---	---	---	---	---	---	1,322,926	---	---	1,322,926	21,700	---	---	1,344,626	---	---	---	1,344,626	
Viking Library System	---	---	---	---	---	---	1,537,457	---	---	1,537,457	383,253	70,000	20,550	2,011,260	---	---	---	2,011,260	
Waseca-LeSueur Library System	---	---	---	---	---	---	1,210,704	---	---	1,210,704	26,054	---	---	1,236,758	---	---	---	1,236,758	
<b>District Type Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,733,822</b>	<b>---</b>	<b>---</b>	<b>38,733,822</b>	<b>1,659,858</b>	<b>70,720</b>	<b>20,550</b>	<b>40,484,950</b>	<b>---</b>	<b>---</b>	<b>677,296</b>	<b>41,162,246</b>	
<b>Mental Health/Family Services Collaboratives</b>																			
3 Counties for Kids	---	---	---	---	116,915	---	---	---	---	116,915	---	---	---	116,915	---	---	---	116,915	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

## Table 7

### Classification of Governmental Fund Expenditures

#### for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Aitkin County Family Services Collaborative	---	---	---	---	85,000	---	---	---	---	---	85,000	---	---	---	85,000	---	---	---	85,000
Anoka County Children & Family Council Collaborative	---	---	---	---	515,745	---	---	---	---	---	515,745	---	---	---	515,745	---	---	---	515,745
Becker County Children's Initiative	---	---	---	---	196,299	---	---	---	---	---	196,299	---	---	---	196,299	---	---	---	196,299
Beltrami Area Service Collaborative	---	---	---	---	740,900	---	---	---	---	---	740,900	---	---	---	740,900	---	---	---	740,900
Benton Children's Mental Health Collaborative	---	---	---	---	119,273	---	---	---	---	---	119,273	---	---	---	119,273	---	---	---	119,273
Big Stone County Family Services Collaborative	---	---	---	---	45,900	---	---	---	---	---	45,900	---	---	---	45,900	---	---	---	45,900
Carlton County Children and Family Services Collaborative	---	---	---	---	306,022	---	---	---	---	---	306,022	---	---	---	306,022	---	---	---	306,022
Cass County/Leech Lake Reservation Children's Initiative	---	---	---	---	284,320	---	---	---	---	---	284,320	---	---	---	284,320	---	---	---	284,320
Chippewa Care Collaborative	---	---	---	---	82,032	---	---	---	---	---	82,032	---	---	---	82,032	---	---	---	82,032
Chisago County Children's Cabinet Collaborative	---	---	---	---	134,689	---	---	---	---	---	134,689	---	---	---	134,689	---	---	---	134,689
Clay County Joint Powers Collaborative	---	---	---	---	218,409	---	---	---	---	---	218,409	---	---	---	218,409	---	---	---	218,409
Crow Wing County Family Services Collaborative	---	---	---	---	1,022,374	---	---	---	---	---	1,022,374	---	---	---	1,022,374	---	---	---	1,022,374
Dakota County Family Services Collaborative	---	---	---	---	858,253	---	---	---	---	---	858,253	---	---	---	858,253	---	---	---	858,253
Dodge County Family Services Collaborative	---	---	---	---	96,244	---	---	---	---	---	96,244	---	---	---	96,244	---	---	---	96,244
Douglas County Children's Mental Health Collaborative	---	---	---	---	123,859	---	---	---	---	---	123,859	---	---	---	123,859	---	---	---	123,859
Edina Family Services Collaborative	---	---	---	---	185,704	---	---	---	---	---	185,704	---	---	---	185,704	---	---	---	185,704
Families First-Children's and Family	---	---	---	---	131,472	---	---	---	---	---	131,472	---	---	---	131,472	---	---	---	131,472
Fillmore County Family Services Collaborative	---	---	---	---	78,388	---	---	---	---	---	78,388	---	---	---	78,388	---	---	---	78,388
Freeborn County Family Services Collaborative	---	---	---	---	149,963	---	---	---	---	---	149,963	---	---	---	149,963	---	---	---	149,963
Goodhue County Family Services Collaborative	---	---	---	---	221,818	---	---	---	---	---	221,818	---	---	---	221,818	---	---	---	221,818
Grant County Youth and Child Council (Collaborative)*	---	---	---	---	---	---	---	---	54,128	---	54,128	---	---	---	54,128	---	---	---	54,128
Hennepin South Services Collaborative	---	---	---	---	964,340	---	---	---	---	---	964,340	---	---	---	964,340	---	---	---	964,340
Houston County Family Services Collaborative	---	---	---	---	75,212	---	---	---	---	---	75,212	---	---	---	75,212	---	---	---	75,212
Hubbard County Family Services Collaborative	---	---	---	---	72,500	---	---	---	---	---	72,500	---	---	---	72,500	---	---	---	72,500
Itasca County Family Services Collaborative	---	---	---	---	423,894	---	---	---	---	---	423,894	---	---	---	423,894	---	---	---	423,894
Jackson County Family Services Network Collaborative	---	---	---	---	245,118	---	---	---	---	---	245,118	---	---	---	245,118	---	---	---	245,118
Kanabec County Family Services Collaborative	---	---	---	---	97,250	---	---	---	---	---	97,250	---	---	---	97,250	---	---	---	97,250
Kittson County Children's Collaborative	---	---	---	---	2,203	---	---	---	---	---	2,203	---	---	---	2,203	---	---	---	2,203
Koochiching Family Collaborative	---	---	---	---	66,463	---	---	---	---	---	66,463	---	---	---	66,463	---	---	---	66,463
Lake of the Woods County Children & Families Collaborative	---	---	---	---	35,000	---	---	---	---	---	35,000	---	---	---	35,000	---	---	---	35,000
Le Sueur County Family Services Collaborative	---	---	---	---	35,680	---	---	---	---	---	35,680	---	---	---	35,680	---	---	---	35,680
Mahnomen County Interagency Collaborative	---	---	---	---	48,488	---	---	---	---	---	48,488	---	---	---	48,488	---	---	---	48,488
Marshall County Family Services Collaborative	---	---	---	---	43,661	---	---	---	---	---	43,661	---	---	---	43,661	---	---	---	43,661

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments		Interest Payments	Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Mille Lacs County Family Ties	---	---	---	---	221,333	---	---	---	---	---	221,333	---	---	---	221,333	---	---	---	221,333
Minneapolis Youth Coordinating Board	---	---	---	---	1,266,476	---	---	---	---	---	1,266,476	---	---	---	1,266,476	---	---	---	1,266,476
Minnetonka Family Collaborative	---	---	---	---	299,968	---	---	---	---	---	299,968	---	---	---	299,968	---	---	---	299,968
Morrison County Interagency Coordinating Council	---	---	---	---	151,322	---	---	---	---	---	151,322	---	---	---	151,322	---	---	---	151,322
Mower County Family Connections	---	---	---	---	246,807	---	---	---	---	---	246,807	---	---	---	246,807	---	---	---	246,807
Nicollet County Family Services Collaborative	---	---	---	---	180,690	---	---	---	---	---	180,690	---	---	---	180,690	---	---	---	180,690
Nobles County Family Connections Collaborative	---	---	---	---	90,971	---	---	---	---	---	90,971	---	---	---	90,971	---	---	---	90,971
Norman County Children's Collaborative	---	---	---	---	26,950	---	---	---	---	---	26,950	---	---	---	26,950	---	---	---	26,950
North Shore Collaborative	---	---	---	---	67,814	---	---	---	---	---	67,814	---	---	---	67,814	---	---	---	67,814
Northern Saint Louis County Family Services Collaborative	---	---	---	---	20,651	---	---	---	---	---	20,651	---	---	---	20,651	---	---	---	20,651
Northwest Hennepin Family Services Collaborative	---	---	---	---	507,459	---	---	---	---	---	507,459	---	---	---	507,459	---	---	---	507,459
Orono Health Communities/Healthy Youth Collaborative	---	---	---	---	54,986	---	---	---	---	---	54,986	---	---	---	54,986	---	---	---	54,986
Otter Tail County Family Services Collaborative	---	---	---	---	403,205	---	---	---	---	---	403,205	---	---	---	403,205	---	---	---	403,205
PACT for Families Collaborative	---	---	---	---	1,926,219	---	---	---	---	---	1,926,219	---	---	---	1,926,219	---	---	---	1,926,219
Partners for Healthy Kids	---	---	---	---	215,670	---	---	---	---	---	215,670	---	---	---	215,670	---	---	---	215,670
Pine County Children, Families, and Learning Services Collaborative	---	---	---	---	64,298	---	---	---	---	---	64,298	---	---	---	64,298	---	---	---	64,298
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	---	89,422	---	---	---	---	---	89,422	---	---	---	89,422	---	---	---	89,422
Pope County Family Services Collaborative	---	---	---	---	76,609	---	---	---	---	---	76,609	---	---	---	76,609	---	---	---	76,609
Ramsey County Children's Mental Health Collaborative	---	---	---	---	528,743	---	---	---	---	---	528,743	---	---	---	528,743	---	---	---	528,743
Red Lake Children's Initiative Family Services Collaborative	---	---	---	---	26,138	---	---	---	---	---	26,138	---	---	---	26,138	---	---	---	26,138
Rice County Family Services Collaborative	---	---	---	---	321,097	---	---	---	---	---	321,097	---	---	---	321,097	---	---	---	321,097
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	---	1,601	---	---	---	---	---	1,601	---	---	---	1,601	---	---	---	1,601
Saint Louis Park Family Services Collaborative	---	---	---	---	131,783	---	---	---	---	---	131,783	---	---	---	131,783	---	---	---	131,783
Saint Paul Children's Collaborative	---	---	---	---	732,417	---	---	---	---	---	732,417	---	---	---	732,417	---	---	---	732,417
Scott Family Net Collaborative	---	---	---	---	345,298	---	---	---	---	---	345,298	---	---	---	345,298	---	---	---	345,298
Sibley County Children's Collaborative	---	---	---	---	72,223	---	---	---	---	---	72,223	---	---	---	72,223	---	---	---	72,223
Stearns County Family Services Collaborative	---	---	---	---	231,433	---	---	---	---	---	231,433	---	---	---	231,433	---	---	---	231,433
Steele County Children's Mental Health Collaborative	---	---	---	---	190,255	---	---	---	---	---	190,255	---	---	---	190,255	---	---	---	190,255
Stevens County Family Services Collaborative	---	---	---	---	33,408	---	---	---	---	---	33,408	---	---	---	33,408	---	---	---	33,408
Todd County Collaborative for Children & Families	---	---	---	---	53,697	---	---	---	---	---	53,697	---	---	---	53,697	---	---	---	53,697
Traverse County Connections Collaborative	---	---	---	---	20,164	---	---	---	---	---	20,164	---	---	---	20,164	---	---	---	20,164
Visions for Families and Communities	---	---	---	---	128,834	---	---	---	---	---	128,834	---	---	---	128,834	---	---	---	128,834
Wabasha County Family Services Collaborative	---	---	---	---	67,259	---	---	---	---	---	67,259	---	---	---	67,259	---	---	---	67,259

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

## Table 7

### Classification of Governmental Fund Expenditures

#### for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Wadena County Family Services Collaborative	---	---	---	---	95,473	---	---	---	---	---	95,473	---	---	---	---	---	---	---	95,473
Waseca County Collaborative for Families	---	---	---	---	194,112	---	---	---	---	---	194,112	---	---	---	---	---	---	---	194,112
Westonka Healthy Community Collaborative	---	---	---	---	97,125	---	---	---	---	---	97,125	---	---	---	---	---	---	---	97,125
Wilkin County Collaborative	---	---	---	---	54,065	---	---	---	---	---	54,065	---	---	---	---	---	---	---	54,065
Winona County Children's Collaborative	---	---	---	---	8,943	---	---	---	---	---	8,943	---	---	---	---	---	---	---	8,943
Wright County Family Services Collaborative	---	---	---	---	416,445	---	---	---	---	---	416,445	---	---	---	---	---	---	---	416,445
<b>District Type Total</b>	---	---	---	---	<b>17,484,751</b>	---	---	---	---	<b>54,128</b>	<b>17,538,879</b>	---	---	---	---	---	---	---	<b>17,538,879</b>
<b>Planning Agencies/Boards</b>																			
Northern Counties Land Use Coordinating Board	9,574	---	---	---	---	---	---	---	---	---	9,574	---	---	---	9,574	---	---	---	9,574
<b>District Type Total</b>	<b>9,574</b>	---	---	---	---	---	---	---	---	---	<b>9,574</b>	---	---	---	<b>9,574</b>	---	---	---	<b>9,574</b>
<b>Public Safety Authorities</b>																			
Anoka County Fire Protection Council	---	359,254	---	---	---	---	---	---	---	---	359,254	9,653	---	---	368,907	---	---	---	368,907
Anoka-Champlin Fire Department	---	1,397,770	---	---	---	---	---	---	---	---	1,397,770	26,040	---	---	1,423,810	---	---	273,900	1,697,710
Arrowhead Regional Corrections	---	26,608,305	---	---	---	---	---	---	---	---	26,608,305	676,419	---	---	27,284,724	---	---	---	27,284,724
Battle Lake Area Fire and Rescue District	---	130,818	---	---	---	---	---	---	---	---	130,818	101,688	---	---	232,506	---	---	---	232,506
Big Lake Fire Department	---	370,600	---	---	---	---	---	---	---	---	370,600	---	---	---	370,600	---	---	---	370,600
Centennial Fire District	---	634,868	---	---	---	---	---	---	---	---	634,868	32,710	40,000	---	707,578	---	---	---	707,578
Central Minnesota Emergency Medical Services Board	---	---	---	---	188,617	---	---	---	---	---	188,617	---	---	---	188,617	---	---	---	188,617
Central Minnesota Regional Radio Board	---	316,497	---	---	---	---	---	---	---	---	316,497	---	---	---	316,497	---	---	---	316,497
Ceylon Community Fire Association	---	45,074	---	---	---	---	---	---	---	---	45,074	9,120	---	---	54,194	---	---	---	54,194
Dakota Communications Center	---	9,153,379	---	---	---	---	---	---	---	---	9,153,379	165,469	---	---	9,318,848	---	---	---	9,318,848
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	11,985,497	---	---	---	---	---	---	---	---	11,985,497	---	---	---	11,985,497	---	---	---	11,985,497
East Hubbard County Fire Protection District	---	88,217	---	---	---	---	---	---	---	---	88,217	8,000	---	---	96,217	---	---	---	96,217
Excelsior Fire District	---	1,370,313	---	---	---	---	---	---	---	---	1,370,313	6,214	649,876	50,629	2,077,032	---	---	748,150	2,825,182
Hawley Area Fire District	---	87,091	---	---	---	---	---	---	---	---	87,091	203,109	---	---	290,200	---	---	11,499	301,699
Isanti Fire District	---	570,801	---	---	---	---	---	---	---	---	570,801	614,370	---	---	1,185,171	---	---	---	1,185,171
Lafayette Fire Protection Association	---	21,534	---	---	---	---	---	---	---	---	21,534	5,625	---	---	27,159	---	---	---	27,159
Metropolitan Emergency Services Board	---	2,267,191	---	---	---	---	---	---	---	---	2,267,191	16,110	---	---	2,283,301	---	---	30,000	2,313,301
Northfield Area Fire and Rescue Service	---	754,816	---	---	---	---	---	---	---	---	754,816	32,561	---	---	787,377	---	---	---	787,377
Prairie Lakes Youth Programs	---	5,102,227	---	---	---	---	---	---	---	---	5,102,227	10,930	18,667	---	5,131,824	---	---	---	5,131,824
Randolph-Hampton Fire District	---	91,365	---	---	---	---	---	---	---	---	91,365	208,004	---	---	299,369	---	---	---	299,369
Region 6W Community Corrections	---	1,854,124	---	---	---	---	---	---	---	---	1,854,124	75,551	---	---	1,929,675	---	---	---	1,929,675
Rice-Steele Consolidated Dispatch	---	2,703,767	---	---	---	---	---	---	---	---	2,703,767	684,684	---	---	3,388,451	---	---	---	3,388,451

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments		Interest Payments	Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Sabin-Elmwood Fire District	---	52,231	---	---	---	---	---	---	---	52,231	10,015	---	---	62,246	---	---	---	62,246	
South Metro Fire Department	---	5,812,645	---	---	---	---	---	---	---	5,812,645	1,495,229	130,000	53,652	7,491,526	---	---	309,160	7,800,686	
South Metro Public Safety Training Facility Association	---	453,755	---	---	---	---	---	---	---	453,755	58,248	---	---	512,003	---	---	---	512,003	
Southeast Minnesota Regional Radio Board	---	384,313	---	---	---	---	---	---	---	384,313	---	---	---	384,313	---	---	---	384,313	
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	---	273,342	---	---	---	---	273,342	---	1,260	118	274,720	---	---	---	274,720	
Todd-Wadena Community Corrections	---	1,759,319	---	---	---	---	---	---	---	1,759,319	2,307	---	---	1,761,626	---	---	---	1,761,626	
Trout Lake Fire Department	---	128,659	---	---	---	---	---	---	---	128,659	---	36,158	17,591	182,408	---	---	10,000	192,408	
Walker Area Joint Fire Department	---	103,955	---	---	---	---	---	---	---	103,955	153,400	---	---	257,355	---	---	---	257,355	
West Metro Fire - Rescue District	---	2,389,072	---	---	---	---	---	---	---	2,389,072	627,800	77,088	26,473	3,120,433	---	---	---	3,120,433	
Zimmerman/Livonia Fire District	---	460,919	---	---	---	---	---	---	---	460,919	---	---	---	460,919	---	---	---	460,919	
Zumbrota Area Fire District	---	74,746	---	---	---	---	---	---	---	74,746	---	---	---	74,746	---	---	77,221	151,967	
<b>District Type Total</b>	---	<b>77,533,122</b>	---	---	<b>461,959</b>	---	---	---	---	<b>77,995,081</b>	<b>5,233,256</b>	<b>953,049</b>	<b>148,463</b>	<b>84,329,849</b>	---	---	<b>1,459,930</b>	<b>85,789,779</b>	
<b>Recreation Authorities</b>																			
International Falls Recreation Commission	---	---	---	---	---	---	---	---	---	175,354	---	---	---	175,354	---	---	---	175,354	
Lake of the Woods Area Tourism Board	---	---	---	---	---	---	---	---	---	346,531	---	---	---	346,531	---	---	---	346,531	
Lakeville Arenas	---	---	---	---	---	---	---	---	---	824,518	38,121	---	---	862,639	---	---	130,000	992,639	
Minnesota Ballpark Authority	---	---	---	---	---	---	---	---	---	767,148	---	---	---	767,148	---	---	---	767,148	
Saint Michael - Albertville Ice Arena	---	---	---	---	---	---	---	---	---	565,627	14,712	---	---	580,339	---	---	---	580,339	
Three Rivers Park District	---	---	---	---	---	---	---	---	---	51,878,486	13,362,471	7,650,000	1,705,870	74,596,827	465,890	---	3,252,560	78,315,277	
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>54,211,133</b>	<b>346,531</b>	---	---	<b>54,557,664</b>	<b>13,415,304</b>	<b>7,650,000</b>	<b>1,705,870</b>	<b>81,177,288</b>	
<b>Regional Development Commissions</b>																			
Arrowhead Regional Development Commission 3	---	---	---	---	---	---	---	---	---	7,527,518	---	---	---	7,527,518	---	---	3,094	263,211	7,793,823
East Central Regional Development Commission	227,256	---	---	---	---	---	---	---	---	515,547	---	2,087	---	744,890	---	---	---	744,890	
Metropolitan Council	12,044,000	---	164,933,000	---	---	---	43,375,000	5,363,000	13,822,000	239,537,000	11,508,000	42,760,000	11,628,000	305,433,000	---	22,925,000	3,670,000	332,028,000	
Mid-Minnesota Development Commission	499,301	---	---	---	---	---	---	---	---	426,223	23,949	---	---	949,473	---	---	---	949,473	
Northwest Regional Development Commission 1	20,056	---	221,553	---	6,750,451	---	87,367	91,471	236,807	7,407,705	---	---	---	7,407,705	---	---	---	7,407,705	
Region Nine Development Commission	489,399	---	93,533	---	---	---	---	---	---	797,042	---	---	---	1,379,974	---	15,000	---	1,394,974	
Regional Development Commission 5	447,923	---	170,701	---	---	---	---	---	---	811,098	2,250	115,038	---	1,547,010	---	---	---	1,547,010	
Upper Minnesota Valley Regional Development Commission	---	---	---	---	---	---	---	---	---	1,931,358	8,710	---	---	1,940,068	---	---	---	1,940,068	
<b>District Type Total</b>	<b>13,727,935</b>	---	<b>165,418,787</b>	---	<b>6,750,451</b>	---	<b>43,462,367</b>	<b>5,454,471</b>	<b>26,067,593</b>	<b>260,881,604</b>	<b>11,542,909</b>	<b>42,877,125</b>	<b>11,628,000</b>	<b>326,929,638</b>	---	<b>22,943,094</b>	<b>3,933,211</b>	<b>353,805,943</b>	
<b>Regional Railroad Authorities</b>																			
Buffalo Ridge Regional Railroad Authority	---	---	---	---	---	---	---	---	---	10,751	---	---	---	10,751	---	---	---	10,751	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses					Total Expenditures and Other Financing Uses***			
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Lac qui Parle Regional Railroad Authority	---	---	---	---	---	---	---	24,932	---	---	24,932	532,229	---	---	557,161	---	---	---	557,161
McLeod County Regional Railroad Authority*	---	---	---	---	---	---	---	---	4,571	---	4,571	---	---	---	4,571	---	---	---	4,571
Saint Louis and Lake Counties Regional Railroad Authority	---	---	---	---	---	---	---	1,734,641	---	---	1,734,641	2,153,755	---	---	3,888,396	---	---	---	3,888,396
<b>District Type Total</b>	---	---	---	---	---	---	---	<b>1,770,324</b>	<b>4,571</b>	---	<b>1,774,895</b>	<b>2,685,984</b>	---	---	<b>4,460,879</b>	---	---	---	<b>4,460,879</b>
<b>Rural Water Systems</b>																			
Golden Valley - Crystal - New Hope Joint Water Commission	---	---	---	---	---	---	7,853,095	---	---	---	7,853,095	1,423,558	---	---	9,276,653	---	---	---	9,276,653
Red Rock Rural Water System	---	---	---	---	---	---	---	---	---	---	1,506,652	6,512,830	825,105	---	8,844,587	---	---	---	8,844,587
<b>District Type Total</b>	---	---	---	---	---	---	<b>7,853,095</b>	---	---	---	<b>7,853,095</b>	<b>2,930,210</b>	<b>6,512,830</b>	<b>825,105</b>	<b>18,121,240</b>	---	---	---	<b>18,121,240</b>
<b>Sanitation Districts</b>																			
Biosolids Disposal Site Authority	---	---	---	22,198	---	---	---	---	---	---	22,198	---	---	---	22,198	---	---	---	22,198
Cross Lake Area Water and Sanitary Sewer District	---	---	---	243,642	---	---	---	---	---	---	243,642	---	---	---	243,642	---	---	---	243,642
Metropolitan Mosquito Control District	---	---	---	14,083,875	---	---	---	---	---	---	14,083,875	269,275	210,000	---	14,563,150	---	---	---	14,563,150
North Long Lake Sanitary Sewer District	---	---	---	60,663	---	---	---	---	---	---	60,663	---	---	---	60,663	---	---	---	60,663
North Shore Sanitary Sewer District	---	---	---	908	---	---	---	---	---	---	908	1,358	9,495	5,225	16,986	---	---	---	16,986
Shorewood Acres Sanitary District	---	---	---	1,850	---	---	---	---	---	---	1,850	---	---	---	1,850	---	---	---	1,850
Tofte-Schroeder Sanitary Sewer District*	2,328	---	---	---	---	---	---	---	---	---	2,328	20,045	---	---	22,373	---	---	---	22,373
Tri-Cities Biosolids Disposal Authority	---	---	---	63,438	---	---	---	---	---	---	63,438	---	---	---	63,438	---	---	---	63,438
<b>District Type Total</b>	<b>2,328</b>	---	---	<b>14,476,574</b>	---	---	---	---	---	---	<b>14,478,902</b>	<b>290,678</b>	<b>219,495</b>	<b>5,225</b>	<b>14,994,300</b>	---	---	---	<b>14,994,300</b>
<b>Service Cooperatives</b>																			
Lakes Country Service Cooperative	---	---	---	---	---	9,672,633	---	---	---	---	9,672,633	131,185	55,000	---	9,858,818	---	---	39,226	9,898,044
Metropolitan Educational Cooperative Service Unit	---	---	---	---	---	5,138,322	---	---	---	---	5,138,322	---	---	---	5,138,322	---	---	---	5,138,322
Northeast Service Cooperative	---	---	---	---	---	4,681,092	---	---	---	---	4,681,092	1,980,070	1,219,925	465,630	8,346,717	---	---	---	8,346,717
Northwest Service Cooperative	---	---	---	---	---	2,680,159	---	---	---	---	2,680,159	5,737	---	---	2,685,896	---	---	---	2,685,896
Oak Land Cooperative Center	---	---	---	---	---	375,037	---	---	---	---	375,037	---	---	---	375,037	---	---	---	375,037
Resource Training and Solutions	---	---	---	---	---	5,044,622	---	---	---	---	5,044,622	90,574	---	---	5,135,196	---	1,386,388	---	6,521,584
South Central Service Cooperative	---	---	---	---	---	8,567,130	---	---	---	---	8,567,130	---	---	---	8,567,130	---	---	---	8,567,130
Southwest - West Central Service Cooperative	---	---	---	---	---	35,767,757	---	---	---	---	35,767,757	2,197,383	168,750	---	38,133,890	---	---	---	38,133,890
<b>District Type Total</b>	---	---	---	---	---	<b>71,926,752</b>	---	---	---	---	<b>71,926,752</b>	<b>4,404,949</b>	<b>1,443,675</b>	<b>465,630</b>	<b>78,241,006</b>	---	<b>1,386,388</b>	<b>39,226</b>	<b>79,666,620</b>
<b>Soil and Water Conservation Districts</b>																			
Anoka Soil and Water Conservation District	---	---	---	---	---	---	---	1,663,315	---	---	1,663,315	60,838	90,768	3,402	1,818,323	---	---	---	1,818,323
Becker Soil and Water Conservation District	---	---	---	---	---	---	---	1,896,706	---	---	1,896,706	48,279	---	---	1,944,985	---	---	---	1,944,985

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Beltrami Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	325,526	---	---	---	---	325,526	---	---	---	325,526
Benton Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	738,817	---	---	---	---	738,817	---	---	---	738,817
Big Stone Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	333,553	---	53,381	---	---	386,934	---	---	---	386,934
Blue Earth Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	866,137	---	---	---	---	866,137	---	---	---	866,137
Brown Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	416,527	---	12,607	---	---	429,134	---	---	---	429,134
Carlton Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	812,434	---	19,872	---	---	832,306	---	---	---	832,306
Carver Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	843,547	---	---	---	---	843,547	---	---	---	843,547
Cass Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	645,682	---	---	---	---	645,682	---	---	---	645,682
Chippewa Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	437,139	---	---	---	---	437,139	---	---	---	437,139
Chisago Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	838,179	---	4,329	---	---	842,508	---	---	---	842,508
Clay Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	677,649	---	33,500	---	---	711,149	---	---	---	711,149
Clearwater Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	310,090	---	---	---	---	310,090	---	---	---	310,090
Cook County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	697,088	---	---	---	---	697,088	---	---	---	697,088
Cottonwood Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	1,227,981	---	6,708	---	---	1,234,689	---	---	---	1,234,689
Crow Wing Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	2,097,916	---	---	---	---	2,097,916	---	---	---	2,097,916
Dakota County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	1,572,110	---	---	---	---	1,572,110	---	---	---	1,572,110
Dodge Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	510,203	---	41,133	---	---	551,336	---	---	---	551,336
Douglas Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	861,624	---	---	---	---	861,624	---	---	---	861,624
Fillmore Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	1,181,549	---	---	---	---	1,181,549	---	---	---	1,181,549
Freeborn County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	473,175	---	14,643	---	---	487,818	---	---	---	487,818
Goodhue County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	2,256,722	---	48,175	---	---	2,304,897	---	---	---	2,304,897
Grant Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	403,884	---	---	---	---	403,884	---	---	---	403,884
Hubbard County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	328,111	---	1,921	---	---	330,032	---	---	---	330,032
Isanti Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	486,198	---	---	---	---	486,198	---	---	---	486,198
Itasca County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	993,605	---	57,988	---	---	1,051,593	---	---	---	1,051,593
Jackson Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	550,016	---	37,440	---	---	587,456	---	---	---	587,456
Kanabec Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	269,494	---	---	---	---	269,494	---	---	---	269,494
Kandiyohi Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	509,187	---	7,241	---	---	516,428	---	---	---	516,428
Kittson Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	413,789	---	28,069	---	---	441,858	---	---	---	441,858
Koochiching Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	548,572	---	---	---	---	548,572	---	---	---	548,572
Lac qui Parle Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	492,652	---	---	---	---	492,652	---	---	---	492,652
Lake County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	733,392	---	---	---	---	733,392	---	---	---	733,392
Lake of the Woods Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	400,888	---	---	---	---	400,888	---	---	---	400,888

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Le Sueur County Soil and Water Conservation District	---	---	---	---	---	---	705,711	---	---	705,711	---	11,913	4,287	721,911	---	---	---	721,911	
Lincoln Soil and Water Conservation District	---	---	---	---	---	---	660,507	---	---	660,507	---	---	---	660,507	---	---	---	660,507	
Lyon Soil and Water Conservation District	---	---	---	---	---	---	365,828	---	---	365,828	---	---	---	365,828	---	---	---	365,828	
Marshall Soil and Water Conservation District	---	---	---	---	---	---	631,900	---	---	631,900	4,329	8,929	520	645,678	---	---	---	645,678	
Martin Soil and Water Conservation District	---	---	---	---	---	---	838,406	---	---	838,406	1,133	---	---	839,539	---	---	---	839,539	
McLeod Soil and Water Conservation District	---	---	---	---	---	---	490,053	---	---	490,053	---	---	---	490,053	---	---	---	490,053	
Meecker Soil and Water Conservation District	---	---	---	---	---	---	497,051	---	---	497,051	---	---	---	497,051	---	---	---	497,051	
Mille Lacs Soil and Water Conservation District	---	---	---	---	---	---	468,089	---	---	468,089	---	---	---	468,089	---	---	---	468,089	
Morrison Soil and Water Conservation District	---	---	---	---	---	---	845,985	---	---	845,985	---	---	---	845,985	---	---	---	845,985	
Mower County Soil and Water Conservation District	---	---	---	---	---	---	1,108,717	---	---	1,108,717	40,967	---	---	1,149,684	---	---	---	1,149,684	
Murray Soil and Water Conservation District	---	---	---	---	---	---	478,186	---	---	478,186	---	---	---	478,186	---	---	---	478,186	
Nicollet Soil and Water Conservation District	---	---	---	---	---	---	492,918	---	---	492,918	---	53,946	8,294	555,158	---	---	---	555,158	
Nobles Soil and Water Conservation District	---	---	---	---	---	---	674,054	---	---	674,054	---	---	---	674,054	---	---	---	674,054	
Norman County Soil and Water Conservation District	---	---	---	---	---	---	309,105	---	---	309,105	10,879	---	---	319,984	---	---	---	319,984	
North Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	945,532	---	---	945,532	---	---	---	945,532	---	---	---	945,532	
Olmsted Soil and Water Conservation District	---	---	---	---	---	---	853,541	---	---	853,541	---	---	---	853,541	---	---	---	853,541	
Otter Tail East Soil and Water Conservation District	---	---	---	---	---	---	1,365,037	---	---	1,365,037	---	---	---	1,365,037	---	---	---	1,365,037	
Pennington Soil and Water Conservation District	---	---	---	---	---	---	940,772	---	---	940,772	42,633	---	---	983,405	---	---	---	983,405	
Pine Soil and Water Conservation District	---	---	---	---	---	---	354,864	---	---	354,864	---	---	---	354,864	---	---	---	354,864	
Pipestone Soil and Water Conservation District	---	---	---	---	---	---	881,694	---	---	881,694	35,361	---	---	917,055	---	---	---	917,055	
Pomme de Terre River Association	---	---	---	---	---	---	301,835	---	---	301,835	---	---	---	301,835	---	---	---	301,835	
Pope Soil and Water Conservation District	---	---	---	---	---	---	830,772	---	---	830,772	29,161	---	---	859,933	---	---	---	859,933	
Red Lake Soil and Water Conservation District	---	---	---	---	---	---	535,990	---	---	535,990	---	---	---	535,990	---	---	---	535,990	
Redwood Soil and Water Conservation District	---	---	---	---	---	---	529,654	---	---	529,654	---	---	---	529,654	---	---	---	529,654	
Renville Soil and Water Conservation District	---	---	---	---	---	---	521,459	---	---	521,459	---	---	---	521,459	---	---	---	521,459	
Rice Soil and Water Conservation District	---	---	---	---	---	---	888,625	---	---	888,625	---	---	---	888,625	---	---	---	888,625	
Rock Soil and Water Conservation District	---	---	---	---	---	---	624,925	---	---	624,925	---	---	---	624,925	---	---	---	624,925	
Root River Soil and Water Conservation District	---	---	---	---	---	---	746,632	---	---	746,632	26,360	---	---	772,992	---	---	---	772,992	
Roseau Soil and Water Conservation District	---	---	---	---	---	---	493,995	---	---	493,995	19,343	---	---	513,338	---	---	---	513,338	
Scott Soil and Water Conservation District	---	---	---	---	---	---	1,793,420	---	---	1,793,420	7,815	---	---	1,801,235	---	---	---	1,801,235	
Sherburne Soil and Water Conservation District	---	---	---	---	---	---	1,163,499	---	---	1,163,499	---	---	---	1,163,499	---	---	---	1,163,499	
Sibley Soil and Water Conservation District	---	---	---	---	---	---	508,843	---	---	508,843	---	---	---	508,843	---	---	---	508,843	
South Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	1,168,755	---	---	1,168,755	1,936	---	---	1,170,691	---	---	---	1,170,691	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.



## Table 7

### Classification of Governmental Fund Expenditures

#### for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021

District Type and Name of Special District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments		Interest Payments	Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Stearns Soil and Water Conservation District	---	---	---	---	---	---	---	3,129,190	---	---	3,129,190	9,581	---	---	3,138,771	---	---	---	3,138,771
Steele County Soil and Water Conservation District	---	---	---	---	---	---	---	392,436	---	---	392,436	20,580	---	---	413,016	---	---	---	413,016
Stevens Soil and Water Conservation District	---	---	---	---	---	---	---	805,996	---	---	805,996	49,493	---	---	855,489	---	---	---	855,489
SWCD Technical Service Area 1 Northwest	---	---	---	---	---	---	---	389,577	---	---	389,577	4,892	---	---	394,469	---	---	---	394,469
SWCD Technical Service Area 2 West Central	---	---	---	---	---	---	---	648,499	---	---	648,499	3,442	---	---	651,941	---	---	---	651,941
SWCD Technical Service Area 3 Northeast	---	---	---	---	---	---	---	479,533	---	---	479,533	36,435	---	---	515,968	---	---	---	515,968
SWCD Technical Service Area 4 Metro	---	---	---	---	---	---	---	367,344	---	---	367,344	35,976	---	---	403,320	---	---	---	403,320
SWCD Technical Service Area 5 Southwest	---	---	---	---	---	---	---	623,981	---	---	623,981	33,125	---	---	657,106	---	---	---	657,106
SWCD Technical Service Area 6 South Central	---	---	---	---	---	---	---	359,119	---	---	359,119	---	---	---	359,119	---	---	---	359,119
SWCD Technical Service Area 7 Southeast	---	---	---	---	---	---	---	1,425,575	---	---	1,425,575	---	---	---	1,425,575	---	---	---	1,425,575
SWCD Technical Service Area 8 North Central	---	---	---	---	---	---	---	478,545	---	---	478,545	30,753	---	---	509,298	---	---	---	509,298
Swift Soil and Water Conservation District	---	---	---	---	---	---	---	360,962	---	---	360,962	---	---	---	360,962	---	---	---	360,962
Todd Soil and Water Conservation District	---	---	---	---	---	---	---	1,045,140	---	---	1,045,140	---	---	---	1,045,140	---	---	---	1,045,140
Traverse Soil and Water Conservation District	---	---	---	---	---	---	---	404,347	---	---	404,347	---	---	---	404,347	---	---	---	404,347
Wabasha Soil and Water Conservation District	---	---	---	---	---	---	---	767,387	---	---	767,387	24,519	---	---	791,906	---	---	---	791,906
Wadena Soil and Water Conservation District	---	---	---	---	---	---	---	363,686	---	---	363,686	---	---	---	363,686	---	---	---	363,686
Waseca Soil and Water Conservation District	---	---	---	---	---	---	---	312,724	---	---	312,724	---	---	---	312,724	---	---	---	312,724
Washington Soil and Water Conservation District	---	---	---	---	---	---	---	2,091,195	---	---	2,091,195	---	40,862	35,151	2,167,208	---	---	---	2,167,208
Watonwan Soil and Water Conservation District	---	---	---	---	---	---	---	266,674	---	---	266,674	16,495	---	---	283,169	---	---	---	283,169
West Otter Tail Soil and Water Conservation District	---	---	---	---	---	---	---	992,471	---	---	992,471	---	---	---	992,471	---	---	---	992,471
Wilkin Soil and Water Conservation District	---	---	---	---	---	---	---	880,718	---	---	880,718	---	---	---	880,718	---	---	---	880,718
Winona Soil and Water Conservation District	---	---	---	---	---	---	---	1,090,482	---	---	1,090,482	---	---	---	1,090,482	---	---	---	1,090,482
Wright Soil and Water Conservation District	---	---	---	---	---	---	---	1,871,640	---	---	1,871,640	---	---	---	1,871,640	---	---	---	1,871,640
Yellow Medicine Soil and Water Conservation District	---	---	---	---	---	---	---	493,482	---	---	493,482	14,738	---	---	508,220	---	---	---	508,220
<b>District Type Total</b>	---	---	---	---	---	550,016	---	<b>71,320,498</b>	---	---	<b>71,870,514</b>	<b>976,070</b>	<b>206,418</b>	<b>51,654</b>	<b>73,104,656</b>	---	---	---	<b>73,104,656</b>
<b>Solid Waste</b>																			
<b>Commissions/Boards</b>																			
Ramsey/Washington Recycling and Energy Board	---	---	---	6,769,942	---	---	---	---	---	---	6,769,942	---	---	---	6,769,942	---	2,500,000	---	9,269,942
<b>District Type Total</b>	---	---	---	<b>6,769,942</b>	---	---	---	---	---	---	<b>6,769,942</b>	---	---	---	<b>6,769,942</b>	---	<b>2,500,000</b>	---	<b>9,269,942</b>
<b>Training Centers/Councils</b>																			
Stearns - Benton Employment and Training Council	---	---	---	---	---	---	---	---	3,537,569	---	3,537,569	---	---	---	3,537,569	---	---	---	3,537,569
<b>District Type Total</b>	---	---	---	---	---	---	---	---	<b>3,537,569</b>	---	<b>3,537,569</b>	---	---	---	<b>3,537,569</b>	---	---	---	<b>3,537,569</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

# Table 7

## Classification of Governmental Fund Expenditures

### for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers			
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds	
<b>Transit Commissions</b>																				
Minnesota River Valley Transit	---	---	710,712	---	---	---	---	---	---	---	710,712	81,633	---	---	792,345	---	---	---	---	792,345
Minnesota Valley Transit Association	---	---	23,354,374	---	---	---	---	---	---	---	23,354,374	2,584,164	405,427	157,273	26,501,238	---	---	---	---	26,501,238
Northern Lights Express	---	---	49,601	---	---	---	---	---	---	---	49,601	---	---	---	49,601	---	---	---	---	49,601
Saint Cloud Metropolitan Transit Commission	---	---	14,294,660	---	---	---	---	---	---	---	14,294,660	2,458,489	730,000	97,524	17,580,673	---	---	---	---	17,580,673
SouthWest Transit	---	---	8,703,331	---	---	---	---	---	---	---	8,703,331	6,358,923	6,838,618	406,666	22,307,538	---	---	6,196,817	---	28,504,355
<b>District Type Total</b>	---	---	<b>47,112,678</b>	---	---	---	---	---	---	---	<b>47,112,678</b>	<b>11,483,209</b>	<b>7,974,045</b>	<b>661,463</b>	<b>67,231,395</b>	---	---	<b>6,196,817</b>	---	<b>73,428,212</b>
<b>Watershed Districts</b>																				
Bear Valley Watershed District	---	---	---	---	---	---	---	9,410	---	---	9,410	---	---	---	9,410	---	---	---	---	9,410
Bois de Sioux Watershed District	---	---	---	---	---	---	---	5,350,655	---	---	5,350,655	2,433,040	---	---	7,783,695	---	---	327,000	---	8,110,695
Browns Creek Watershed District	---	---	---	---	---	---	---	1,347,411	---	---	1,347,411	---	25,440	---	1,372,851	---	---	---	---	1,372,851
Buffalo Creek Watershed District	---	---	---	---	---	---	---	562,071	---	---	562,071	---	---	---	562,071	---	---	---	---	562,071
Buffalo-Red River Watershed District	---	---	---	---	---	---	---	2,046,441	---	---	2,046,441	3,519,226	---	124,778	5,690,445	---	---	672,510	---	6,362,955
Capitol Region Watershed District	---	---	---	---	---	---	---	4,659,339	---	---	4,659,339	2,472,746	634,243	368,205	8,134,533	---	---	---	---	8,134,533
Carnelian-Marine-Saint Croix Watershed District	---	---	---	---	---	---	---	1,132,872	---	---	1,132,872	---	---	---	1,132,872	---	---	---	---	1,132,872
Cedar River Watershed District	---	---	---	---	---	---	---	1,740,791	---	---	1,740,791	1,446	---	---	1,742,237	---	---	---	---	1,742,237
Clearwater River Watershed District	---	---	---	---	---	---	---	462,780	---	---	462,780	15,004	131,823	18,517	628,124	---	125,461	143,215	---	896,800
Comfort Lake Forest Lake Watershed District	---	---	---	---	---	---	---	2,178,757	---	---	2,178,757	---	---	---	2,178,757	---	---	---	---	2,178,757
Coon Creek Watershed District	---	---	---	---	---	---	---	3,795,387	---	---	3,795,387	34,113	---	---	3,829,500	---	---	---	---	3,829,500
Cormorant Lakes Watershed District	---	---	---	---	---	---	---	130,329	---	---	130,329	---	---	---	130,329	---	---	---	---	130,329
Crooked Creek Watershed District	---	---	---	---	---	---	---	29,910	---	---	29,910	---	---	---	29,910	---	---	---	---	29,910
Hawk Creek Watershed Project	---	---	---	---	---	---	---	377,535	---	---	377,535	4,505	---	---	382,040	---	---	---	---	382,040
Heron Lake Watershed District	---	---	---	---	---	---	---	1,481,273	---	---	1,481,273	2,380	---	---	1,483,653	---	---	---	---	1,483,653
High Island Creek Watershed District	87,149	---	---	---	---	---	---	297,631	---	---	384,780	---	50,000	3,850	438,630	---	---	---	---	438,630
Kanaranzi-Little Rock Watershed District	---	---	---	---	---	---	---	266,529	---	---	266,529	---	---	---	266,529	---	---	---	---	266,529
Lower Minnesota River Watershed District	---	---	---	---	---	---	---	1,394,229	---	---	1,394,229	---	---	---	1,394,229	---	---	---	---	1,394,229
Middle Fork Crow River Watershed District	---	---	---	---	---	---	---	1,318,127	---	---	1,318,127	---	66,948	14,795	1,399,870	---	---	3,253	---	1,403,123
Middle-Snake-Tamarac Rivers Watershed District	---	---	---	---	---	---	---	301,787	---	---	301,787	1,932,960	120,000	1,800	2,356,547	---	---	798,928	---	3,155,475
Minnehaha Creek Watershed District	---	---	---	---	---	---	---	6,898,395	---	---	6,898,395	235,246	6,816,913	602,984	14,553,538	---	---	1,516,791	---	16,070,329
Nine Mile Creek Watershed District	---	---	---	---	---	---	---	2,538,913	---	---	2,538,913	255,880	---	---	2,794,793	---	---	---	---	2,794,793
North Fork Crow River Watershed District	---	---	---	---	---	---	---	649,986	---	---	649,986	---	64,337	46,586	760,909	---	---	---	---	760,909
Okabena-Ocheda Watershed District	---	---	---	---	---	---	---	535,232	---	---	535,232	---	---	---	535,232	---	---	---	---	535,232
Pelican River Watershed District	---	---	---	---	---	---	---	1,079,681	---	---	1,079,681	60,373	15,517	155	1,155,726	---	---	207,500	---	1,363,226

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments		Interest Payments	Total Expenditures	Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Prior Lake-Spring Lake Watershed District	---	---	---	---	---	---	2,644,643	---	---	---	2,644,643	---	350,000	917	2,995,560	---	---	243,763	3,239,323
Ramsey-Washington Metro Watershed District	---	---	---	---	---	---	7,857,310	---	---	---	7,857,310	28,903	436,000	82,712	8,404,925	---	---	---	8,404,925
Red Lake Watershed District	---	---	---	---	---	---	2,028,535	---	---	---	2,028,535	11,150,641	---	---	13,179,176	---	---	---	13,179,176
Rice Creek Watershed District	---	---	---	---	---	---	6,003,006	---	---	---	6,003,006	18,200	54,315	820	6,076,341	---	---	---	6,076,341
Riley-Purgatory-Bluff Creek Watershed District	---	---	---	---	---	---	4,838,148	---	---	---	4,838,148	16,026	---	---	4,854,174	---	---	---	4,854,174
Roseau River Watershed District	---	---	---	---	---	---	334,070	---	---	---	334,070	1,418,909	---	---	1,752,979	---	---	---	1,752,979
Sand Hill River Watershed District	---	---	---	---	---	---	767,517	---	---	---	767,517	1,123,353	---	---	1,890,870	---	---	---	1,890,870
Sauk River Watershed District	---	---	---	---	---	---	892,225	---	---	---	892,225	2,707,147	448,227	127,493	4,175,092	---	---	246,148	4,421,240
Shell Rock River Watershed District	---	---	---	---	---	---	5,749,518	---	---	---	5,749,518	1,120,664	110,000	55,953	7,036,135	---	---	---	7,036,135
South Washington Watershed District	---	---	---	---	---	---	1,373,272	---	---	---	1,373,272	8,092,286	190,000	71,095	9,726,653	---	---	---	9,726,653
Turtle Creek Watershed District	---	---	---	---	---	---	144,268	---	---	---	144,268	---	---	---	144,268	---	---	---	144,268
Two Rivers Watershed District	---	---	---	---	---	---	731,109	---	---	---	731,109	---	---	---	731,109	---	---	---	731,109
Upper Minnesota River Watershed District	---	---	---	---	---	---	740,068	---	---	---	740,068	---	---	---	740,068	---	---	128,077	868,145
Valley Branch Watershed District	---	---	---	---	---	---	1,670,473	---	---	---	1,670,473	2,281,484	---	148,122	4,100,079	---	---	145,000	4,245,079
Warroad Watershed District*	---	---	---	---	---	---	---	---	40,699	---	40,699	---	---	---	40,699	---	---	---	40,699
Whitewater Joint Powers Board	---	---	---	---	---	---	114,659	---	---	---	114,659	---	---	---	114,659	---	---	---	114,659
Wild Rice Watershed District	---	---	---	---	---	---	4,891,402	---	---	---	4,891,402	---	---	---	4,891,402	---	---	792,956	5,684,358
<b>District Type Total</b>	<b>87,149</b>	---	---	---	---	---	<b>81,365,694</b>	---	<b>40,699</b>	---	<b>81,493,542</b>	<b>38,924,532</b>	<b>9,513,763</b>	<b>1,668,782</b>	<b>131,600,619</b>	---	<b>125,461</b>	<b>5,225,141</b>	<b>136,951,221</b>
<b>Watershed Management Organizations</b>																			
Area II Minnesota River Basin Project, Inc.	---	---	---	---	---	---	466,244	---	---	---	466,244	1,532	---	---	467,776	---	---	---	467,776
Bassett Creek Water Management Commission	---	---	---	---	---	---	675,702	---	---	---	675,702	1,746,495	---	---	2,422,197	---	---	167,149	2,589,346
Black Dog Watershed Management Organization	---	---	---	---	---	---	127,039	---	---	---	127,039	---	---	---	127,039	---	---	---	127,039
Blue Earth River Basin Initiative (BERBI)	---	---	---	---	---	---	579,051	---	---	---	579,051	---	---	---	579,051	---	---	---	579,051
Eagan - Inver Grove Heights Watershed Management Organization	---	---	---	---	---	---	74,551	---	---	---	74,551	---	---	---	74,551	---	---	---	74,551
Elm Creek Watershed Management Commission	---	---	---	---	---	---	404,847	---	---	---	404,847	319,021	---	---	723,868	---	---	---	723,868
Lake of the Woods Watershed Joint Powers Board	---	---	---	---	---	---	83,589	---	---	---	83,589	---	---	---	83,589	---	---	---	83,589
Lower Mississippi River Watershed Management Organization	---	---	---	---	---	---	175,494	---	---	---	175,494	---	---	---	175,494	---	---	---	175,494
Middle Saint Croix Watershed Management Organization	---	---	---	---	---	---	313,308	---	---	---	313,308	---	---	---	313,308	---	---	---	313,308
Mississippi Headwaters Board	---	---	---	---	---	---	320,701	---	---	---	320,701	---	---	---	320,701	---	---	---	320,701
Mississippi Watershed Management Organization	---	---	---	---	---	---	8,620,641	---	---	---	8,620,641	301,728	---	---	8,922,369	---	---	---	8,922,369
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	---	---	104,287	---	---	---	104,287	409,009	---	---	513,296	---	---	---	513,296
Red River Watershed Management Board	---	---	---	---	---	---	1,707,642	---	---	---	1,707,642	1,037,701	---	---	2,745,343	---	---	---	2,745,343
Redwood-Cottonwood Rivers Control Area	---	---	---	---	---	---	1,250,944	---	---	---	1,250,944	1,078,888	---	---	2,329,832	---	---	---	2,329,832

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 7**  
**Classification of Governmental Fund Expenditures**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Current Expenditures										Other Financing Uses			Total Expenditures and Other Financing Uses***					
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Develop- ment	All Other**	Total Current Expenditures	Total Capital Outlay	Principal Payments		Interest Payments	Total Expenditures	Transfers		
																	Other Finan- cing Uses	Enterprise Funds	Govern- mental Funds
Shingle Creek Watershed District Management Commission	---	---	---	---	---	---	359,174	---	---	359,174	444,599	---	---	803,773	---	---	---	803,773	
Snake River Watershed Management Board	---	---	---	---	---	---	1,722	---	---	1,722	---	---	---	1,722	---	---	---	1,722	
Sunrise River Watershed Management Organization	---	---	---	---	---	---	64,959	---	---	64,959	---	---	---	64,959	---	---	---	64,959	
Upper Rum River Water Management Organization	---	---	---	---	---	---	47,824	---	---	47,824	---	---	---	47,824	---	---	---	47,824	
Vadnais Lake Area Water Management Organization	---	---	---	---	---	---	986,656	---	---	986,656	---	---	---	986,656	---	---	---	986,656	
West Mississippi Watershed Management Commission	---	---	---	---	---	159,807	87,109	---	---	246,916	578	---	---	247,494	---	---	---	247,494	
<b>District Type Total</b>	---	---	---	---	---	<b>159,807</b>	<b>16,451,484</b>	---	---	<b>16,611,291</b>	<b>5,339,551</b>	---	---	<b>21,950,842</b>	---	---	<b>167,149</b>	<b>22,117,991</b>	
<b>State Totals</b>	<b>\$26,503,739</b>		<b>\$212,531,465</b>		<b>\$145,140,051</b>		<b>\$142,172,210</b>		<b>\$36,364,974</b>	<b>\$1,047,238,001</b>		<b>\$82,889,794</b>		<b>\$1,262,710,075</b>		<b>\$30,913,034</b>		<b>\$1,316,267,531</b>	
		<b>\$89,061,113</b>		<b>\$21,272,273</b>		<b>\$187,245,697</b>		<b>\$183,606,808</b>		<b>\$3,339,671</b>		<b>\$114,104,329</b>		<b>\$18,477,951</b>		<b>\$599,106</b>		<b>\$22,045,316</b>	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*The category "all other" includes streets and highways. In Table 3, this category is presented separately.

\*\*\*Total does not include principal payments on refunded bonds.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
<b>Airport Commissions</b>															
Bemidji Regional Airport (Airport) *	433,995	2,764,663	(2,330,668)	1,065,659	59,989	(1,324,998)	536,782	3,020,163	588,458	---	3,184,518	2,130,060	60,638	2,723,272	
Chisholm-Hibbing Airport Authority (Airport Authority)	1,421,628	3,747,239	(2,325,611)	2,087,276	130,752	(369,087)	747,298	1,343,498	227,956	---	308,221	---	130,752	407,219	
International Falls-Koochiching County Airport Commission dba: Falls International Airport (Airport Commission)	149,518	1,650,738	(1,501,220)	371,404	---	(1,129,816)	---	13,859,348	298,418	---	14,927,823	---	---	---	
Lac qui Parle County Airport (Lac qui Parle Airport)	21,382	135,933	(114,551)	99,066	---	(15,485)	---	---	18,127	---	66,601	---	---	---	
Metropolitan Airports Commission (Metropolitan Airports Commission)	228,076,000	333,648,000	(105,572,000)	61,284,000	49,329,000	(93,617,000)	---	111,177,960	320,379	---	329,202,000	3,694,000	70,477,000	188,152,000	
<b>District Type Total</b>	<b>230,102,523</b>	<b>341,946,573</b>	<b>(111,844,050)</b>	<b>64,907,405</b>	<b>49,519,741</b>	<b>(96,456,386)</b>	<b>1,284,080</b>	<b>129,400,969</b>	<b>1,453,338</b>	<b>---</b>	<b>347,689,163</b>	<b>5,824,060</b>	<b>70,668,390</b>	<b>191,282,491</b>	
<b>Cable Commissions</b>															
East Central Cable Commission (East Central Cable Commission)	162,277	164,381	(2,104)	2	---	(2,102)	---	---	---	---	---	---	---	---	
North Suburban Communications Commission (NSAC)	919,877	1,146,403	(226,526)	4,520	---	(222,006)	---	---	---	(14,174)	22,072	---	---	---	
North Suburban Communications Commission (NSCC)	300,000	269,201	30,799	1,252	---	32,051	---	---	---	14,174	---	---	---	---	
Northwest Suburbs Cable Commission (Northwest Suburbs Community Access Corporation)	100,614	3,879,911	(3,779,297)	---	---	(3,779,297)	---	---	---	(3,887,997)	70,340	---	---	---	
<b>District Type Total</b>	<b>1,482,768</b>	<b>5,459,896</b>	<b>(3,977,128)</b>	<b>5,774</b>	<b>---</b>	<b>(3,971,354)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(15,594,510)</b>	<b>92,412</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Computing Consortiums</b>															
Arrowhead Regional Computing Consortium (Arrowhead Regional Computing Consortium) [13]	1,670,705	1,576,343	94,362	12,246	---	106,608	---	---	---	---	16,734	---	---	---	
Counties Providing Technology (Counties Providing Technology)	2,477,292	2,177,594	299,698	92,951	---	392,649	---	---	---	---	289,446	---	---	---	
Local Government Information Systems (Network Services) [34]	6,215,977	6,280,212	(64,235)	---	---	(64,235)	---	---	---	55,669	---	---	---	---	
Minnesota Counties Information Systems (Minnesota Counties Information Systems)	3,218,964	2,715,396	503,568	17,570	---	521,138	---	---	5,653	---	26,964	---	---	---	
Region V Computer Services Cooperative (Region V Computer Services Cooperative) [13]	2,713,599	2,388,420	325,179	8,622	36,566	297,235	---	---	---	---	137,529	---	36,467	189,519	
<b>District Type Total</b>	<b>16,296,537</b>	<b>15,137,965</b>	<b>1,158,572</b>	<b>131,389</b>	<b>36,566</b>	<b>1,253,395</b>	<b>---</b>	<b>---</b>	<b>5,653</b>	<b>55,669</b>	<b>470,673</b>	<b>---</b>	<b>36,467</b>	<b>189,519</b>	
<b>Economic Development Authorities</b>															
Lakes Area Economic Development Authority (Lakes Area Economic Development Authority)	332,005	329,002	3,003	---	---	3,003	---	---	---	---	---	---	---	---	
<b>District Type Total</b>	<b>332,005</b>	<b>329,002</b>	<b>3,003</b>	<b>---</b>	<b>---</b>	<b>3,003</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
<b>Health/Human Services</b>															
Countryside Health Services (Public Health Service)	249,101	2,644,192	(2,395,091)	2,883,294	---	488,203	615,086	1,375,245	843,413	---	---	---	---	7,939	
Inter-County Nursing Services (Inter-County Nursing Service)	632,259	1,047,637	(415,378)	713,173	---	297,795	---	346,370	276,203	---	---	---	---	---	
Quin County Community Health Services (Quin County Community Health Services)	3,749	475,348	(471,599)	1,284,893	808,246	5,048	---	423,215	861,678	---	---	---	---	---	
<b>District Type Total</b>	<b>885,109</b>	<b>4,167,177</b>	<b>(3,282,068)</b>	<b>4,881,360</b>	<b>808,246</b>	<b>791,046</b>	<b>615,086</b>	<b>2,144,830</b>	<b>1,981,294</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,939</b>	
<b>Hospital Districts</b>															
Bigfork Valley Hospital (Northern Itasca Hospital District DBA: Bigfork Valley Hospital)	21,531,806	24,474,891	(2,943,085)	2,740,111	492,915	(695,889)	697,588	4,287,669	450,071	---	386,049	2,126,700	492,915	645,000	
Canby Community Hospital District 1 (Canby Community Hospital District 1) [33]	1,273,139	772,492	500,647	755,085	---	1,255,732	---	---	---	---	119,526	---	25,071	291,663	
Chippewa County - Montevideo Hospital (CCM Health)	45,563,250	49,651,594	(4,088,344)	6,289,712	1,070,622	1,130,746	---	4,778,912	584,037	---	3,319,019	4,820,446	1,066,037	1,353,537	
Cook Community Hospital District (Hospital)	13,939,715	14,857,267	(917,552)	2,526,469	256,596	1,352,321	1,352,777	741,755	---	---	499,967	1,426,400	260,012	632,164	
Cuyuna Range Hospital District (Cuyuna Range Hospital District)	6,091,139	8,656	6,082,483	---	1,586,043	4,496,440	---	---	---	---	---	---	1,586,043	---	
Dawson (Johnson Memorial) Area Hospital District (Dawson Area Hospital District) [14]	18,946,576	18,527,699	418,877	798,283	730,551	486,609	500,626	4,695,454	---	---	1,571,103	2,174,100	654,893	710,032	
Glacial Ridge Hospital District (Foundation) [14]	1,305,639	992,997	312,642	31,622	210,250	134,014	---	---	---	---	13,662	1,100,000	210,250	174,844	
Glacial Ridge Hospital District (Glacial Ridge Health System) [14]	44,641,875	43,197,360	1,444,515	814,339	1,016,038	1,242,816	265,220	472,817	---	---	307,038	---	1,016,038	985,697	
Moose Lake Community Hospital District (Moose Lake Community Hospital District) [14][21]	27,761,167	30,891,943	(3,130,776)	5,114,581	950,899	1,032,906	550,241	---	---	---	608,452	2,807,272	950,899	677,817	
North Shore Hospital District (Cook County Hospital District)	17,644,778	19,399,660	(1,754,882)	3,270,330	896,376	619,072	1,291,920	1,599,666	245,727	---	462,248	---	884,991	491,920	
Paynesville Area Health Care System (Paynesville Area Hospital District) [13][16]	49,324	58,340	(9,016)	---	---	(9,016)	---	---	---	---	---	---	---	---	
Perham Hospital District (Perham Hospital District) [14]	60,145,694	56,188,574	3,957,120	3,916,837	1,666,688	6,207,269	1,022,748	514,475	---	---	2,569,787	---	1,670,424	1,194,174	
United Hospital District of Faribault County (Untited Hospital District) [0]	---	7,408	(7,408)	66	---	(7,342)	---	---	---	---	---	---	---	---	
<b>District Type Total</b>	<b>258,894,102</b>	<b>259,028,881</b>	<b>(134,779)</b>	<b>26,257,435</b>	<b>8,876,978</b>	<b>17,245,678</b>	<b>5,681,120</b>	<b>17,090,748</b>	<b>1,279,835</b>	<b>---</b>	<b>9,856,851</b>	<b>14,454,918</b>	<b>8,817,573</b>	<b>7,156,848</b>	
<b>Housing and Redevelopment Authorities</b>															
Alexandria Housing and Redevelopment Authority (Capital Fund)	---	---	---	31,999	---	31,999	---	249,376	---	31,999	217,377	---	---	---	
Alexandria Housing and Redevelopment Authority (CARES Act Funds)	---	30,927	(30,927)	30,927	---	---	---	---	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Alexandria Housing and Redevelopment Authority (Downpayment Assistance)	---	---	---	59	---	59	---	---	---	---	---	---	---	---	
Alexandria Housing and Redevelopment Authority (Public Housing)	581,144	1,047,033	(465,889)	328,783	14,468	(151,574)	---	322,592	---	(31,999)	1,290,807	1,015,223	12,822	---	
Alexandria Housing and Redevelopment Authority (Ross Grant)	---	75,914	(75,914)	75,914	---	---	---	75,914	---	---	---	---	---	---	
Alexandria Housing and Redevelopment Authority (Tax Levy)	323,307	219,826	103,481	6,755	8,107	102,129	258,538	---	27,000	3,490	145,000	122,583	---	---	
Alexandria Housing and Redevelopment Authority (Trails)	25,000	---	25,000	63,485	---	88,485	---	---	25,000	---	---	---	---	---	
Austin/Mower County Home Ownership Fund (Austin/Mower County Homeownership Fund)	8,861	8,612	249	508	---	757	---	---	---	---	---	---	---	---	
Bagley Housing and Redevelopment Authority (Low Rent Public Housing) [12]	154,802	224,205	(69,403)	39,552	8,402	(38,253)	---	39,270	---	(320)	49,811	---	---	184	
Bagley Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	1,202	(1,202)	320	---	(882)	---	58,016	---	320	57,696	---	---	---	
Barnesville Housing and Redevelopment Authority (Cares Act) [14]	---	4,643	(4,643)	4,643	---	---	---	4,643	---	---	---	---	---	---	
Barnesville Housing and Redevelopment Authority (Low Rent Public Housing) [14]	134,554	216,034	(81,480)	31,996	---	(49,484)	---	26,091	---	---	---	---	---	---	
Barnesville Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	3,129	(3,129)	3,129	---	---	---	960	---	---	66,020	---	---	---	
Bemidji Housing and Redevelopment Authority (Low Rent Public Housing) [13]	427,309	781,408	(354,099)	233,198	---	(120,901)	---	346,787	---	---	105,476	---	---	---	
Bemidji Housing and Redevelopment Authority (Other State and Local) [13]	---	58,737	(58,737)	59,505	---	768	---	---	59,505	---	---	---	---	---	
Bemidji Housing and Redevelopment Authority (Section 8) [13]	13,396	1,310,254	(1,296,858)	1,287,917	---	(8,941)	---	1,287,876	---	---	4,485	---	---	---	
Benson Housing and Redevelopment Authority (Low Rent Public Housing) [12]	392,584	673,174	(280,590)	166,695	---	(113,895)	---	165,832	---	(39,200)	75,523	---	---	---	
Benson Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	39,200	---	39,200	---	---	---	---	
Blue Earth City Housing and Redevelopment Authority (Capital Fund Program) [14]	---	11,167	(11,167)	50,249	---	39,082	---	76,794	---	65,627	26,545	---	---	---	
Blue Earth City Housing and Redevelopment Authority (Low Rent Public Housing) [14]	167,414	364,439	(197,025)	157,722	7,555	(46,858)	---	156,851	---	(65,627)	17,063	---	---	---	
Blue Earth City Housing and Redevelopment Authority (Public Housing CARES Act Funding) [14]	---	11,302	(11,302)	11,302	---	---	---	---	---	---	---	---	---	---	
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority) [0] [14]	57,662	108,674	(51,012)	40,947	2,029	(12,094)	8,039	27,713	5,000	---	---	---	2,029	1,027	
Breckenridge Housing and Redevelopment Authority (Breckenridge Park Manor)	242,258	579,102	(336,844)	214,773	7,891	(129,962)	---	268,702	---	---	54,358	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Breckenridge Housing and Redevelopment Authority (Ridgeview Townhomes)	92,250	83,223	9,027	88	4,961	4,154	---	---	---	---	---	---	14,409	19,746	
Carlton Housing Authority (Public Housing) [12]	64,608	177,937	(113,329)	45,326	5,984	(73,987)	---	44,411	---	---	12,081	---	---	---	
Cass Lake Housing and Redevelopment Authority (Low Rent Public Housing) [12]	220,881	400,545	(179,664)	64,156	---	(115,508)	---	63,619	---	(4,396)	---	---	---	---	
Cass Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	12,037	(12,037)	2,000	---	(10,037)	---	220,656	---	---	---	---	---	---	
Chippewa County Housing and Redevelopment Authority (HCV Cares Act Funding)	---	26,179	(26,179)	26,179	---	---	---	26,179	---	---	---	---	---	---	
Chippewa County Housing and Redevelopment Authority (Housing Choice Vouchers Program)	---	445,787	(445,787)	401,797	---	(43,990)	---	400,398	---	(42,201)	---	---	---	---	
Chippewa County Housing and Redevelopment Authority (State/Local)	---	5,784	(5,784)	76,170	---	70,386	---	---	---	42,201	---	---	---	---	
Chisholm Housing and Redevelopment Authority (Business Activities) [13]	394,630	292,254	102,376	5,254	81,656	25,974	---	---	---	---	8,318	---	81,656	40,000	
Chisholm Housing and Redevelopment Authority (Capital Fund Program) [13]	---	9,724	(9,724)	54,536	---	44,812	---	61,779	---	54,536	---	---	---	---	
Chisholm Housing and Redevelopment Authority (Low Rent Public Housing) [13]	526,076	605,515	(79,439)	347,478	---	268,039	---	306,430	---	(88,439)	84,719	---	---	---	
Chisholm Housing and Redevelopment Authority (Public Housing CARES Act Funding) [13]	---	12,161	(12,161)	46,064	---	33,903	---	46,064	---	33,903	---	---	---	---	
Clarkfield Housing and Redevelopment Authority (Low Rent Public Housing) [14]	111,275	223,670	(112,395)	86,806	---	(25,589)	---	86,118	---	(48,727)	---	---	---	---	
Clarkfield Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	1,680	(1,680)	---	---	(1,680)	---	50,407	---	48,727	50,407	---	---	---	
Clarkfield Housing and Redevelopment Authority (Public Housing CARES Act Funding) [14]	---	2,365	(2,365)	2,365	---	---	---	2,365	---	---	---	---	---	---	
Clay County Housing and Redevelopment Authority (Clay County Housing and Redevelopment Authority)	1,378,221	10,224,216	(8,845,995)	9,338,679	73,946	418,738	---	5,091,495	4,119,127	---	74,811	---	73,946	83,224	
Cloquet Housing and Redevelopment Authority (Cloquet Housing and Redevelopment Authority) [13]	406,228	1,236,542	(830,314)	714,627	---	(115,687)	---	708,700	---	---	35,200	---	---	---	
Cook Housing and Redevelopment Authority (Capital Fund Program)	---	21,448	(21,448)	35,470	---	14,022	---	41,389	---	19,941	5,919	---	---	---	
Cook Housing and Redevelopment Authority (Low Rent Public Housing)	268,571	469,323	(200,752)	73,171	---	(127,581)	---	73,124	---	(19,941)	21,073	53,044	---	---	
Cook Housing and Redevelopment Authority (Public Housing CARES Act Funding)	---	12,561	(12,561)	12,561	---	---	---	12,561	---	---	---	---	---	---	
Cottonwood Housing and Redevelopment Authority (Capital Fund Program) [12]	---	---	---	605	---	605	---	8,782	---	605	8,782	---	---	---	
Cottonwood Housing and Redevelopment Authority (Cottonwood Housing and Redevelopment Authority Low Rent Public Housing)	146,808	240,578	(93,770)	57,182	513	(37,101)	---	56,268	---	(605)	6,368	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.



**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Cottonwood Housing and Redevelopment Authority (Public Housing CARES ACT Funds) [12]	---	3,967	(3,967)	3,967	---	---	---	3,967	---	---	---	---	---	---	
Crosby Housing and Redevelopment Authority (Edgewood) [12]	237,456	343,841	(106,385)	123,334	---	16,949	---	107,270	---	---	4,933	---	---	---	
Crosby Housing and Redevelopment Authority (Public Housing) [12]	303,842	465,305	(161,463)	101,709	2	(59,756)	---	101,709	---	---	502,539	---	---	---	
Delano Economic Development Authority/Housing and Redevelopment Authority (Capital Funds) [12]	---	---	---	19,886	---	19,886	---	19,886	---	---	---	---	---	---	
Delano Economic Development Authority/Housing and Redevelopment Authority (Delano Economic Development Authority/Housing and Redevelopment Authority) [12]	143,732	222,913	(79,181)	48,575	---	(30,606)	---	48,252	---	---	---	---	---	---	
Detroit Lakes Housing and Redevelopment Authority (CARES Act Housing Choice Vouchers) [13]	---	15,356	(15,356)	15,356	---	---	---	---	---	---	---	---	---	---	
Detroit Lakes Housing and Redevelopment Authority (General Business Activity) [13]	1,731	1,897	(166)	20	---	(146)	---	---	13,400	---	---	---	---	---	
Detroit Lakes Housing and Redevelopment Authority (Low Rent Public Housing) [13]	370,664	685,379	(314,715)	144,041	375	(171,049)	---	209,550	---	---	371,245	264,000	375	500	
Detroit Lakes Housing and Redevelopment Authority (Section 8 Housing Choice Vouchers) [13]	7,288	545,259	(537,971)	3	---	(537,968)	---	511,512	---	(13,400)	---	---	---	---	
Dodge Center Housing and Redevelopment Authority (Low Rent Public Housing) [13]	177,048	242,392	(65,344)	22,221	2,368	(45,491)	---	21,599	---	(7,144)	5,373	---	---	---	
Dodge Center Housing and Redevelopment Authority (Public Housing Capital Fund) [13]	---	---	---	7,144	---	7,144	---	42,518	---	7,144	35,374	---	---	---	
Duluth Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	4,183,151	22,065,401	(17,882,250)	19,244,385	75,426	1,286,709	1,746,972	16,499,801	1,329,893	---	3,321,766	---	75,426	322,969	
Fairmont Housing and Redevelopment Authority (Business Activities) [14]	212,835	186,268	26,567	5,104	38,677	(7,006)	---	---	---	---	---	---	38,677	59,307	
Fairmont Housing and Redevelopment Authority (Low Rent Public Housing) [14]	518,945	872,102	(353,157)	291,936	---	(61,221)	---	260,519	---	(306,332)	41,404	---	---	---	
Fairmont Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	2,931	---	2,931	---	295,210	---	295,210	292,279	---	---	---	
Fairmont Housing and Redevelopment Authority (Public Housing CARES Act Funding) [14]	---	30,631	(30,631)	41,753	---	11,122	---	41,753	---	11,122	11,122	---	---	---	
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Administrative Fund) [13]	403,152	265,824	137,328	247,369	2,169	382,528	192,943	---	23,024	30,809	---	---	2,169	6,784	
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Fergus Falls TH LLC) [13]	186,333	257,921	(71,588)	24	98	(71,662)	---	---	---	---	---	---	98	11,496	
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Low Rent Public Housing Program) [13]	231,103	471,772	(240,669)	186,021	222	(54,870)	---	234,497	---	---	---	---	222	---	
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Rental Rehabilitation Loan Program) [13]	5,531	3,632	1,899	---	---	1,899	---	---	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Section 8 Housing Choice Voucher Program) [13]	18,168	838,297	(820,129)	810,307	---	(9,822)	---	809,948	---	(30,809)	---	---	---	---	
Gilbert Housing and Redevelopment Authority (Capital Fund Program) [13]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Gilbert Housing and Redevelopment Authority (CARES Act Funding) [13]	---	659	(659)	7,621	---	6,962	---	7,621	---	6,962	---	---	---	---	
Gilbert Housing and Redevelopment Authority (Low Rent Public Housing) [13]	233,983	376,046	(142,063)	69,376	---	(72,687)	---	62,407	---	(6,962)	---	---	---	---	
Glenwood Housing and Redevelopment Authority (Low Rent Public Housing) [14]	133,294	268,158	(134,864)	58,524	311	(76,651)	---	58,029	---	(42,888)	28,690	---	---	---	
Glenwood Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	42,888	---	42,888	---	42,888	---	42,888	---	---	---	---	
Glenwood Housing and Redevelopment Authority (State/Local) [14]	---	---	---	340	---	340	---	---	---	---	---	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Business Activities)	1,116,269	619,826	496,443	7,602	29,642	474,403	---	---	---	---	21,623	---	30,173	296,702	
Grand Rapids Housing and Redevelopment Authority (Crystal Lakes Townhomes) [29]	446,078	341,353	104,725	11,687	77,201	39,211	---	9,760	---	---	---	---	77,201	28,643	
Grand Rapids Housing and Redevelopment Authority (General Fund)	---	6,578	(6,578)	---	---	(6,578)	---	---	---	---	---	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Low Rent Public Housing)	378,485	488,515	(110,030)	105,588	---	(4,442)	---	97,151	---	(130,556)	7,682	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	130,556	---	130,556	130,556	---	---	---	
Greenbush Housing and Redevelopment Authority (Capital Fund Program) [12]	---	49,713	(49,713)	---	---	(49,713)	---	32,277	---	---	32,277	---	---	---	
Greenbush Housing and Redevelopment Authority (Low Rent Public Housing)	80,071	129,120	(49,049)	44,592	---	(4,457)	---	44,571	---	---	---	---	---	---	
Hibbing Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	858,516	2,206,988	(1,348,472)	1,361,460	---	12,988	---	1,360,922	---	---	611,636	197,008	---	---	
International Falls Housing and Redevelopment Authority (CARES Act Funding) [13]	---	15,791	(15,791)	15,791	---	---	---	15,791	---	---	---	---	---	---	
International Falls Housing and Redevelopment Authority (Low Rent Public Housing) [13]	296,374	449,205	(152,831)	131,959	1,295	(22,167)	---	130,502	---	(128,819)	97,856	---	---	---	
International Falls Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	145	(145)	109,913	---	109,768	---	128,964	---	128,819	---	---	---	---	
Itasca County Housing and Redevelopment Authority (Beacon Hill Plaza LP) [29]	420,279	749,175	(328,896)	4,147	10,350	(335,099)	---	---	---	---	7,245	---	10,350	7,648	
Itasca County Housing and Redevelopment Authority (Crystal Lake Townhomes) [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Itasca County Housing and Redevelopment Authority (Itasca County Housing and Redevelopment Authority)	431,179	2,677,996	(2,246,817)	2,203,670	---	(43,147)	138,972	2,065,718	172,982	---	197,415	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Itasca County Housing and Redevelopment Authority (WilderNest Housing LP) [29]	96,378	98,747	(2,369)	46	14,354	(16,677)	---	---	---	---	---	---	14,354	9,359	
Jackson Housing and Redevelopment Authority (Business Activities) [14]	---	6,730	(6,730)	6,730	---	---	---	---	---	---	---	---	---	---	
Jackson Housing and Redevelopment Authority (Jackson Housing and Redevelopment Authority) [14]	229,824	506,004	(276,180)	203,997	12,689	(84,872)	---	199,718	---	(151,074)	159,316	---	---	---	
Jackson Housing and Redevelopment Authority (Public Housing and Capital Fund Program) [14]	---	---	---	15,830	---	15,830	---	151,074	---	151,074	---	---	---	---	
Le Sueur Housing and Redevelopment Authority (Low Rent Public Housing) [14]	101,491	317,264	(215,773)	74,822	3,096	(144,047)	---	73,069	---	(159,862)	5,745	---	---	---	
Le Sueur Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	25,456	(25,456)	14,523	1,393	(12,326)	---	186,711	---	159,862	143,004	---	---	---	
Lincoln County Housing and Redevelopment Authority (Public Housing) [13]	150,575	307,600	(157,025)	165,104	36,769	(28,690)	---	141,861	---	---	29,168	---	---	---	
Lincoln County Housing and Redevelopment Authority (Tyler Twin Homes Public Housing) [13]	41,320	29,384	11,936	---	7,504	4,432	---	---	---	(5,000)	---	---	7,504	6,000	
Lincoln County Housing and Redevelopment Authority (Westview Apartments Fund) [13]	66,674	59,520	7,154	---	2,145	5,009	---	---	---	---	---	---	2,145	2,978	
Lindstrom Housing and Redevelopment Authority (Low Rent Public Housing) [12]	123,459	177,867	(54,408)	62,556	---	8,148	---	62,171	---	(256)	5,207	---	---	---	
Lindstrom Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	2,377	(2,377)	256	---	(2,121)	---	17,609	---	256	---	---	---	---	
Lindstrom Housing and Redevelopment Authority (Public Housing CARES Act Funding) [12]	---	9,351	(9,351)	9,351	---	---	---	9,351	---	---	---	---	---	---	
Litchfield Housing and Redevelopment Authority (14.PHC Public Housing CARES Act Funding) [14]	---	11,081	(11,081)	11,081	---	---	---	11,081	---	---	---	---	---	---	
Litchfield Housing and Redevelopment Authority (Low Rent Public Housing) [14]	225,311	417,812	(192,501)	118,250	610	(74,861)	---	117,944	---	(341,371)	145,126	---	---	---	
Litchfield Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	8,438	(8,438)	26,179	---	17,741	---	139,725	---	26,179	---	---	---	---	
Litchfield Housing and Redevelopment Authority (State/Local) [14]	---	1,630	(1,630)	48,908	---	47,278	---	---	---	315,192	---	---	---	---	
Little Falls Housing and Redevelopment Authority (14.PHC Public Housing CARES Act Funding) [12]	---	25,874	(25,874)	25,874	---	---	---	25,874	---	---	---	---	---	---	
Little Falls Housing and Redevelopment Authority (Low Rent Public Housing) [12]	362,309	555,944	(193,635)	173,672	171	(20,134)	---	173,405	---	---	---	---	---	---	
Little Falls Housing and Redevelopment Authority (Public Housing Capital Fund) [12]	---	2,386	(2,386)	---	---	(2,386)	---	71,577	---	---	71,577	---	---	---	
Long Prairie Housing and Redevelopment Authority (Long Prairie Housing and Redevelopment Authority) [12]	157,838	250,593	(92,755)	64,787	34,398	(62,366)	---	118,893	---	---	---	---	---	---	
Luverne Housing and Redevelopment Authority (Low Rent Public Housing Fund) [12]	263,770	510,548	(246,778)	231,093	526	(16,211)	---	225,396	---	(47,540)	76,882	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Luverne Housing and Redevelopment Authority (Public Housing Capital Fund) [12]	---	8,729	(8,729)	455	---	(8,274)	---	35,778	---	27,049	35,323	---	---	---	
Luverne Housing and Redevelopment Authority (Public Housing CARES Act Funding) [12]	---	4,355	(4,355)	24,846	---	20,491	---	24,846	---	20,491	---	---	---	---	
Madison Housing and Redevelopment Authority (14.PHC Public Housing CARES Act Funding) [14]	---	575	(575)	8,327	---	7,752	---	8,327	---	7,752	---	---	---	---	
Madison Housing and Redevelopment Authority (Low Rent Public Housing) [14]	152,100	260,258	(108,158)	57,360	1,050	(51,848)	---	57,001	---	(8,368)	15,418	---	---	---	
Madison Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	---	---	---	---	616	---	616	---	---	---	---	
Melrose Housing and Redevelopment Authority (Housing and Redevelopment) [13]	117,812	165,361	(47,549)	60,179	1,615	11,015	---	133,834	---	---	47,145	---	---	---	
Minneapolis Public Housing Authority/Housing and Redevelopment Authority (Minneapolis Public Housing Authority)	41,000,186	136,625,068	(95,624,882)	98,960,290	620,506	2,714,902	---	115,141,659	---	---	---	---	612,569	9,011,319	
Minneapolis-Saint Paul Housing Finance Board (Minneapolis-Saint Paul Housing Finance Board)	---	134,270	(134,270)	820,277	4,182,987	(3,496,980)	---	---	---	---	---	---	182,987	3,495,011	
Montevideo Housing and Redevelopment Authority (14.PHC Public Housing CARES Act Funding) [12]	---	10,216	(10,216)	10,216	---	---	---	---	---	---	---	---	---	---	
Montevideo Housing and Redevelopment Authority (Capital Fund) [12]	---	---	---	42,147	---	42,147	---	170,766	---	170,766	128,619	---	---	---	
Montevideo Housing and Redevelopment Authority (Low Rent Public Housing) [12]	260,102	358,791	(98,689)	101,658	---	2,969	---	100,860	---	(170,766)	---	---	---	---	
Mountain Lake Housing and Redevelopment Authority (Business Activities) [14]	---	---	---	---	---	---	---	---	---	14,705	---	---	---	---	
Mountain Lake Housing and Redevelopment Authority (Low Rent Public Housing) [14]	157,911	266,032	(108,121)	71,101	281	(37,301)	---	70,266	---	(42,586)	42,653	---	---	---	
Mountain Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	---	---	---	---	27,881	---	27,881	---	---	---	---	
Mountain Lake Housing and Redevelopment Authority (Public Housing CARES Act Funding) [14]	---	10,254	(10,254)	10,254	---	---	---	10,254	---	---	---	---	---	---	
New Richland Housing and Redevelopment Authority (Low Rent Housing) [12]	119,195	193,590	(74,395)	385	---	(74,010)	---	58,110	---	(9,103)	---	---	---	---	
New Richland Housing and Redevelopment Authority (Public Housing Capital Fund) [12]	---	5,664	(5,664)	---	---	(5,664)	---	63,645	---	---	---	---	---	---	
New Richland Housing and Redevelopment Authority (Public Housing CARES Act) [12]	---	---	---	9,103	---	9,103	---	9,103	---	9,103	---	---	---	---	
North Mankato Housing and Redevelopment Authority (Low Rent Public Housing) [13]	176,087	470,730	(294,643)	162,925	16,789	(148,507)	---	161,485	---	(106,336)	13,300	---	---	---	
North Mankato Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	7,385	(7,385)	10,000	---	2,615	---	113,721	---	106,336	---	---	---	---	
North Mankato Housing and Redevelopment Authority (Public Housing CARES Act Funding)	---	23,129	(23,129)	23,129	---	---	---	23,129	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Northwest Minnesota Multi-County Housing and Redevelopment Authority (General Housing) [13]	1,590,626	2,095,103	(504,477)	1,028,825	1,000	523,348	585,390	140,000	270,081	(758,006)	78,473	---	1,000	---	
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Otterkill) October 31 Year-End [16]	---	---	---	---	---	---	---	---	---	35,154	---	---	---	---	
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Public Housing) [13]	437,071	736,981	(299,910)	341,135	---	41,225	---	372,326	---	(64,972)	122,217	---	---	---	
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Section 8) [13]	14,464	5,664,703	(5,650,239)	5,739,184	---	88,945	---	5,734,928	---	---	975	---	---	---	
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Summerfield Place)	5,051,948	3,809,837	1,242,111	23,410	1,211,297	54,224	---	---	---	787,824	527,267	---	1,169,258	435,000	
Otter Tail County Housing and Redevelopment Authority (Low Rent Public Housing)	17,162	121,574	(104,412)	51,887	---	(52,525)	---	51,861	---	(11,550)	11,059	---	---	---	
Otter Tail County Housing and Redevelopment Authority (MHFA Home Investment Partnerships Program)	168	---	168	---	---	168	---	---	---	---	---	---	---	---	
Otter Tail County Housing and Redevelopment Authority (MHFA Owner Occupied Rehabilitation Project)	---	13,782	(13,782)	20	---	(13,762)	---	---	---	(656)	---	---	---	---	
Otter Tail County Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	11,550	---	11,550	---	---	---	---	
Otter Tail County Housing and Redevelopment Authority (Section 8 Voucher Program)	7,116	597,251	(590,135)	673,931	---	83,796	---	673,829	---	(77,522)	---	---	---	---	
Otter Tail County Housing and Redevelopment Authority (Tax Levy Fund)	34,185	315,805	(281,620)	602,793	31,029	290,144	601,621	---	---	78,178	---	---	---	---	
Park Rapids Housing and Redevelopment Authority (HRA of Park Rapids)	256,317	390,689	(134,372)	93,052	---	(41,320)	---	89,960	---	---	20,098	---	---	---	
Pequot Lakes Housing and Redevelopment Authority (Business Activities) [12]	105,266	62,792	42,474	22	25,820	16,676	---	---	---	---	12,561	---	25,820	55,000	
Pequot Lakes Housing and Redevelopment Authority (Low Rent Public Housing) [12]	116,884	160,260	(43,376)	39,749	573	(4,200)	---	39,251	---	---	---	---	---	---	
Pequot Lakes Housing and Redevelopment Authority (Other Federal Program) [12]	120,917	243,201	(122,284)	181,278	378	58,616	---	172,275	---	---	13,075	---	---	11,859	
Pequot Lakes Housing and Redevelopment Authority (Public CARES Act Funding) [12]	---	4,000	(4,000)	4,000	---	---	---	4,000	---	---	---	---	---	---	
Perham Housing and Redevelopment Authority (Low Rent Public Housing) [14]	142,351	229,396	(87,045)	58,852	---	(28,193)	---	58,024	---	(104,304)	94,120	---	---	---	
Perham Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	10,184	---	10,184	---	104,304	---	104,304	---	---	---	---	
Perham Housing and Redevelopment Authority (State/Local) [14]	562	462	100	27,576	---	27,676	20,262	---	---	---	---	4,000	---	11,000	
Pine County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	125,700	291,632	(165,932)	192,986	---	27,054	---	156,422	---	---	2,984	---	---	---	
Pine River Housing and Redevelopment Authority (CARES Act)	---	13,601	(13,601)	13,601	---	---	---	13,601	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Pine River Housing and Redevelopment Authority (Low Rent Public Housing)	146,115	311,421	(165,306)	89,231	1,152	(77,227)	---	88,364	---	---	27,333	---	---	---	
Pine River Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Pine River Housing and Redevelopment Authority (State/Local)	119,197	259,985	(140,788)	120,899	20	(19,909)	---	116,470	---	---	14,640	---	---	---	
Pipestone Housing and Redevelopment Authority (Low Rent Public Housing) [14]	340,767	609,931	(269,164)	233,356	---	(35,808)	---	230,723	---	---	26,890	---	---	---	
Pipestone Housing and Redevelopment Authority (Section 8 Rental Voucher Program) [14]	1,176	80,568	(79,392)	76,608	---	(2,784)	---	76,599	---	---	1,487	---	---	---	
Princeton Housing and Redevelopment Authority (Princeton Housing and Redevelopment Authority) [13]	177,332	291,394	(114,062)	73,424	2	(40,640)	---	106,547	---	---	---	---	---	---	
Public Housing Agency of the City of Saint Paul (Public Housing Agency) [12]	24,321,377	97,759,408	(73,438,031)	78,799,384	---	5,361,353	---	79,251,217	151,940	---	508,607	---	---	---	
Red Lake Falls Housing and Redevelopment Authority (Low Rent Public Housing) [12]	80,876	174,639	(93,763)	45,008	---	(48,755)	---	44,454	---	---	10,526	---	---	---	
Red Lake Falls Housing and Redevelopment Authority (N/C S/R Section 8 Programs) [12]	104,559	165,472	(60,913)	56,755	---	(4,158)	---	51,803	---	---	19,095	---	---	---	
Red Wing Housing and Redevelopment Authority (AHTF)	100,000	---	100,000	1,683	---	101,683	100,000	---	---	(433,947)	---	---	---	---	
Red Wing Housing and Redevelopment Authority (Bridges)	---	66,500	(66,500)	59,370	---	(7,130)	59,370	---	---	(7,130)	---	---	---	---	
Red Wing Housing and Redevelopment Authority (Community Development Block Grants/Small Cities Program)	49	42,442	(42,393)	3,235	---	(39,158)	---	---	---	---	---	---	---	---	
Red Wing Housing and Redevelopment Authority (Continuum of Care)	---	57,029	(57,029)	42,074	---	(14,955)	---	42,074	---	(14,955)	---	---	---	---	
Red Wing Housing and Redevelopment Authority (Housing Choice Vouchers)	---	1,009,875	(1,009,875)	987,572	---	(22,303)	---	987,550	---	(43,257)	---	---	---	---	
Red Wing Housing and Redevelopment Authority (Low Rent Public Housing)	523,768	981,700	(457,932)	545,531	5,022	82,577	429,765	113,372	---	(129,902)	629,687	136,566	---	---	
Red Wing Housing and Redevelopment Authority (Multi-family Housing Service Coordinators)	---	70,405	(70,405)	70,405	---	---	---	70,405	---	---	---	---	---	---	
Red Wing Housing and Redevelopment Authority (N/C S/R Section 8 Programs)	984,329	1,640,288	(655,959)	541,575	16,245	(130,629)	---	536,746	---	---	7,403	5,000	16,245	220,000	
Red Wing Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	89,876	---	89,876	---	129,902	---	129,902	---	---	---	---	
Red Wing Housing and Redevelopment Authority (State/Local)	317,204	548,998	(231,794)	319,197	5,712	81,691	318,148	---	---	499,289	39,342	---	---	4,520	
Red Wing Housing and Redevelopment Authority (TIF #8)	4,853	4,853	---	---	---	---	---	---	---	---	---	---	---	---	
Saint James Housing and Redevelopment Authority (Low Rent Public Housing) [14]	266,424	542,518	(276,094)	178,923	---	(97,171)	---	176,973	---	(29,043)	50,469	---	---	---	
Saint James Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	29,043	---	29,043	---	117,831	---	29,043	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Saint James Housing and Redevelopment Authority (Public Housing CARES Act Funding) [14]	---	4,718	(4,718)	10,329	---	5,611	---	10,329	---	---	---	---	---	---	
Sleepy Eye Housing and Redevelopment Authority (Low Rent Public Housing) [14]	184,163	305,910	(121,747)	61,197	---	(60,550)	---	54,591	---	(91,630)	212,064	111,767	---	3,135	
Sleepy Eye Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	---	---	---	---	91,630	---	91,630	---	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (Amberfield)	2,621,748	2,289,414	332,334	588,263	1,501,854	(581,257)	---	---	---	---	83,027	---	1,278,372	1,639	
South Central Minnesota Multi-County Housing and Redevelopment Authority (FSS Admin)	---	44,851	(44,851)	46,034	---	1,183	---	46,034	---	---	---	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (General Activities)	---	8,765	(8,765)	6,935	---	(1,830)	---	---	---	---	---	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (HUD Housing Vouchers Admin)	---	442,812	(442,812)	466,609	88	23,709	---	459,424	---	---	14,935	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (HUD Housing Vouchers HAP)	---	3,311,820	(3,311,820)	3,322,014	---	10,194	---	3,314,893	---	---	---	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (MHFA, RAP Admin)	---	19,231	(19,231)	14,300	---	(4,931)	---	---	11,300	---	1,218	---	---	---	
South Central Minnesota Multi-County Housing and Redevelopment Authority (MHFA, RAP, HAP)	---	115,419	(115,419)	117,784	---	2,365	---	---	117,784	---	---	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Capital Fund Program)	---	21,128	(21,128)	61,358	---	40,230	---	212,341	---	191,213	---	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Component Unit - Lake Pepin Plaza) [29]	690,239	539,986	150,253	1,745	154,943	(2,945)	---	---	---	---	46,952	150,000	125,273	73,222	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (COVID Relief)	---	1,948,060	(1,948,060)	1,948,060	---	---	---	1,947,904	---	---	---	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Low Rent Public Housing)	394,311	888,264	(493,953)	287,203	84,117	(290,867)	---	286,955	---	(191,213)	195,322	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Other Federal Program)	---	74,104	(74,104)	487,629	443,525	(30,000)	487,629	---	---	(30,000)	---	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Section 8 Choice Vouchers)	12,226	2,728,554	(2,716,328)	2,792,182	---	75,854	---	2,792,182	---	---	---	---	---	---	
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (State/Local)	2,798,676	2,526,138	272,538	1,010,354	621,963	660,929	674,993	192,446	---	30,000	165,846	8,600	389,990	993,181	
Staples Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	275,954	462,981	(187,027)	87,695	4,464	(103,796)	---	204,539	---	---	52,965	---	---	---	
Stevens County Housing and Redevelopment Authority (Capital Fund Program)	---	16,962	(16,962)	---	---	(16,962)	---	158,016	---	141,054	---	---	---	---	
Stevens County Housing and Redevelopment Authority (Low Rent Public Housing)	200,348	461,240	(260,892)	109,437	516	(151,971)	---	109,092	---	(141,054)	143,823	---	110	15,279	
Stevens County Housing and Redevelopment Authority (Section 8 Housing Choice Vouchers)	630,975	582,076	48,899	12	---	48,911	---	624,247	---	(20,000)	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Stevens County Housing and Redevelopment Authority (State/Local)	166,989	442,768	(275,779)	305,423	4,878	24,766	303,952	---	---	20,000	35,314	---	4,878	3,435	
Thief River Falls Housing and Redevelopment Authority (Low Rent Public Housing) [13]	337,056	485,642	(148,586)	132,543	---	(16,043)	---	113,595	---	(113,524)	169,150	---	---	---	
Thief River Falls Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	8,025	(8,025)	2	---	(8,023)	---	121,549	---	113,524	---	---	---	---	
Thief River Falls Housing and Redevelopment Authority (Public Housing CARES Act Fund) [13]	---	715	(715)	715	---	---	---	---	---	---	---	---	---	---	
Todd County Housing and Redevelopment Authority (Todd County HRA)	243,364	1,090,908	(847,544)	990,855	43,817	99,494	---	947,095	---	---	41,473	---	42,219	19,803	
Tracy Housing and Redevelopment Authority (14.PHC Public Housing CARES Act Funding)	---	4,229	(4,229)	4,229	---	---	---	---	---	---	---	---	---	---	
Tracy Housing and Redevelopment Authority (Low Rent Public Housing)	234,206	408,792	(174,586)	356,607	567	181,454	246,206	110,373	---	(15,000)	200,765	---	---	---	
Tracy Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	8,231	(8,231)	15,347	---	7,116	---	36,442	---	15,000	21,095	---	---	---	
Two Harbors Housing and Redevelopment Authority (Public Housing) [14]	253,118	489,348	(236,230)	97,760	---	(138,470)	---	116,231	---	---	191,109	172,557	---	---	
Virginia Housing and Redevelopment Authority (Virginia Housing and Redevelopment Authority) [12]	2,292,417	6,417,932	(4,125,515)	4,248,612	200,690	(77,593)	43,229	4,526,289	---	(65,094)	632,063	96,368	187,921	398,645	
Walker Housing and Redevelopment Authority (Low Rent Public Housing) [14]	147,930	203,732	(55,802)	60,995	22,128	(16,935)	---	60,634	---	(41,269)	17,840	---	---	---	
Walker Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	39,426	---	39,426	---	41,269	---	41,269	---	---	---	---	
Warren Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	273,850	564,435	(290,585)	163,227	6,204	(133,562)	---	296,182	---	---	110,055	---	---	---	
Warroad Housing and Redevelopment Authority (Low Rent Public Housing)	83,923	119,860	(35,937)	31,705	---	(4,232)	---	30,973	---	(19,215)	4,070	---	---	---	
Warroad Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	4,715	---	4,715	---	19,215	---	19,215	---	---	---	---	
Waseca Housing and Redevelopment Authority (Low Rent Public Housing)	270,326	409,014	(138,688)	73,501	19,049	(84,236)	---	69,778	---	---	13,663	---	---	---	
Winona Housing and Redevelopment Authority (Business Activities) [12]	17,757	51,484	(33,727)	1,708	5,863	(37,882)	747	---	---	---	2,315	---	5,863	3,314	
Winona Housing and Redevelopment Authority (Capital Funds) [12]	---	74,911	(74,911)	224,291	---	149,380	---	691,207	---	149,380	---	---	---	---	
Winona Housing and Redevelopment Authority (COCC) [12]	459,653	447,720	11,933	219	182	11,970	---	---	---	---	8,246	---	182	2,462	
Winona Housing and Redevelopment Authority (Public Housing) [12]	988,115	2,145,982	(1,157,867)	601,205	---	(556,662)	60,228	599,568	---	(149,380)	47,902	---	---	---	
Worthington Housing and Redevelopment Authority (Worthington Housing and Redevelopment Authority)	1,232,810	2,592,137	(1,359,327)	1,638,129	242,293	36,509	---	1,507,028	---	---	185,424	---	242,293	153,220	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.



**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating		Nonoperating		Net Income/ (Loss)	Supplemental Information**								
	Revenues	Expenses	Income/ (Loss)	Revenues		Expenses	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Yellow Medicine County Housing and Redevelopment Authority (HCV CARES Act Funding)	---	14,604	(14,604)	14,604	---	---	---	14,604	---	---	---	---	---	---
Yellow Medicine County Housing and Redevelopment Authority (Housing Choice Vouchers)	1,176	252,834	(251,658)	189,054	---	(62,604)	---	189,053	---	(63,091)	---	---	---	---
Yellow Medicine County Housing and Redevelopment Authority (State/Local)	---	5,304	(5,304)	61,231	---	55,927	---	---	---	63,091	---	---	---	---
<b>District Type Total</b>	<b>111,655,781</b>	<b>350,399,284</b>	<b>(238,743,503)</b>	<b>253,468,724</b>	<b>10,045,922</b>	<b>4,679,299</b>	<b>6,277,004</b>	<b>261,538,319</b>	<b>6,312,636</b>	<b>(1,042,453,016)</b>	<b>13,872,281</b>	<b>2,336,716</b>	<b>4,728,536</b>	<b>15,807,611</b>
<b>Joint Powers</b>														
Hennepin Recycling Group (Recycling) [34]	951,902	1,601,371	(649,469)	137,895	---	(511,574)	---	---	---	---	---	---	---	---
Minnesota Counties Intergovernmental Trust (Building Repair/Technology Replacement)	---	167,637	(167,637)	152,215	---	(15,422)	---	---	---	---	---	---	---	---
Minnesota Counties Intergovernmental Trust (GASB 68 (Pension))	---	68,288	(68,288)	8,210	---	(60,078)	---	---	---	---	---	---	---	---
Minnesota Counties Intergovernmental Trust (Property/Casualty)	15,707,229	16,012,088	(304,859)	3,860,345	---	3,555,486	---	---	---	---	---	---	---	---
Minnesota Counties Intergovernmental Trust (Workers' Compensation)	16,140,958	9,909,565	6,231,393	8,122,313	---	14,353,706	---	---	---	---	---	---	---	---
<b>District Type Total</b>	<b>32,800,089</b>	<b>27,758,949</b>	<b>5,041,140</b>	<b>12,280,978</b>	<b>---</b>	<b>17,322,118</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Library Districts</b>														
Southeast Library System (Southeast Library System) [13]	7,250	145,662	(138,412)	157,440	---	19,028	---	---	156,873	---	---	---	---	---
Southeastern Libraries Cooperating (Library) [13]	1,367,321	2,766,964	(1,399,643)	1,538,682	---	139,039	---	---	1,465,264	---	63,075	68,511	---	48,308
<b>District Type Total</b>	<b>1,374,571</b>	<b>2,912,626</b>	<b>(1,538,055)</b>	<b>1,696,122</b>	<b>---</b>	<b>158,067</b>	<b>---</b>	<b>---</b>	<b>1,622,137</b>	<b>---</b>	<b>63,075</b>	<b>68,511</b>	<b>---</b>	<b>48,308</b>
<b>Port Authorities</b>														
Duluth Seaway Port Authority (Duluth Seaway Port Authority) [12]	5,265,577	4,884,102	381,475	1,363,127	184,035	1,560,567	1,286,174	22,514	2,237,500	---	3,731,032	---	184,035	337,823
<b>District Type Total</b>	<b>5,265,577</b>	<b>4,884,102</b>	<b>381,475</b>	<b>1,363,127</b>	<b>184,035</b>	<b>1,560,567</b>	<b>1,286,174</b>	<b>22,514</b>	<b>2,237,500</b>	<b>---</b>	<b>3,731,032</b>	<b>---</b>	<b>184,035</b>	<b>337,823</b>
<b>Power Agencies</b>														
Minnesota Municipal Power Agency (Minnesota Municipal Power Agency)	136,821,879	103,048,593	33,773,286	5,907,927	13,086,602	26,594,611	---	---	---	---	---	---	12,371,415	76,799,848
Northern Minnesota Municipal Power Agency (Northern Municipal Power Agency)	59,948,440	54,671,502	5,276,938	---	5,276,938	---	---	---	---	---	---	---	5,276,938	25,025,000
Southern Minnesota Municipal Power Agency (Southern Minnesota Municipal Power Agency)	239,834,406	197,075,500	42,758,906	3,945,547	41,054,050	5,650,403	---	---	---	---	13,902,725	---	10,656,547	65,920,000
Western Minnesota Municipal Power Agency (Western Minnesota Municipal Power Agency)	67,596,000	45,666,000	21,930,000	7,944,000	29,874,000	---	---	---	---	---	52,577,000	---	26,706,000	10,240,000

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
<b>District Type Total</b>	<b>504,200,725</b>	<b>400,461,595</b>	<b>103,739,130</b>	<b>17,797,474</b>	<b>89,291,590</b>	<b>32,245,014</b>	---	---	---	---	<b>66,479,725</b>	---	<b>55,010,900</b>	<b>177,984,848</b>	
<b>Public Safety Authorities</b>															
Arrowhead Emergency Medical Services Association (Arrowhead Emergency Medical Services Association) [13]	771,848	858,993	(87,145)	---	---	(87,145)	---	---	641,589	---	20,731	90,952	---	---	
Cloquet Area Fire District (Cloquet Area Fire District)	1,708,846	4,786,782	(3,077,936)	3,328,706	30,305	220,465	2,992,336	38,714	238,306	---	842,221	526,000	25,177	91,933	
Greater Northwest Emergency Medical Services, Inc. (Greater Northwest Emergency Medical Services) [13]	386,078	333,279	52,799	---	---	52,799	---	---	381,456	---	---	---	---	---	
Lower Saint Croix Valley Fire Protection District (Fire Protection)	170,469	726,861	(556,392)	706,830	20,161	130,277	---	---	---	---	45,242	---	20,161	186,974	
Moose Lake Fire Protection District (Moose Lake Area Fire Protection District)	109,614	312,216	(202,602)	235,436	58,491	(25,657)	171,232	---	37,744	---	148,598	---	12,066	33,066	
Northwestern Minnesota Juvenile Center (Northwestern Minnesota Juvenile Center)	5,740,988	5,017,589	723,399	267,988	1,000	990,387	---	223,234	3,554	---	219,296	---	---	---	
South Central Minnesota Emergency Medical Services Joint Powers (South Central Minnesota Emergency Medical Services Joint Powers) [13]	26,649	389,751	(363,102)	333,284	---	(29,818)	---	121,280	160,113	---	---	---	---	---	
Tri-County Community Corrections (Tri-County Community Corrections)	2,219,490	8,841,527	(6,622,037)	7,519,986	---	897,949	---	274,099	1,186,042	---	---	---	---	---	
West Central Minnesota Emergency Medical Services Corporation (Emergency Medical Services) [13]	---	698,255	(698,255)	689,430	---	(8,825)	---	50,615	631,478	---	2,150	---	---	---	
<b>District Type Total</b>	<b>11,133,982</b>	<b>21,965,253</b>	<b>(10,831,271)</b>	<b>13,081,660</b>	<b>109,957</b>	<b>2,140,432</b>	<b>3,163,568</b>	<b>707,942</b>	<b>3,280,282</b>	---	<b>1,278,238</b>	<b>616,952</b>	<b>57,404</b>	<b>311,973</b>	
<b>Recreation Authorities</b>															
Three Rivers Park District (Baker National Golf Course)	2,846,768	2,228,676	618,092	20,046	---	638,138	---	---	---	---	98,965	---	---	---	
Three Rivers Park District (Eagle Lake Golf Course)	1,096,366	1,067,714	28,652	361,112	2,552	387,212	357,105	---	---	5,621	---	---	2,552	315,000	
Three Rivers Park District (Hyland Hills Ski Area)	6,407,677	5,156,088	1,251,589	53,198	173,339	1,131,448	---	---	---	---	1,366,144	---	173,339	200,000	
<b>District Type Total</b>	<b>10,350,811</b>	<b>8,452,478</b>	<b>1,898,333</b>	<b>434,356</b>	<b>175,891</b>	<b>2,156,798</b>	<b>357,105</b>	---	---	<b>5,621</b>	<b>1,465,109</b>	---	<b>175,891</b>	<b>515,000</b>	
<b>Regional Development Commissions</b>															
Metropolitan Council (Bus)	31,425,000	412,822,000	(381,397,000)	434,920,000	3,545,000	49,978,000	---	---	---	(33,242,000)	---	---	---	---	
Metropolitan Council (Commuter Rail)	507,000	23,209,000	(22,702,000)	14,926,000	---	(7,776,000)	---	---	---	3,408,000	---	---	---	---	
Metropolitan Council (Environmental Services)	251,775,000	233,142,000	18,633,000	68,384,000	41,998,000	45,019,000	---	---	---	178,000	94,309,000	168,851,000	29,795,000	117,773,000	
Metropolitan Council (Light Rail)	12,293,000	148,813,000	(136,520,000)	71,788,000	568,000	(65,300,000)	---	---	---	(11,948,000)	---	129,038,000	151,000	2,395,000	
Metropolitan Council (Metropolitan Housing and Redevelopment Authority)	856,000	84,740,000	(83,884,000)	87,982,000	---	4,098,000	---	---	---	(500,000)	---	---	---	---	
Regional Development Commission 5 (100 Rural Women Fund) [13][29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating									Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Regional Development Commission 5 (Community Development Block Grant Fund) [13][29]	8,668	11,140	(2,472)	---	---	(2,472)	---	---	---	---	---	---	---	---	
Regional Development Commission 5 (Entrepreneur Lending Program Fund) [13][29]	7,070	3,829	3,241	---	---	3,241	---	---	---	---	---	---	---	71,678	
Regional Development Commission 5 (Household Water Well System Fund) [13][29]	2,131	971	1,160	---	---	1,160	---	---	---	---	---	---	---	1,179	
Regional Development Commission 5 (Microlending Fund) [13][29]	34,522	27,291	7,231	---	4,658	2,573	---	25,277	---	---	---	---	4,658	119,176	
Regional Development Commission 5 (Revolving Loan Fund) [13][29]	83,907	54,631	29,276	---	---	29,276	---	---	---	---	---	---	---	---	
Regional Development Commission 5 (Small Business Emergency Loans Fund) [13][29]	26,866	25,003	1,863	---	---	1,863	---	---	---	---	---	---	---	57,151	
<b>District Type Total</b>	<b>297,019,164</b>	<b>902,848,865</b>	<b>(605,829,701)</b>	<b>678,000,000</b>	<b>46,115,658</b>	<b>26,054,641</b>	<b>---</b>	<b>25,277</b>	<b>---</b>	<b>(647,632,000)</b>	<b>94,309,000</b>	<b>297,889,000</b>	<b>29,950,658</b>	<b>120,417,184</b>	
<b>Rural Water Systems</b>															
Alberville - Hanover - Saint Michael Joint Powers Water Board (Water Fund)	2,578,760	1,873,888	704,872	1,233,330	---	1,938,202	---	---	---	---	803,249	---	---	---	
Kittson-Marshall Rural Water System (Kittson-Marshall Rural Water System)	343,494	342,510	984	5,142	788	5,338	---	---	---	---	---	---	788	8,000	
Lincoln-Pipestone Rural Water System (Water)	5,587,951	7,239,594	(1,651,643)	586,430	1,272,436	(2,337,649)	---	1,565,566	404,964	---	4,898,429	13,742,526	1,032,730	13,921,000	
Marshall-Polk Rural Water System (Marshall and Polk Rural Water System)	1,114,646	1,214,909	(100,263)	102,977	24,028	(21,314)	---	---	---	---	115,033	---	24,028	180,000	
Red Rock Rural Water System (Rural Water)	2,050,939	2,614,883	(563,944)	1,969	4,531	(566,506)	---	---	---	---	1,655,446	---	4,531	57,438	
<b>District Type Total</b>	<b>11,675,790</b>	<b>13,285,784</b>	<b>(1,609,994)</b>	<b>1,929,848</b>	<b>1,301,783</b>	<b>(981,929)</b>	<b>---</b>	<b>1,565,566</b>	<b>404,964</b>	<b>---</b>	<b>7,472,157</b>	<b>13,742,526</b>	<b>1,062,077</b>	<b>14,166,438</b>	
<b>Sanitation Districts</b>															
Alexandria Lake Area Sanitary District (Sanitary Sewer District)	7,859,249	6,226,234	1,633,015	311,421	471,513	1,472,923	---	---	202,070	---	1,867,359	---	451,903	1,100,000	
Alexandria Lake Area Sanitary District (Sanitary Sewer Region)	---	365,373	(365,373)	115,428	25,568	(275,513)	---	---	---	---	---	---	25,568	258,000	
Annapdale - Maple Lake - Howard Lake Wastewater Commission (Sewer)	2,233,432	1,535,135	698,297	12,075	1,308,458	(598,086)	---	---	---	---	---	---	---	---	
Banning Junction Area Water and Sanitary Sewer District (Water and Sewer)	20,989	110,669	(89,680)	17,025	2,979	(75,634)	---	---	---	---	---	---	2,979	29,280	
Blomkest - Svea Sewer Board (Sewer)	31,221	131,062	(99,841)	2,787	---	(97,054)	---	---	---	---	---	---	---	---	
Central Iron Range Regional Sanitary District (Sanitary Sewer District)	1,423,843	1,614,451	(190,608)	2,291	157,114	(345,431)	---	---	484	---	98,333	34,000	156,969	348,808	
Chisago Lakes Joint Sewage Treatment Commission (Sewer)	2,105,301	1,661,507	443,794	24,433	113,721	354,506	---	---	---	---	790,143	753,739	108,574	913,000	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Coleraine-Bovey-Taconite Joint Wastewater Commission (Coleraine-Bovey-Taconite Wastewater) [0]	307,642	316,307	(8,665)	84	---	(8,581)	---	---	---	---	26,655	---	---	---	
Crane Lake Water and Sanitary District (Crane Lake Water & Sanitary District)	217,465	541,134	(323,669)	237,025	31,294	(117,938)	39,936	---	181,301	---	---	52,595	30,828	28,723	
Delft Sanitary District (Delft Sanitary Sewer District) [0]	15,871	14,373	1,498	---	1,304	194	---	---	---	---	---	---	1,304	4,300	
Dover, Eyota, Saint Charles Area Sanitary District (Dover, Eyota, St. Charles Area Sanitary District)	879,756	661,448	218,308	30,028	24,602	223,734	---	---	---	---	131,207	---	24,602	184,000	
Duluth/North Shore Sanitary District (Duluth/North Shore Sanitary District)	895,810	1,067,897	(172,087)	79,032	278,703	(371,758)	---	---	---	---	330,905	80,000	278,703	2,839,521	
Farwell-Kensington Sanitary District (Garbage)	42,428	31,774	10,654	37	---	10,691	---	---	---	---	---	---	---	---	
Farwell-Kensington Sanitary District (Sewer)	84,912	154,504	(69,592)	33,406	20,683	(56,869)	33,216	---	23	---	12,551	300,000	7,672	297,000	
Farwell-Kensington Sanitary District (Water)	117,992	146,159	(28,167)	1,566,347	114,884	1,423,296	33,318	977,463	555,023	---	1,529,775	1,475,000	77,022	1,060,000	
Garrison, Kathio, West Mille Lacs Lake Sanitary Sewer District (Sewer)	679,930	1,127,880	(447,950)	745,391	85,072	212,369	647,941	---	---	---	111,769	---	85,072	370,693	
GEM Sanitation District (Sewer Fund)	122,697	126,611	(3,914)	14,493	---	10,579	---	---	---	---	---	---	---	---	
Lake Washington Sanitary District (Sanitary Sewer)	474,282	1,022,068	(547,786)	206,451	162,111	(503,446)	158,807	---	110	---	---	---	162,111	843,284	
Moose Lake-Windemere Area Sanitary Sewer District (Sewer)	362,226	356,657	5,569	95,232	---	100,801	60,000	---	314	---	37,343	---	---	---	
North Koochiching Area Sanitary District (North Koochiching Sewer)	1,519,885	1,972,299	(452,414)	47,773	153,721	(558,362)	---	---	---	---	28,316	---	153,721	263,000	
Pike Lake Area Wastewater Collection System (PLAWCS) (Pike Lake Area Wastewater Collection System)	277,751	464,879	(187,128)	11,251	---	(175,877)	---	---	---	---	---	---	---	---	
Plainview-Elgin Sanitary District (Plainview-Elgin Sanitary District)	958,404	942,485	15,919	34,147	49,061	1,005	---	---	---	---	23,865	---	49,061	2,920,000	
Rich Prairie Sewer and Water District (Rich Prairie Sewer and Water District)	855,773	715,954	139,819	27,317	93,728	73,408	---	---	---	---	---	---	93,728	190,000	
Serpant Lake Sanitary Sewer District (Sewer Fund)	510,000	570,951	(60,951)	73,230	3,948	8,331	---	---	---	---	114,965	---	---	---	
Shorewood Park Sanitary District (Shorewood Park Sanitary District)	164,878	217,899	(53,021)	3,405	---	(49,616)	---	---	---	---	---	---	---	---	
Southeast Minnesota Recyclers' Exchange (Southeast Minnesota Recyclers' Exchange) [0]	48,442	70,877	(22,435)	1,404	---	(21,031)	---	---	---	---	---	---	---	---	
Springsteel Island Sewer District (Sanitary District)	108,431	140,852	(32,421)	13,851	4,157	(22,727)	---	---	---	---	12,126	---	4,157	50,000	
Tower and Breitung Wastewater Board (Tower and Breitung Wastewater Board)	250,697	277,635	(26,938)	416	5,148	(31,670)	---	---	---	---	238,835	253,000	5,148	---	
Tri-City Joint Sewers Board (Sewer Fund)	324,808	417,445	(92,637)	6,561	---	(86,076)	---	---	---	---	46,824	---	---	---	
Wannaska Sanitary District (Wannaska Sanitary District) [0] *	28,813	16,687	12,126	---	8,009	4,117	---	---	---	---	---	---	8,009	5,000	
Western Lake Superior Sanitary District (Western Lake Superior Sanitary District)	37,966,784	36,924,712	1,042,072	2,130,384	717,299	2,455,157	1,212,482	636,871	375,602	---	11,384,621	6,993,564	717,299	7,741,774	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
<b>District Type Total</b>	<b>60,889,712</b>	<b>59,943,918</b>	<b>945,794</b>	<b>5,842,725</b>	<b>3,833,077</b>	<b>2,955,442</b>	<b>2,185,700</b>	<b>1,614,334</b>	<b>1,314,927</b>	<b>---</b>	<b>16,785,592</b>	<b>9,941,898</b>	<b>2,444,430</b>	<b>19,446,383</b>	
<b>Service Cooperatives</b>															
Central Minnesota Educational Research and Development Council (Central Minnesota Education Research and Development Council)	4,871,772	5,335,951	(464,179)	860,299	---	396,120	---	---	---	---	18,451	---	---	39,371	
Lakes Country Service Cooperative (CPC Cooperative Purchasing Connection) [13]	2,107,398	2,107,398	---	---	---	---	---	---	---	---	---	---	---	---	
Lakes Country Service Cooperative (Food Hub Purchasing) [13]	---	3,920	(3,920)	---	---	(3,920)	---	---	---	---	---	---	---	---	
Lakes Country Service Cooperative (Insurance) [13]	22,976,515	26,827,160	(3,850,645)	2,962	---	(3,847,683)	---	---	---	---	---	---	---	---	
Lakes Country Service Cooperative (Lakes Country Service Cooperative Purchasing Services) [13]	165,497	---	165,497	---	---	165,497	---	---	---	(83,587)	---	---	---	---	
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Administration) [13]	34,945	21,923	13,022	---	---	13,022	---	---	---	13,022	---	---	---	---	
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Insurance) [13]	769	85	684	---	---	684	---	---	---	684	---	---	---	---	
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Purchasing) [13]	317,843	170,305	147,538	---	---	147,538	---	---	---	69,881	---	---	---	---	
Northeast Service Cooperative (City, County, and Other Governmental Agencies Pool Fund) [13]	48,700,335	45,888,944	2,811,391	10,052	---	2,821,443	---	---	---	---	---	---	---	---	
Northeast Service Cooperative (Dental Pool) [13]	133,738	154,875	(21,137)	326	---	(20,811)	---	---	---	---	---	---	---	---	
Northeast Service Cooperative (School Pool) [13]	26,409,749	25,144,804	1,264,945	15,337	---	1,280,282	---	---	---	---	---	---	---	---	
Northwest Service Cooperative (City, County, and Other Governmental Agencies Insurance Pool) [13]	15,489,364	15,475,495	13,869	---	---	13,869	---	---	---	43,817	---	---	---	---	
Northwest Service Cooperative (Health and Safety Program) [13]	270,045	250,832	19,213	---	---	19,213	---	---	---	---	---	---	---	---	
Northwest Service Cooperative (School Insurance Pool) [13]	29,862,215	28,891,341	970,874	61,920	---	1,032,794	---	---	---	302,915	---	---	---	---	
Resource Training and Solutions (Minimum Premium Funding Plan - Cities, Counties and Other Governmental Agencies) [13]	12,412,875	12,138,024	274,851	24,786	---	299,637	---	---	---	(344,727)	---	---	---	---	
Resource Training and Solutions (Minimum Premium Funding Plan - Schools) [13]	32,318,234	31,729,980	588,254	103,284	---	691,538	---	---	---	(1,041,661)	---	---	---	---	
Sourcwell (Enterprise Solutions)	50,522,564	45,710,185	4,812,379	384,850	---	5,197,229	---	---	---	8,949,901	1,379,832	---	---	---	
Sourcwell (Risk Management)	32,396,235	32,513,422	(117,187)	62,694	---	(54,493)	---	---	---	(45,308)	---	---	---	---	
Sourcwell (Sourcwell Technology)	5,294,383	13,347,690	(8,053,307)	5,112	123,970	(8,172,165)	---	---	---	(8,904,593)	410,502	---	---	---	
South Central Service Cooperative (City, County, and Other Governmental Agency - Insurance Pool) [13]	20,251,183	22,285,487	(2,034,304)	17,042	---	(2,017,262)	---	---	---	---	---	---	---	---	
South Central Service Cooperative (School Pool) [13]	40,447,587	43,034,772	(2,587,185)	36,596	---	(2,550,589)	---	---	---	---	---	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Southeast Service Cooperative (Member Services) [13]	635,082	4,180,534	(3,545,452)	3,345,561	2,313	(202,204)	---	2,117,623	1,140,733	(1,089,443)	31,448	---	---	---	
Southeast Service Cooperative (Risk Management Pool) [13]	68,633,213	68,391,746	241,467	53,855	---	295,322	---	---	---	1,089,443	---	---	---	---	
Southwest - West Central Service Cooperative (Elementary Secondary Vocational [ESV] Computing Region IV)	1,254,011	1,303,175	(49,164)	425	---	(48,739)	---	---	---	---	---	---	---	---	
Southwest - West Central Service Cooperative (Insurance Pool)	74,656,207	78,577,817	(3,921,610)	113,478	---	(3,808,132)	---	---	---	---	---	---	---	---	
<b>District Type Total</b>	<b>490,161,759</b>	<b>503,485,865</b>	<b>(13,324,106)</b>	<b>5,098,579</b>	<b>126,283</b>	<b>(8,351,810)</b>	<b>---</b>	<b>2,117,623</b>	<b>1,140,733</b>	<b>(277,263,312)</b>	<b>1,840,233</b>	<b>---</b>	<b>---</b>	<b>39,371</b>	
<b>Solid Waste Commissions/Boards</b>															
East Central Solid Waste Commission (Solid Waste)	7,673,413	7,519,504	153,909	329,674	1,075,269	(591,686)	---	---	---	---	1,775,229	---	---	---	
Mar-Kit Landfill (Mar-Kit Landfill)	2,999,928	2,404,323	595,605	210,691	444,816	361,480	---	---	---	---	64,718	---	---	---	
Prairieland Solid Waste Board (Prairieland Solid Waste Management Board)	2,138,942	1,893,658	245,284	9,880	84,102	171,062	---	---	---	---	165,827	---	---	---	
Ramsey/Washington Recycling and Energy Board (Ramsey/Washington Recycling and Energy Board)	38,636,487	36,848,563	1,787,924	25,459	641,558	1,171,825	---	---	---	(2,500,000)	2,748,893	5,000,000	630,547	1,059,014	
Redwood Renville Regional Solid Waste Authority (Solid Waste)	2,198,698	2,207,281	(8,583)	170,501	39,189	122,729	---	---	---	---	24,383	---	33,696	201,040	
Tri-County Solid Waste Commission (Tri-County Solid Waste Commission)	851	179,217	(178,366)	176,688	---	(1,678)	---	---	---	---	---	---	---	---	
<b>District Type Total</b>	<b>53,648,319</b>	<b>51,052,546</b>	<b>2,595,773</b>	<b>922,893</b>	<b>2,284,934</b>	<b>1,233,732</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(15,000,000)</b>	<b>4,779,050</b>	<b>5,000,000</b>	<b>664,243</b>	<b>1,260,054</b>	
<b>Training Centers/Councils</b>															
Stearns - Benton Employment and Training Council (Friends of Career Solutions) [13][29]	---	276,394	(276,394)	382,622	---	106,228	---	---	---	---	---	---	---	---	
<b>District Type Total</b>	<b>---</b>	<b>276,394</b>	<b>(276,394)</b>	<b>382,622</b>	<b>---</b>	<b>106,228</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Transit Commissions</b>															
Faribault-Martin County Transit Board (Faribault-Martin County Transit Board)	1,521,460	1,334,033	187,427	150	---	187,577	---	867,927	607,448	---	---	---	---	---	
Rainbow Rider Transit Board (Rainbow Rider)	4,379,855	3,502,831	877,024	20,998	---	898,022	---	2,217,719	1,738,147	---	---	---	---	---	
<b>District Type Total</b>	<b>5,901,315</b>	<b>4,836,864</b>	<b>1,064,451</b>	<b>21,148</b>	<b>---</b>	<b>1,085,599</b>	<b>---</b>	<b>3,085,646</b>	<b>2,345,595</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Watershed Districts</b>															
Clearwater River Watershed District (Clearwater Harbor Maintenance)	46,377	116,876	(70,499)	157	---	(70,342)	---	---	---	(61,842)	80,008	---	---	---	
Clearwater River Watershed District (Hidden River Maintenance)	26,399	45,370	(18,971)	2	---	(18,969)	---	---	---	(63,619)	31,031	---	---	---	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

**Table 8**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information**						Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Clearwater River Watershed District (Rest-A-While Maintenance)	7,278	7,472	(194)	299	---	105	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Wandering Pond Maintenance)	11,768	6,935	4,833	99	---	4,932	---	---	---	---	---	---	---	---
<b>District Type Total</b>	<b>91,822</b>	<b>176,653</b>	<b>(84,831)</b>	<b>557</b>	<b>---</b>	<b>(84,274)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(501,844)</b>	<b>111,039</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Watershed Management Organizations</b>														
Lower Rum River Water Management Organization (Lower Rum River Water Management Organization)	77,818	85,694	(7,876)	1,982	---	(5,894)	---	---	---	---	---	---	---	---
Otter Tail Lake Water Management District (Sewer)	322,330	303,456	18,874	87,968	---	106,842	---	---	---	---	79,763	---	---	---
<b>District Type Total</b>	<b>400,148</b>	<b>389,150</b>	<b>10,998</b>	<b>89,950</b>	<b>---</b>	<b>100,948</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>79,763</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>State Totals</b>	<b>\$2,104,562,609</b>		<b>(\$874,637,211)</b>		<b>\$212,710,661</b>		<b>\$20,849,837</b>		<b>\$23,378,894</b>		<b>\$570,375,393</b>		<b>\$173,800,604</b>	
		<b>\$2,979,199,820</b>		<b>\$1,088,594,126</b>		<b>\$1,246,254</b>		<b>\$419,313,768</b>		<b>(\$49,666,824)</b>		<b>\$349,874,581</b>		<b>\$548,971,790</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

\*\*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

\*\*\*Net transfers are calculated by subtracting transfers in from transfers out.

## **ENTERPRISE FUND FOOTNOTES**

- [\*] Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.
  
- [0] Information is taken from a cash receipts and disbursements statement.
  
- [12] The enterprise fund fiscal year-end is March 31st.
  
- [13] The enterprise fund fiscal year-end is June 30th.
  
- [14] The enterprise fund fiscal year-end is September 30th.
  
- [16] The enterprise operation was sold.
  
- [21] The enterprise fund discontinued operations during the current year.
  
- [29] Discretely presented component unit.
  
- [33] The enterprise fund fiscal year-end is April 30th.
  
- [34] The accrual basis of accounting is used; however, no depreciation.



**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>Airport Commissions</b>											
Bemidji Regional Airport*	---	---	---	---	830,000	---	---	830,000	---	384,607	---
Chisholm-Hibbing Airport Authority	---	---	---	---	---	---	---	---	---	9,569,042	---
Eveleth-Virginia Airport Commission	---	---	---	---	---	---	---	---	---	415,869	---
Metropolitan Airports Commission	---	---	---	---	---	1,407,875,000	---	1,407,875,000	854,830,000	88,180,000	---
Thief River Falls Regional Airport Authority	---	---	---	---	---	1,499,998	---	1,499,998	---	467,693	---
<b>District Type Total</b>	---	---	---	---	<b>830,000</b>	<b>1,409,374,998</b>	---	<b>1,410,204,998</b>	<b>854,830,000</b>	<b>99,017,211</b>	---
<b>Computing Consortiums</b>											
Local Government Information Systems	---	---	---	---	---	---	---	---	---	2,462,984	---
Region V Computer Services Cooperative	---	---	---	---	---	---	---	---	---	547,830	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>3,010,814</b>	---
<b>Education Districts</b>											
6009 - Saint Croix River Education District	---	---	---	---	---	---	---	---	---	902,616	---
6012 - Zumbro Education District	---	---	---	---	---	---	---	---	---	14,345,000	---
6049 - River Bend Education District	---	---	---	---	---	---	---	---	---	1,568,002	---
6051 - Goodhue County Education District	---	---	---	---	---	---	---	---	---	13,238,116	---
6383 - Benton-Stearns Education District	---	---	---	---	---	---	---	---	---	564,536	---
6979 - Mid-State Education District	---	---	---	---	---	---	---	---	---	2,380,000	---
Austin Albert Lea Area Special Education Cooperative	---	---	---	---	---	---	---	---	---	2,984,563	---
East Central Minnesota Educational Cable Cooperative	---	---	---	---	---	---	---	---	---	103,838	---
Lake Agassiz Special Education Cooperative	---	---	---	---	---	---	---	---	---	4,623,963	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>40,710,634</b>	---
<b>Health/Human Services</b>											
Countryside Health Services	---	---	---	---	---	---	---	---	---	52,495	---
Horizon Community Health Board	---	---	---	---	---	---	---	---	---	289,848	---
Human Services of Faribault and Martin Counties	---	---	---	---	---	---	---	---	---	18,704	---
Minnesota Prairie County Alliance	---	---	---	---	---	---	---	---	---	160,031	---
Southwest Health and Human Services	---	---	---	---	---	---	---	---	---	401,877	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>922,955</b>	---

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>Hospital Districts</b>											
Bigfork Valley Hospital	---	---	---	---	---	11,020,000	---	11,020,000	11,020,000	2,126,700	---
Canby Community Hospital District 1	---	---	---	---	---	1,793,096	---	1,793,096	---	---	---
Chippewa County - Montevideo Hospital	---	---	---	---	---	28,120,000	---	28,120,000	28,120,000	5,073,748	---
Cook Community Hospital District	---	---	---	---	---	---	---	---	---	10,366,658	---
Cuyuna Range Hospital District	---	---	---	---	---	47,915,954	---	47,915,954	---	---	---
Dawson (Johnson Memorial) Area Hospital District	---	---	---	---	---	---	---	---	---	23,856,098	---
East Lake Clinic District	---	---	---	---	---	---	---	---	---	35,385	---
Glacial Ridge Hospital District	---	---	---	---	---	---	---	---	---	39,563,848	---
Moose Lake Community Hospital District	---	---	---	---	---	35,480,495	---	35,480,495	---	791,656	---
North Shore Hospital District	---	---	---	---	---	22,281,269	---	22,281,269	---	---	---
Perham Hospital District	---	---	---	---	---	---	---	---	---	40,364,090	---
<b>District Type Total</b>	---	---	---	---	---	<b>146,610,814</b>	---	<b>146,610,814</b>	<b>39,140,000</b>	<b>122,178,183</b>	---
<b>Housing and Redevelopment Authorities</b>											
Alexandria Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	2,063,255	---
Bagley Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	5,336	---
Bluff Country Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	777,701	---
Breckenridge Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	178,788	---
Carlton Housing Authority	---	---	---	---	---	---	---	---	---	368,500	---
Chisholm Housing and Redevelopment Authority	2,200,000	---	---	---	---	---	---	2,200,000	---	748,566	---
Clay County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	7,457,974	---
Cloquet Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	489,850	---
Cook Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	217,879	---
Detroit Lakes Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	732,727	---
Duluth Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	3,240,166	---
Fairmont Housing and Redevelopment Authority	---	---	---	---	---	1,110,543	---	1,110,543	---	---	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	962,825	---
Hibbing Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	1,118,075	---

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Itasca County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	12,487,219	---
Jackson Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	600,000	---
Lincoln County Housing and Redevelopment Authority	---	---	---	---	185,000	---	---	185,000	---	373,278	---
Minneapolis Public Housing Authority/Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	18,507,873	---
Minneapolis-Saint Paul Housing Finance Board	---	---	---	---	---	8,813,201	---	8,813,201	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	22,355,000	---	22,355,000	22,355,000	---	---
Pequot Lakes Housing and Redevelopment Authority	---	---	---	---	840,000	---	---	840,000	---	488,610	---
Perham Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	87,000	---
Public Housing Agency of the City of Saint Paul	---	---	---	---	---	---	---	---	---	6,255,000	---
Red Wing Housing and Redevelopment Authority	---	---	---	---	445,000	---	---	445,000	445,000	8,859,947	---
Sleepy Eye Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	160,034	---
South Central Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	19,620,000	---	19,620,000	---	13,754	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority	3,800,000	---	1,924,411	---	1,650,000	568,474	---	7,942,885	---	9,845,330	---
Staples Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	825,000	---
Stevens County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	1,291,465	---
Todd County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	663,798	---
Two Harbors Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	1,228,814	---
Virginia Housing and Redevelopment Authority	---	---	---	---	---	1,900,000	---	1,900,000	---	2,775,702	---
Winona Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	80,067	---
Worthington Housing and Redevelopment Authority	---	---	---	---	---	3,547,818	---	3,547,818	---	2,434,065	---
<b>District Type Total</b>	<b>6,000,000</b>	<b>---</b>	<b>1,924,411</b>	<b>---</b>	<b>3,120,000</b>	<b>57,915,036</b>	<b>---</b>	<b>68,959,447</b>	<b>22,800,000</b>	<b>85,338,598</b>	<b>---</b>
<b>Lake Improvement Districts</b>											
Little McDonald - Paul - Kerbs Lake Improvement District	---	---	---	1,094,000	---	---	---	1,094,000	---	---	---
<b>District Type Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,094,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,094,000</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>Law Enforcement - Special Districts</b>											
South Lake Minnetonka Police Department	---	---	---	---	1,145,000	---	---	1,145,000	1,145,000	---	---
<b>District Type Total</b>	---	---	---	---	<b>1,145,000</b>	---	---	<b>1,145,000</b>	<b>1,145,000</b>	---	---
<b>Library Districts</b>											
Kitchigami Regional Library	---	---	---	---	---	---	---	---	---	4,320	---
Southeastern Libraries Cooperating	---	---	---	---	---	---	---	---	---	74,915	---
Viking Library System	---	---	---	---	---	---	---	---	---	650,000	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>729,235</b>	---
<b>Port Authorities</b>											
Duluth Seaway Port Authority	---	---	---	---	---	---	---	---	---	4,384,072	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>4,384,072</b>	---
<b>Power Agencies</b>											
Minnesota Municipal Power Agency	---	---	---	---	---	166,535,000	---	166,535,000	---	16,460,817	---
Northern Minnesota Municipal Power Agency	---	---	---	---	---	107,000,000	---	107,000,000	---	---	---
Southern Minnesota Municipal Power Agency	---	---	---	---	---	590,985,000	---	590,985,000	---	---	25,200,000
Western Minnesota Municipal Power Agency	---	---	---	---	---	628,865,000	---	628,865,000	---	---	---
<b>District Type Total</b>	---	---	---	---	---	<b>1,493,385,000</b>	---	<b>1,493,385,000</b>	---	<b>16,460,817</b>	<b>25,200,000</b>
<b>Public Safety Authorities</b>											
Arrowhead Emergency Medical Services Association	---	---	---	---	---	---	---	---	---	---	90,952
Cloquet Area Fire District	---	---	---	---	526,000	---	---	526,000	---	94,452	---
Excelsior Fire District	---	---	---	---	---	---	---	---	---	1,729,106	---
Lower Saint Croix Valley Fire Protection District	---	---	---	---	---	395,000	---	395,000	---	433,650	---
Moose Lake Fire Protection District	---	---	---	---	---	---	---	---	---	265,922	---
Prairie Lakes Youth Programs	---	---	---	---	---	---	---	---	---	32,664	---
South Metro Fire Department	---	---	---	---	---	---	---	---	---	1,250,000	---
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	---	---	---	---	---	---	3,885	---
Trout Lake Fire Department	---	---	---	---	---	---	---	---	---	398,842	---
West Metro Fire - Rescue District	---	---	---	---	---	---	---	---	---	758,015	---

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>District Type Total</b>	---	---	---	---	526,000	395,000	---	921,000	---	4,966,536	90,952
<b>Recreation Authorities</b>											
Three Rivers Park District	52,330,000	---	---	---	6,195,000	---	---	58,525,000	8,335,000	---	---
<b>District Type Total</b>	<b>52,330,000</b>	---	---	---	<b>6,195,000</b>	---	---	<b>58,525,000</b>	<b>8,335,000</b>	---	---
<b>Regional Development Commissions</b>											
East Central Regional Development Commission	---	---	---	---	---	---	---	---	---	6,125	---
Metropolitan Council	1,039,335,000	---	---	---	---	---	---	1,039,335,000	238,130,000	654,331,000	---
Regional Development Commission 5	---	---	---	---	---	---	---	---	---	1,741,300	---
<b>District Type Total</b>	<b>1,039,335,000</b>	---	---	---	---	---	---	<b>1,039,335,000</b>	<b>238,130,000</b>	<b>656,078,425</b>	---
<b>Regional Railroad Authorities</b>											
McLeod County Regional Railroad Authority*	410,090	---	---	---	---	---	---	410,090	---	---	---
<b>District Type Total</b>	<b>410,090</b>	---	---	---	---	---	---	<b>410,090</b>	---	---	---
<b>Rural Water Systems</b>											
Kittson-Marshall Rural Water System	---	---	---	---	17,000	---	---	17,000	17,000	---	---
Lincoln-Pipestone Rural Water System	---	---	---	---	36,782,000	---	---	36,782,000	14,905,000	---	---
Marshall-Polk Rural Water System	---	---	---	---	895,000	---	---	895,000	895,000	---	---
Red Rock Rural Water System	---	---	---	---	17,038,000	---	---	17,038,000	160,000	38,703	---
<b>District Type Total</b>	---	---	---	---	<b>54,732,000</b>	---	---	<b>54,732,000</b>	<b>15,977,000</b>	<b>38,703</b>	---
<b>Sanitation Districts</b>											
Alexandria Lake Area Sanitary District	11,075,000	---	---	---	---	---	---	11,075,000	11,075,000	1,896,784	---
Banning Junction Area Water and Sanitary Sewer District	---	---	---	85,127	---	---	---	85,127	---	---	---
Central Iron Range Regional Sanitary District	---	---	---	---	---	---	---	---	---	7,562,802	---
Chisago Lakes Joint Sewage Treatment Commission	---	---	---	---	---	---	---	---	---	5,386,018	---
Crane Lake Water and Sanitary District	---	---	---	---	1,265,504	---	---	1,265,504	---	52,595	---
Delft Sanitary District	---	---	---	---	---	---	---	---	---	23,000	---
Dover, Eyota, Saint Charles Area Sanitary District	---	---	---	---	---	---	---	---	---	1,063,000	---
Duluth/North Shore Sanitary District	3,885,000	---	---	---	---	---	---	3,885,000	3,885,000	851,928	---
Farwell-Kensington Sanitary District	---	---	---	---	1,450,000	---	---	1,450,000	1,450,000	706,000	---
Garrison, Kathio, West Mille Lacs Lake Sanitary Sewer District	---	---	---	---	1,655,000	---	---	1,655,000	1,655,000	4,087,068	---

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Lake Washington Sanitary District	---	---	---	---	4,955,000	---	---	4,955,000	280,000	687,763	---
Metropolitan Mosquito Control District	---	---	---	---	---	---	---	---	---	436,883	---
North Koochiching Area Sanitary District	---	---	---	---	---	---	---	---	---	7,032,000	---
North Shore Sanitary Sewer District	---	---	---	117,169	---	---	---	117,169	---	---	---
Plainview-Elgin Sanitary District	---	---	---	---	5,519,000	---	---	5,519,000	---	---	---
Rich Prairie Sewer and Water District	---	---	---	---	2,920,000	---	---	2,920,000	2,920,000	---	---
Springsteel Island Sewer District	---	---	---	---	14,000	---	---	14,000	---	314,000	---
Tower and Breitung Wastewater Board	---	---	---	---	---	---	---	---	---	253,000	---
Wannaska Sanitary District*	---	---	---	---	---	---	---	---	---	180,000	---
Western Lake Superior Sanitary District	1,495,000	---	---	---	---	---	---	1,495,000	1,495,000	50,948,479	---
<b>District Type Total</b>	<b>16,455,000</b>	---	---	<b>202,296</b>	<b>17,778,504</b>	---	---	<b>34,435,800</b>	<b>22,760,000</b>	<b>81,481,320</b>	---
<b>Service Cooperatives</b>											
Central Minnesota Educational Research and Development Council	---	---	---	---	---	---	---	---	---	72,259	---
Lakes Country Service Cooperative	---	---	---	---	---	---	---	---	---	2,650,000	---
Northeast Service Cooperative	---	---	---	---	---	---	---	---	---	14,024,560	---
South Central Service Cooperative	---	---	---	---	---	---	---	---	---	470,463	---
Southwest - West Central Service Cooperative	---	---	---	---	---	---	---	---	---	5,053,333	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>22,270,615</b>	---
<b>Soil and Water Conservation Districts</b>											
Itasca County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	185,440	---
Le Sueur County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	115,916	---
Marshall Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	9,273	---
Nicollet Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	128,927	---
Washington Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	1,021,666	---
<b>District Type Total</b>	---	---	---	---	---	---	---	---	---	<b>1,461,222</b>	---
<b>Solid Waste Commissions/Boards</b>											
Ramsey/Washington Recycling and Energy Board	---	---	---	---	---	---	---	---	---	31,572,260	---
Redwood Renville Regional Solid Waste Authority	1,160,000	---	---	---	---	---	---	1,160,000	---	2,000,000	---
<b>District Type Total</b>	<b>1,160,000</b>	---	---	---	---	---	---	<b>1,160,000</b>	---	<b>33,572,260</b>	---

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.

**Table 9**  
**Total Outstanding Indebtedness of the Governmental and Enterprise Funds**  
**for the Fiscal Years Ending Between July 1, 2020, and June 30, 2021**

District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>Transit Commissions</b>											
Minnesota Valley Transit Association	---	---	---	---	---	3,540,000	---	3,540,000	---	40,011	---
Saint Cloud Metropolitan Transit Commission	---	---	---	---	---	3,090,000	---	3,090,000	---	---	---
<b>District Type Total</b>	---	---	---	---	---	<b>6,630,000</b>	---	<b>6,630,000</b>	---	<b>40,011</b>	---
<b>Watershed Districts</b>											
Buffalo-Red River Watershed District	---	---	---	---	---	---	---	---	---	1,666,317	---
Capitol Region Watershed District	11,875,000	---	---	---	---	---	---	11,875,000	---	137,472	---
Carnelian-Marine-Saint Croix Watershed District	---	---	---	---	---	---	---	---	---	317,000	---
Clearwater River Watershed District	---	---	---	---	---	---	---	---	---	484,500	---
Comfort Lake Forest Lake Watershed District	---	---	---	---	---	---	---	---	---	643,307	---
Heron Lake Watershed District	---	---	---	---	---	---	---	---	---	---	9,031,765
High Island Creek Watershed District	150,000	---	---	---	---	---	---	150,000	---	---	---
Middle Fork Crow River Watershed District	---	---	---	---	---	---	300,000	300,000	---	387,149	---
Middle-Snake-Tamarac Rivers Watershed District	745,000	---	---	---	---	---	---	745,000	745,000	---	---
Minnehaha Creek Watershed District	8,525,000	---	---	---	---	---	---	8,525,000	3,825,000	9,312,556	---
North Fork Crow River Watershed District	---	---	---	---	---	---	---	---	---	347,733	---
Ramsey-Washington Metro Watershed District	3,794,000	---	---	---	---	---	---	3,794,000	---	---	---
Sauk River Watershed District	---	---	---	---	---	---	1,765,000	1,765,000	---	4,375,045	---
Shell Rock River Watershed District	---	---	---	---	---	---	1,720,000	1,720,000	---	---	---
South Washington Watershed District	2,880,000	---	---	---	---	---	---	2,880,000	2,880,000	---	---
Valley Branch Watershed District	6,925,000	---	---	---	---	---	---	6,925,000	---	---	---
<b>District Type Total</b>	<b>34,894,000</b>	---	---	---	---	---	<b>3,785,000</b>	<b>38,679,000</b>	<b>7,450,000</b>	<b>17,671,079</b>	<b>9,031,765</b>
<b>State Totals</b>	<b>\$1,150,584,090</b>		<b>\$1,924,411</b>		<b>\$84,326,504</b>		<b>\$3,785,000</b>		<b>\$1,210,567,000</b>		<b>\$34,322,717</b>
		\$---		\$1,296,296		\$3,114,310,848		\$4,356,227,149		\$1,190,332,690	

\*Entity submitted the Annual Financial Reporting form without an accompanying audit, financial statements, or Agreed-Upon Procedures.