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REPORT OF THE STATE AUDITOR of MINNESOTA

on the

REVENUES, EXPENDITURES, AND DEBT OF STATE AND LOCAL GOVERNMENTS

in

MINNESOTA

*in accordance
by Chap 45-6*

FOR THE FISCAL YEARS ENDED
DURING THE PERIOD
JULY 1, 1971 to JUNE 30, 1972

*1974
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STATE OF MINNESOTA

ROLLAND F. HATFIELD

State Auditor

St. Paul, Minnesota



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P R E F A C E

Presented in this annual report of the State Auditor are the revenues, expenditures, indebtedness, taxable valuations, and the levies of the state and local governments in Minnesota for the fiscal years ended during the period July 1, 1971 to June 30, 1972. These data have been collected and are published and distributed pursuant to Minn. Stat. Sections 215.08 and 215.09.

Legislators, local governing bodies, and interested citizens have available, through this report, the only comprehensive, over-all presentation of state and local government financial transactions.

Acknowledgment is made of the cooperation of local officials and state agencies who furnished much of the material that is summarized in this report.

July, 1974

Roland F. Hatfield
State Auditor

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STATE OF MINNESOTA

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INTRODUCTION

SCOPE

This report presents the financial affairs of the State and all other governmental agencies which operated during the calendar year, 1971 or the fiscal year which most nearly coincides with that year. The following tabulation shows the agencies included, the number of units in each class, the period covered, and the source of the data for this report.

GOVERNMENTAL AGENCY	NUMBER OF UNITS	YEAR ENDED	SOURCE OF DATA
The State	1	June 30, 1972	Dept. of Finance records.
The Counties	87	December 31, 1971	State Auditor's audit reports and county financial statements.
The Cities and Villages	854	Various dates from December 31, 1971 to June 30, 1972	Annual financial statements, audit reports of the State Auditor and public accountants, and Dept. of Revenue records of taxable valuations and tax levies.
The Towns	1800	December 31, 1971	Receipts and disbursements estimated by reference to county financial statements; taxable valuations and tax levies from Dept. of Revenue records; indebtedness from county auditors' reports of indebtedness.
The Schools	442	June 30, 1972	State Department of Education records; county auditors' reports of state loan transactions and reports of indebtedness.
The Other Agencies:			
University of Minnesota	1	June 30, 1972	University annual report.
State Fair	1	November 30, 1971	Legislative Auditor's audit report.
County Fairs	96	Various Dates in October and November 1971	State Auditor's audit reports.
Soil Conservation Districts	89	June 30, 1972	Annual reports and State Auditor's audit reports.
Drainage and Conservancy Districts	2	December 31, 1971	State Auditor's audit reports.
Hospital Districts	13	August 31, 1971 to June 30, 1972	Annual financial statements.
Mental Health Centers	25	June 30, 1972	Department of Welfare audit reports.
County Sanatoria	2	December 31, 1971	State Auditor's audit reports.
Retirement and Relief Associations	613	December 31, 1971 and June 30, 1972	Financial statements.
State Armory Building Commission	1	June 30, 1972	Legislative Auditor's audit report.
Metropolitan Airports Commission	1	December 31, 1971	Public accountant's audit report.
Metropolitan Sports Area Commission	1	December 31, 1971	Public accountant's audit report.
Port Authorities	2	December 31, 1971	State Auditor's audit reports and public accountant's audit report.
Housing and Redevelopment Authorities	71	September 30, 1971 to June 30, 1972	Public accountant's audit reports and financial statements.
Hennepin County Park Reserve District	1	December 31, 1971	Financial statement.
Watershed Districts	27	December 31, 1971	Public accountant's audit reports and financial statements.
Regional Development Commission	2	December 31, 1971	State Auditor's audit report and public accountant's audit report.
Library Districts	8	December 31, 1971	Financial statements.
Metropolitan Mosquito Control District	1	February 28, 1972	State Auditor's audit report.
Airport Commissions	3	December 31, 1971	Financial statements.
Metropolitan Sewer Service Board	1	December 31, 1971	State Auditor's audit report.
Lake Minnetonka Conservation District	1	December 31, 1971	Financial statement.
Twin Cities Area Metropolitan Transit Commission	1	June 30, 1972	Financial statement.
Total Units	4147		

GENERAL SUMMARY

ALL UNITS OF GOVERNMENT COMBINED

The financial data for all governmental units in Minnesota covered by this report have been combined in Tables 1 through 9, together with appropriate graphs and charts to show the total governmental revenue and expenditures as well as to show the total amount of revenue from each source and the total cost of each function. The gross revenue and expenditures of each governmental unit shown in the detailed tables includes grants, shared taxes, and service charges paid by one unit to another. These inter-governmental transactions have been eliminated in Tables 4 and 5 leaving net revenue and expenditures in Tables 1 and 2.

THE DECADE 1962 - 1971

REVENUE

The combined net revenue of all governmental units for each of the last ten years is presented in Table 1. This provides data whereby comparisons of the amount and percentage of revenue from each source during this period can be made.

Governmental revenue in this decade rose from \$1,318 million to \$3,670 million, an increase of \$2,352 million or 178%. While revenue from all sources rose during this period, the increase was not at a uniform rate and as a result the percentage of revenue from each source changed from 1962 to 1971.

Taxes, which is the largest source of revenue, increased \$1,351 million or 149.7% during this decade but the percentage of the total revenue dropped from 68.5% in 1962 to 61.4% in 1971. Intergovernmental revenue, which is entirely Federal grants, has the largest percentage of increase in revenue which increased \$538 million or 304% and rose from 10.6% of the total revenue in 1962 to 18.5% in 1971.

EXPENDITURES

The combined net expenditures for all units of government, classified by function for the last ten years, is presented in Table 2.

During this period, total net expenditures rose from \$1,295 million to \$3,664 million, an increase of 182.9%. The largest increase in expenditures was \$1,014 million or 192% for education which accounted for 42.1% of the total expenditures in 1971 compared with 40.7% in 1962. Expenditures for highways increased from \$239 million to \$466 million or 94.7% but the percentage of total expenditures dropped from 18.5% to 12.0%.

Expenditures for welfare increased from \$118 million in 1962 to \$386 million in 1971. The percentage of expenditures for this purpose increased to 10.5% in 1971 compared with 9.2% in 1962.

Unallocated expenditures rose from \$74 million in 1962 to \$376 million in 1971 an increase of \$302 million or 407%. Over \$175 million of this increase occurred in the last two years. Included in the unallocated expenditures category are payments for public employee pensions, airport operation and construction, urban redevelopment, and metro transit operations.

The graphs in Figures 1 through 4 show the changes in the financial operations of all governmental units over the last 20 years.

INDEBTEDNESS

All tables in which outstanding indebtedness is presented have been changed this year. In former years the indebtedness was classified by purpose of issue. It was determined that a classification of indebtedness by type of bonds would be of greater interest and value. The five types are general obligation, which are bonds payable from a general tax levy; special assessment, which are payable wholly or in part from special assessments; revenue bonds, which are payable from revenue of public service enterprises; refunding bonds; and "other" which consists primarily of bonds payable from Municipal State-aid Street Allocations.

Table 3, which shows outstanding indebtedness for 10 years was necessarily reclassified for the prior years. The "all other" category could not be restated for cities and villages, and therefore the year 1971 should not be compared to prior years in this category.

THE STATE

OPERATIONS

This report covers the financial operations of the State for the fiscal year ended June 30, 1972.

In addition to carrying on various functions and activities, the State provides financial assistance to local governmental units in the form of grants and shared taxes. The tables and charts have been designed to show these aids separately from expenditures for State functions.

REVENUE

The revenue receipts of the State in the current year totaled \$1,969 million. This was \$309 million or 15.7% higher than in the preceding year and \$479 million or 24.3% higher than two years previously.

Taxes of various types, most of which are collected exclusively by the State, totaled \$1,348 million or 68.5% of the total revenue. Income taxes, including bank excise, amounted to nearly \$595 million and the various sales taxes totaled \$499 million. The relatively small amount received from property taxes represents collections of delinquent taxes only as the State has not levied this tax since 1967.

Intergovernmental revenue which consists entirely of Federal grants totaled \$475 million or 24.1% of the total revenue. This was \$77.6 million or 19.5% higher than in the preceding year. Grants for welfare rose \$52.9 million and education \$3.5 million, while grants for highways dropped \$1.3 million.

Charges for services which totaled \$80.9 million were up \$5.6 million 7.9% over the preceding year. Other sources of revenue together totaled \$64.7 million or 3.3% of the total revenue.

EXPENDITURES

State expenditures, including payment of grants and shared taxes to local governments, totaled \$2,003.8 million in the current year. This was \$207.7 million or 11.6% above the total a year earlier. Grants and aids, which totaled \$1,276.8 million, accounted for 63.7% of the State expenditures. Grants and shared taxes increased \$147.3 million from the amount paid in the year ended June 30, 1971.

Expenditures for State purposes totaled \$727.0 million or 36.3% of the total expenditures. This was \$60.5 million or 9.1% higher than in the preceding year.

The relative cost of major functions divided between State purposes and grants to local units of government is presented in the following table.

	Expended for State Purposes	Grants to Local Units	Gross Expenditures
Education	7.2%	31.4%	38.6%
Highways	11.4	3.7	15.1
Welfare	.9	13.8	14.7
Hospitals	2.8	...	2.8
Public Safety	3.1	.2	3.3
General Government	1.8	...	1.8
Conservation	1.1	.1	1.2
All Other (including shared taxes)	8.0	14.5	22.5
TOTAL	36.3%	63.7%	100.0%

Education accounts for the largest percentage of expenditures both in grants and in gross expenditures, and the second highest for State purposes which includes State and Junior Colleges. In addition, school districts receive a proportionate share of some of the shared taxes. Highways account for the highest percentage of expenditures for State purposes. This decreased to 11.4% from 11.8% in the preceding year but expenditures increased \$14.1 million.

INDEBTEDNESS

During the current fiscal year the State issued bonds totaling \$60.8 million for building construction. Bonds totaling \$21.3 million were retired resulting in an increase of \$39.5 million in bonds outstanding.

THE COUNTIES

OPERATION

In addition to its governmental functions, counties serve as agents for other governmental units in the collection and distribution of taxes and grants. Such funds are classified as agency transactions in the classification of receipts and disbursements in this report. The governmental operations are reflected in the revenue receipts and expenditures for current expense and capital outlay. County hospitals and nursing homes are considered public service enterprises and their financial operations are presented in separate tables.

REVENUE

The two main sources of county income are property taxes and intergovernmental revenue which together accounted for 94.9% of total revenue in 1971. Over the past five years the percentage of revenue from taxes has dropped from 46.0% to 33.6%, and intergovernmental revenue has risen from 49.1% to 61.3%. During this period, the amount of taxes received increased \$46.4 million and intergovernmental revenue increased \$207.7 million. The later is attributed largely to State grants for welfare which rose \$145.3 million and State shared taxes which rose \$45.8 million. State grants to counties for education dropped \$5.5 million as a result of the consolidation of ungraded schools with graded and secondary schools, which consolidation eliminated county payments to school districts for tuition and transportation.

EXPENDITURES

Expenditures by counties for governmental function in 1971 totaled \$614.5 million which represents an increase of \$264.3 million or 75.5% in the past five years. Most of this increase came from highway expenditures which rose \$34.9 million and welfare which rose \$192 million.

Welfare is the largest county function accounting for 59.2% of the total expenditures in 1971. Current expense for each type of welfare in 1970 and 1971 is presented in the following table.

Type of Welfare	1970	1971	Increase (Decrease)
Medical Assistance	\$108,060,649	\$118,172,953	\$10,112,304
Direct relief	23,727,373	25,753,820	2,026,447
Old age assistance	20,162,189	32,368,397	12,206,208
Aid to families with dependent children	74,151,566	97,031,857	22,880,291
Aid to blind	1,003,573	1,291,642	288,069
Aid to Disabled	21,300,345	46,430,496	25,130,151
All other cost	34,096,606	42,659,263	8,562,657
TOTAL	\$282,502,301	\$363,708,428	\$81,206,127

Aid to the disabled has the largest dollar increase in 1971 with \$25.1 million or 118% over the preceding year.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals and nursing homes are presented in Tables 23 and 24.

The 17 county hospitals had operating revenue of \$42.5 million and operating expense of \$54.2 million resulting in a net operating loss of \$11.7 million. Most of this loss is attributable to Hennepin County General and Saint Paul-Ramsey hospitals which are supported in part by tax levies.

Rest and nursing homes had operating revenue of \$8.7 million and operating expense of \$9.2 million resulting in a net operating loss of \$417 thousand. This loss is attributable to the operating loss of \$766 thousand at the three homes in St. Louis County.

INDEBTEDNESS

In 1971, counties issued bonds totaling \$21.8 million and retired bonds totaling \$7.8 million, leaving \$112.4 million outstanding at December 31, 1971.

CITIES AND VILLAGES

GOVERNMENTAL OPERATIONS

A separate report on the revenue, expenditures and debt of cities and villages is published by this department. Summaries from that report are incorporated herein. Governmental operations are presented in a summary by population groups and in total for each of the last five years.

REVENUE

Revenue receipts totaled \$479.9 million in the current year. This is \$64.2 million or 15.5% higher than in 1970, and \$205 million or 74.6% higher than in 1967.

During this five-year period taxes have increased \$47.9 million or 36.8%, but the percentage of revenue from this source has dropped from 47.4% to 37.1%. This came about largely through the increase in intergovernmental revenue mainly state shared taxes and aids which rose \$91.7 million or 266.1% and accounted for 26.3% of the total revenue in 1971 compared with 12.5% in 1967. Revenue from special assessments increased \$19.9 million but the percentage of revenue from this source dropped from 15.6% to 13.1%. Revenue from all other sources also increased during this period, with licenses and permits and also fines and forfeits showing the smallest gains.

EXPENDITURES

Expenditures by all municipalities for governmental functions in 1971 totaled \$542.7 million. This was \$74 million or 15.8% higher than in 1970 and \$232.4 million or 74.9% higher than in 1967.

Expenditures for highways totaled \$106.5 million, up \$10.3 million over the preceding year and up \$31 million over 1967. Public safety expenditures totaled \$102.5 million, which was \$12 million higher than in 1970 and \$44.6 million above 1967. Sanitation totaled \$112.2 million which was \$49 million over the total in 1967.

The increase in the amount of interest paid reflects the increase in bonds outstanding as well as higher interest rates on bonds issued during the last few years.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate 12 types of public service enterprises. When possible, the financial operations are presented on the accrual basis rather than the cash basis.

The summary of the operations for the years 1970 and 1971 are presented in Table 28.

Operating revenue and expense were both higher for all types of enterprises in 1971. However, the increase in operating expense exceeded the increase in operating revenue for all but water and gas utilities and nursing homes which resulted in lower income or greater loss from operations of the electric and heat utilities, hospitals, and other enterprises. The large increase in both operating revenue and expense in other service enterprises is attributed to the Duluth Transit Authority which was included for the first time in 1971.

Municipal liquor store sales were up \$4.5 million, cost of sales were up \$3.2 million and gross profit was up \$1.3 million. However, operating expense rose \$1.5 million resulting in a decrease in net income of over \$200 thousand. Contributions to governmental funds totaled \$9.8 million compared with \$9.9 million in 1970.

INDEBTEDNESS

The outstanding bonded indebtedness of cities and villages rose \$88.2 million in 1971 reaching a total of \$928.5 million at the end of that year.

TOWNS

OPERATIONS

Towns in Minnesota have been exempt from the legal requirement that financial reports or statements

be submitted to this department by governmental subdivisions. The 1973 legislature eliminated this exemption and towns will be required to submit financial statements for the year 1973. In order to present a report on the financial operations of all governmental units in the State it is necessary to estimate the financial operations of towns from data available through records and reports of the State and counties.

REVENUE

As nearly all town revenue is received from counties in the form of taxes, assessments, and grants, data pertaining to town revenue are obtained from county financial statements. Also considered is the distribution of cigarette, liquor, and sales taxes, homestead credit payments and reimbursements for exempt personal property by the State.

A five year summary of town revenue and expenditures is presented in Table 29. Grants and aids have become the principal source of revenue for towns accounting for 52.5% of the total revenue in the current year.

EXPENDITURES

The classification of town expenditures is estimated, based on the purpose for which taxes are levied and bonds are issued, as well as a few State Auditors (Public Examiner's) audit reports and a few annual town financial statements which are made available. It is impossible to distinguish between current expense and capital outlay with the information available. The relatively large amount classified as miscellaneous is due to expenditures of towns which are urban in character that carry on functions not common to most towns.

INDEBTEDNESS

Relatively few towns have any bonded indebtedness and of these seven towns which were urban in character account for \$21.7 million or 93.8% of the \$23.1 million outstanding at December 31, 1971.

SCHOOLS

OPERATIONS

Schools operate on a June 30 fiscal year, the current year in this report being that which ended June 30, 1972.

Although all districts maintaining ungraded schools were to be consolidated with districts maintaining graded and secondary schools by the school year which began July 1, 1971, three were not. These districts are presented separately from the districts maintaining graded and secondary schools

which are presented in summary at the end of Tables 34 and 35.

Area vocational schools are shown separately for the first time and are listed on the last page of Tables 34 and 35.

REVENUE

The total revenue of all school districts in Minnesota exceeded \$1.17 billion for the year ended June 30, 1972. Such revenue was above the total in the preceding year and \$519.0 million or 78.9% higher than in fiscal 1968. During this period taxes have risen \$188.6 million or 62.4% and state aids \$284 million or 117.2%. This resulted in taxes dropping from 46.0% of the total revenue to 41.7% and state aids increasing from 38.9% to 45.9%. County aids, which are largely for tuition and transportation of pupils in ungraded districts, dropped from \$18 million in fiscal 1968 to \$11 million in the year ended June 30, 1972, as ungraded districts were eliminated by consolidation.

EXPENDITURES

Total expenditures, like revenue, exceeded \$1.17 billion in the current year having increased \$85.5 million over the preceding year. Current expense accounted for 86.6% and capital outlay 13.4% of total expenditures.

Total current expense per pupil in the graded and secondary schools in the last five years is presented in the following table.

Year Ended June 30	Enrollment	Current Expense	
		Total Amount	Per Pupil
1968	877,893	\$ 590,177,068	\$ 672.26
1969	902,616	690,392,182	764.88
1970	923,999	801,447,442	867.37
1971	935,449	920,847,357	984.39
1972	944,778	1,019,670,380	1,079.27

The cost per pupil has increased over \$407 during this period. The expenditure increase has been much greater in the last two years of this period, and the increase in enrollment has been less.

INDEBTEDNESS

School districts issued bonds totaling \$87 million and paid \$47 million in 1971 leaving a balance of \$1,121 million outstanding at the end of that year.

OTHER AGENCIES

OPERATIONS

The governmental agencies included in this section of the report have been created to perform certain functions in areas which are generally not

coterminous with existing governmental units. They are supported by revenue derived from sources similar to those of other governmental units and their expenditures cover nearly every type of function, as shown in Table 7.

REVENUE

The Other Agencies had revenue totaling \$688 million in 1971. Over \$339.4 million was received

from intergovernmental revenue and \$192.6 million from charges for services.

EXPENDITURES

Expenditures of the Other Agencies totaled \$621 million of which \$284.8 million was by the University of Minnesota, \$105.9 million was housing authorities and urban renewal, \$56.8 million by retirement associations and \$23.4 million by airports.

NET REVENUES AND EXPENDITURES, AND GROSS DEBT

THE STATE - WIDE PICTURE

FIGURE 1
 NET REVENUE RECEIPTS
 State and Local Governments in Minnesota
 1952 - 1971
 (Millions of Dollars)

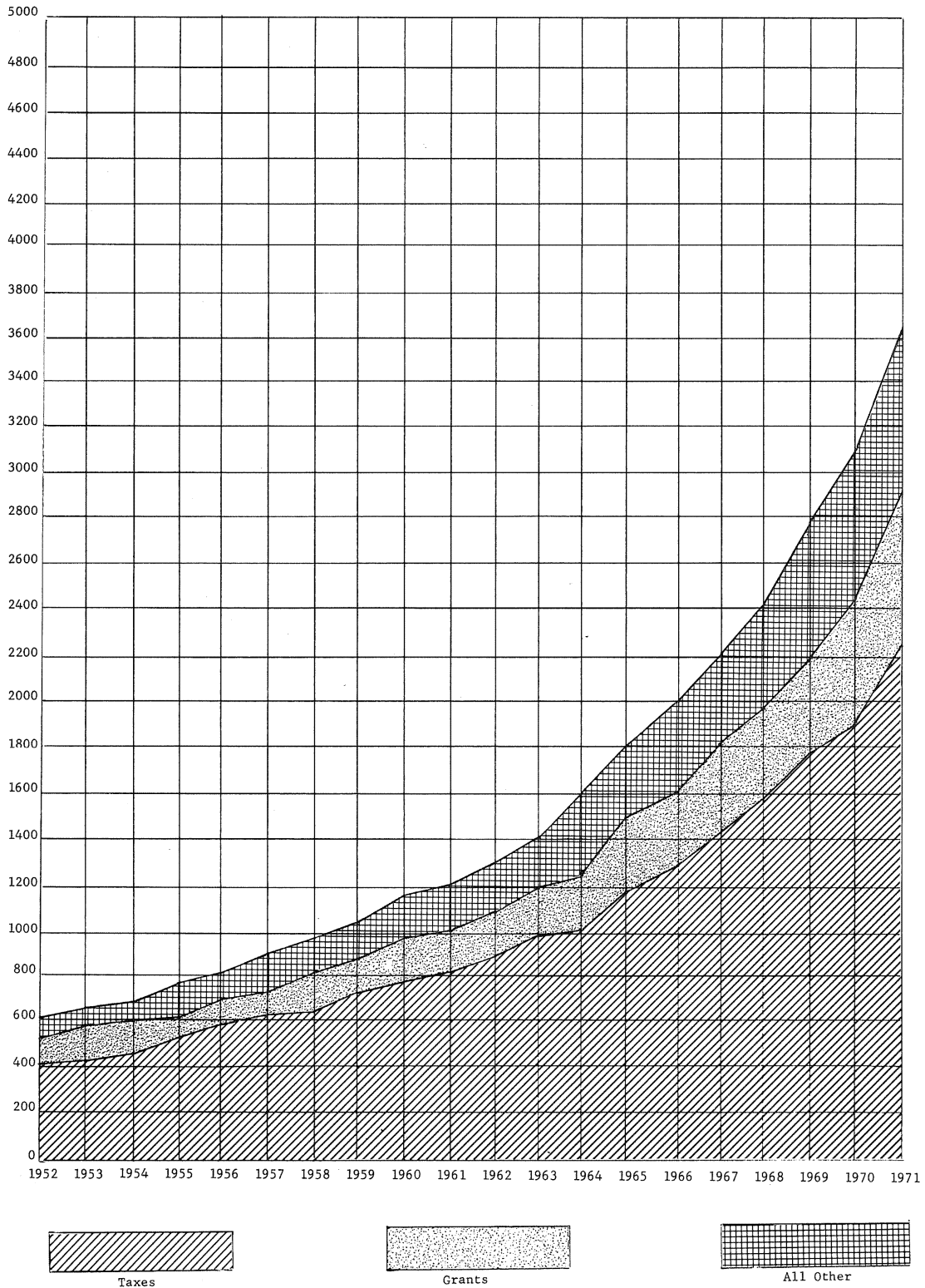


FIGURE 2
NET EXPENDITURES
(Includes Capital Outlay)
STATE AND LOCAL GOVERNMENTS IN MINNESOTA
1952 - 1971
(Millions of Dollars)

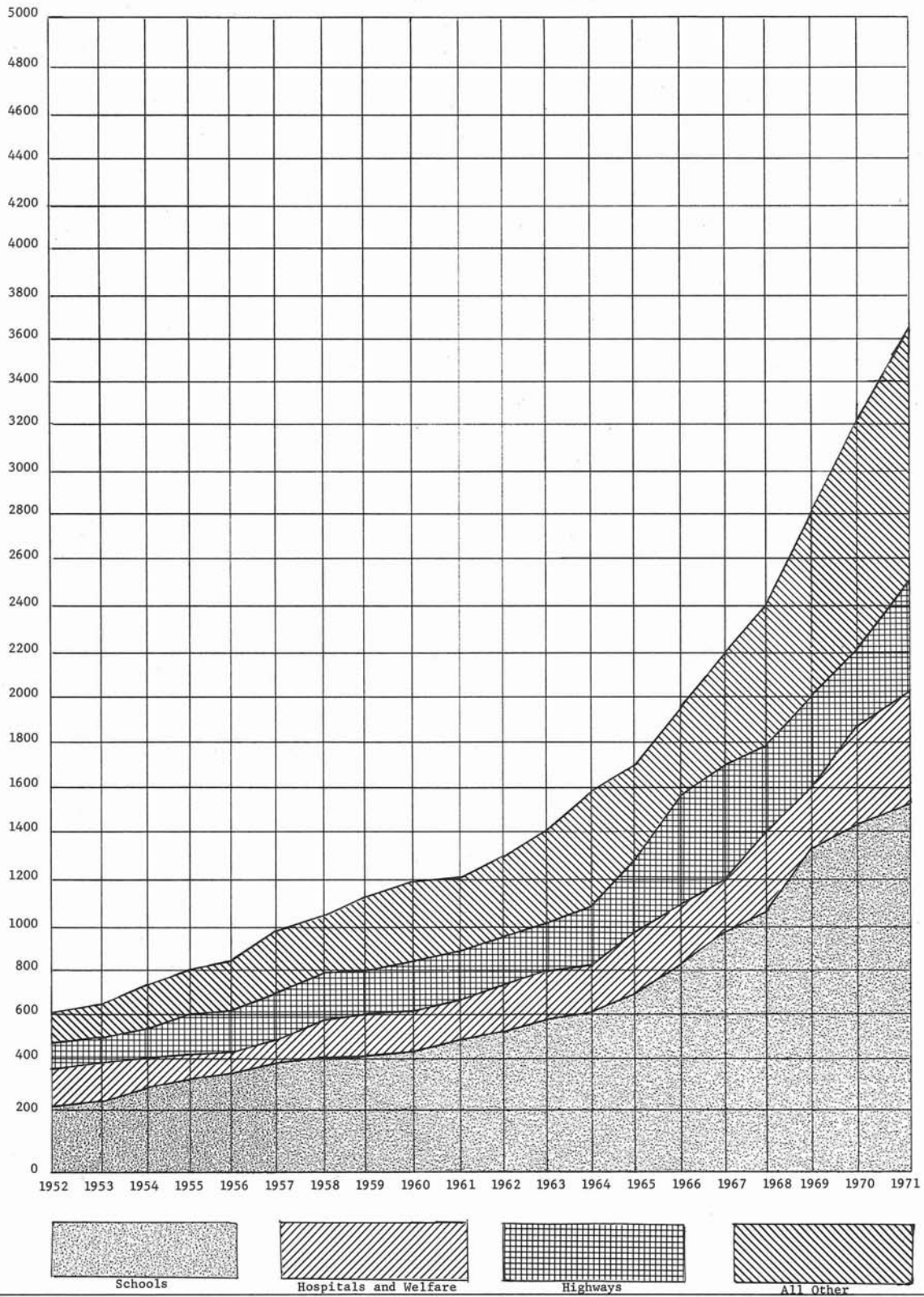


FIGURE 3
STATE AND LOCAL GOVERNMENTS
NET REVENUES AND EXPENDITURES

For the Years 1952 - 1971
(Millions of Dollars)

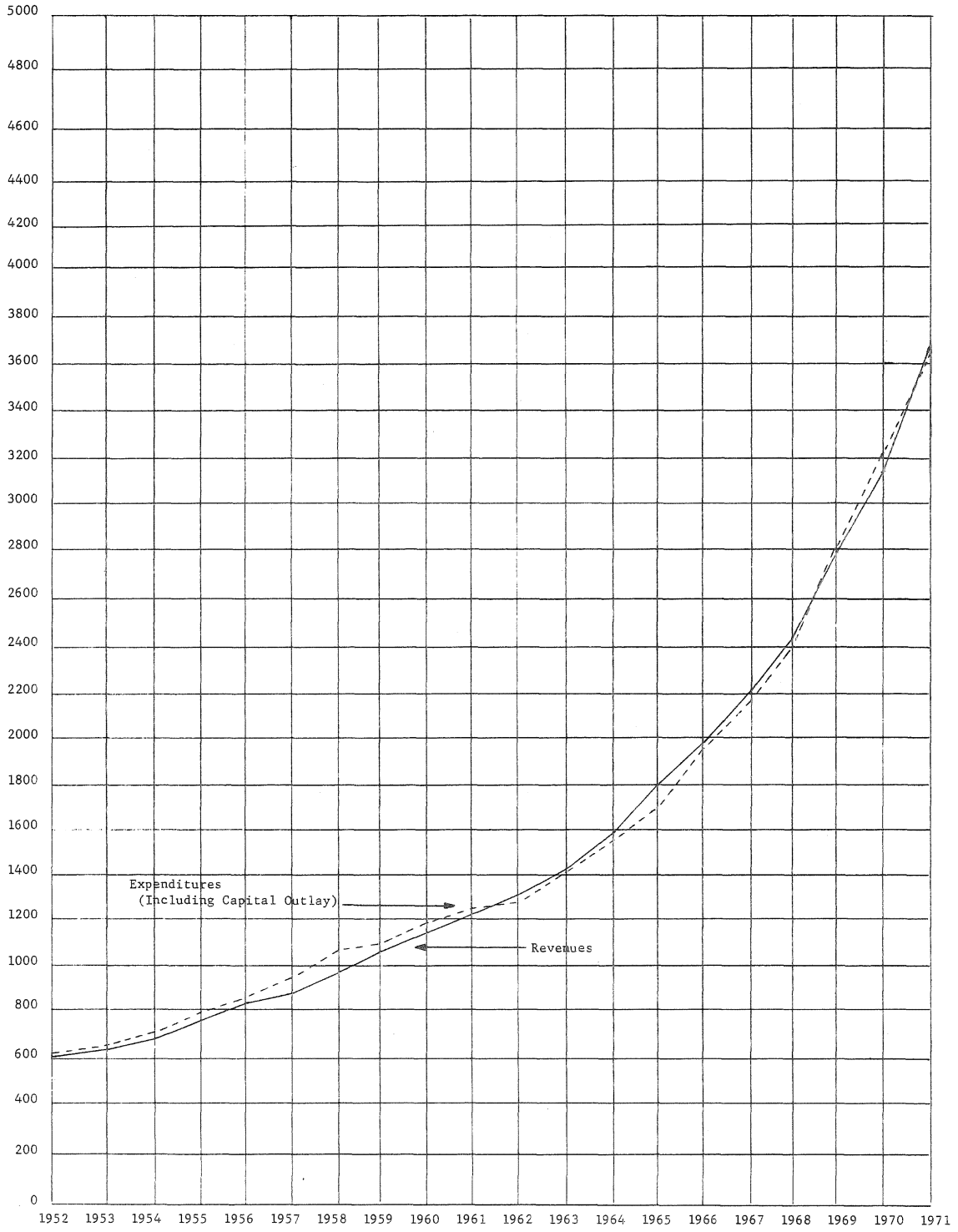


FIGURE 4
STATE AND LOCAL GOVERNMENTS
BONDED INDEBTEDNESS

For the Years 1952 - 1971
(Millions of Dollar-)

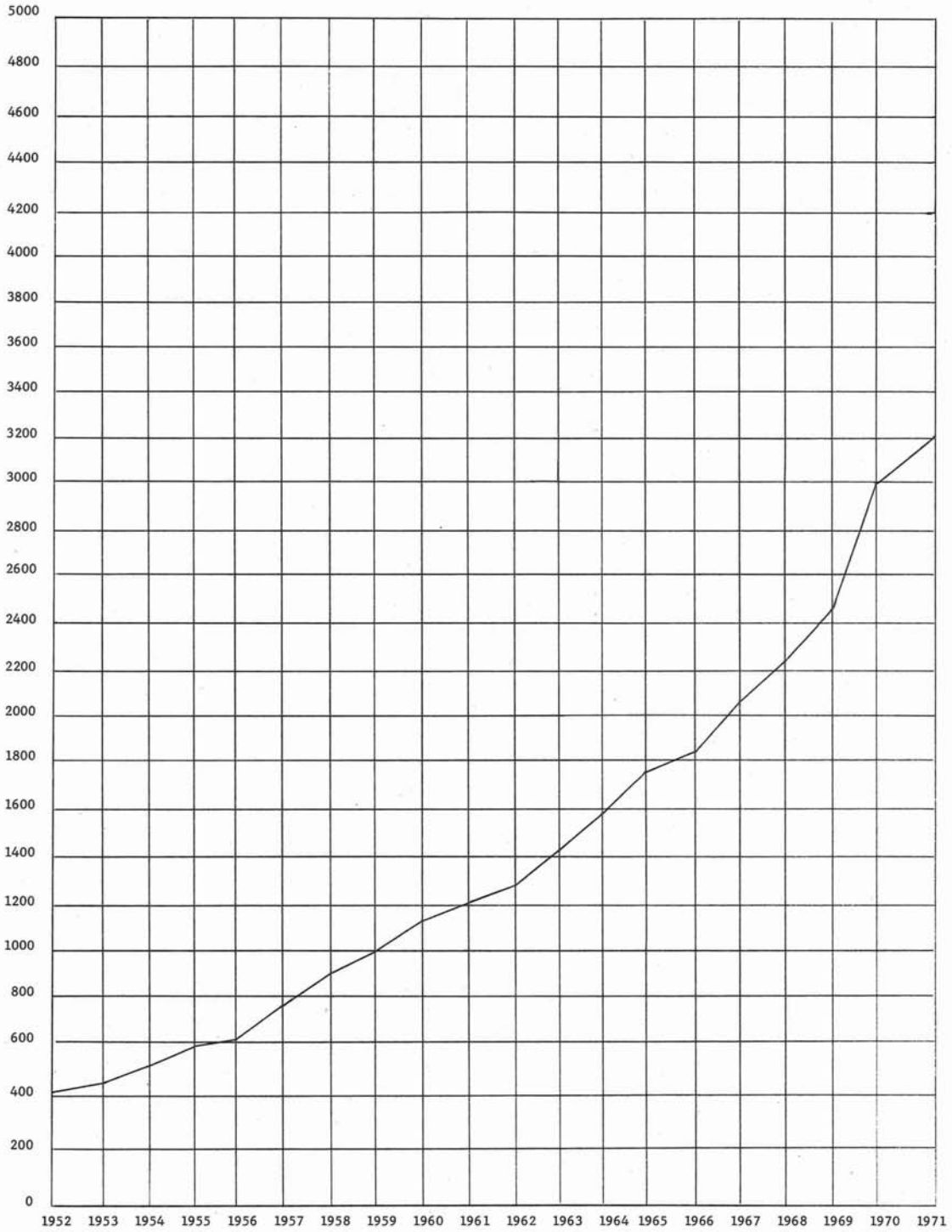


TABLE 1
COMPARATIVE CLASSIFICATION OF NET REVENUE RECEIPTS
OF STATE AND LOCAL GOVERNMENTS

SOURCES OF REVENUE	1962		1963		1964		1965		1966	
	Amounts	%	Amounts	%	Amounts	%	Amounts	%	Amounts	%
GOVERNMENTAL REVENUE										
TAXES.....	\$ 902,642,563	68.5	\$ 966,619,919	67.3	\$1,037,399,995	66.6	\$1,173,604,150	65.1	\$1,282,860,702	65.2
SPECIAL ASSESSMENTS.....	35,601,300	2.7	38,746,549	2.7	41,077,847	2.6	46,407,014	2.6	45,958,116	2.3
LICENSES AND PERMITS.....	18,053,207	1.4	19,632,322	1.4	19,366,208	1.3	19,810,236	1.1	20,463,851	1.0
INTERGOVERNMENTAL REVENUE.....	140,020,260	10.6	192,612,340	13.4	226,757,580	14.5	287,964,887	16.0	306,322,948	15.6
CHARGES FOR SERVICES.....	96,638,734	7.3	106,869,367	7.4	110,410,395	7.1	125,690,052	7.0	147,656,930	7.5
FINES, FORFEITS, AND PENALTIES.....	5,458,795	.4	5,122,559	.4	5,532,018	.4	6,031,127	.3	6,719,948	.3
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES.....	11,683,134	.9	12,314,694	.9	12,908,245	.8	14,577,917	.8	15,083,032	.8
INTEREST EARNINGS.....	32,246,896	2.4	38,776,397	2.7	45,572,944	2.9	54,778,573	3.1	65,422,725	3.3
ALL OTHER.....	75,942,919	5.8	54,872,675	3.8	59,626,362	3.8	72,992,396	4.0	78,666,607	4.0
TOTAL REVENUE.....	\$1,318,287,808	100.0	\$1,435,566,822	100.0	\$1,558,651,594	100.0	\$1,801,856,352	100.0	\$1,969,154,859	100.0
BORROWING										
GOVERNMENTAL.....	\$ 162,783,951	...	\$ 253,565,807	...	\$ 174,496,089	...	\$ 268,965,198	...	\$ 190,600,075	...
PUBLIC SERVICE ENTERPRISES.....	14,492,837	...	24,870,000	...	16,450,584	...	15,748,224	...	12,749,969	...
TOTAL BORROWING.....	\$ 177,276,788	...	\$ 278,435,807	...	\$ 190,946,673	...	\$ 284,713,422	...	\$ 203,350,044	...

SOURCES OF REVENUE	1967		1968		1969		1970		1971	
	Amounts	%	Amounts	%	Amounts	%	Amounts	%	Amounts	%
GOVERNMENTAL REVENUE										
TAXES.....	\$1,453,557,971	64.8	\$1,554,567,731	63.5	\$1,759,764,863	63.4	\$1,906,599,311	61.2	\$2,253,649,149	61.4
SPECIAL ASSESSMENTS.....	47,562,785	2.1	52,707,319	2.2	56,068,971	2.0	58,694,974	1.9	68,525,367	1.9
LICENSES AND PERMITS.....	23,097,378	1.0	24,091,278	1.0	26,670,972	1.0	28,556,367	.9	31,489,425	.9
INTERGOVERNMENTAL REVENUE.....	365,261,449	16.3	395,179,847	16.1	449,920,587	16.2	544,957,164	17.5	677,857,304	18.5
CHARGES FOR SERVICES.....	171,627,482	7.7	191,551,768	7.8	213,037,128	7.7	270,474,815	8.7	319,534,964	8.7
FINES, FORFEITS, AND PENALTIES.....	7,319,885	.3	7,930,880	.3	10,052,475	.4	12,019,376	.4	12,270,532	.3
CONTRIBUTIONS FOR PUBLIC SERVICE ENTERPRISES.....	15,774,320	.7	16,685,104	.7	17,441,122	.6	17,121,673	.6	19,394,165	.5
INTEREST EARNINGS.....	76,571,900	3.4	89,851,104	3.7	98,336,487	3.5	128,834,432	4.1	131,304,546	3.6
ALL OTHER.....	81,198,618	3.7	114,701,491	4.7	145,784,593	5.2	146,979,125	4.7	156,111,393	4.2
TOTAL REVENUE.....	\$2,241,971,788	100.0	\$2,447,266,522	100.0	\$2,777,077,198	100.0	\$3,114,237,237	100.0	\$3,670,136,845	100.0
BORROWING										
GOVERNMENTAL.....	\$ 281,606,930	...	\$ 304,489,094	...	\$ 384,813,088	...	\$ 597,702,032	...	\$ 318,389,696	...
PUBLIC SERVICE ENTERPRISES.....	36,399,662	...	18,699,424	...	21,958,863	...	34,588,708	...	69,414,800	...
TOTAL BORROWING.....	\$ 318,006,592	...	\$ 323,188,518	...	\$ 406,771,951	...	\$ 632,290,740	...	\$ 387,804,496	...

TABLE 2
COMPARATIVE CLASSIFICATION OF NET EXPENDITURES
OF STATE AND LOCAL GOVERNMENTS

OBJECTS OF EXPENDITURES	1962		1963		1964		1965		1966	
	Amounts	%	Amounts	%	Amounts	%	Amounts	%	Amounts	%
GOVERNMENTAL EXPENDITURES										
GENERAL GOVERNMENT.....	\$ 55,270,172	4.3	\$ 57,781,226	4.1	\$ 66,954,674	4.3	\$ 66,432,426	3.9	\$ 75,823,134	4.0
PUBLIC SAFETY.....	74,092,941	5.7	74,764,985	5.3	78,878,140	5.1	88,651,470	5.2	90,530,260	4.7
HIGHWAYS.....	239,139,563	18.5	269,824,309	19.1	301,043,029	19.4	315,627,713	18.5	352,398,501	18.1
SANITATION AND WASTE REMOVAL.....	42,326,428	3.3	43,109,909	3.0	52,227,125	3.4	57,995,027	3.4	70,133,532	3.6
CONSERVATION OF HEALTH.....	7,781,888	.6	8,004,138	.6	9,037,931	.6	9,871,666	.6	10,501,880	.5
HOSPITALS.....	56,212,305	4.4	60,171,373	4.3	73,737,806	4.7	78,336,343	4.6	73,891,251	3.8
WELFARE.....	118,269,570	9.2	126,267,158	8.9	133,066,939	8.6	153,132,264	9.0	164,545,090	8.5
EDUCATION.....	527,738,859	40.7	586,064,363	41.5	636,340,618	41.0	724,062,919	42.5	856,498,012	44.1
LIBRARIES.....	6,909,334	.5	8,294,397	.6	8,020,502	.5	8,869,387	.5	10,288,400	.5
RECREATION.....	18,519,414	1.4	23,311,395	1.6	33,027,554	2.1	29,512,937	1.7	30,741,745	1.6
CONSERVATION OF NATURAL RESOURCES.....	21,290,877	1.6	23,666,622	1.6	24,781,256	1.6	26,959,512	1.6	26,694,267	1.4
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	14,438,265	1.1	14,958,468	1.1	11,638,895	.7	11,986,537	.7	14,774,886	.8
UNALLOCATED.....	74,187,798	5.7	74,686,841	5.3	79,970,407	5.1	82,747,898	4.8	107,500,144	5.5
INTEREST PAYMENTS.....	38,979,235	3.0	42,269,946	3.0	44,868,293	2.9	51,153,440	3.0	56,236,230	2.9
TOTAL NET EXPENDITURES.....	\$1,295,156,649	100.0	\$1,413,175,130	100.0	\$1,553,593,169	100.0	\$1,705,339,539	100.0	\$1,940,557,332	100.0
DEBT REDEMPTION										
GOVERNMENTAL.....	\$ 82,540,255	...	\$ 134,211,338	...	\$ 84,067,473	...	\$ 103,083,270	...	\$ 104,911,598	...
PUBLIC SERVICE ENTERPRISES.....	6,744,181	...	6,818,809	...	8,170,564	...	9,388,922	...	11,951,280	...
TOTAL DEBT REDEMPTION.....	\$ 89,284,436	...	\$ 141,030,147	...	\$ 92,238,037	...	\$ 112,472,192	...	\$ 116,862,878	...

OBJECTS OF EXPENDITURES	1967		1968		1969		1970		1971	
	Amounts	%	Amounts	%	Amounts	%	Amounts	%	Amounts	%
GOVERNMENTAL EXPENDITURES										
GENERAL GOVERNMENT.....	\$ 85,375,423	3.9	\$ 103,819,050	4.3	\$ 104,768,916	3.8	\$ 117,757,729	3.7	\$ 129,284,961	3.5
PUBLIC SAFETY.....	100,462,843	4.6	119,448,736	5.0	136,327,239	4.9	165,828,336	5.2	189,973,163	5.2
HIGHWAYS.....	395,113,561	18.2	384,721,426	16.0	431,210,644	15.5	432,622,140	13.4	465,524,747	12.7
SANITATION AND WASTE REMOVAL.....	65,203,800	3.0	73,686,263	3.1	89,994,581	3.2	109,175,442	3.4	144,522,047	3.9
CONSERVATION OF HEALTH.....	12,658,378	.6	16,961,804	.7	22,916,099	.8	26,558,553	.8	33,378,506	.9
HOSPITAL.....	83,384,050	3.9	94,213,024	3.9	101,216,819	3.6	109,332,108	3.4	116,141,867	3.2
WELFARE.....	185,310,438	8.6	219,675,852	9.1	242,352,272	8.7	301,005,834	9.3	385,790,049	10.5
EDUCATION.....	964,458,713	44.5	1,079,322,721	44.9	1,266,504,213	45.4	1,438,446,287	44.7	1,541,378,012	42.1
LIBRARIES.....	11,982,064	.6	13,717,753	.6	14,797,373	.5	18,143,072	.6	21,465,493	.6
RECREATION.....	30,587,652	1.4	34,578,413	1.4	44,624,318	1.6	56,896,985	1.8	67,761,442	1.9
CONSERVATION OF NATURAL RESOURCES.....	30,385,317	1.4	29,590,070	1.2	33,705,743	1.2	36,442,156	1.1	37,707,161	1.0
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	9,080,557	.4	16,694,863	.7	20,466,635	.7	24,087,521	.7	22,948,881	.6
UNALLOCATED.....	129,782,809	6.0	148,022,212	6.2	200,576,968	7.2	278,381,047	8.6	376,167,525	10.3
INTEREST PAYMENTS.....	62,480,868	2.9	70,001,704	2.9	81,742,904	2.9	106,764,173	3.3	132,174,942	3.6
TOTAL NET EXPENDITURES.....	\$2,166,266,473	100.0	\$2,404,453,891	100.0	\$2,791,204,724	100.0	\$3,221,441,383	100.0	\$3,664,218,776	100.0
DEBT REDEMPTION										
GOVERNMENTAL.....	\$ 114,245,189	...	\$ 115,577,518	...	\$ 122,367,809	...	\$ 145,286,184	...	\$ 179,427,538	...
PUBLIC SERVICE ENTERPRISES.....	9,031,412	...	7,544,753	...	9,792,148	...	12,013,168	...	12,894,903	...
TOTAL DEBT REDEMPTION.....	\$ 123,276,601	...	\$ 123,122,271	...	\$ 132,159,957	...	\$ 157,299,352	...	\$ 192,322,441	...

TABLE 3
GROSS DEBT OF STATE AND LOCAL GOVERNMENTS
1962 - 1971*

TYPE OF BONDS	DEBT OUTSTANDING DECEMBER 31,									
	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
BONDED DEBT										
General Obligation.....	\$ 784,853,744	\$ 855,905,473	\$ 940,754,359	\$1,050,146,461	\$1,090,439,433	\$1,201,540,589	\$1,288,123,152	\$1,427,526,880	\$1,725,624,222	\$2,002,323,891
Special Assessment.....	173,726,386	182,094,895	195,466,210	202,080,765	216,930,771	240,976,664	260,191,869	279,020,833	289,732,152	598,650,893
Revenue.....	158,123,576	171,386,058	191,250,251	198,276,390	228,142,205	275,172,937	337,902,356	354,644,220	489,656,308	515,586,016
Refunding.....	10,906,500	58,490,000	70,050,418	90,673,000	95,862,001	90,288,612	69,968,692	67,304,950	74,341,000	69,282,000
All Other.....	155,425,375	172,726,519	177,856,828	200,298,372	225,716,980	256,226,793	297,284,609	386,248,984	385,034,017	29,529,704
GROSS BONDED DEBT.....	1,283,035,581	1,440,602,945	1,575,378,066	1,741,474,988	1,857,091,390	2,064,205,595	2,253,470,678	2,514,745,867	2,964,387,699	3,215,372,504
UNFUNDED DEBT (Orders, Short Term Loans, etc.).....										
	34,287,224	34,838,163	44,990,347	48,747,980	51,389,872	42,662,457	60,790,714	73,780,953	71,603,416	108,331,085
TOTAL GROSS DEBT.....	\$1,317,322,805	\$1,475,441,108	\$1,620,368,413	\$1,790,222,968	\$1,908,481,262	\$2,106,868,052	\$2,314,261,392	\$2,588,526,820	\$3,035,991,115	\$3,323,703,589

TABLE 3A
CHANGES IN GROSS BONDED DEBT
OF STATE AND LOCAL GOVERNMENTS
1962 - 1971

	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
Outstanding January 1.....	\$1,220,746,215	\$1,283,465,883	\$1,440,602,945	\$1,575,378,066	\$1,741,474,988	\$1,857,091,390	\$2,064,205,595	\$2,253,470,678	\$2,514,745,867	\$2,964,387,699
Issued.....	143,224,376	303,397,585	237,947,246	288,825,303	246,420,815	341,121,396	334,681,467	414,881,963	613,778,874**	429,955,508
Paid.....	80,504,708	146,260,523	103,172,125	122,728,381	130,804,413	134,007,191	145,416,384	153,606,774	154,137,042	178,970,703
Outstanding December 31.....	\$1,283,465,883	\$1,440,602,945	\$1,575,378,066	\$1,741,474,988	\$1,857,091,390	\$2,064,205,595	\$2,253,470,678	\$2,514,745,867	\$2,964,387,699**	\$3,215,372,504

NOTE: Amounts shown as issued and retired during year differ from the amounts shown as borrowing and debt redemption on Tables 1 and 2 because the State Debt data on this table are on a calendar year basis while information of Tables 1 and 2 is for the actual fiscal year.
* Restated years 1962-1970 from purpose of issue to type of bonds classification. Caution should be applied in making comparisons of 1971 to prior years, especially in "All Other" which could not be reclassified for cities and villages.
** Restated downward in the amount of \$33,338,446 as a result of a previous duplication.

NET REVENUES, AND EXPENDITURES, AND GROSS DEBT
OF
THE STATE AND EACH TYPE OF
LOCAL UNIT FOR THE YEAR 1971

TABLE 4
REVENUE RECEIPTS OF STATE AND LOCAL GOVERNMENTS - 1971

SOURCES OF REVENUE	TOTAL NET REVENUE ALL UNITS	ELIMINATIONS OF REVENUE FROM OTHER UNITS*	GROSS REVENUE					
			State	Counties	Cities and Villages	Towns	School Districts	Other Agencies
GOVERNMENTAL REVENUE								
TAXES								
Real and Personal Property.....	\$ 905,592,347	\$ 12,873	(1) \$ 138,573	\$208,311,734	\$178,111,772	\$11,642,820	\$ 490,789,241	\$ 16,611,080
Gross Earnings.....	67,272,603	.....	67,272,603	.....	.....	.....	.....	.....
Income.....	595,318,302	.....	595,318,302	.....	.....	.....	.....	.....
Severance.....	20,025,212	.....	20,025,212	.....	.....	.....	.....	.....
Sales.....	499,368,617	.....	499,368,617	.....	.....	.....	.....	.....
Business.....	1,634,346	.....	1,634,346	.....	.....	.....	.....	.....
Nonbusiness.....	81,573,764	.....	81,573,764	.....	.....	.....	.....	.....
All Other.....	82,863,958	.....	82,863,958	.....	.....	.....	.....	.....
TOTAL TAXES.....	\$2,253,649,149	\$ 12,873	\$1,348,195,375	\$208,311,734	\$178,111,772	\$11,642,820	\$ 490,789,241	\$ 16,611,080
SPECIAL ASSESSMENTS.....	68,525,367	.....	.....	4,413,618	62,889,409	1,109,493	.....	112,847
LICENSES AND PERMITS.....	31,489,425	.....	19,976,853	630,701	10,881,871	.....	.....	.....
INTERGOVERNMENTAL REVENUE								
Federal Aids.....	677,857,304	.....	475,039,850	1,893,807	28,687,481	.....	59,833,353	112,402,813
State Aids.....	.....	1,194,388,615	.....	373,145,143	93,914,102	13,878,031	539,580,639	173,870,680
County Aids.....	.....	20,124,038	.....	.....	3,575,528	241,208	11,003,068	5,304,234
Other Units.....	.....	53,474,088	.....	5,630,473	20,304	.....	.....	47,823,311
TOTAL INTERGOVERNMENTAL REVENUE.....	\$ 677,857,304	\$1,267,986,741	\$ 475,039,850	\$380,669,423	\$126,197,415	\$14,119,239	\$ 610,417,080	\$339,401,038
CHARGES FOR SERVICES.....	319,534,964	22,525,383	80,868,197	12,050,790	51,874,501	.....	4,614,859	192,652,000
FINES, FORFEITS, AND PENALTIES.....	12,270,532	.....	1,895,413	2,339,164	8,035,955	.....	.....	.....
MISCELLANEOUS REVENUE								
Interest Earnings.....	131,304,546	.....	38,485,322	10,687,634	13,538,930	.....	.....	68,592,660
All Other - Unclassified.....	156,111,393	.....	4,372,446	1,649,032	8,967,056	.....	70,414,216	70,708,643
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES								
.....	19,394,165	.....	.....	.....	19,394,165	.....	.....	.....
TOTAL REVENUE.....	\$3,670,136,845	\$1,290,524,997	\$1,968,833,456	\$620,752,096	\$479,891,074	\$26,871,552	\$1,176,235,396	\$688,078,268
BORROWING								
GOVERNMENTAL								
GOVERNMENTAL.....	\$ 318,389,696	\$	\$ 60,813,456	\$ 9,472,365	\$156,501,912	\$ 7,632,100	\$ 36,421,107	\$ 47,548,756
PUBLIC SERVICE ENTERPRISES.....	69,414,800	.....	.....	11,635,027	18,471,240	.....	.....	39,308,533
TOTAL BORROWING.....	\$ 387,804,496	\$	\$ 60,813,456	\$ 21,107,392	\$174,973,152	\$ 7,632,100	\$ 36,421,107	\$ 86,857,289

NOTE: * Reduction to eliminate overstatement of total net revenues due to transactions between units.
(1)Necessitated by the fact that school taxes for the Board of Education for Unorganized Territory in St. Louis County are reported as tax revenues by the Board and by the County.

TABLE 5
EXPENDITURES OF STATE AND LOCAL GOVERNMENTS - 1971

GOVERNMENTAL EXPENDITURES	TOTAL ALL UNITS	STATE	COUNTIES	CITIES AND VILLAGES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GENERAL GOVERNMENT - Gross.....	\$ 129,434,556	\$ 36,726,904	\$ 50,650,756	\$ 35,677,063	\$ 3,752,514	\$	\$ 2,627,319
Less Payments to Other Units.....	149,595	149,595	.....	.....	.....	.....	.....
Net Total - General Government.....	129,284,961	36,577,309	50,650,756	35,677,063	3,752,514	.....	2,627,319
PUBLIC SAFETY - Gross.....	193,152,279	64,189,458	25,824,825	102,560,784	309,705	.....	287,507
Less Payments to Other Units.....	3,179,116	3,084,088	.....	95,028	.....	.....	.....
Net Total - Public Safety.....	189,973,163	61,105,370	25,824,825	102,465,756	309,705	.....	287,507
HIGHWAYS - Gross.....	539,241,470	302,266,738	113,593,406	106,463,480	16,917,846	.....	.....
Less Payments to Other Units.....	73,716,723	73,716,723	.....	.....	.....	.....	.....
Net Total - Highways.....	465,524,747	228,550,015	113,593,406	106,463,480	16,917,846	.....	.....
SANITATION AND WASTE REMOVAL - Gross.....	159,354,272	.....	.....	112,189,086	.....	.....	47,165,186
Less Payments to Other Units.....	14,832,225	.....	.....	14,832,225	.....	.....	.....
Net Total Sanitation and Waste Removal...	144,522,047	.....	.....	97,356,861	.....	.....	47,165,186
CONSERVATION OF HEALTH - Gross.....	40,689,425	18,614,442	8,476,190	6,842,124	.....	.....	6,756,669
Less Payments to Other Units.....	7,310,919	5,570,636	1,740,283	.....	.....	.....	.....
Net Total - Health.....	33,378,506	13,043,806	6,735,907	6,842,124	.....	.....	6,756,669
HOSPITALS - Gross.....	117,951,040	56,718,188	12,564,782	.....	.....	.....	48,668,070
Less Payments to Other Units.....	1,809,193	802,961	1,006,232	.....	.....	.....	.....
Net Total - Hospitals.....	116,141,847	55,915,227	11,558,550	.....	.....	.....	48,668,070
WELFARE - Gross.....	669,297,751	295,225,975	363,964,512	10,034,722	72,542	.....	.....
Less Payments to Other Units.....	283,507,702	277,016,557	901,659	5,589,486	.....	.....	.....
Net Total - Welfare.....	385,790,049	18,209,418	363,062,853	4,445,236	72,542	.....	.....
EDUCATION - Gross.....	2,182,595,879	773,122,281	6,808,312	.....	.....	1,127,137,442	275,527,844
Less Payments to Other Units.....	641,217,867	630,070,157	6,532,851	.....	.....	4,614,859	.....
Net Total - Education.....	1,541,378,012	143,052,124	275,461	.....	.....	1,122,522,583	275,527,844
LIBRARIES - Gross.....	23,363,303	1,572,273	8,896,693	11,319,846	.....	.....	1,574,491
Less Payments to Other Units.....	1,897,810	1,467,429	287,633	142,748	.....	.....	.....
Net Total - Libraries.....	21,465,493	104,844	8,609,060	11,177,098	.....	.....	1,574,491
RECREATION - Gross.....	67,769,192	6,529,321	3,985,351	54,366,441	.....	.....	2,888,079
Less Payments to Other Units.....	7,750	.....	6,750	1,000	.....	.....	.....
Net Total Recreation.....	67,761,442	6,529,321	3,978,601	54,365,441	.....	.....	2,888,079
CONSERVATION OF NATURAL RESOURCES - Gross...	40,667,386	24,790,465	7,674,128	.....	.....	.....	8,202,793
Less Payments to Other Units.....	2,960,225	2,038,571	921,654	.....	.....	.....	.....
Net Total - Conservation.....	37,707,161	22,751,894	6,752,474	.....	.....	.....	8,202,793
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES..	22,948,881	.....	.....	22,948,881	.....	.....	.....
UNALLOCATED - Gross.....	675,308,322	400,194,598	8,676,295	47,978,889	12,464,123	.....	205,994,417
Less Payments to Other Units.....	299,140,797	282,868,251	5,034,284	11,238,262	.....	.....	.....
Net Total - Unallocated.....	376,167,525	117,326,347	3,642,011	36,740,627	12,464,123	.....	205,994,417
INTEREST PAYMENTS.....	132,174,942	23,846,305	3,403,393	32,374,365	378,152	50,369,948	21,802,779
TOTAL GROSS EXPENDITURES.....	\$4,993,948,698	\$2,003,796,948	\$614,518,643	\$542,735,681	\$33,894,882	\$1,177,507,390	\$621,495,154
Less Payments to Other Units.....	1,329,729,922	1,276,784,968	16,431,346	31,898,749	.....	4,614,859	.....
TOTAL NET EXPENDITURES.....	\$3,664,218,776	\$ 727,011,980	\$598,087,297	\$510,836,932	\$33,894,882	\$1,172,892,531	\$621,495,154
DEBT REDEMPTION							
GOVERNMENTAL.....	\$ 179,427,538	\$ 21,314,000	\$ 7,484,774	\$ 78,863,180	\$ 670,983	\$ 50,764,754	\$ 20,329,847
PUBLIC SERVICE ENTERPRISES.....	12,894,903	.....	360,000	10,669,608	.....	.....	1,865,295
TOTAL DEBT REDEMPTION.....	\$ 192,322,441	\$ 21,314,000	\$ 7,844,774	\$ 89,532,788	\$ 670,983	\$ 50,764,754	\$ 22,195,142

TABLE 6
REVENUE RECEIPTS OF STATE AND LOCAL GOVERNMENTS
YEARS 1970 and 1971

SOURCES OF REVENUE	STATE GOVERNMENT		COUNTIES		CITIES AND VILLAGES		TOWNS	
	1970	1971	1970	1971	1970	1971	1970	1971
GOVERNMENTAL REVENUE								
TAXES*	\$1,117,809,958	\$1,348,195,375	\$179,825,814	\$208,311,734	\$154,364,503	\$178,111,772	\$12,116,041	\$11,642,820
SPECIAL ASSESSMENTS	.....	.....	3,688,501	4,413,618	53,929,201	62,889,409	1,044,192	1,109,493
LICENSES AND PERMITS	17,678,468	19,976,853	442,915	630,701	10,434,984	10,881,871	.....	.....
INTERGOVERNMENTAL REVENUE								
Federal Aids	397,463,410	475,039,850	3,724,404	1,893,807	18,440,766	28,687,481	.....	.....
State Aids	.....	.....	309,924,665	373,145,143	89,350,755	93,914,102	13,748,482	13,878,031
County Aids	.....	.....	.....	.....	3,548,883	3,575,528	267,327	241,208
Other Units	.....	.....	5,019,143	5,630,473	2,865	20,304	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 397,463,410	\$ 475,039,850	\$318,668,212	\$380,669,423	\$111,343,269	\$126,197,415	\$14,015,809	\$14,119,239
CHARGES FOR SERVICES	75,228,363	80,868,197	9,469,977	12,050,790	40,007,211	51,874,501	.....	.....
FINES, FORFEITS, AND PENALTIES	1,637,845	1,895,413	2,620,165	2,339,164	7,761,366	8,035,955	.....	.....
MISCELLANEOUS REVENUE								
Interest Earnings	46,235,997	38,485,322	11,094,503	10,687,634	13,327,349	13,538,930	.....	.....
All Other	4,104,211	4,372,446	1,294,968	1,649,032	7,352,053	8,967,056	.....	.....
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES								
.....	.....	.....	.....	.....	17,121,673	19,394,165	.....	.....
TOTAL GOVERNMENTAL REVENUE	\$1,660,158,252	\$1,968,833,456	\$527,105,055	\$620,752,096	\$415,641,609	\$479,891,074	\$27,176,042	\$26,871,552
BORROWING								
GOVERNMENTAL	\$ 138,280,000	\$ 60,813,456	\$ 18,337,382	\$ 9,472,365	\$165,163,363	\$156,501,912	\$ 4,810,730	\$ 7,632,100
PUBLIC SERVICE ENTERPRISES	.....	.....	8,335,819	11,635,027	9,267,889	18,471,240	.....	.....
TOTAL BORROWING	\$ 138,280,000	\$ 60,813,456	\$ 26,673,201	\$ 21,107,392	\$174,431,252	\$174,973,152	\$ 4,810,730	\$ 7,632,100

TABLE 6 (Continued)
REVENUE RECEIPTS OF STATE AND LOCAL GOVERNMENTS
YEARS 1970 and 1971

SOURCES OF REVENUE	SCHOOL DISTRICTS		OTHER AGENCIES		ELIMINATION OF REVENUE FROM OTHER UNITS		NET REVENUE - - ALL UNITS			
	1970	1971	1970	1971	1970	1971	1970	% of Total	1971	% of Total
GOVERNMENTAL REVENUE										
TAXES*	\$ 431,557,470	\$ 490,789,241	\$ 11,246,400	\$ 16,611,080	\$ 320,875(1)	\$ 12,873(1)	\$1,906,599,311	61.2	\$2,253,649,149	61.4
SPECIAL ASSESSMENTS	.....	.....	33,080	112,847	.....	.....	58,694,974	1.9	68,525,367	1.9
LICENSES AND PERMITS	.....	.....	.....	.....	.....	.....	28,556,367	.9	31,489,425	.9
INTERGOVERNMENTAL REVENUE										
Federal Aids	48,411,333	59,833,353	76,917,251	112,402,813	.....	.....	544,957,164	...	677,857,304	...
State Aids	435,530,283	539,580,659	188,219,124	173,870,680	1,036,773,309	1,194,388,615	.....	...	.....	...
County Aids	13,556,306	11,003,068	4,403,168	5,304,234	21,775,684	20,124,038	.....	...	.....	...
Other Units	.....	.....	43,939,789	47,823,311	48,961,797	53,474,088	.....	...	.....	...
TOTAL INTERGOVERNMENTAL REVENUE	\$ 497,497,922	\$ 610,417,080	\$313,479,332	\$339,401,038	\$1,107,510,790	\$1,267,986,741	\$ 544,957,164	17.5	\$ 677,857,304	18.5
CHARGES FOR SERVICES	4,556,497	4,614,859	153,608,195	192,652,000	12,395,428	22,525,383	270,474,815	8.7	319,534,964	8.7
FINES, FORFEITS, AND PENALTIES	.....	.....	.....	.....	.....	.....	12,019,376	.4	12,270,532	.3
MISCELLANEOUS REVENUE										
Interest Earnings	.....	.....	58,176,583	68,592,660	.....	.....	128,834,432	4.1	131,304,546	3.6
All Other	68,249,903	70,414,216	65,977,990	70,708,643	.....	.....	146,979,125	4.7	156,111,393	4.2
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES										
.....	.....	.....	.....	.....	.....	.....	17,121,673	.6	19,394,165	.5
TOTAL GOVERNMENTAL REVENUE	\$1,001,861,792	\$1,176,235,396	\$602,521,580	\$688,078,268	\$1,120,227,093	\$1,290,524,997	\$3,114,237,237	100.0	\$3,670,136,845	100.0
BORROWING										
GOVERNMENTAL	\$ 173,283,111	\$ 36,421,107	\$ 97,827,446	\$ 47,548,756	.....	.....	\$ 597,702,032	...	\$ 318,389,696	...
PUBLIC SERVICE ENTERPRISES	.....	.....	16,985,000	39,308,533	.....	.....	34,588,708	...	69,414,800	...
TOTAL BORROWING	\$ 173,283,111	\$ 36,421,107	\$114,812,446	\$ 86,857,289	.....	.....	\$ 632,290,740	...	387,804,496	...

NOTE: * Includes General Property Taxes and all Special Taxes.
(1) Necessitated by the fact that school taxes for the Board of Education for Unorganized Territory in St. Louis County are reported as tax revenue by the Board and by the County.

TABLE 7
NET EXPENDITURES OF STATE AND LOCAL GOVERNMENTS
YEARS 1970 and 1971

OBJECTS OF EXPENDITURES	STATE GOVERNMENT		COUNTIES		CITIES AND VILLAGES		TOWNS (1)	
	1970	1971	1970	1971	1970	1971	1970	1971
GOVERNMENTAL EXPENDITURES								
GENERAL GOVERNMENT								
Current Expense.....	\$ 28,899,082	\$ 30,896,832	\$ 43,436,952	\$ 47,102,274	\$ 28,619,413	\$ 33,355,712	\$ 3,189,527	\$ 3,752,514
Capital Outlay.....	2,284,314	5,680,477	3,887,696	3,548,482	5,410,831	2,321,351	.....	.....
Total.....	31,183,396	36,577,309	47,324,648	50,650,756	34,030,244	35,677,063	3,189,527	3,752,514
PUBLIC SAFETY								
Current Expense.....	49,476,694	58,804,302	20,444,731	23,597,579	84,111,574	94,650,460	930,280	309,705
Capital Outlay.....	2,694,028	2,301,068	1,632,413	2,227,246	6,275,869	7,795,296	.....	.....
Total.....	52,170,722	61,105,370	22,077,144	25,824,825	90,387,443	102,445,756	930,280	309,705
HIGHWAYS								
Current Expense.....	39,006,368	70,916,661	46,002,264	51,655,566	38,726,451	42,708,476	19,022,620	16,917,846
Capital Outlay.....	173,745,769	157,633,354	58,648,297	61,937,840	57,470,371	63,755,004	.....	.....
Total.....	212,752,137	228,550,015	104,650,561	113,593,406	96,196,822	106,463,480	19,022,620	16,917,846
SANITATION AND WASTE REMOVAL								
Current Expense.....	.....	.....	.....	.....	25,368,748	26,838,666	.....	.....
Capital Outlay.....	.....	.....	.....	.....	54,223,435	70,518,195	.....	.....
Total.....	.....	.....	.....	.....	79,592,183	97,356,861	.....	.....
CONSERVATION OF HEALTH								
Current Expense.....	8,079,974	12,745,163	7,101,922	6,598,410	6,813,618	6,802,513	.....	.....
Capital Outlay.....	234,392	298,643	202,667	137,497	137,497	28,739	.....	.....
Total.....	8,314,366	13,043,806	7,304,589	6,735,907	6,842,357	6,842,124	.....	.....
HOSPITALS								
Current Expense.....	53,436,130	53,875,562	9,132,502	11,558,550	.....	.....	.....	.....
Capital Outlay.....	2,505,915	2,039,665	.....	.....	.....	.....	.....	.....
Total.....	55,942,045	55,915,227	9,132,502	11,558,550	.....	.....	.....	.....
WELFARE								
Current Expense.....	15,033,414	17,048,385	281,260,866	362,806,769	3,318,264	4,445,236	81,525	72,542
Capital Outlay.....	756,145	1,161,033	544,486	256,084	11,134	.....	.....	.....
Total.....	15,789,559	18,209,418	281,805,352	363,062,853	3,329,398	4,445,236	81,525	72,542
EDUCATION								
Current Expense.....	98,009,662	107,051,243	661,308	274,936	.....	.....	.....	.....
Capital Outlay.....	41,990,712	36,000,881	.....	525	.....	.....	.....	.....
Total.....	140,000,374	143,052,124	661,308	275,461	.....	.....	.....	.....
LIBRARIES								
Current Expense.....	82,895	94,215	5,021,997	6,774,618	8,131,752	9,293,841	.....	.....
Capital Outlay.....	22,056	10,629	1,943,213	1,834,442	1,526,078	1,883,257	.....	.....
Total.....	104,951	104,844	6,965,210	8,609,060	9,657,830	11,177,098	.....	.....
RECREATION								
Current Expense.....	4,219,816	4,515,501	1,584,113	2,127,437	25,276,799	29,497,468	.....	.....
Capital Outlay.....	1,815,922	2,013,820	1,009,450	1,851,164	19,962,138	24,867,973	.....	.....
Total.....	6,035,738	6,529,321	2,593,563	3,978,601	45,238,937	54,365,441	.....	.....
CONSERVATION OF NATURAL RESOURCES								
Current Expense.....	20,140,516	20,515,211	4,778,821	4,831,585	.....	.....	.....	.....
Capital Outlay.....	2,158,984	2,236,683	1,945,034	1,920,889	.....	.....	.....	.....
Total.....	22,299,500	22,751,894	6,723,855	6,752,474	.....	.....	.....	.....
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES.....								
UNALLOCATED	.....	.....	.....	.....	24,087,521	22,948,881	.....	.....
Current Expense.....	101,057,687	116,222,454	4,187,762	3,341,166	15,105,358	26,731,716	7,632,679	12,464,123
Capital Outlay.....	1,206,374	1,103,893	77,224	300,845	13,695,594	10,008,911	.....	.....
Total.....	102,264,061	117,326,347	4,264,986	3,642,011	28,800,952	36,740,627	7,632,679	12,464,123
INTEREST PAYMENTS.....								
Total Net Current Expense.....	19,704,364	23,846,305	2,707,747	3,403,393	27,935,662	32,374,365	631,509	378,152
Total Capital Outlay.....	437,146,602	516,531,834	426,320,925	524,072,283	287,495,160	329,647,334	31,488,140	33,894,882
Total Net Expenditure.....	\$666,561,213	\$727,011,980	\$496,211,465	\$598,087,297	\$446,099,349	\$510,836,932	\$31,488,140	\$33,894,882
Percentage of Net Expenditures.....	20.7	19.8	15.4	16.3	13.8	13.9	1.0	.9
DEBT REDEMPTION								
GOVERNMENTAL.....	\$ 18,619,000	\$ 21,314,000	\$ 6,226,933	\$ 7,484,774	\$ 64,892,778	\$ 78,863,180	\$ 576,538	\$ 670,983
PUBLIC SERVICE ENTERPRISES.....	.....	.....	300,000	360,000	10,250,930	10,669,608	.....	.....
TOTAL DEBT REDEMPTION.....	\$ 18,619,000	\$ 21,314,000	\$ 6,526,933	\$ 7,844,774	\$ 75,143,408	\$ 89,532,788	\$ 576,538	\$ 670,983

NOTE: (1) Town expenditures are estimated - capital outlay cannot be determined.

TABLE 7 (Continued)
NET EXPENDITURES OF STATE AND LOCAL GOVERNMENTS
YEARS 1970 and 1971

OBJECTS OF EXPENDITURES	SCHOOL DISTRICTS		OTHER AGENCIES		NET EXPENDITURES - ALL UNITS			
	1970	1971	1970	1971	1970	% of Total	1971	% of Total
GOVERNMENTAL EXPENDITURES								
GENERAL GOVERNMENT								
Current Expense.....	\$	\$	\$ 2,022,880	\$ 2,610,523	\$ 106,167,854	...	\$ 117,717,855	...
Capital Outlay.....	.....	.....	7,034	16,796	11,589,875	...	11,567,106	...
Total.....	.....	.....	2,029,914	2,627,319	117,757,729	3.7	129,284,961	3.5
PUBLIC SAFETY								
Current Expense.....	.....	.....	82,058	108,627	155,045,337	...	177,470,673	...
Capital Outlay.....	.....	.....	180,689	178,880	10,782,999	...	12,502,490	...
Total.....	.....	.....	262,747	287,507	165,828,336	5.2	189,973,163	5.2
HIGHWAYS								
Current Expense.....	.....	.....	.....	.....	142,757,703	...	182,198,549	...
Capital Outlay.....	.....	.....	.....	.....	289,864,437	...	283,326,198	...
Total.....	.....	.....	.....	.....	432,622,140	13.4	465,524,747	12.7
SANITATION AND WASTE REMOVAL								
Current Expense.....	.....	.....	5,873,469	8,444,683	31,242,217	...	35,283,349	...
Capital Outlay.....	.....	.....	23,709,790	38,720,503	77,933,225	...	109,238,698	...
Total.....	.....	.....	29,583,259	47,165,186	109,175,442	3.4	144,522,047	3.9
CONSERVATION OF HEALTH								
Current Expense.....	.....	.....	3,983,374	6,113,570	25,978,888	...	32,259,656	...
Capital Outlay.....	.....	.....	113,867	643,099	579,665	...	1,118,850	...
Total.....	.....	.....	4,097,241	6,756,669	26,558,553	.8	33,378,506	.9
HOSPITALS								
Current Expense.....	.....	.....	39,930,835	43,650,527	102,499,467	...	109,084,639	...
Capital Outlay.....	.....	.....	4,326,726	5,017,543	6,832,641	...	7,057,208	...
Total.....	.....	.....	44,257,561	48,668,070	109,332,108	3.4	116,141,847	3.2
WELFARE								
Current Expense.....	.....	.....	.....	.....	299,694,069	...	384,372,932	...
Capital Outlay.....	.....	.....	.....	.....	1,311,765	...	1,417,117	...
Total.....	.....	.....	.....	.....	301,005,834	9.3	385,790,049	10.5
EDUCATION								
Current Expense.....	875,883,238	969,431,044	212,453,571	222,262,490	1,187,007,779	...	1,299,019,713	...
Capital Outlay.....	168,485,166	157,706,398	40,962,630	53,265,354	251,438,508	...	246,973,158	...
Total.....	1,044,368,404	1,127,137,442	253,416,201	275,527,844	1,438,446,287	44.7	1,545,992,871	42.1
LIBRARIES								
Current Expense.....	.....	.....	1,356,068	1,560,943	14,592,712	...	17,723,617	...
Capital Outlay.....	.....	.....	59,013	13,548	3,550,360	...	3,741,876	...
Total.....	.....	.....	1,415,081	1,574,491	18,143,072	.6	21,465,493	.6
RECREATION								
Current Expense.....	.....	.....	1,554,869	1,348,032	32,635,597	...	37,488,438	...
Capital Outlay.....	.....	.....	1,473,878	1,540,047	24,261,388	...	30,273,004	...
Total.....	.....	.....	3,028,747	2,888,079	56,896,985	1.8	67,761,442	1.9
CONSERVATION OF NATURAL RESOURCES								
Current Expense.....	.....	.....	5,826,892	6,120,509	30,746,229	...	31,467,305	...
Capital Outlay.....	.....	.....	1,591,909	2,082,284	5,695,927	...	6,239,856	...
Total.....	.....	.....	7,418,801	8,202,793	36,442,156	1.1	37,707,161	1.0
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES								
Current Expense.....	.....	.....	.....	.....	24,087,521	.7	22,948,881	.6
UNALLOCATED								
Current Expense.....	.....	.....	91,676,276	127,605,999	219,659,762	...	286,365,458	...
Capital Outlay.....	.....	.....	43,742,093	78,388,418	58,721,285	...	89,802,067	...
Total.....	.....	.....	135,418,369	205,994,417	278,381,047	8.6	376,167,525	10.3
INTEREST PAYMENTS								
Total Net Current Expense.....	43,054,542	50,369,948	12,730,349	21,802,779	106,764,173	3.3	132,174,942	3.6
Total Capital Outlay.....	918,937,780	1,019,800,992	377,490,641	441,628,682	2,478,879,308	76.9	2,865,576,007	78.1
Total Net Expenditures.....	168,485,166	157,706,398	116,167,629	179,866,472	742,562,075	23.1	803,257,628	21.9
TOTAL NET EXPENDITURES.....	\$1,087,422,946	\$1,177,507,390	\$493,658,270	\$621,495,154	\$3,221,441,383	100.0	\$3,668,833,635	100.0
Percentage of Net Expenditures.....	33.8	32.1	15.3	17.0	100.0		100.0	
DEBT REDEMPTION								
GOVERNMENTAL.....	\$ 44,882,427	\$ 50,764,754	\$ 5,854,616	\$ 20,329,847	\$ 145,286,184	...	\$ 179,427,538	...
PUBLIC SERVICE ENTERPRISES.....	.....	.....	1,462,238	1,865,295	12,013,168	...	12,894,903	...
TOTAL DEBT REDEMPTION.....	\$ 44,882,427	\$ 50,764,754	\$ 7,316,854	\$ 22,195,142	\$ 157,299,352	...	\$ 192,322,441	...

TABLE 8
REVENUES - PERCENTAGE DISTRIBUTION - EXPENDITURES
STATE AND LOCAL GOVERNMENTS - 1971

SOURCES OF REVENUE	STATE	COUNTIES	CITIES AND VILLAGES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL REVENUE						
TAXES						
Real and Personal Property.....	*	33.6	37.1	43.3	41.7	2.4
Gross Earnings.....	3.4	...	...	...	...	...
Income.....	30.2	...	...	...	...	...
Iron Ore.....	1.0	...	...	...	...	...
Sales.....	25.4	...	...	...	...	...
Business.....	.1	...	...	...	...	...
Nonbusiness.....	4.2	...	...	...	...	...
All Other.....	4.2	...	...	...	...	...
TOTAL TAXES.....	68.5	33.6	37.1	43.3	41.7	2.4
SPECIAL ASSESSMENTS.....	...	.7	13.1	4.1	...	*
LICENSES AND PERMITS.....	1.0	.1	2.3	...	...	...
INTERGOVERNMENTAL REVENUE						
Federal Aids.....	24.1	.3	6.0	...	5.1	16.3
State Aids.....	...	60.1	19.6	51.7	45.9	25.3
County Aids.....	...	...	.7	.9	.9	.8
Aids from Local Units.....	...	.9	*	...	...	6.9
TOTAL INTERGOVERNMENTAL REVENUE.....	24.1	61.3	26.3	52.6	51.9	49.3
CHARGES FOR SERVICES.....	4.1	1.9	10.8	...	.4	28.0
FINES, FORFEITS, AND PENALTIES.....	.1	.4	1.7	...	...	...
MISCELLANEOUS REVENUE						
Interest Earnings.....	2.0	1.7	2.8	...	...	10.0
All Other.....	.2	.3	1.9	...	6.0	10.3
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES.....						
...	...	...	4.0	...	...	...
TOTAL GOVERNMENTAL REVENUE.....	100.0	100.0	100.0	100.0	100.0	100.0
OBJECTS OF EXPENDITURES						
GOVERNMENTAL EXPENDITURES (1)						
CURRENT EXPENSE						
General Government.....	4.2	7.9	6.5	11.1	...	.4
Public Safety.....	8.1	3.9	18.5	.9	...	*
Highways.....	9.8	8.6	8.4	49.9	...	...
Sanitation and Waste Removal.....	...	...	5.3	...	...	1.4
Conservation of Health.....	1.8	1.1	1.3	...	...	1.0
Hospitals.....	7.4	1.9	...	...	...	7.0
Welfare.....	2.3	60.7	.9	.2	...	...
Education.....	14.7	*	...	...	82.3	35.8
Libraries.....	*	1.1	1.8	...	...	.3
Recreation.....	.6	.4	5.8	...	...	.2
Conservation of Natural Resources....	2.8	.8	...	...	...	1.0
Contributions to Public Service Enterprises.....	...	...	4.5	...	...	...
Unallocated.....	16.0	.6	5.2	36.8	...	20.5
Interest Payments.....	3.3	.6	6.3	1.1	4.3	3.5
TOTAL CURRENT EXPENSE.....	71.0	87.6	64.5	100.0	86.6	71.1
CAPITAL OUTLAY.....	29.0	12.4	35.5	...	13.4	28.9
TOTAL GOVERNMENTAL EXPENDITURES.....	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: (1) Based net expenditures shown on Table 7.
* Less than 1/10 of 1%.
** Town expenditures are estimated. No Analysis of current expense and capital outlay is available.

TABLE 9
 CLASSIFICATION OF GROSS BONDED DEBT BY PURPOSE OF ISSUE
 DECEMBER 31, 1971*

TYPE OF BONDS	STATE	COUNTIES (1)	CITIES AND VILLAGES (1)	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES	TOTAL	PER CENT OF TOTAL
GENERAL OBLIGATION.....	\$472,707,000	\$ 72,004,000	\$186,561,673	\$ 7,362,196	\$1,097,272,763	\$166,416,259	\$2,002,323,891	62.3
SPECIAL ASSESSMENT.....	.....	19,225,963	563,046,568	15,733,469	.....	644,893	598,650,893	18.6
REVENUE.....	49,437,000	5,951,000	146,365,776	7,400	.....	313,824,840	515,586,016	16.0
REFUNDING.....	25,620,000	2,830,000	15,397,000	.....	24,240,000	1,195,000	69,282,000	2.2
ALL OTHER.....	.....	12,364,000	17,140,224	25,480	.....	.....	29,529,704	.9
TOTAL GROSS BONDS OUTSTANDING.....	\$547,764,000	\$112,374,963	\$928,511,241	\$23,128,545	\$1,121,512,763	\$482,080,992	\$3,215,372,504	100.0

NOTE: * Debt of some 31 cities, the State, the University, Armory Building Commission and Metropolitan Transit Commission is shown at the end of the fiscal year.
 (1)"All Other" consists primarily of bonds payable from State-aid Street Allocations.

TABLE 10
POPULATION IN MINNESOTA - 1970 and 1960

INCORPORATED PLACES	1970		1960		Per Cent Population Increase
	Number	Population	Number	Population	
Over 100,000	3	844,692	3	903,167	6.5*
20,000 to 100,000	24	815,400	15	458,549	77.8
10,000 to 20,000	27	374,285	21	293,073	27.7
2,500 to 10,000	99	464,496	87	426,351	8.9
Less than 2,500	700	415,247	717	431,894	3.9*
SUB-TOTAL	853	2,914,120	843	2,513,034	16.0
UNINCORPORATED AREA					
Organized Towns	1,804	859,459	1,820	869,895	1.2*
Unorganized Territory		31,076		30,935	...
Total		3,804,655		3,413,864	11.4

Land Area in Square Miles 80,009

* Decrease

TABLE 11
TAXABLE VALUATIONS, TAX LEVIES AND DELINQUENT TAXES
OF THE STATE AND LOCAL GOVERNMENTS IN MINNESOTA
1951 - 1970

YEAR (1)	TAXABLE VALUATION REAL AND PERSONAL PROPERTY	PROPERTY TAX LEVIES							TOTAL DELINQUENT TAXES*
		Total	State	Counties (2)	Cities and Villages	Towns	School Districts (2)	Other Agencies	
1951	\$ 1,682,607,318	\$225,176,901	\$11,728,666	\$ 69,313,974	\$ 55,112,303	\$ 11,649,730	\$ 76,867,375	\$ 504,853	\$ 14,471,000
1952	1,788,475,084	240,022,220	11,210,204	74,586,784	58,127,444	12,265,415	83,301,583	530,790	15,750,000
1953	1,811,035,562	261,183,537	15,900,344	75,749,831	63,826,380	12,797,739	92,363,072	546,161	16,392,841
1954	1,881,125,830	273,309,884	14,811,840	77,190,164	66,653,214	12,747,322	101,354,995	552,349	17,011,240
1955	1,918,516,930	294,880,227	15,027,012	84,418,449	69,098,830	12,589,834	113,129,556	616,546	17,699,769
1956	1,998,709,160	322,617,765	15,552,697	87,539,328	74,914,187	12,490,584	130,389,329	1,731,640	14,686,595
1957	2,041,276,929	359,859,708	19,955,842	96,695,807	82,673,013	12,268,351	146,670,507	1,596,188	13,990,670
1958	2,101,429,281	389,171,505	19,965,700	105,030,283	87,797,993	12,551,279	161,895,001	1,931,249	15,701,059
1959	2,127,231,895	422,026,996	23,878,094	111,114,648	94,230,315	12,265,868	178,269,531	2,268,540	17,247,801
1960	2,197,571,402	452,917,622	22,937,982	117,184,681	100,558,422	12,213,899	197,802,903	2,219,735	17,635,858
1961	2,234,013,630	488,824,724	24,801,597	128,371,352	106,139,491	12,608,641	213,865,645	3,037,998	20,557,470
1962	2,324,004,368	524,779,774	29,754,399	135,962,748	110,895,491	13,405,476	231,257,405	3,504,254	26,247,227
1963	2,336,319,330	552,554,742	29,879,359	148,501,853	110,063,666	13,441,932	246,628,857	4,038,975	27,665,537
1964	2,385,690,893	587,304,977	27,820,384	158,193,056	115,342,908	13,101,359	268,909,163	3,938,107	11,563,622
1965	2,423,102,448	620,639,281	38,322,818	157,206,125	119,468,999	13,364,008	288,246,061	4,031,270	16,434,885
1966	2,517,198,681	657,589,284	36,481,201	160,439,497	124,680,667	14,163,648	317,801,845	4,022,426	15,438,714
1967	2,348,840,609	637,049,763	.....	167,044,506	128,904,167	12,814,842	323,979,383	4,306,865	14,232,811
1968	2,553,823,994	769,218,788	.....	191,531,951	145,583,414	12,150,962	414,511,576	5,440,885	14,592,552
1969	2,653,344,096	878,325,776	.....	206,571,580	159,936,927	13,510,729	492,168,935	6,137,605	16,715,623
1970	3,097,808,140	1,039,640,279	.....	236,286,063	187,062,138	13,799,177	595,312,008	7,180,893	20,981,042

NOTE: (1) Year shown is year of levy tax collectible in following year.

(2) Includes share of the power and light company tax.

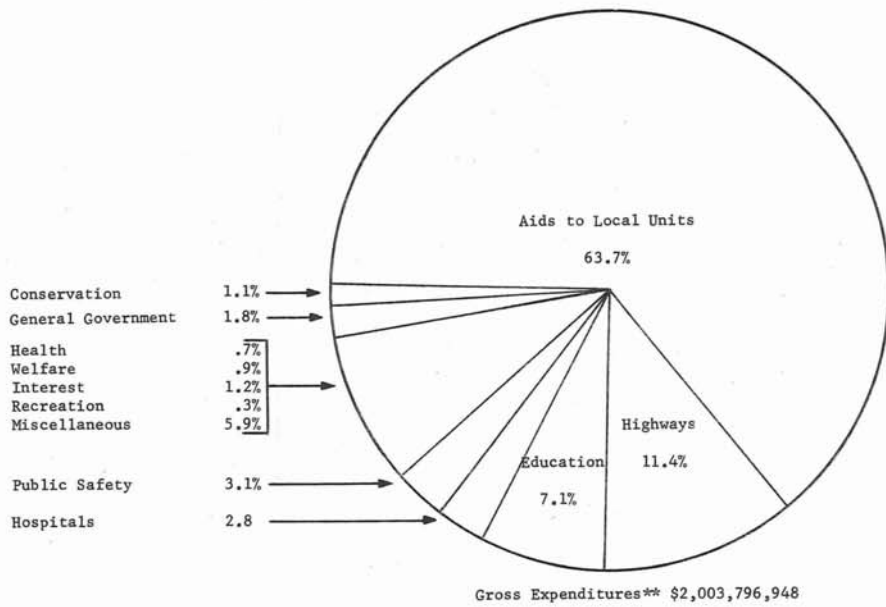
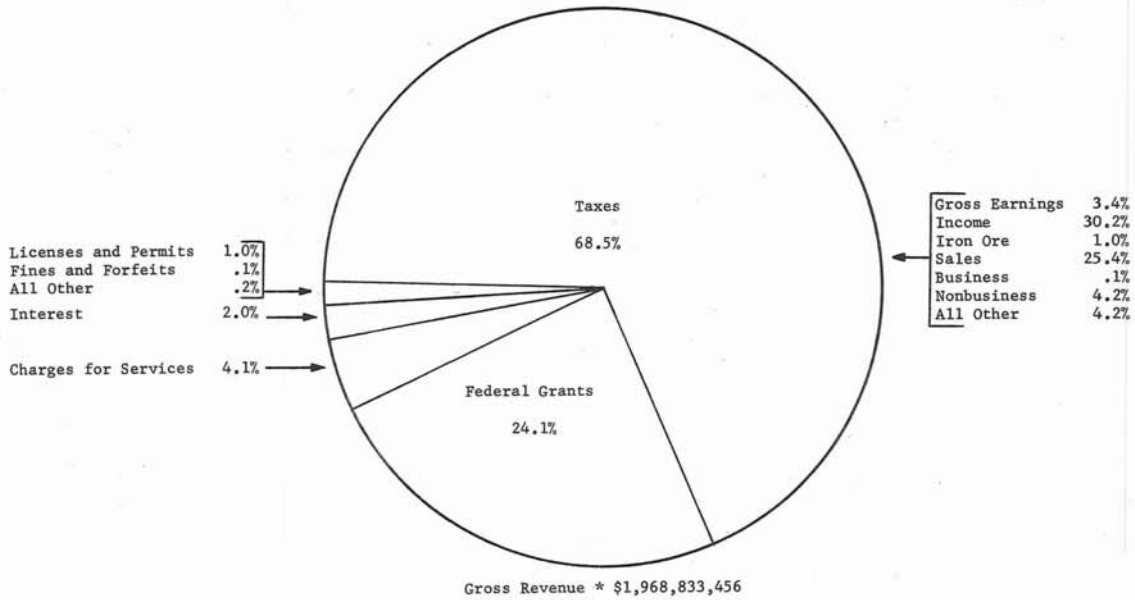
* Total Delinquent taxes, all years, as of January 1, 1951 and succeeding year, except current year's delinquencies.

GROSS REVENUES, EXPENDITURES, AND DEBT

OF

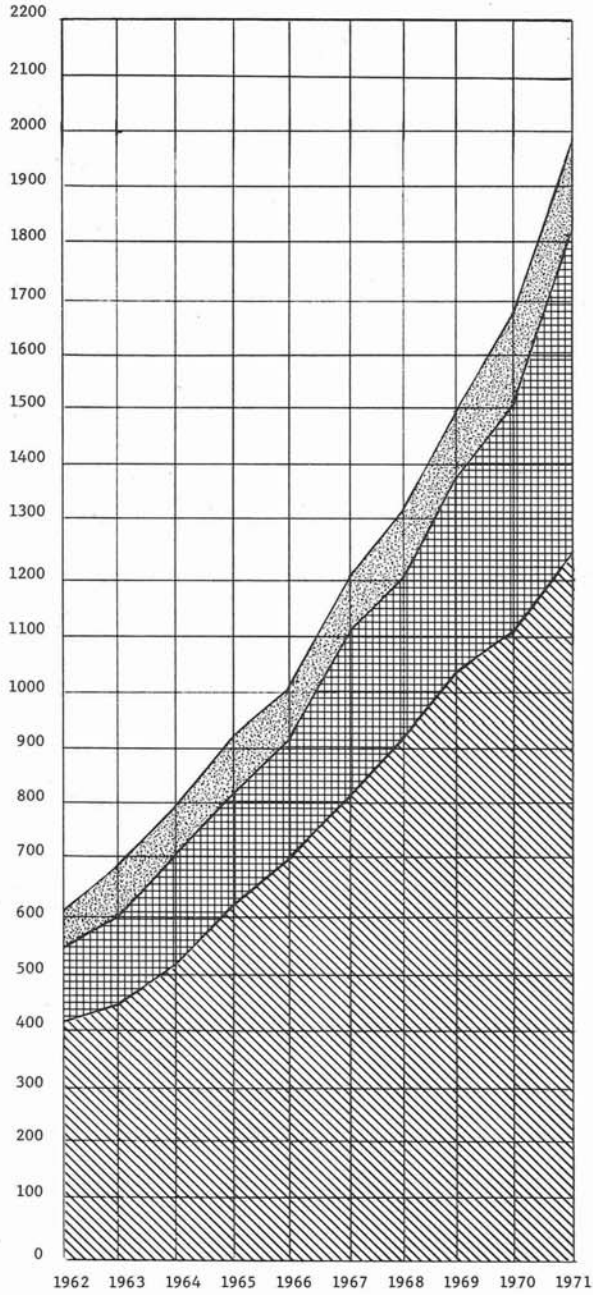
THE STATE

FIGURE 5
THE STATE
Year Ended June 30, 1972



* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 6
THE STATE REVENUES
For the Years Ended June 30, 1963
to June 30, 1972
(Millions of Dollars)




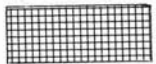

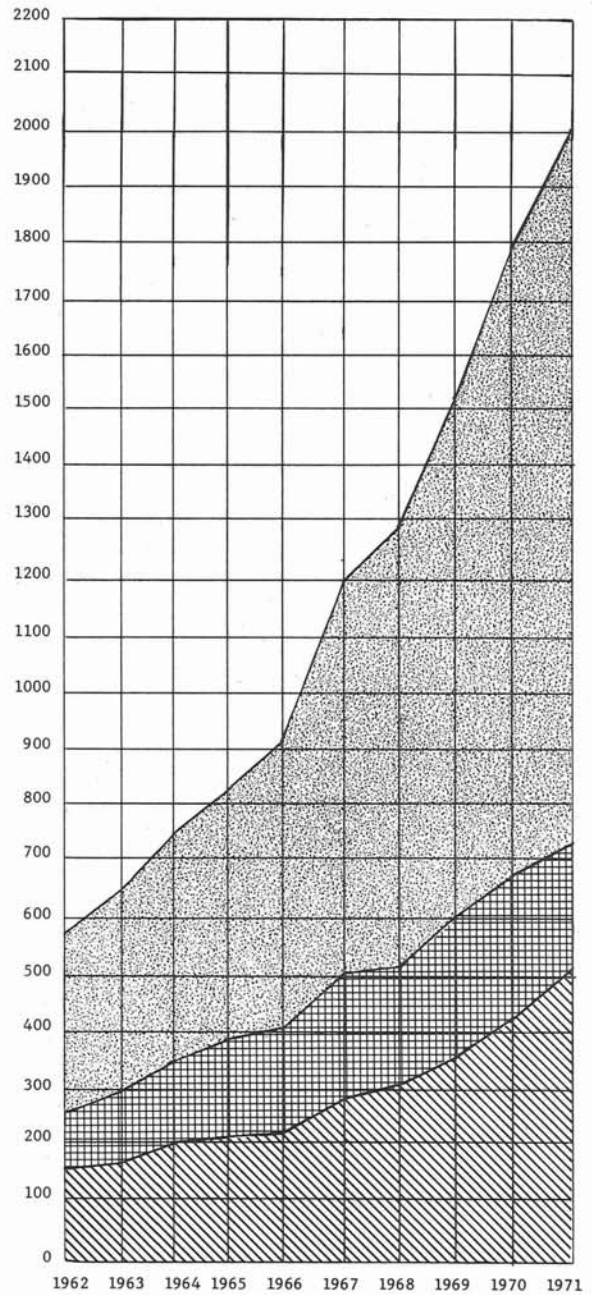
 Taxes
 Federal Grants
 All Other

FIGURE 7
THE STATE EXPENDITURES
For the Years Ended June 30, 1963
to June 30, 1972
(Millions of Dollars)




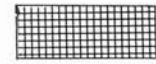

 Operation and Maintenance
 Capital Outlay
 Grants to Local Units

FIGURE 8
THE STATE
INDEBTEDNESS

For the Calendar Year
1963 - 1972
(Millions of Dollars)

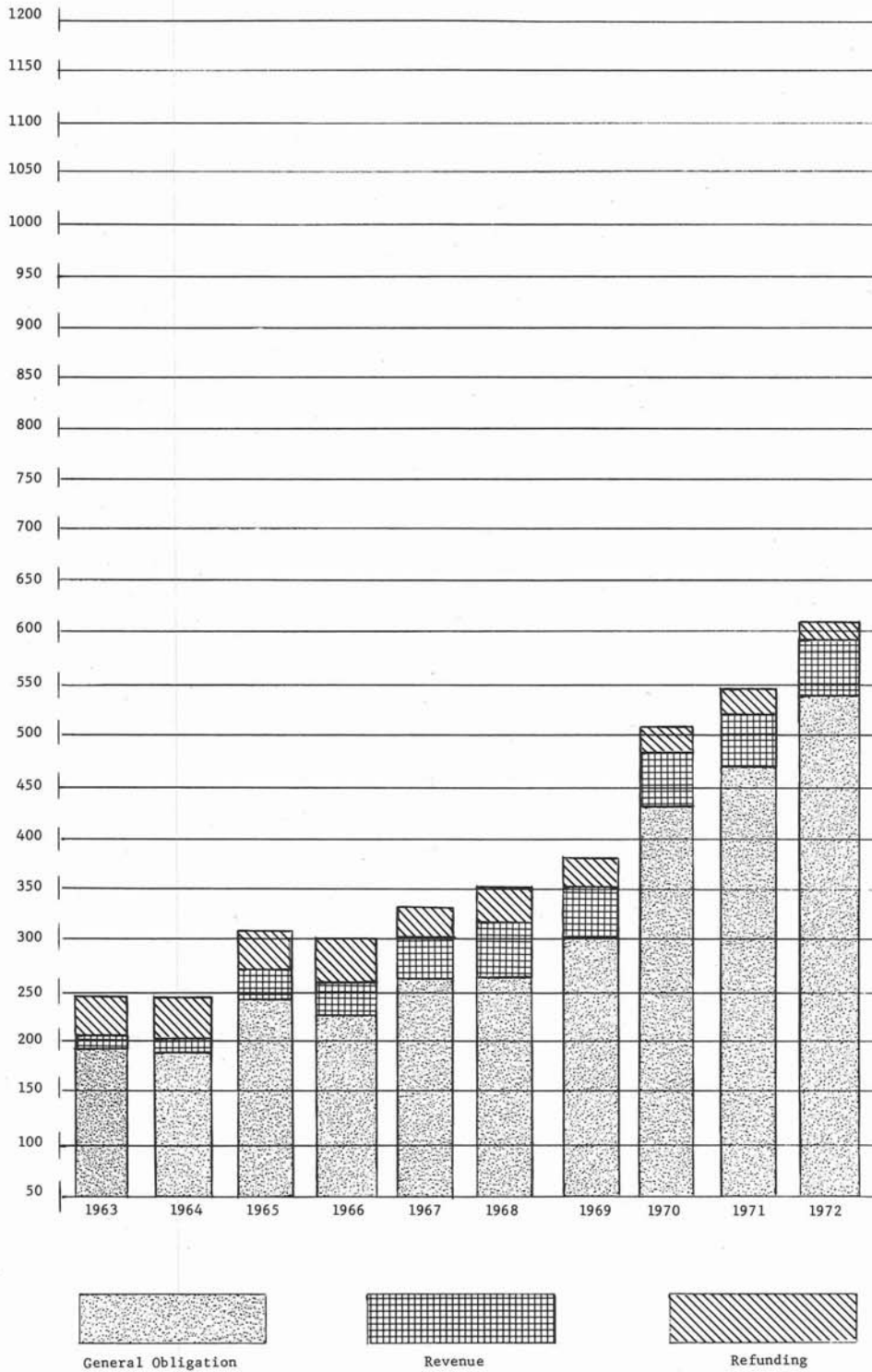


TABLE 12
CLASSIFICATION OF STATE RECEIPTS
Year Ended June 30, 1972

SOURCES OF RECEIPTS	AMOUNT	SUBTOTAL	TOTAL
REVENUE RECEIPTS			
TAXES			
Real and Personal Property.....	\$	\$ 138,573	\$
Gross Earnings			
Railroads.....	17,108,001	.....	.....
Freight Lines.....	388,404	.....	.....
Express Companies.....	5,074	.....	.....
Telegraph Companies.....	297,610	.....	.....
Telephone Companies.....	20,354,686	.....	.....
Insurance Premium.....	29,089,649	.....	.....
Cooperative Rural Electric Companies.....	29,179	67,272,603	.....
Income			
Individuals, Corporations, and Others.....	580,415,040	.....	.....
Bank Excise.....	14,903,262	595,318,302	.....
Severance			
Royalty on Iron Ore.....	1,785,547	.....	.....
Occupation	7,291,734	.....	.....
Taconite.....	10,947,931	20,025,212	.....
Sales			
General.....	257,128,849	.....	.....
Oleomargarine.....	4,002,357	.....	.....
Gasoline (1).....	136,411,792	.....	.....
Alcoholic Beverage.....	41,813,553	.....	.....
Cigarette.....	57,928,469	.....	.....
Tobacco Products.....	2,083,597	499,368,617	.....
Business			
Aircraft.....	1,626,051	.....	.....
Boxing.....	5,945	.....	.....
Vessel Tonnage.....	2,350	1,634,346	.....
Nonbusiness			
Motor Vehicle.....	80,869,999	.....	.....
Aircraft.....	442,609	.....	.....
Motor Vehicle Recycling.....	261,156	81,573,764	.....
All Other			
Mobile Homes.....	687,100	.....	.....
Inheritance.....	23,108,434	.....	.....
Gift.....	2,664,095	.....	.....
Documents.....	3,738,750	.....	.....
Mortgage Registry.....	598,820	.....	.....
Fire Marshall.....	852,561	.....	.....
Unemployment Compensation.....	51,214,198	82,863,958	1,348,195,375
LICENSES AND PERMITS			
Business Licenses (2).....	.....	6,150,054	.....
Nonbusiness Licenses (3).....	.....	13,826,799	19,976,853
INTERGOVERNMENTAL REVENUE			
Federal Grants			
Militia and Civil Defense.....	.....	1,274,951	.....
Airports.....	.....	2,769,171	.....
Conservation.....	.....	3,489,547	.....
Highways.....	.....	101,614,271	.....
Health.....	.....	9,268,509	.....
Welfare (4).....	.....	231,812,283	.....
Education.....	.....	75,473,621	.....
Manpower Services.....	.....	34,261,706	.....
Urban Planning.....	.....	1,104,594	.....
Other.....	.....	13,971,197	475,039,850
CHARGES FOR SERVICES			
General Government.....	.....	1,335,015	.....
Public Safety.....	.....	9,020,745	.....
Corrections.....	.....	354,918	.....
Highways.....	.....	6,807,850	.....
Health.....	.....	85,856	.....
Hospitals (5).....	.....	29,220,945	.....
Welfare.....	.....	411,763	.....
Education			
State Colleges.....	25,047,836	.....	.....
Junior Colleges.....	6,218,421	.....	.....
All Other.....	208,312	31,474,569	.....
Recreation - Parks.....	.....	174,102	.....
Conservation of Natural Resources.....	.....	1,265,476	.....
Other.....	.....	716,958	80,868,197
FINES AND FORFEITS			
Fines.....	.....	1,724,545	.....
Forfeits.....	.....	38,800	.....
Escheats.....	.....	132,068	1,895,413
MISCELLANEOUS REVENUE			
Interest Earnings.....	.....	38,485,322	.....
Royalties (6).....	.....	1,430,657	.....
All Other (7).....	.....	2,941,789	42,857,768
TOTAL REVENUE RECEIPTS.....	.....	.....	\$1,968,833,456

TABLE 12 (Continued)
CLASSIFICATION OF STATE RECEIPTS
Year Ended June 30, 1972

SOURCES OF RECEIPTS	SUBTOTAL	TOTAL
NONREVENUE RECEIPTS		
BORROWING		
Buildings.....	\$ 60,813,456	\$ 60,813,456
TRUST, AGENCY AND INVESTMENT FUND TRANSACTIONS		
Private Trust Fund Receipts.....	4,662,721	.....
Agency Fund Receipts (8).....	570,797,099	.....
Sale of Investments.....	1,657,214,379	2,232,674,199
OTHER MISCELLANEOUS RECEIPTS		
Refunds and Reimbursements Received.....	6,405,102	.....
Offset to Refunds and Reimbursements Paid (9).....	145,546,277	.....
Revolving Fund Receipts.....	18,408,834	.....
Stores for Resale.....	590,471	170,950,684
TOTAL RECEIPTS.....	.....	\$4,433,271,795

NOTES

- (1) Includes Aviation Fuel Tax amounting to \$1,336,606.
- (2) Includes occupational, manufacturing and merchandising licenses and permits.
- (3) Hunting, fishing, boat safety and drivers licenses and State Park permits.
- (4) Includes \$77,017,800 for Medical Assistance, \$64,587,800 for Aid to Families with Dependent Children, \$29,067,600 for Aid to Disabled and \$20,196,700 for Old Age Assistance.
- (5) Includes amounts received for care of patients in State Hospitals.
- (6) Royalty or iron ore mined from lands held by Permanent School Funds.
- (7) Includes sale of property, rents and donations.
- (8) Includes all retirement funds.
- (9) This offsetting entry represents the refunds and reimbursements paid. The various receipt categories have been reduced by this amount.

TABLE 13
CLASSIFICATION OF STATE DISBURSEMENTS
Year Ended June 30, 1972

OBJECTS OF EXPENDITURES	OPERATION AND MAINTENANCE	CAPITAL OUTLAY	GRANTS AND SHARED TAXES	TOTAL
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative (including Commissions).....	\$ 4,064,254	\$ 32,738	\$	\$ 4,096,992
Executive (Governor).....	742,417	2,984	.....	745,401
Judicial				
Supreme Court.....	737,672	17,352	.....	755,024
District Court.....	2,308,903	.....	.....	2,308,903
Pensions.....	131,430	.....	.....	131,430
Public Defender.....	189,152	1,705	.....	190,857
State Library.....	83,384	50,547	.....	133,931
Department of Administration and Central Services.....	6,182,950	137,336	.....	6,320,286
Secretary of State.....	279,702	1,853	.....	281,555
Finance				
Department of Taxation.....	10,729,245	31,301	.....	10,760,546
Treasurer.....	289,441	1,164	.....	290,605
Auditor.....	620,376	1,688	.....	622,064
Public Examiner.....	424,646	573	.....	425,219
Investment Board.....	220,367	3,084	.....	223,451
Legal-Attorney General and Revisor of Statutes.....	1,152,287	11,331	.....	1,163,618
Civil Service.....	753,362	4,705	.....	758,067
State Planning Agency and Municipal Commission.....	1,527,072	13,823	149,595	1,690,490
Governmental Buildings.....	460,172	5,368,293	.....	5,828,465
TOTAL GENERAL GOVERNMENT.....	\$ 30,896,832	\$ 5,680,477	\$ 149,595	\$ 36,726,904
PUBLIC SAFETY				
Police.....	12,325,969	904,872	240,754	13,471,595
Corrections				
Administration.....	8,331,804	45,395	.....	8,377,199
Institutional				
Adults.....	7,550,251	637,918	.....	8,188,169
Minors.....	7,295,397	431,241	.....	7,726,638
Protective Inspection and Regulations				
Banking, Securities and Insurance.....	2,176,518	15,971	.....	2,192,489
Fire Marshall (1).....	303,061	1,157	2,843,334	3,147,552
Public Service Commission.....	4,464,657	35,320	.....	4,499,977
Liquor Control.....	393,240	4,611	.....	397,851
Labor and Industry.....	2,104,868	32,165	.....	2,137,033
Motor Vehicle.....	4,317,997	21,553	.....	4,339,550
Oil Inspection.....	44,795	716	.....	45,511
Drivers License.....	3,918,802	36,662	.....	3,955,464
Other (2).....	2,283,382	11,743	.....	2,295,125
Militia and Civil Defense.....	3,293,561	121,744	.....	3,415,305
TOTAL PUBLIC SAFETY.....	\$ 58,804,302	\$ 2,301,068	\$ 3,084,088	\$ 64,189,458
HIGHWAYS				
Administration.....	33,568,276	2,318,815	.....	35,887,091
Maintenance.....	37,348,385	3,820,097	.....	41,168,482
Construction (3).....	.....	151,494,442	.....	151,494,442
Aids to Counties and Municipalities.....	.....	.....	73,716,723	73,716,723
TOTAL HIGHWAYS.....	\$ 70,916,661	\$157,633,354	\$ 73,716,723	\$ 302,266,738
CONSERVATION OF HEALTH				
General.....	9,702,554	131,118	5,570,636	15,404,308
Food Inspection.....	440,008	2,336	.....	442,344
Pollution Control.....	1,891,446	164,932	.....	2,056,378
Livestock Sanitary Board.....	711,155	257	.....	711,412
TOTAL CONSERVATION OF HEALTH.....	\$ 12,745,163	\$ 298,643	\$ 5,570,636	\$ 18,614,442
HOSPITALS				
Special Hospitals				
Mental.....	51,581,368	2,022,656	.....	53,604,024
Crippled Children.....	2,294,194	17,009	.....	2,311,203
Aid to University Hospitals.....	.....	.....	771,711	771,711
Aid to County Sanitoria.....	.....	.....	31,250	31,250
TOTAL HOSPITALS.....	\$ 53,875,562	\$ 2,039,665	\$ 802,961	\$ 56,718,188

TABLE 13 (Continued)
 CLASSIFICATION OF STATE DISBURSEMENTS
 Year Ended June 30, 1972

OBJECTS OF EXPENDITURES	OPERATION AND MAINTENANCE	CAPITAL OUTLAY	GRANTS AND SHARED TAXES	TOTAL
EXPENDITURES (Continued)				
WELFARE				
Administration (4).....	\$ 4,420,163	\$ 31,582	\$	\$ 4,451,745
Noninstitutional Care				
Aid to Blind.....	.....	.....	1,101,306	1,101,306
Aid to Families with Dependent Children..	.....	.....	82,494,782	82,494,782
Aid to Permanently and Totally Disabled..	.....	.....	42,573,627	42,573,627
Child Welfare, Crippled Children, etc....	2,424,220	11,133	1,771,854	4,207,207
Medical Assistance.....	.....	.....	93,318,147	93,318,147
Old Age Assistance.....	.....	.....	26,757,316	26,757,316
Veterans Aid.....	1,315,969	2,355	.....	1,318,324
Other.....	2,729,254	36,231	28,999,525	31,765,010
Veterans and Nursing Home.....	6,158,779	1,079,732	.....	7,238,511
TOTAL WELFARE.....	17,048,385	1,161,033	277,016,557	295,225,975
EDUCATION				
Administration.....	3,743,276	28,431	.....	3,771,707
Institutional				
State Colleges.....	61,022,684	23,139,501	.....	84,162,185
Junior Colleges.....	21,178,480	12,154,458	.....	33,332,938
Schools for Deaf and Blind.....	2,739,725	426,772	.....	3,166,497
Noninstitutional				
Vocational Rehabilitation.....	12,009,993	46,041	.....	12,056,034
Other (5).....	6,357,085	205,678	31,902,198	38,464,961
Aids to Local School Districts (6).....	.....	.....	485,558,128	485,558,128
Aids to University.....	.....	.....	112,609,831	112,609,831
TOTAL EDUCATION.....	\$107,051,243	\$ 36,000,881	\$ 630,070,157	\$ 773,122,281
LIBRARIES.....	94,215	10,629	1,467,429	1,572,273
PARKS AND RECREATION (7).....	4,515,501	2,013,820	.....	6,529,321
CONSERVATION OF NATURAL RESOURCES				
Agriculture.....	2,613,391	22,040	238,986	2,874,417
Conservation - General.....	6,179,424	385,685	1,799,585	8,364,694
Water, Soils and Minerals.....	1,299,223	99,526	.....	1,398,749
Lands and Forestry.....	4,471,080	526,483	.....	4,997,563
Game and Fish.....	5,590,446	1,202,507	.....	6,792,953
Soil Conservation Commission.....	361,647	442	.....	362,089
TOTAL CONSERVATION OF NATURAL RESOURCES.....	\$ 20,515,211	\$ 2,236,683	\$ 2,038,571	\$ 24,790,465
MISCELLANEOUS				
Manpower Services - Administration.....	16,381,928	770,527	.....	17,152,455
Benefits.....	94,547,789	.....	.....	94,547,789
Aeronautics.....	646,767	278,565	4,220,632	5,145,964
Economic Development.....	1,863,784	1,795	.....	1,865,579
Iron Range Resources.....	452,904	50,295	.....	503,199
Undistributed				
Apportionments to Local Governments (8)..	.....	.....	274,335,414	274,335,414
All Other.....	2,329,282	2,711	4,312,205	6,644,198
TOTAL MISCELLANEOUS.....	\$116,222,454	\$ 1,103,893	\$ 282,868,251	\$ 400,194,598
INTEREST				
Buildings.....	14,415,633	.....	.....	14,415,633
Highways.....	4,784,900	.....	.....	4,784,900
Funding.....	1,720,945	.....	.....	1,720,945
Aeronautics.....	134,885	.....	.....	134,885
State College Revenue Bonds.....	2,789,942	.....	.....	2,789,942
TOTAL INTEREST PAYMENTS.....	\$ 23,846,305	\$	\$	\$ 23,846,305
TOTAL EXPENDITURES (exclusive of debt redemption)	\$516,531,834	\$210,480,146	\$1,276,784,968	\$2,003,796,948
DEBT REDEMPTION				
Buildings.....	.....	.....	.....	\$ 15,259,000
Highways.....	.....	.....	.....	4,790,000
Aeronautics.....	.....	.....	.....	330,000
State College Revenue Bonds.....	.....	.....	.....	935,000
TOTAL DEBT REDEMPTION.....	.....	.....	.....	\$ 21,314,000

TABLE 13 (Continued)
CLASSIFICATION OF STATE DISBURSEMENTS
Year Ended June 30, 1972

OBJECTS OF EXPENDITURES	TOTAL
EXPENDITURES (Continued)	
SUMMARY	
Operation and Maintenance.....	\$ 516,531,834
Capital Outlay.....	210,480,146
Grants and Shared Taxes.....	1,276,784,968
Debt Redemption.....	21,314,000
TOTAL EXPENDITURES.....	\$2,025,110,948
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES	
TRUST, AGENCY, AND INVESTMENT FUND TRANSACTIONS	
Private Trust Fund Disbursements.....	\$ 3,964,117
Agency Fund Disbursements (9).....	583,792,737
Purchase of Investments.....	1,683,954,365
TOTAL TRUST, AGENCY, AND INVESTMENT FUND TRANSACTIONS.....	\$2,271,711,219
OTHER MISCELLANEOUS DISBURSEMENTS	
Refunds and Reimbursements Paid.....	\$ 145,546,277
Offset to Refunds and Reimbursements Received (10).....	6,405,103
Revolving Fund Disbursements.....	19,910,482
Stores for Resale.....	317,974
TOTAL OTHER MISCELLANEOUS DISBURSEMENTS.....	\$ 172,179,836
TOTAL STATE DISBURSEMENTS.....	\$4,469,002,003

- (1) Amount in "Grants and Shared Taxes" column represents the payment of surcharge on fire insurance premiums and the 2% insurance premium tax to municipalities.
- (2) Includes examining boards.
- (3) Includes County-Federal Aid Construction in the amount of \$8,391,500.
- (4) Includes Administration of special hospitals.
- (5) Includes State Contribution to Teachers Retirement in the amount of \$31,902,198.
- (6) Includes \$393,660 State tuition and transportation aid to counties which is subsequently paid to school districts as part of the county aid to school districts.
- (7) Includes Historical Society.
- (8) Includes Liquor Tax \$6,570,664, Cigarette Tax \$7,588,837, Inheritance Tax \$3,658,867, Bank Excise Tax \$3,960,209 and Sales Tax \$239,661,247.
- (9) See note 8 under receipts.
- (10) This offsetting entry represents refunds and reimbursements received. The various expenditure categories have been reduced by this amount.

TABLE 14
COMPARATIVE SUMMARY OF STATE RECEIPTS
For the Years Ended June 30, 1970, 1971 and 1972

SOURCES OF RECEIPTS	Year Ended June 30, 1970			Year Ended June 30, 1971			Year Ended June 30, 1972		
	Amount	% of Revenue	% of Receipts	Amount	% of Revenue	% of Receipts	Amount	% of Revenue	% of Receipts
REVENUE RECEIPTS									
TAXES									
Real and Personal Property.....	282,667	*	...	213,514	*	...	138,573	*	...
Gross Earnings									
Railroads.....	15,286,183	3.8	...	16,168,762	3.9	...	17,108,001	3.4	...
Freight Lines.....	413,383	...	...	368,138	...	...	388,404	...	...
Sleeping Car Companies.....	.....	...	...	.....	...	...	.....	...	...
Express Companies.....	10,610	...	...	5,965	...	...	5,074	...	...
Telegraph Companies.....	358,279	...	...	360,182	...	...	297,610	...	...
Telephone Companies.....	17,037,254	...	...	18,295,251	...	...	20,354,686	...	...
Insurance Premium.....	23,686,955	...	...	29,078,652	...	...	29,089,649	...	...
Cooperative Rural Electric Companies.....	27,351	...	...	28,226	...	...	29,179	...	...
Income									
Individual Corporation and Others.....	415,848,584	28.6	...	434,361,863	27.1	...	580,415,040	30.2	...
Bank Excise.....	9,713,265	...	...	15,142,195	...	...	14,903,262	...	...
Severance									
Royalty on Iron Ore.....	1,690,981	1.3	...	1,629,214	1.1	...	1,785,547	1.0	...
Occupation.....	11,206,101	...	...	9,312,019	...	...	7,291,734	...	...
Taconite.....	6,079,121	...	...	7,429,298	...	...	10,947,931	...	...
Sales									
General.....	195,619,538	27.2	...	212,721,267	26.7	...	257,128,849	25.4	...
Oleomargarine.....	3,555,828	...	...	3,696,010	...	...	4,002,357	...	...
Gasoline.....	122,880,149	...	...	130,649,957	...	...	136,411,792	...	...
Alcoholic Beverage.....	34,111,259	...	...	37,416,271	...	...	41,813,553	...	...
Cigarette.....	47,456,502	...	...	56,493,561	...	...	57,928,469	...	...
Tobacco Products.....	1,980,040	...	...	2,085,384	...	...	2,083,597	...	...
Business									
Aircraft.....	1,532,894	.1	...	1,663,138	.1	...	1,626,051	.1	...
Boxing.....	3,534	...	...	15,960	...	...	5,945	...	...
Vessel Tonnage.....	1,314	...	...	4,064	...	...	2,350	...	...
Nonbusiness									
Motor Vehicle.....	63,903,650	4.3	...	66,141,599	4.0	...	80,869,999	4.1	...
Aircraft.....	568,526	...	...	375,847	...	...	442,609	...	...
Motor Vehicle Recycling.....	.....	...	...	.....	...	...	261,156	...	...
All Other									
Inheritance.....	17,948,032	5.0	...	19,852,748	4.4	...	23,108,434	4.2	...
Gift.....	2,084,056	...	...	1,879,675	...	...	2,664,095	...	...
Mortgage Registry.....	389,331	...	...	468,813	...	...	598,820	...	...
Fire Marshall.....	691,480	...	...	759,020	...	...	852,561	...	...
Documents.....	2,563,527	...	...	2,751,258	...	...	3,738,750	...	...
Mobile Homes.....	3,446,267	...	...	4,605,116	...	...	687,100	...	...
Unemployment Compensation...	46,570,985	...	...	43,836,991	...	...	51,214,198	...	...
TOTAL TAXES.....	\$1,046,947,646	70.3	...	\$1,117,809,958	67.3	...	\$1,348,195,375	68.4	...
LICENSES AND PERMITS.....	\$ 15,160,758	1.0	...	\$ 17,678,468	1.1	...	\$ 19,976,853	1.0	...
INTERGOVERNMENTAL REVENUE									
Federal Grants									
Highways.....	\$ 108,569,678	...	...	\$ 102,918,193	...	...	\$ 101,614,271	...	...
Welfare.....	130,895,055	...	...	178,942,156	...	...	231,812,283	...	...
Education.....	56,122,040	...	...	71,947,679	...	...	75,473,621	...	...
All Other.....	31,266,700	...	...	43,655,382	...	...	66,139,675	...	...
TOTAL INTERGOVERNMENTAL REVENUE.....	\$ 326,853,473	21.9	...	\$ 397,463,410	23.9	...	\$ 475,039,850	24.2	...
CHARGES FOR SERVICES.....	\$ 53,983,675	3.6	...	\$ 75,228,363	4.5	...	\$ 80,868,197	4.1	...
FINES, FORFEITS, AND ESCHEATS...	\$ 1,519,328	.1	...	\$ 1,637,845	.1	...	\$ 1,895,413	.1	...
INTEREST EARNINGS.....	\$ 39,516,819	2.7	...	\$ 46,235,997	2.8	...	\$ 38,485,322	2.0	...
ALL OTHER REVENUE - UNCLASSIFIED	\$ 5,539,656	.4	...	\$ 4,104,211	.3	...	\$ 4,372,446	.2	...
TOTAL REVENUE RECEIPTS....	\$1,489,521,355	100.0	41.4	\$1,660,158,252	100.0	43.6	\$1,968,833,456	100.0	44.4
NONREVENUE RECEIPTS									
BORROWING.....	\$ 120,440,000	...	3.3	\$ 138,280,000	...	3.6	\$ 60,813,456	...	1.2
AGENCY, TRUST AND INVESTMENT FUND TRANSACTIONS.....									
OTHER MISCELLANEOUS RECEIPTS.....	\$ 113,837,335	...	3.2	\$ 151,766,790	...	4.0	\$ 170,950,684	...	4.0
TOTAL NONREVENUE RECEIPTS.	\$2,111,766,380	...	58.6	\$2,146,534,248	...	56.4	\$2,464,438,339	...	55.6
TOTAL RECEIPTS.....	\$3,601,287,735	...	100.0	\$3,806,692,500	...	100.0	\$4,433,271,795	...	100.0

NOTE: * Less than .1%

TABLE 15
COMPARATIVE SUMMARY OF STATE DISBURSEMENTS
For the Years Ended June 30, 1970, 1971 and 1972

OBJECTS OF EXPENDITURES	Year Ended June 30, 1970			Year Ended June 30, 1971			Year Ended June 30, 1972		
	Amount	% of State Only	% of Total Exp.	Amount	% of State Only	% of Total Exp.	Amount	% of State Only	% of Total Exp.
EXPENDITURES (including capital outlay)									
GENERAL GOVERNMENT									
Legislative.....	\$ 2,368,276	...	...	\$ 4,805,033	...	...	\$ 4,096,992	...	...
Executive.....	370,021	...	...	687,105	...	...	745,401	...	...
Judicial.....	2,897,862	...	...	3,004,852	...	...	3,520,145	...	...
Administrative Expense.....	25,820,736	...	...	22,686,406	...	...	28,214,771	...	...
TOTAL GENERAL GOVERNMENT.....	\$ 31,456,895	5.3	...	\$ 31,183,396	4.7	...	\$ 36,577,309	5.0	...
PUBLIC SAFETY									
Highways.....	\$ 45,804,796	7.7	...	\$ 52,170,722	7.8	...	\$ 61,105,370	8.4	...
HEALTH.....	226,886,330	38.3	...	212,752,137	31.9	...	228,550,015	31.4	...
HOSPITALS.....	7,412,801	1.2	...	8,314,366	1.2	...	13,043,806	1.8	...
WELFARE.....	55,460,102	9.3	...	55,942,045	8.4	...	55,915,227	7.7	...
EDUCATION.....	12,594,844	2.1	...	15,789,559	2.4	...	18,209,418	2.5	...
RECREATION - State Parks.....	118,985,055	20.1	...	140,000,374	21.0	...	143,052,124	19.7	...
CONSERVATION OF NATURAL RESOURCES.....	5,114,116	.9	...	6,035,738	.9	...	6,529,321	.9	...
MISCELLANEOUS.....	21,925,065	3.7	...	22,299,500	3.3	...	22,751,894	3.1	...
INTEREST PAYMENT.....	54,488,890	9.2	...	102,369,012	15.4	...	117,431,191	16.2	...
	12,955,626	2.2	...	19,704,364	3.0	...	23,846,305	3.3	...
TOTAL EXPENDITURES FOR STATE PURPOSES ONLY.....	\$ 593,124,520	100.0	38.4	\$ 666,561,213	100.0	37.1	\$ 727,011,980	100.0	36.3
GRANTS AND SHARED TAXES PAID TO LOCAL UNITS									
Public Safety.....	\$ 1,973,889	...	...	\$ 2,682,506	...	...	\$ 3,084,088	...	...
Conservation of Natural Resources.....	1,785,908	...	...	2,204,315	...	...	2,038,571	...	...
Highways.....	64,416,125	...	...	75,233,936	...	...	73,716,723	...	...
Hospitals.....	1,150,038	...	...	1,138,373	...	...	802,961	...	...
Welfare.....	166,774,552	...	...	231,118,572	...	...	277,016,557	...	...
Education.....	451,697,389	...	...	518,555,587	...	...	630,070,157	...	...
Miscellaneous Aids.....	12,646,513	...	...	10,066,182	...	...	15,720,497	...	...
GENERAL PURPOSE SHARED TAXES									
Gross Earnings.....	239,100	...	...	240,250	...	...	241,500	...	...
Taxonite.....	4,653,213	...	...	5,564,319	...	...	8,542,118	...	...
Vessel Tonnage.....	5,010	...	...	3,131	...	...	3,051	...	...
Inheritance.....	3,450,159	...	...	3,295,030	...	...	3,658,867	...	...
Bank Excise.....	7,053,105	...	...	10,144,251	...	...	3,960,209	...	...
Cigarette.....	6,765,794	...	...	7,542,299	...	...	7,588,837	...	...
Liquor.....	6,001,947	...	...	5,975,575	...	...	6,570,664	...	...
R.E.A.....	25,983	...	...	26,815	...	...	27,720	...	...
Mobile Home.....	2,142,195	...	...	3,246,174	...	...	4,081,202	...	...
Sales.....	219,224,954	...	...	252,475,024	...	...	239,661,247	...	...
TOTAL GRANTS AND SHARED TAXES.....	\$ 950,005,874	...	61.6	\$1,129,512,339	...	62.9	\$1,276,784,969	...	63.7
TOTAL EXPENDITURES.....	\$1,543,130,394	...	100.0	\$1,796,073,552	...	100.0	\$2,003,796,949	...	100.0
SUMMARY OF EXPENDITURES									
	Amount	% of Total		Amount	% of Total		Amount	% of Total	
EXPENDITURES									
FOR STATE PURPOSES ONLY									
Current Expense.....	\$ 360,825,817	10.1		\$ 437,146,602	11.5		\$ 516,531,834	11.6	
Capital Outlay.....	232,298,703	6.5		229,414,611	6.0		210,480,146	4.7	
TOTAL.....	\$ 593,124,520	16.6		\$ 666,561,213	17.5		\$ 727,011,980	16.3	
PAYMENTS TO LOCAL UNITS.....	\$ 950,005,874	26.5		\$1,129,512,339	29.6		\$1,276,784,968	28.5	
TOTAL EXPENDITURES (as above).....	\$1,543,130,394	43.1		\$1,796,073,552	47.1		\$2,003,796,948	44.8	
OTHER DISBURSEMENTS									
DEBT REDEMPTION.....	\$ 19,650,000	.5		\$ 18,619,000	.5		\$ 21,314,000	.5	
AGENCY, TRUST, AND INVESTMENT FUND DISBURSEMENTS.....	1,906,046,542	53.2		1,847,401,259	48.4		2,271,711,219	50.8	
OTHER MISCELLANEOUS DISBURSEMENTS.....	114,870,999	3.2		152,832,227	4.0		172,179,836	3.9	
TOTAL OTHER DISBURSEMENTS.....	\$2,040,567,541	56.9		\$2,018,852,486	52.9		\$2,465,205,055	55.2	
TOTAL DISBURSEMENTS.....	\$3,583,697,935	100.0		\$3,814,926,038	100.0		\$4,469,002,003	100.0	

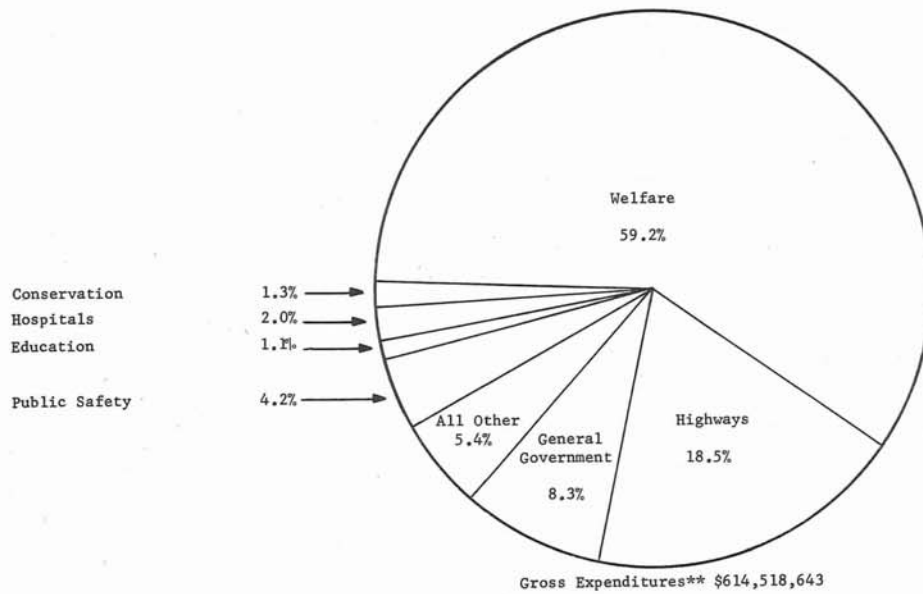
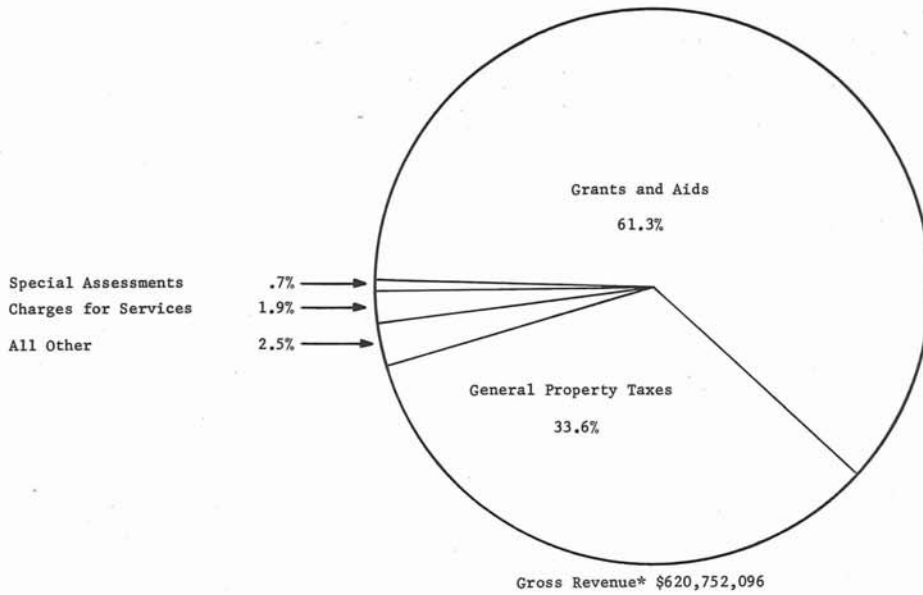
TABLE 16
STATE OF MINNESOTA
CHANGES IN GROSS BONDS OUTSTANDING 1970, 1971, and 1972

PURPOSE OF ISSUE	Outstanding Dec. 31, 1969	Issued 1970	Paid 1970	Outstanding Dec. 31, 1970	Issued 1971	Paid 1971	Outstanding Dec. 31, 1971	Issued 1972	Paid 1972	Outstanding Dec. 31, 1972
GENERAL OBLIGATION.....	\$301,557,000	\$150,000,000	\$18,385,000	\$433,172,000	\$59,280,000	\$19,745,000	\$472,707,000	\$90,870,000	\$23,275,000	\$540,302,000
REVENUE (1)	50,792,000	.....	615,000	50,177,000	.....	740,000	49,437,000	.....	770,000	48,667,000
REFUNDING.....	29,900,000	.....	2,140,000	27,760,000	.....	2,140,000	25,620,000	.....	2,140,000	23,480,000
TOTAL.....	\$382,249,000	\$150,000,000	\$21,140,000	\$511,109,000	\$59,280,000	\$22,625,000	\$547,764,000	\$90,870,000	\$26,185,000	\$612,449,000

NOTE: (1) State College Building Bonds.

GROSS REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FIGURE 9
THE COUNTIES - 1971



* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 10
THE COUNTIES
REVENUES

For the Years 1962 - 1971
(Millions of Dollars)

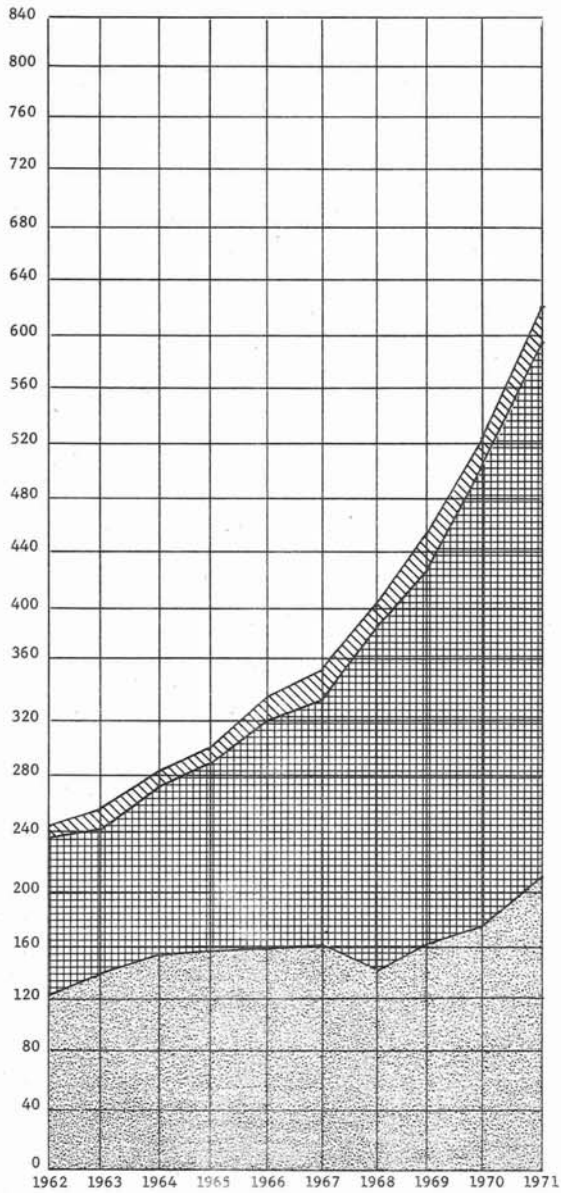
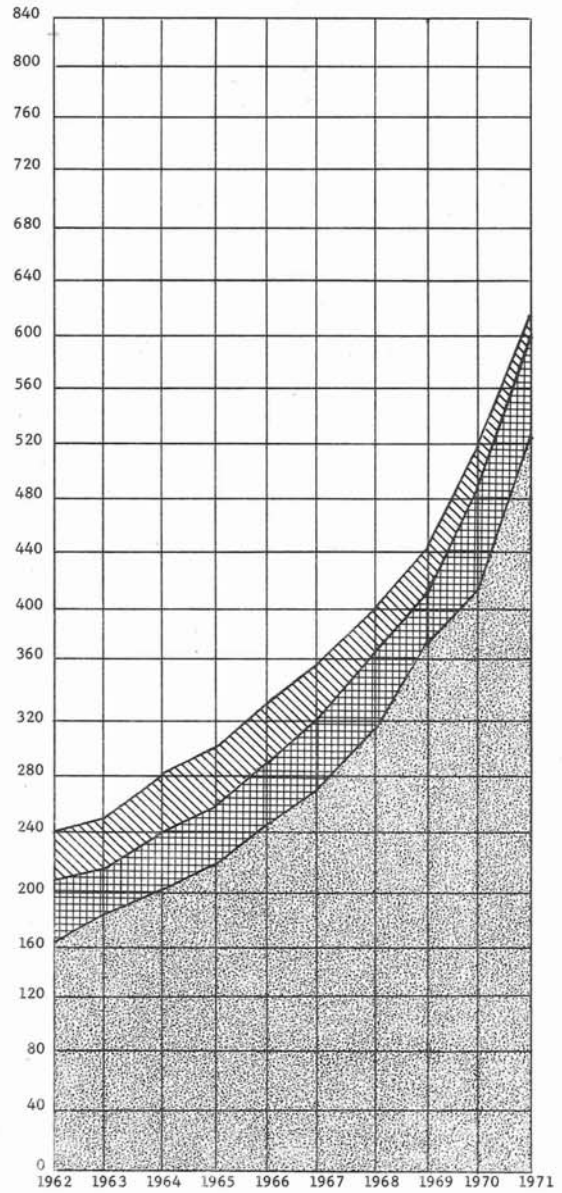


FIGURE 11
THE COUNTIES
EXPENDITURES

For the Years 1962 - 1971
(Millions of Dollars)



General
Property Taxes

Grants and Aids

All Other

Current Expense

Capital Outlay

Payments to
Other Units

FIGURE 12
THE COUNTIES BONDED INDEBTEDNESS

For the Years 1962 - 1971
(Millions of Dollars)

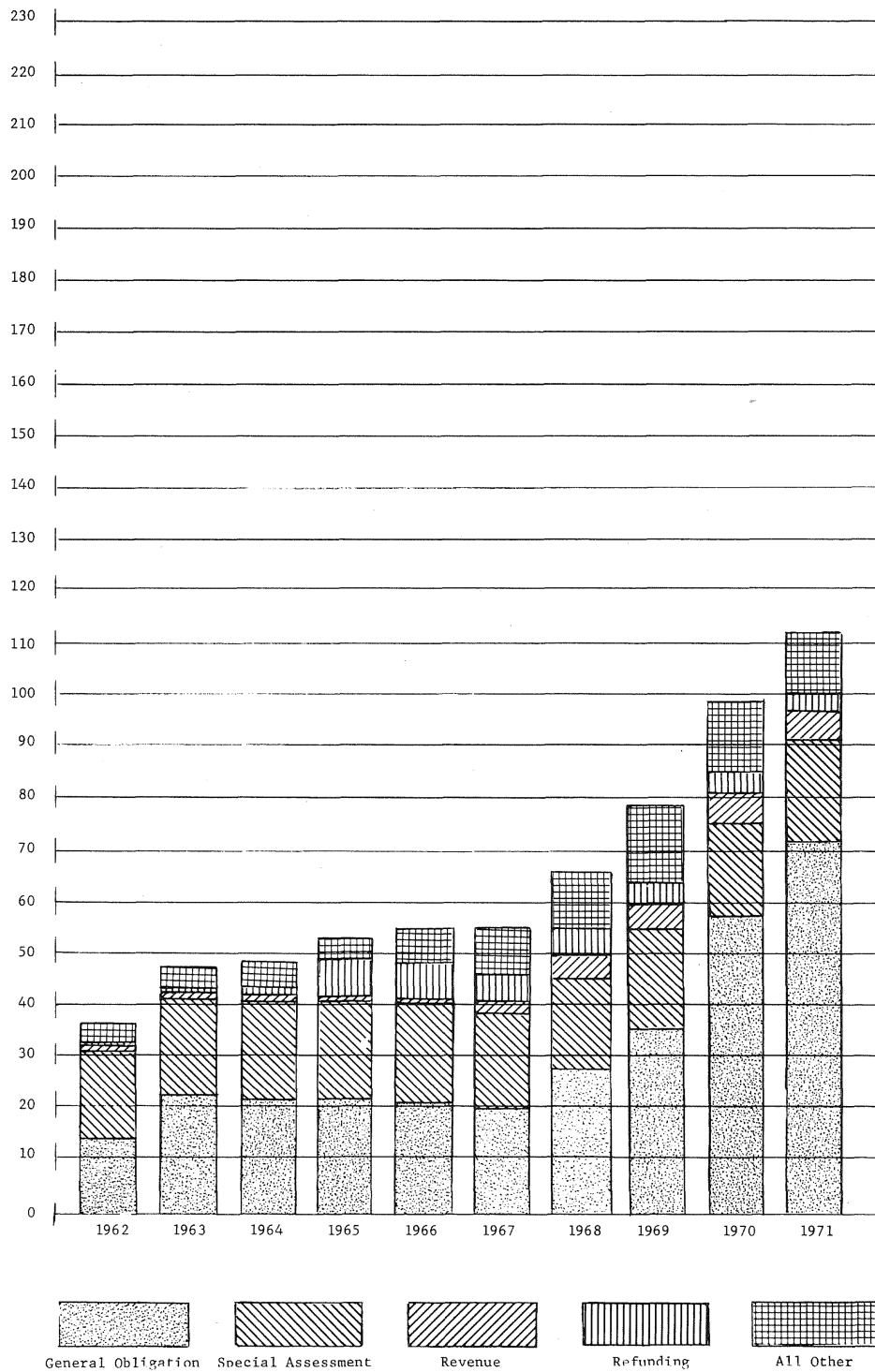


TABLE 17
REVENUES, EXPENDITURES AND BONDED DEBT OF COUNTIES
For the Years 1967, 1968, 1969, 1970 and 1971

SOURCES OF REVENUE	1967		1968		1969		1970		1971	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES.....	\$161,953,969	46.0	\$145,008,842	35.9	\$166,453,993	36.7	\$179,825,814	34.1	\$208,311,734	33.6
SPECIAL ASSESSMENTS.....	4,213,899	1.2	4,185,595	1.0	4,207,246	.9	3,688,501	.7	4,413,618	.7
INTERGOVERNMENTAL REVENUE										
State Shared Taxes.....	6,062,080	...	45,718,322	...	48,203,623	...	54,682,254	...	51,873,871	...
State Grants - Highways.....	38,104,124	...	44,525,247	...	48,938,604	...	52,281,536	...	56,367,889	...
State Grants - Welfare.....	115,171,801	...	134,111,241	...	149,996,178	...	198,959,120	...	260,440,932	...
State Grants - Education.....	7,137,128	...	6,963,727	...	4,317,720	...	1,574,247	...	1,590,878	...
State Grants - Other.....	1,774,026	...	1,742,586	...	3,347,702	...	2,427,508	...	2,871,573	...
Local Grants.....	4,088,109	...	4,676,945	...	5,038,895	...	5,019,143	...	5,630,473	...
Federal Grants.....	671,310	...	959,177	...	2,881,149	...	3,724,404	...	1,893,807	...
TOTAL INTERGOVERNMENTAL REVENUE..	\$173,008,578	49.1	\$238,697,245	59.0	\$262,723,871	57.9	\$318,668,212	60.5	\$380,669,423	61.3
CHARGES FOR SERVICES.....	6,196,878	1.8	7,530,178	1.9	8,050,772	1.8	9,469,977	1.8	12,050,790	1.9
ALL OTHER REVENUE.....	6,720,297	1.9	8,831,734	2.2	12,164,368	2.7	15,452,551	2.9	15,306,531	2.5
TOTAL REVENUE.....	\$352,093,621	100.0	\$404,253,594	100.0	\$453,600,250	100.0	\$527,105,055	100.0	\$620,752,096	100.0
OBJECTS OF EXPENDITURES										
EXPENDITURES (Including Capital Outlay)										
GENERAL GOVERNMENT.....	\$ 34,495,793	9.9	\$ 43,799,838	11.0	\$ 38,929,516	8.7	\$ 47,324,648	9.2	\$ 50,650,756	8.2
PUBLIC SAFETY.....	13,397,458	3.8	14,487,042	3.6	17,909,942	4.0	22,077,144	4.3	25,824,825	4.2
CONSERVATION OF NATURAL RESOURCES....	7,432,705	2.1	7,062,997	1.9	6,644,089	1.5	7,507,267	1.4	7,674,128	1.3
HIGHWAYS.....	78,737,123	22.5	79,210,132	19.8	99,589,728	22.2	105,858,347	20.5	113,593,406	18.5
HEALTH.....	2,768,992	.8	3,745,786	.9	7,554,725	1.7	8,645,336	1.7	8,476,190	1.4
HOSPITALS.....	9,050,697	2.6	8,986,135	2.3	9,515,069	2.1	10,151,747	2.0	12,564,782	2.0
WELFARE.....	171,970,230	49.1	205,190,578	51.5	227,909,387	50.9	283,046,787	54.9	363,964,512	59.2
EDUCATION.....	18,578,423	5.3	16,131,784	4.0	15,443,674	3.5	8,988,943	1.7	6,808,312	1.1
LIBRARIES.....	3,494,445	1.0	4,410,164	1.1	5,074,796	1.1	7,291,338	1.4	8,896,693	1.4
RECREATION.....	1,363,599	.4	2,549,291	.6	2,845,289	.6	2,602,413	.5	3,985,351	.7
UNCLASSIFIED.....	7,148,906	2.0	11,044,800	2.8	13,725,114	3.1	9,675,915	1.9	8,676,295	1.4
INTEREST PAYMENTS.....	1,766,493	.5	2,066,017	.5	2,737,433	.6	2,707,747	.5	3,403,393	.6
TOTAL EXPENDITURES.....	\$350,204,864	100.0	\$398,684,564	100.0	\$447,878,762	100.0	\$515,877,632	100.0	\$614,518,643	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1.....	\$ 55,293,514	...	\$ 55,443,392	...	\$ 66,753,446	...	\$ 78,178,230	...	\$ 98,470,297	...
Issued.....	5,120,000	...	16,493,080	...	17,210,285	...	26,819,000	...	21,751,240	...
Paid.....	4,970,122	...	5,183,026	...	5,785,501	...	6,526,933	...	7,846,574	...
Outstanding December 31.....	\$ 55,443,392	...	\$ 66,753,446	...	\$ 78,178,230	...	\$ 98,470,297	...	\$112,374,963	...

TABLE 18
FINANCIAL CONDITION OF COUNTIES
At December 31, 1971

COUNTY	COUNTY FUNDS (1)			BOND AND INTEREST AND DITCH FUNDS			
	Applicable Assets	Current Liabilities	Surplus or (Deficit)	Applicable Assets	LIABILITIES		Amount to be provided
					Bonds (2)	Other	
Aitkin.....	\$ 478,929	\$ 197,932	\$ 280,997	\$	\$ 275,000	\$ 8,415	\$ 283,415
Anoka.....	4,745,767	556,215	4,189,552	79,992	1,035,000	13,048	968,056
Becker.....	949,969	136,749	813,220	.....	800,000	33,995	833,995
Beltrami.....	1,646,054	366,117	1,279,937	.....	1,106,000	103,002	1,209,002
Benton.....	487,093	47,292	439,801	.....	.....	.....	.....
Big Stone.....	293,187	81,165	212,022	.....	.....	6,486	6,486
Blue Earth.....	1,056,663	429,068	627,595	11,543	214,000	5,323	207,780
Brown.....	1,056,674	177,124	879,550	704,386	2,673,000	105,530	2,074,144
Carlton.....	1,069,755	956,459	113,296	.....	.....	.....	.....
Carver.....	1,947,893	85,134	1,862,759	411,055	1,412,000	29,663	1,030,608
Cass.....	1,201,743	200,288	1,001,455	13,204	15,000	.....	1,796
Chippewa.....	980,599	69,200	911,399	.....	1,640,000	1,125,326	2,765,326
Chicago.....	1,504,082	63,228	1,440,854	.....	1,530,000	94,042	1,624,042
Clay.....	1,141,459	84,459	1,057,000	.....	415,000	4,100	419,100
Clearwater.....	907,721	113,264	794,457	668	422,000	.....	421,332
Cook.....	332,947	87,227	245,720	61,628	510,000	.....	448,372
Cottonwood.....	408,627	134,552	274,075	.....	.....	33,934	33,934
Crow Wing.....	2,160,841	222,572	1,938,269	.....	.....	.....	.....
Dakota.....	4,643,079	329,118	4,313,961	50,548	195,000	21,040	165,492
Dodge.....	324,612	117,354	207,258	5,978	.....	7,112	1,134
Douglas.....	1,300,711	529,578	771,133	66,477	110,000	.....	43,523
Faribault.....	156,702	175,234	(18,532)	.....	707,000	146,698	853,698
Fillmore.....	1,596,379	244,575	1,351,804	.....	1,204,000	.....	1,204,000
Freeborn.....	1,028,429	173,814	854,615	.....	927,000	856,720	1,783,720
Goodhue.....	1,409,631	280,645	1,128,986	529	.....	1,724	1,195
Grant.....	257,183	36,055	221,128	.....	.....	27,412	27,412
Hennepin.....	67,142,214	23,446,889	43,695,325	.....	45,750,000	15,878,644	61,628,644
Houston.....	853,083	91,318	761,765	.....	.....	.....	.....
Hubbard.....	564,936	62,761	502,175	228,925	640,000	.....	411,075
Isanti.....	242,357	102,323	140,034	.....	.....	.....	.....
Itasca.....	2,654,096	683,544	1,970,552	712,334	1,450,000	176,237	913,903
Jackson.....	1,071,890	57,930	1,013,960	37,264	103,000	178	65,914
Kanabec.....	1,005,469	155,684	849,785	12,684	1,255,000	.....	1,242,316
Kandiyohi.....	1,464,011	561,427	902,584	.....	2,779,480	603,936	3,383,416
Kittson.....	753,986	432,783	321,203	28,794	225,000	1,923	198,129
Koochiching.....	958,918	85,522	873,396	62,202	265,000	.....	202,798
Lac qui Parle.....	665,161	447,911	217,250	13,048	2,829,050	154,173	2,970,175
Lake.....	589,102	92,336	496,766	44,694	45,000	.....	306
Lake of the Woods.....	580,241	87,603	492,638	107,879	323,668	4,998	220,787
Le Sueur.....	640,506	134,350	506,156	47,183	636,000	37,113	625,930
Lincoln.....	437,393	122,849	314,544	881	.....	4,198	3,317
Lyon.....	2,005,399	208,449	1,796,950	15,777	.....	253,361	237,584
McLeod.....	1,190,353	144,341	1,046,012	16,026	330,000	68,909	382,883
Mahnomen.....	507,998	137,231	370,767	.....	40,000	479	40,479
Marshall.....	838,820	83,695	755,125	.....	405,000	66,128	471,128

TABLE 18 (Continued)
FINANCIAL CONDITION OF COUNTIES
At December 31, 1971

COUNTY	COUNTY FUNDS (1)			BOND AND INTEREST AND DITCH FUNDS			
	Applicable Assets	Current Liabilities	Surplus Or (Deficit)	Applicable Assets	LIABILITIES		Amount to be Provided
					Bonds (2)	Other	
Martin.....	\$ 878,703	\$ 168,909	\$ 709,794	\$	\$ 494,700	\$ 272,009	\$ 766,709
Meeker.....	1,503,265	349,802	1,153,463	.....	1,365,000	43,301	1,408,301
Mille Lacs.....	594,179	264,522	329,657	.....	390,000	53,540	443,540
Morrison.....	1,372,440	275,129	1,097,311	.....	.....	.....	.....
Mower.....	1,164,842	394,333	770,509	850	.....	1,619	769
Murray.....	658,955	135,243	523,712	.....	.....	13,207	13,207
Nicollet.....	723,010	243,718	479,292	350,929	1,740,000	134,829	1,523,900
Nobles.....	974,910	171,948	802,962	6,223	.....	77,196	70,973
Norman.....	592,326	159,506	432,820	.....	422,000	92,097	514,097
Olmsted.....	3,447,064	386,103	3,060,961	571,584	795,000	.....	223,416
Otter Tail.....	2,653,706	384,135	2,269,571	2,354	370,000	2,354	370,000
Pennington.....	474,072	199,926	274,146	.....	234,000	94,689	328,689
Pine.....	1,097,851	149,319	948,532	.....	270,000	12,490	282,490
Pipestone.....	504,503	56,742	447,761	44,303	175,000	.....	130,697
Polk.....	1,351,831	328,866	1,022,965	.....	2,070,000	198,860	2,268,860
Pope.....	250,522	103,006	147,516	131	20,000	.....	19,869
Ramsay.....	38,692,631	10,116,918	28,575,713	.....	13,555,000	3,890,539	17,445,539
Red Lake.....	353,164	50,050	303,114	284,848	468,500	12,271	195,923
Redwood.....	766,322	184,279	582,043	410,464	2,733,000	201,878	2,524,414
Renville.....	951,916	57,251	894,665	.....	419,000	647,777	1,066,777
Rice.....	1,396,564	225,792	1,170,772	2,738	190,000	55,579	242,841
Rock.....	1,063,463	33,833	1,029,630	.....	.....	.....	.....
Roseau.....	1,032,938	161,632	871,306	27,468	700,000	130,220	802,752
St. Louis.....	2,773,782	1,092,985	1,680,797	793,280	1,560,000	231,000	997,720
Scott (3).....	.....	.....	.....	.....	10,000	.....	10,000
Sherburne.....	430,530	84,676	345,854	.....	.....	.....	.....
Sibley.....	449,564	123,130	326,434	669,519	2,227,000	4,952	1,562,433
Stearns.....	2,046,151	641,944	1,404,207	.....	.....	.....	.....
Steele.....	1,089,082	240,138	848,944	.....	1,400,285	193,981	1,594,266
Stevens.....	524,712	29,899	494,813	2,355	.....	2,355	.....
Swift.....	858,445	122,843	735,602	309,026	780,000	18,784	489,758
Todd.....	615,023	102,881	512,142	.....	.....	.....	.....
Traverse.....	376,189	46,551	329,638	.....	.....	21,517	21,517
Wabasha.....	619,179	121,864	497,315	13,560	45,000	.....	31,440
Wadena.....	438,331	99,990	338,341	.....	840,000	104,892	944,892
Waseca.....	363,917	44,032	319,885	164,044	480,280	14,302	330,538
Washington.....	2,102,631	367,786	1,734,845	.....	3,235,000	2,136,071	5,371,071
Watsonwan.....	526,336	153,283	373,053	869	394,000	21,373	414,504
Wilkin.....	268,680	131,631	137,049	10,338	370,000	15,079	374,741
Winona.....	1,539,349	309,698	1,229,651	.....	490,000	10,023	500,023
Wright.....	2,563,826	538,585	2,025,241	1,157	.....	18,000	16,843
Yellow Medicine.....	408,348	195,429	212,919	122,583	1,866,000	27,873	1,771,290
TOTAL.....	\$197,745,914	\$52,081,671	\$145,664,243	\$6,522,322	\$112,374,963	\$28,628,504	\$134,481,145

NOTE: (1) Does not include Bond and Interest, and Ditch Funds or Trust and Agency Funds.
(2) For detail see Table 22.
(3) Balance sheet not prepared for 1971.

TABLE 19
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	ATKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN	CARLTON	CARVER	CASS
	11,403	154,401	24,372	26,373	20,841	7,941	52,322	28,887	28,072	28,331	17,323
	\$6,468,600	\$102,329,934	\$12,200,986	\$9,386,394	\$10,433,563	\$6,501,673	\$42,682,261	\$26,205,811	\$18,130,602	\$17,935,840	\$11,230,154
	\$ 801,345	\$ 6,800,085	\$ 1,368,528	\$ 1,190,852	\$ 781,502	\$ 586,581	\$ 2,631,087	\$ 1,841,301	\$ 2,159,996	\$ 1,887,980	\$ 1,524,200
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 812,794	\$ 5,597,563	\$ 1,269,530	\$ 1,067,489	\$ 689,511	\$ 555,952	\$ 2,375,398	\$ 1,590,724	\$ 1,892,267	\$ 1,658,658	\$1,450,736
SPECIAL ASSESSMENTS . . . . .	.....	1,216	.....	7,266	.....	3,248	57,960	261,901	.....	47,632	.....
LICENSES AND PERMITS	4,434	13,523	9,277	6,048	10,718	2,442	726	3,457	10,319	5,763	19,781
FINES, FORFEITS AND PENALTIES	20,713	182,958	22,896	25,757	7,955	9,509	16,255	7,830	51,607	48,654	24,987
INTERGOVERNMENTAL REVENUE											
Shared State Taxes	173,296	1,221,937	291,203	312,599	208,477	122,851	555,086	399,900	383,716	511,536	206,341
State Grants for Highways	662,440	575,197	728,938	708,001	309,825	280,015	695,900	562,987	546,555	226,153	806,352
State Grants for Welfare	1,400,358	5,991,694	2,380,894	2,899,791	1,015,195	525,054	2,370,497	1,047,823	1,911,208	1,271,891	2,183,575
State Grants for Education . . . . .	.....	.....	4,416	144,053	13,008	.....	.....	61,419	.....	134,451	.....
All other State Grants	4,467	81,361	10,369	41,409	.....	.....	71,120	4,045	52,684	3,124	.....
Federal Grants - all purposes	63,052	58,904	.....	.....	625	3,521	43,984	76,772	5,428	9,406	44,209
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$2,303,613	\$ 7,929,093	\$ 3,415,820	\$ 4,105,853	\$ 1,547,130	\$ 931,441	\$ 3,736,587	\$ 2,152,946	\$ 2,899,591	\$ 2,156,561	\$ 3,240,477
CHARGES FOR SERVICES	106,601	558,827	134,295	69,886	33,775	25,853	151,967	56,167	96,381	78,153	72,689
INTEREST EARNINGS	15,131	191,841	36,788	57,375	22,044	1,213	72,933	63,933	26,402	89,374	60,820
ALL OTHER REVENUE-UNCLASSIFIED	4,440	47,725	26,959	5,905	.....	333	14,051	1,041	23,498	21,931	510
TOTAL REVENUE RECEIPTS	\$3,267,726	\$ 14,522,746	\$ 4,915,565	\$ 5,345,579	\$ 2,311,133	\$1,529,991	\$ 6,425,877	\$ 4,137,999	\$ 5,000,065	\$ 4,106,726	\$ 4,870,000
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	5,000	.....	.....	555,155	.....	.....	86,310	369,443	.....	175,758	.....
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	\$ 5,000	\$	\$	\$ 555,155	\$	\$	\$ 86,310	\$ 369,443	\$	\$ 175,758	\$
REFUNDS RECEIVED	133,172	948,680	285,263	254,077	103,517	125,658	282,819	230,970	431,020	259,812	188,110
OFFSET TO REFUNDS PAID	15,543	.....	15,446	10,355	8,883	1,329	5,251	14,533	12,505	14,859	13,555
TRUST AND AGENCY RECEIPTS	2,804,294	95,325,625	5,949,317	5,480,486	4,727,954	2,376,115	11,056,017	4,994,506	6,788,376	8,188,439	3,672,058
SALE OF INVESTMENTS . . . . .	.....	.....	555,000	.....	14,000	.....	.....	686,271	.....	326,360	435,536
TOTAL NONREVENUE RECEIPTS	\$2,958,009	\$ 96,274,305	\$ 6,805,026	\$ 6,300,073	\$ 4,854,354	\$2,503,102	\$13,322,740	\$ 6,295,723	\$ 7,231,901	\$ 8,965,228	\$ 4,309,259
TOTAL RECEIPTS	\$6,225,735	\$110,797,051	\$11,720,591	\$11,645,652	\$ 7,165,487	\$4,033,093	\$19,748,617	\$10,433,722	\$12,231,966	\$13,071,954	\$ 9,179,259

TABLE 20
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN	CARLTON	CARVER	CASS
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT	\$ 249,092	\$ 1,663,100	\$ 257,560	\$ 293,414	\$ 201,782	\$ 161,248	\$ 620,007	\$ 329,701	\$ 585,486	\$ 417,248	\$ 374,239
PUBLIC SAFETY											
Sheriff	58,385	618,448	85,587	67,289	30,489	34,951	137,897	92,342	126,888	162,777	81,677
Correction	3,266	114,513	22,216	581	12,105	2,001	36,509	29,212	19,471	28,104	18,130
Other	13,249	37,634	8,194	31,184	4,406	894	14,922	11,041	15,739	9,622	33,539
TOTAL PUBLIC SAFETY	\$ 74,900	\$ 770,595	\$ 115,997	\$ 99,054	\$ 47,000	\$ 37,846	\$ 189,328	\$ 132,595	\$ 162,098	\$ 200,503	\$ 133,346
CONSERVATION OF NATURAL RESOURCES											
HIGHWAYS	30,480	79,404	46,973	28,968	22,404	43,156	108,573	89,000	52,761	89,624	36,282
Administration	59,297	150,092	25,878	56,213	34,187	23,936	43,637	36,023	50,191	43,977	33,366
Operation and Maintenance	317,476	591,325	389,384	362,627	235,683	187,182	935,984	319,278	429,503	417,217	555,100
TOTAL HIGHWAYS	\$ 376,773	\$ 741,417	\$ 415,262	\$ 418,840	\$ 269,870	\$ 211,118	\$ 979,621	\$ 355,301	\$ 479,694	\$ 461,194	\$ 588,466
CONSERVATION OF HEALTH											
HOSPITALS	92,234	225,503	105,472	53,038	34,013	32,647	81,348	72,177	113,195	79,741	40,288
WELFARE											
General Relief	53,111	371,731	166,032	199,132	46,585	28,826	179,156	175,920	290,764	81,424	250,820
Medical Assistance	570,030	2,434,369	1,117,448	1,044,895	580,138	209,787	992,912	442,239	1,252,084	494,472	631,658
Old Age Assistance	390,905	141,855	301,017	254,045	107,167	210,746	340,380	355,634	223,353	186,376	313,287
Aid to Dependent Children	228,898	3,140,936	567,952	702,237	209,508	114,131	670,231	153,388	548,727	340,753	551,439
Aid to Blind	7,118	9,813	15,856	12,823			3,979	5,149	6,025	2,163	10,439
Aid to Disabled	280,508	383,584	519,884	670,735	269,000	113,456	587,527	326,513	295,716	385,073	671,387
Other Welfare Costs	260,140	937,734	267,652	445,567	110,301	89,710	415,097	102,964	318,826	231,929	306,572
TOTAL WELFARE	\$1,790,710	\$ 7,420,022	\$ 2,955,841	\$ 3,329,434	\$1,322,699	\$ 770,635	\$ 3,191,743	\$ 1,561,807	\$ 2,935,495	\$ 1,722,120	\$2,735,602
SCHOOLS											
LIBRARIES	21,216		3,239	239,825	12,050	8,345	6,752	226,083	12,422	498,612	1,050
RECREATION	23,357	397,574	1,692	8,984	10,845		59,831	12,528	26,772	2,900	20,065
HISCELLANEOUS	6,368	407,051	5,690	2,721	3,637		30,927	616	29,732	7,836	
INTEREST PAYMENTS	94,852	38,323	35,160	38,150	52,112	18,952	94,715	75,379	78,465	170,185	66,041
TOTAL CURRENT EXPENSE	\$2,770,509	\$ 11,790,674	\$ 3,979,486	\$ 4,512,428	\$1,976,412	\$1,291,386	\$ 5,369,740	\$ 2,946,059	\$ 4,476,120	\$ 3,696,143	\$3,995,979
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS. AND EQUIPMENT	426,905	1,233,563	682,257	745,535	270,152	156,087	505,559	798,473	585,629	188,563	642,897
GENERAL COUNTY BUILDINGS	1,209	71,740	2,204	11,140	1,988		12,521	12,344	4,615	5,800	7,004
ALL OTHER	30,676	329,218	55,126	10,869	1,587	843	1,006,382	269,649	108,095	115,555	21,682
TOTAL CAPITAL OUTLAY	\$ 458,790	\$ 1,634,521	\$ 739,587	\$ 767,544	\$ 273,727	\$ 156,930	\$ 1,524,462	\$ 1,080,466	\$ 698,339	\$ 309,918	\$ 671,583
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	50,000	105,000	100,000			3,000	27,000	194,000		65,000	10,000
REFUNDS PAID	15,543		15,446	10,355	8,883	1,329	5,251	14,533	12,505	14,859	13,555
OFFSET TO REFUNDS RECEIVED	133,172	948,680	285,263	254,077	103,517	125,658	282,819	230,970	431,020	259,812	188,110
TRUST AND AGENCY PAYMENTS	2,893,881	95,574,588	5,892,718	5,414,792	4,749,860	2,406,322	11,096,582	4,966,796	6,718,739	8,157,094	3,620,396
PURCHASE OF INVESTMENTS			448,806				1,322,552	749,842		329,718	435,536
TOTAL DISBURSEMENTS	\$6,321,895	\$110,053,463	\$11,461,306	\$10,959,196	\$7,112,399	\$3,984,625	\$19,628,406	\$10,182,666	\$12,336,723	\$12,832,544	\$8,935,159

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT
	15,109 \$13,021,011 \$ 1,003,687	17,492 \$ 9,750,701 \$ 917,407	46,608 \$29,104,856 \$ 1,783,604	8,013 \$4,923,060 \$ 708,454	3,423 \$3,426,596 \$ 298,317	14,887 \$15,666,687 \$ 939,691	34,826 \$24,861,617 \$ 2,027,416	139,808 \$117,199,063 \$ 6,099,309	13,037 \$10,073,626 \$ 723,891	22,910 \$14,182,571 \$ 1,456,455	20,896 \$22,598,533 \$ 1,139,866
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 940,282	\$ 792,115	\$ 1,648,938	\$ 685,176	\$ 368,442	\$ 847,773	\$ 1,972,366	\$ 5,489,629	\$ 638,860	\$ 1,249,850	\$ 1,053,445
SPECIAL ASSESSMENTS	239,673	1,315	47,168	4,468	.....	28,977	.....	28,097	12,196	11,501	227,962
LICENSES AND PERMITS	172	19,821	3,189	2,890	6,982	2,421	13,226	13,390	750	19,176	306
FINES, FORFEITS AND PENALTIES	10,468	25,868	28,423	15,712	6,476	8,534	32,648	7,960	11,532	37,205	20,820
INTERGOVERNMENTAL REVENUE											
Shared State Taxes ³	209,267	231,158	363,555	136,977	189,613	214,854	414,929	931,379	170,647	408,568	203,738
State Grants for Highways ⁴	445,116	321,915	647,328	443,180	315,567	490,182	605,076	703,828	493,242	629,793	627,589
State Grants for Welfare	840,088	1,070,986	1,513,173	1,263,527	253,698	579,402	2,413,679	3,853,583	561,811	1,469,668	1,142,453
State Grants for Education	6,092	764	.....	72,841	.....	.....	.....	.....	.....	.....	.....
All other State Grants	11,201	1,955	136,205	5,044	4,500	5,053	174	61,446	.....	.....	7,413
Federal Grants - all purposes . . . . .	.....	2,316	32,000	1,000	320	.....	.....	.....	1,708	6,600	.....
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,511,764	\$ 1,629,094	\$ 2,692,261	\$1,922,569	\$ 763,698	\$ 1,289,491	\$ 3,433,858	\$ 5,550,236	\$ 1,227,408	\$ 2,514,629	\$ 1,981,193
CHARGES FOR SERVICES	31,791	72,479	135,174	190,634	25,056	28,975	86,112	295,958	20,736	113,352	35,543
INTEREST EARNINGS	24,861	39,114	82,886	14,884	1,250	25,290	88,696	258,972	2,316	47,615	21,000
ALL OTHER REVENUE-UNCLASSIFIED	13,486	1,213	4,078	994	420	4,643	11,056	13,479	1,606	9,893	1,052
TOTAL REVENUE RECEIPTS	\$ 2,772,497	\$ 2,581,019	\$ 4,642,117	\$2,837,327	\$1,172,324	\$ 2,236,104	\$ 5,637,962	\$ 11,657,721	\$ 1,915,404	\$ 4,003,221	\$ 3,341,321
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	5,995	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Refunding	500,844	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	506,839	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
REFUNDS RECEIVED	108,915	114,411	247,367	89,028	50,976	66,921	335,576	800,574	32,025	281,225	164,874
OFFSET TO REFUNDS PAID	1,717	8,303	12,117	8,026	399	19,358	31,628	2,422	3,623	25,942	6,406
TRUST AND AGENCY RECEIPTS	5,936,715	9,507,791	11,998,112	2,786,873	1,645,295	3,389,672	8,919,652	46,409,037	2,910,746	8,688,393	5,064,951
SALE OF INVESTMENTS	597,413	125,000	50,000	.....	50,000	.....	.....	10,758,651	.....	.....	.....
TOTAL NONREVENUE RECEIPTS	\$ 7,151,599	\$ 9,755,505	\$12,307,596	\$2,883,927	\$1,746,670	\$ 3,475,951	\$ 9,286,856	\$ 57,970,684	\$ 2,946,394	\$ 8,995,560	\$ 5,236,231
TOTAL RECEIPTS	\$ 9,924,096	\$12,336,524	\$16,949,713	\$5,721,254	\$2,918,994	\$ 5,712,055	\$14,924,818	\$ 69,628,405	\$ 4,861,798	\$12,998,781	\$ 8,577,552

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	CHIPPewa	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 236,804	\$ 248,565	\$ 454,201	\$ 153,086	\$ 152,403	\$ 231,644	\$ 526,863	\$ 1,165,745	\$ 168,559	\$ 290,229	\$ 284,429
PUBLIC SAFETY											
Sheriff	31,725	71,952	88,354	14,772	25,684	41,146	112,699	505,001	45,424	71,292	59,171
Correction	18,403	10,978	92,065	4,462	4,458	2,684	19,147	83,429	4,851	12,481	7,849
Other	1,650	7,116	4,029	4,346	5,228	4,847	5,838	18,634	2,250	13,177	6,337
TOTAL PUBLIC SAFETY	\$ 51,778	\$ 90,046	\$ 184,448	\$ 23,580	\$ 35,370	\$ 48,677	\$ 137,684	\$ 607,064	\$ 52,525	\$ 96,950	\$ 73,357
CONSERVATION OF NATURAL RESOURCES²	101,547	28,085	75,485	37,203	7,523	51,987	40,257	93,678	55,078	37,655	171,969
HIGHWAYS											
Administration	21,309	37,944	33,540	37,317	26,490	66,293	30,951	87,734	28,287	32,882	46,494
Operation and Maintenance	384,234	354,709	501,459	233,990	285,709	349,856	691,106	1,354,541	302,608	372,284	362,326
TOTAL HIGHWAYS	\$ 405,543	\$ 392,653	\$ 534,999	\$ 271,307	\$ 312,199	\$ 416,149	\$ 722,057	\$ 1,442,275	\$ 330,895	\$ 405,166	\$ 408,820
CONSERVATION OF HEALTH	30,422	61,325	67,763	154,808	19,541	28,553	140,288	188,657	22,575	72,815	22,800
HOSPITALS	.....	.....	.....	20,021	56,986	.....	.....	39,015	.....	46,788	.....
WELFARE											
General Relief	42,750	97,958	129,260	80,473	25,381	46,372	83,052	514,636	58,156	89,201	97,156
Medical Assistance	289,758	483,485	507,682	558,068	151,020	194,431	887,240	1,508,726	370,976	696,334	524,263
Old Age Assistance	98,472	256,336	292,071	144,638	23,633	75,406	172,746	205,121	76,619	523,717	333,341
Aid to Dependent Children	160,007	250,220	504,268	263,915	62,005	77,946	545,967	2,078,007	77,169	244,511	201,489
Aid to Blind	5,848	11,302	11,424	8,437	.....	6,070	20,509	16,480	1,741	7,312	2,280
Aid to Disabled	355,114	199,733	527,075	266,471	34,246	421,684	1,009,415	940,838	125,647	360,270	274,342
Other Welfare Costs ³	144,049	158,705	209,451	165,406	61,845	122,181	420,583	605,837	59,697	168,540	144,480
TOTAL WELFARE	\$ 1,095,998	\$ 1,457,739	\$ 2,181,231	\$ 1,467,408	\$ 358,130	\$ 944,090	\$ 3,139,512	\$ 5,869,645	\$ 770,005	\$ 2,089,885	\$ 1,577,351
SCHOOLS⁴	30,382	.....	.....	123,815	.....	250	498,347	.....	900	213,191	.....
LIBRARIES	63,440	13,394	26,000	7,031	5,930	1,000	26,670	429,100	500	.....	800
RECREATION ⁵	5,814	1,366	23,061	5,411	4,324	15,066	300	54,697	200	3,166	12,688
MISCELLANEOUS	47,449	68,530	73,724	18,226	40,853	13,660	147,463	347,885	67,618	132,416	70,606
INTEREST PAYMENTS	73,058	16,300	13,025	6,066	.....	2,142	.....	7,495	.....	.....	30,165
TOTAL CURRENT EXPENSE	\$ 2,142,235	\$ 2,378,003	\$ 3,633,937	\$ 2,287,962	\$ 993,259	\$ 1,753,218	\$ 5,379,441	\$ 10,245,256	\$ 1,468,855	\$ 3,388,261	\$ 2,652,985
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT	268,909	290,890	777,097	247,378	135,039	486,859	419,521	1,732,476	449,705	489,916	631,485
GENERAL COUNTY BUILDINGS	12,541	3,001	5,808	2,058	6,919	48,690	72,880	23,158	555	2,506	39,851
ALL OTHER	226,345	12,923	26,822	2,089	10,558	8,465	8,074	62,790	4,729	11,801	74,633
TOTAL CAPITAL OUTLAY	\$ 507,795	\$ 306,814	\$ 809,727	\$ 251,525	\$ 152,516	\$ 544,014	\$ 500,475	\$ 1,818,424	\$ 454,989	\$ 504,223	\$ 745,969
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	130,000	40,000	65,000	35,000	.....	.....	.....	20,000	.....	.....	73,000
REFUNDS PAID	1,717	8,303	12,117	8,026	399	19,358	31,628	2,422	3,623	25,942	6,406
OFFSET TO REFUNDS RECEIVED	108,915	114,411	247,367	89,028	50,976	66,921	335,576	800,574	32,025	281,225	164,874
TRUST AND AGENCY PAYMENTS	5,932,212	9,443,809	12,024,458	2,808,395	1,670,205	3,417,339	9,300,783	46,360,948	2,919,196	8,613,578	5,070,665
PURCHASE OF INVESTMENTS	638,003	.....	.....	6,702	.....	.....	.....	10,591,569	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 9,460,877	\$ 12,291,340	\$ 16,792,606	\$ 5,486,638	\$ 2,867,355	\$ 5,800,850	\$ 15,547,903	\$ 69,839,193	\$ 4,878,688	\$ 12,813,229	\$ 8,713,899

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC
	21,916 \$14,448,851 1,325,791	38,064 \$34,374,803 1,954,348	34,763 \$28,490,562 1,671,522	7,462 \$6,632,333 490,129	960,080 \$986,803,552 73,529,901	17,556 \$8,920,112 701,121	10,583 \$6,195,853 546,630	16,560 \$7,370,157 875,836	35,530 \$33,011,573 3,314,679	14,352 \$18,456,485 941,281	9,775 \$4,056,721 625,546
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 1,171,108	\$ 1,705,410	\$ 1,505,256	\$ 458,051	\$ 63,755,036	\$ 613,598	\$ 532,332	\$ 711,465	\$ 3,403,335	\$ 915,124	\$ 551,677
SPECIAL ASSESSMENTS . . . . .	.....	177,493	349	37,728	.....	.....	.....	.....	.....	49,241	.....
LICENSES AND PERMITS	2,420	2,395	4,246	42	118,581	9,763	7,267	4,927	15,705	556	1,734
FINES, FORFEITS AND PENALTIES	19,919	56,731	18,094	3,061	196,967	10,963	11,345	18,268	18,428	11,393	14,245
INTERGOVERNMENTAL REVENUE											
Shared State Taxes ³	382,185	406,814	462,171	112,369	15,437,936	246,707	108,030	209,803	656,025	189,894	231,541
State Grants for Highways ⁴	934,707	782,120	407,190	370,368	3,287,559	642,098	346,624	445,721	1,278,253	555,128	260,978
State Grants for Welfare	1,329,738	1,252,223	1,442,606	534,613	90,926,930	703,122	917,100	656,141	2,865,087	676,068	610,862
State Grants for Education	2,056	.....	32,216	.....	.....	.....	.....	9,237	.....	.....	.....
All other State Grants	1,295	741	29,595	.....	1,206,116	9,863	.....	1,819	41,606	4,254	.....
Federal Grants - all purposes . . . . .	.....	907	16,206	500	319,825	1,876	.....	7,267	135,756	.....	3,200
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,649,981	\$ 2,442,805	\$ 2,389,984	\$1,017,850	\$111,178,366	\$1,603,666	\$1,371,754	\$1,329,988	\$ 4,976,727	\$ 1,425,344	\$1,106,581
CHARGES FOR SERVICES	92,344	103,461	105,751	20,492	3,294,110	50,220	30,701	45,462	135,029	23,330	20,233
INTEREST EARNINGS	55,383	39,884	29,403	8,116	4,756,300	46,217	14,546	18,896	186,096	27,944	28,117
ALL OTHER REVENUE-UNCLASSIFIED	9,459	39,510	881	2,700	742,842	4,472	1,663	46,512	24,614	4,650	2,032
TOTAL REVENUE RECEIPTS	\$ 4,000,614	\$ 4,567,689	\$ 4,053,964	\$1,548,040	\$184,042,202	\$2,338,899	\$1,969,608	\$2,175,518	\$ 8,759,934	\$ 2,457,582	\$1,724,619
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	\$	\$	\$	\$	\$ 2,006,163	\$	\$	\$	\$	\$	\$
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	\$	\$	\$	\$	\$ 2,006,163	\$	\$	\$	\$	\$	\$
REFUNDS RECEIVED	71,724	202,560	148,542	61,988	1,183,153	125,563	96,582	106,557	495,220	71,118	82,595
OFFSET TO REFUNDS PAID	10,733	4,608	20,505	10,351	.....	4,741	8,401	29,012	8,639	26,362	13,809
TRUST AND AGENCY RECEIPTS	4,776,450	9,104,452	27,020,226	1,610,836	350,009,142	4,854,303	2,980,039	3,466,958	18,952,210	4,715,572	5,452,809
SALE OF INVESTMENTS	1,057,543	.....	1,097,589	.....	.....	197,081	.....	.....	.....	120,000	.....
TOTAL NONREVENUE RECEIPTS	\$ 5,916,450	\$ 9,311,620	\$28,286,862	\$1,683,175	\$353,198,458	\$5,181,688	\$3,085,022	\$3,602,527	\$19,456,069	\$ 4,933,052	\$5,549,213
TOTAL RECEIPTS	\$ 9,917,064	\$13,879,309	\$32,340,826	\$3,231,215	\$537,240,660	\$7,520,587	\$5,054,630	\$5,778,045	\$28,216,003	\$ 7,390,634	\$7,273,832

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT	\$ 265,057	\$ 449,508	\$ 444,177	\$ 136,769	\$ 11,584,400	\$ 245,338	\$ 192,634	\$ 238,276	\$ 777,490	\$ 205,163	\$ 183,233
PUBLIC SAFETY											
Sheriff	37,476	115,014	131,681	21,026	2,863,983	42,370	32,949	55,574	197,736	41,391	47,458
Corrections	37,886	50,099	26,486	2,446	5,259,776	6,010	8,140	6,485	24,388	2,077	9,053
Police	5,879	8,219	51,410	2,979	450,216	3,861	6,302	8,542	90,311	4,008	2,718
TOTAL PUBLIC SAFETY	\$ 81,241	\$ 173,332	\$ 209,577	\$ 26,451	\$ 8,573,975	\$ 52,241	\$ 47,391	\$ 70,601	\$ 312,435	\$ 47,476	\$ 59,229
CONSERVATION OF NATURAL RESOURCES											
	49,267	187,657	53,520	45,597	6,500	34,199	24,424	31,015	99,153	78,317	19,899
HIGHWAYS											
Administration	93,162	44,062	31,738	26,810	1,237,735	26,065	35,010	23,482	80,490	26,021	28,219
Operation and Maintenance	610,473	605,793	479,986	229,508	5,024,338	460,768	245,551	210,508	1,011,012	447,839	226,965
TOTAL HIGHWAYS	\$ 703,635	\$ 649,855	\$ 511,724	\$ 256,318	\$ 6,262,073	\$ 486,833	\$ 280,561	\$ 233,990	\$ 1,091,502	\$ 473,860	\$ 255,184
CONSERVATION OF HEALTH											
HOSPITALS	49,802	71,464	59,697	.....	1,425,369	9,275	14,471	43,045	152,247	29,903	9,012
WELFARE	.....	36,187	31,595	.....	9,862,939	.....	.....	.....	487,062	.....	80,259
WELFARE											
General Relief	46,834	49,818	55,381	12,639	5,332,358	30,718	34,207	37,605	538,943	40,853	18,653
Medical Assistance	546,906	710,844	896,689	233,245	37,966,891	318,738	435,873	387,087	1,555,958	176,344	287,690
Aid to Dependent Children	332,021	267,333	259,219	249,644	10,973,074	332,653	117,272	48,708	366,144	223,987	97,616
Aid to Blind	129,321	237,079	174,214	39,491	47,128,961	99,615	197,370	166,921	784,504	116,122	85,078
Aid to Disabled	3,125	3,471	9,360	9,614	575,516	5,049	5,066	5,418	5,050	5,649	.....
Other Welfare Costs	628,348	293,513	366,025	101,077	7,656,668	103,944	284,178	189,929	543,889	229,482	208,616
	103,241	213,975	187,464	56,467	14,338,660	97,413	101,249	110,005	511,481	111,542	119,640
TOTAL WELFARE	\$ 1,789,796	\$ 1,776,033	\$ 1,948,352	\$ 702,177	\$123,972,128	\$ 988,130	\$1,175,215	\$ 945,673	\$ 4,305,969	\$ 903,979	\$ 817,293
SCHOOLS											
	11,422	.....	74,301	.....	.....	.....	22,660	81,849	.....	.....	.....
LIBRARIES	.....	13,860	12,911	3,847	3,991,578	1,411	1,358	17,942	21,000	125	9,914
RECREATION	200	1,781	1,756	743	.....	943	.....	100	440	19,419	2,261
MISCELLANEOUS	61,177	19,191	89,483	33,750	1,295,574	54,112	39,987	55,094	269,878	35,906	10,299
INTEREST PAYMENTS	62,105	41,473	1,316	.....	1,210,721	.....	12,375	.....	.....	4,004	.....
TOTAL CURRENT EXPENSE	\$ 3,073,702	\$ 3,420,341	\$ 3,438,409	\$ 1,205,652	\$168,185,257	\$1,872,482	\$1,811,076	\$1,717,585	\$ 7,517,176	\$1,798,152	\$1,446,583
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT											
	1,149,075	917,252	676,190	278,553	9,846,045	470,346	265,095	511,430	1,322,141	537,944	132,476
GENERAL COUNTY BUILDINGS	4,369	1,458	3,011	158	1,326,306	8,101	6,354	73,470	59,606	5,862	787
ALL OTHER	36,403	202,536	100,909	.....	1,943,614	6,022	8,583	80,091	18,559	13,934	10,828
TOTAL CAPITAL OUTLAY	\$ 1,189,847	\$ 1,121,246	\$ 780,110	\$ 278,711	\$ 13,115,965	\$ 484,469	\$ 280,032	\$ 664,991	\$ 1,400,306	\$ 557,740	\$ 144,091
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	100,000	129,000	19,410	.....	1,200,000	.....	50,000	.....	.....	10,000	.....
REFUNDS PAID	10,733	4,608	20,505	10,351	.....	4,741	8,401	29,012	8,639	26,362	13,809
OFFSET TO REFUNDS RECEIVED	71,724	202,560	148,542	61,988	1,183,153	125,563	96,582	106,557	495,220	71,118	82,595
TRUST AND AGENCY PAYMENTS	4,768,043	9,124,860	26,946,065	1,606,144	324,375,881	4,987,199	2,879,021	3,479,818	18,854,555	4,788,733	5,058,452
PURCHASE OF INVESTMENTS	983,326	.....	807,807	.....	.....	297,081	.....	.....	.....	100,000	.....
TOTAL DISBURSEMENTS	\$10,197,375	\$14,002,615	\$32,160,848	\$ 3,162,846	\$508,060,256	\$7,771,535	\$5,125,112	\$5,997,963	\$28,275,896	\$7,352,105	\$6,745,530

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	KANDIYOHI 30,548 \$21,212,461 2,295,583	KITTSOON 6,853 \$8,555,335 592,528	KOOCHICHING 17,131 \$11,570,730 1,286,052	LAC QUI 11,164 \$10,828,455 766,895	LAKE 13,351 \$6,099,957 542,920	LAKE OF THE WOODS 3,987 \$1,369,868 288,092	LE SUEUR 21,332 \$15,024,152 1,371,047	LINCOLN 8,143 \$6,773,021 546,244	LYON 24,273 \$18,981,000 1,372,093	MC LEOD 27,662 \$19,397,333 1,359,475	MAHNOMEN 5,638 \$3,671,754 345,178
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 2,044,807	\$ 584,223	\$ 1,259,591	\$ 701,881	\$ 457,931	\$ 281,116	\$ 1,195,557	\$ 498,045	\$ 1,192,585	\$ 1,140,089	\$ 318,236
SPECIAL ASSESSMENTS	143,949	20,479	.....	200,578	.....	3,199	65,002	7,195	56,753	94,353	4,401
LICENSES AND PERMITS	5,243	70	6,780	355	6,530	3,511	8,254	172	1,553	6,651	1,038
FINES, FORFEITS AND PENALTIES	37,791	5,771	20,056	4,382	12,968	4,963	11,841	9,290	10,117	21,038	8,350
INTERGOVERNMENTAL REVENUE											
Shared State Taxes 3	587,074	84,091	302,206	174,821	396,319	113,090	325,326	135,889	332,174	359,408	106,647
State Grants for Highways 4	829,230	985,999	628,207	531,867	481,806	227,878	448,924	425,736	527,554	393,234	300,298
State Grants for Welfare	1,605,853	499,865	1,553,636	602,352	399,182	228,592	1,071,749	538,035	1,144,641	834,358	553,543
State Grants for Education	149,722	.....	9,907	.....	.....	4,250	.....	.....	.....	.....	5,047
All other State Grants	3,411	30,495	11,935	14,486	88,000	2,871	11,875	16,917	63,000	589	2,425
Federal Grants - all purposes . . . . .	.....	19,956	3,449	48,641	123,589	2,670	20,250	.....	72,296	.....	.....
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	3,175,290	1,620,406	2,509,340	1,372,167	1,488,896	579,351	1,878,124	1,116,577	2,139,665	1,587,589	967,960
CHARGES FOR SERVICES	141,190	34,944	70,856	27,168	27,567	18,056	70,805	18,371	76,619	62,348	8,785
INTEREST EARNINGS	36,203	21,614	27,589	70,083	34,948	17,250	13,652	7,500	87,397	35,740	12,122
ALL OTHER REVENUE-UNCLASSIFIED	25,021	6,780	496	8,200	5,627	655	808	10	5,650	2,008	1,036
TOTAL REVENUE RECEIPTS	\$ 5,609,494	\$2,294,287	\$3,894,708	\$2,384,814	\$2,034,467	\$ 908,101	\$3,244,043	\$1,657,160	\$ 3,570,339	\$ 2,949,816	\$1,321,928
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REFUNDS RECEIVED	237,722	78,559	147,947	103,740	77,654	54,493	140,386	45,828	110,409	193,000	50,124
OFFSET TO REFUNDS PAID	9,502	6,330	1,457	485	381	445	19,563	3,712	.....	73,046	5,061
TRUST AND AGENCY RECEIPTS	9,710,327	2,855,893	5,729,023	3,465,287	2,702,837	1,156,334	4,425,795	2,237,548	6,569,112	11,409	2,054,838
SALE OF INVESTMENTS	367,112	32,748	.....	865,257	29,543	.....	123,959	.....	4,500	7,016,008	20,000
TOTAL NONREVENUE RECEIPTS	\$10,324,663	\$2,973,530	\$5,878,427	\$4,434,769	\$2,810,415	\$1,211,272	\$4,709,703	\$2,287,088	\$ 6,684,021	\$ 7,293,463	\$2,130,023
TOTAL RECEIPTS	\$15,934,157	\$5,267,817	\$9,773,135	\$6,819,583	\$4,844,882	\$2,119,373	\$7,953,746	\$3,944,248	\$10,254,360	\$10,243,279	\$3,451,951

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	KANDIYOHI	KITTSON	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON	MC LEOD	MAHNOMEN
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 405,139	\$ 195,783	\$ 244,040	\$ 172,093	\$ 222,112	\$ 127,228	\$ 290,729	\$ 147,813	\$ 281,620	\$ 363,980	\$ 135,377
PUBLIC SAFETY											
Sheriff	122,986	27,931	107,856	30,669	67,512	12,552	75,773	26,601	57,126	67,694	15,983
Correction	52,198	3,721	6,464	3,507	9,106	17	7,160	2,719	10,154	11,019	3,249
Other	17,348	5,916	1,470	2,191	14,835	6,617	5,078	1,132	5,899	3,785	1,858
TOTAL PUBLIC SAFETY	192,532	37,568	115,790	36,367	91,453	19,186	88,011	30,452	73,179	82,498	21,090
CONSERVATION OF NATURAL RESOURCES ²	137,479	46,793	16,250	91,590	11,372	13,484	93,546	40,060	98,982	229,062	16,042
HIGHWAYS											
Administration	65,581	79,154	55,410	22,602	27,807	25,755	80,587	21,132	22,141	68,727	14,521
Operation and Maintenance	818,499	606,101	389,276	352,697	447,048	159,624	487,186	221,368	425,913	390,423	139,295
TOTAL HIGHWAYS	884,080	685,255	444,686	375,299	474,855	185,379	567,773	242,500	448,054	459,150	153,816
CONSERVATION OF HEALTH	118,780	9,346	19,792	10,412	58,116	4,248	71,750	9,489	90,966	34,147	7,645
HOSPITALS . . . . .	.....	7,008	.....	.....	.....	965	.....	.....	.....	.....	546
WELFARE											
General Relief	69,467	38,542	178,697	29,819	35,491	8,399	47,101	29,691	149,972	43,509	44,535
Medical Assistance	888,429	234,378	635,407	254,454	151,489	62,639	487,444	362,194	586,102	409,899	213,407
Old Age Assistance	269,385	141,199	105,960	63,176	58,723	11,650	292,359	74,987	109,076	230,293	125,322
Aid to Dependent Children	322,943	19,396	393,947	41,959	87,981	16,648	263,656	29,997	284,950	154,833	67,657
Aid to Blind	2,535	4,941	11,661	.....	734	.....	3,747	.....	5,551	3,074	5,128
Aid to Disabled	324,644	170,697	516,228	330,013	91,607	156,206	245,388	148,029	300,433	227,613	138,223
Other Welfare Costs ³	277,638	74,090	320,403	79,052	93,322	49,066	129,178	41,481	136,785	114,641	78,105
TOTAL WELFARE	2,155,041	683,243	2,162,303	798,473	519,347	304,608	1,468,873	686,379	1,572,869	1,183,862	672,377
SCHOOLS ⁴	454,592	.....	126,557	.....	.....	19,344	2,291	7,250	1,800	31,052	32,772
LIBRARIES	55,571	.....	7,969	17,481	19,909	1,735	5,404	600	39,220	4,000	500
RECREATION ⁵	22,878	75	12,290	1,157	13,063	2,611	43,094	17,725	17,216	8,212	150
MISCELLANEOUS	88,092	911	115,586	38,686	50,766	35,196	62,443	35,131	88,645	73,924	31,745
INTEREST PAYMENTS	109,499	7,748	.....	123,620	1,590	4,120	35,841	.....	.....	12,753	.....
TOTAL CURRENT EXPENSE	4,623,683	1,673,730	3,265,263	1,665,178	1,462,583	718,104	2,729,755	1,217,399	2,712,551	2,482,640	1,072,060
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT											
GENERAL COUNTY BUILDINGS	634,340	729,165	426,837	637,087	528,081	93,337	347,484	368,790	445,310	293,325	108,686
ALL OTHER	9,289	2,574	2,748	1,270	4,954	378	5,892	.....	.....	14,612	1,424
TOTAL CAPITAL OUTLAY	98,635	674	15,176	13,918	10,483	3,072	7,327	5,706	4,548	41,490	20,000
TOTAL CAPITAL OUTLAY	742,264	732,413	444,761	652,275	543,518	96,787	360,703	374,496	449,858	349,427	130,110
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	219,460	15,000	.....	214,350	15,000	9,664	113,000	.....	.....	3,000	.....
REFUNDS PAID	9,502	6,330	1,457	485	381	445	19,563	3,712	3,278	11,409	5,061
OFFSET TO REFUNDS RECEIVED	237,722	78,559	147,947	103,740	77,654	54,493	140,386	45,828	110,409	73,046	50,124
TRUST AND AGENCY PAYMENTS	9,785,559	2,833,598	5,700,988	3,463,767	2,720,664	1,144,379	4,399,992	2,243,080	6,611,481	7,022,290	1,926,549
PURCHASE OF INVESTMENTS	370,000	35,000	20,000	692,275	19,045	.....	125,000	.....	.....	.....	.....
TOTAL DISBURSEMENTS	\$15,988,190	\$5,374,530	\$9,580,416	\$6,792,070	\$4,838,845	\$2,023,872	\$7,888,399	\$3,884,515	\$9,887,577	\$9,941,812	\$3,183,904

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	MARSHALL 13,060 \$11,460,99C 764,010	MARTIN 24,316 \$28,545,539 1,373,825	MEEKER 18,387 \$13,494,832 1,238,826	MILLE LACS 15,703 \$8,004,420 940,587	MORRISON 26,949 \$11,802,420 1,669,569	MOWER 43,783 \$31,946,895 2,092,983	MURRAY 12,508 \$12,729,792 706,761	NICOLLET 24,518 \$16,835,854 1,146,988	NOBLES 23,208 \$20,714,944 1,519,742	NORMAN 10,008 \$8,944,832 593,042	OLMSTED 84,104 \$78,093,527 4,942,163
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 751,629	\$ 1,239,171	\$ 1,072,934	\$ 781,820	\$ 1,429,462	\$ 1,858,085	\$ 639,358	\$ 1,003,209	\$ 1,355,800	\$ 731,569	\$ 4,433,533
SPECIAL ASSESSMENTS	121,108	137,518	26,536	3,728	.....	2,696	21,892	132,108	26,940	71,314	.....
LICENSES AND PERMITS	215	385	210	5,437	9,468	3,226	222	2,742	2,853	848	20,477
FINES, FORFEITS AND PENALTIES	17,405	17,325	25,549	14,974	15,014	33,818	8,625	27,590	13,231	8,772	61,613
INTERGOVERNMENTAL REVENUE											
Shared State Taxes 3	137,040	282,108	339,941	316,016	458,278	562,793	163,096	267,804	350,533	139,138	1,066,419
State Grants for Highways 4	1,016,421	742,947	445,316	510,890	601,526	701,022	480,741	392,267	495,554	584,957	866,837
State Grants for Welfare	803,996	719,779	778,964	1,417,220	2,234,385	1,853,536	479,766	914,853	925,980	598,606	3,369,509
State Grants for Education	22,689	.....	.....	22,568	99,172	.....	.....	3,462	58,863	.....	.....
All other State Grants	18,008	23,645	.....	1,216	.....	14,097	7,193	.....	902	28,244	27,979
Federal Grants - all purposes	12,555	.....	2,527	61,808	9,396	3,391	.....	6,196	5,222	33,863	22,338
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,173
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,010,709	\$ 1,768,479	\$ 1,566,748	\$ 2,329,718	\$ 3,402,757	\$ 3,134,839	\$ 1,130,796	\$ 1,589,582	\$ 1,837,054	\$ 1,384,808	\$ 5,392,255
CHARGES FOR SERVICES	44,342	87,918	80,026	58,224	51,935	131,477	24,440	128,265	90,717	34,350	231,186
INTEREST EARNINGS	29,738	11,514	41,371	24,414	76,900	85,054	28,998	56,705	40,644	22,496	249,417
ALL OTHER REVENUE-UNCLASSIFIED	360	1,437	904	792	8,498	46,697	910	17,593	12,401	7,745	24,536
TOTAL REVENUE RECEIPTS	\$ 2,975,506	\$ 3,263,747	\$ 2,814,278	\$ 3,219,107	\$ 4,994,034	\$ 5,295,892	\$ 1,855,241	\$ 2,957,794	\$ 3,379,640	\$ 2,261,902	\$ 10,413,017
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	\$	\$ 137,000	\$	\$	\$	\$	\$	\$ 272,587	\$	\$	\$
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	\$	\$ 137,000	\$	\$	\$	\$	\$	\$ 272,587	\$	\$	\$
REFUNDS RECEIVED	104,652	123,346	249,170	165,886	124,454	242,266	67,480	163,456	157,498	173,795	466,009
OFFSET TO REFUNDS PAID	119,356	5,011	5,619	9,947	20,542	2,611	1,968	4,491	4,287	147,630	21,554
TRUST AND AGENCY RECEIPTS	5,885	6,247,283	8,435,615	3,651,456	6,909,872	10,171,650	4,087,607	4,467,709	5,951,854	16,878	26,131,968
SALE OF INVESTMENTS	3,936,071	.....	66,961	.....	.....	.....	.....	573,178	.....	3,042,734	59,278
TOTAL NONREVENUE RECEIPTS	\$ 4,165,964	\$ 6,512,640	\$ 8,757,365	\$ 3,827,289	\$ 7,054,868	\$ 10,416,527	\$ 4,157,055	\$ 5,481,421	\$ 6,113,639	\$ 3,381,037	\$ 26,678,809
TOTAL RECEIPTS	\$ 7,141,470	\$ 9,776,387	\$ 11,571,643	\$ 7,046,396	\$ 12,048,902	\$ 15,712,419	\$ 6,012,296	\$ 8,439,215	\$ 9,493,279	\$ 5,642,939	\$ 37,091,826

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 232,790	\$ 254,901	\$ 268,905	\$ 240,878	\$ 490,779	\$ 508,558	\$ 190,989	\$ 276,101	\$ 296,609	\$ 197,735	\$ 1,123,113
PUBLIC SAFETY											
Sheriff	48,935	59,605	47,007	78,645	63,065	167,986	38,252	75,732	76,041	26,732	381,539
Corrections	6,843	24,473	3,812	9,605	15,397	83,194	1,881	17,756	12,399	6,639	58,210
Other	7,101	4,766	12,109	16,636	9,827	2,814	6,039	7,807	3,158	901	35,596
TOTAL PUBLIC SAFETY	62,879	88,844	62,928	104,886	88,289	253,994	46,172	101,295	91,598	34,272	475,345
CONSERVATION OF NATURAL RESOURCES ²	74,518	141,185	49,823	23,316	25,151	90,280	65,091	111,754	78,875	112,820	91,021
HIGHWAYS											
Administration	39,761	40,729	31,831	32,076	59,397	79,096	41,183	39,518	27,884	34,851	51,694
Operation and Maintenance	377,713	675,523	244,365	257,739	313,228	726,699	320,462	366,032	398,477	406,234	562,480
TOTAL HIGHWAYS	417,474	716,252	276,196	289,815	372,625	805,795	361,645	405,550	426,361	441,085	614,174
CONSERVATION OF HEALTH	26,354	56,000	62,695	32,849	37,537	136,213	19,311	83,337	78,578	15,793	622,840
HOSPITALS . . . . .	.....	.....	84	.....	.....	46,368	.....	.....	53,000	.....	.....
WELFARE											
General Relief	42,517	57,938	32,377	207,764	62,672	302,780	36,191	42,141	98,413	31,252	271,624
Medical Assistance	316,488	337,952	445,668	808,009	1,236,579	1,132,991	184,762	417,516	274,421	204,350	1,707,946
Old Age Assistance	105,527	87,862	252,753	208,474	215,108	279,422	76,157	102,373	87,597	223,952	448,989
Aid to Dependent Children	95,731	147,015	119,867	289,909	349,530	625,391	75,193	252,427	212,198	54,059	894,674
Aid to Blind	445	1,944	400	5,258	6,029	7,058	1,697	2,049	2,867	4,000	11,130
Aid to Disabled	366,671	254,204	182,877	185,787	615,428	272,440	234,329	322,645	508,886	213,251	590,168
Other Welfare Costs	103,111	122,743	104,351	232,564	296,948	258,898	85,285	91,334	146,146	81,677	636,301
TOTAL WELFARE	1,030,490	1,009,658	1,138,293	1,937,765	2,782,294	2,878,980	693,614	1,230,485	1,330,528	812,541	4,560,832
SCHOOLS ²	59,038	.....	2,329	25,357	414,048	.....	2,138	16,110	196,672	.....	.....
LIBRARIES	5,592	79,568	6,500	14,807	25,546	40,283	.....	37,876	96,164	23,977	88,300
RECREATION ²	165	332	10,970	50	275	1,280	2,526	20,283	30,223	266	106,093
MISCELLANEOUS	44,724	62,014	47,148	68,345	56,517	97,100	34,609	121,326	68,286	24,489	67,827
INTEREST PAYMENTS	23,934	21,975	5,260	32,460	.....	.....	.....	71,953	.....	14,238	21,420
TOTAL CURRENT EXPENSE	\$1,977,958	\$2,430,729	\$ 1,931,131	\$2,770,528	\$ 4,293,061	\$ 4,858,851	\$1,416,095	\$2,476,070	\$2,746,894	\$1,677,216	\$ 7,770,965
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT	691,187	658,923	564,594	562,812	352,714	724,376	413,319	444,015	653,121	451,204	1,325,450
GENERAL COUNTY BUILDINGS	2,267	1,899	3,193	12,845	113,884	56,684	3,781	8,105	7,514	140	296,374
ALL OTHER	51,430	120,678	26,266	11,607	8,068	13,932	23,932	147,623	34,239	942	140,880
TOTAL CAPITAL OUTLAY	744,884	781,500	594,053	587,264	474,666	794,992	441,032	599,743	694,874	452,286	1,762,704
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	66,000	91,500	20,000	60,000	.....	.....	.....	185,000	.....	72,000	200,000
REFUNDS PAID	5,885	5,011	5,619	9,947	20,542	2,611	1,968	4,491	4,287	16,878	21,554
OFFSET TO REFUNDS RECEIVED	119,356	123,346	249,170	165,886	124,454	242,266	67,480	163,456	157,498	147,630	466,009
TRUST AND AGENCY PAYMENTS	3,927,655	6,237,177	8,391,605	3,647,927	6,930,990	10,124,651	4,134,941	4,434,804	5,946,385	3,025,383	26,067,081
PURCHASE OF INVESTMENTS . . . . .	.....	.....	30,540	.....	.....	.....	.....	65,190	.....	.....	4,962
TOTAL DISBURSEMENTS	\$6,841,738	\$9,669,263	\$11,222,118	\$7,241,552	\$11,843,713	\$16,023,371	\$6,061,516	\$7,928,754	\$9,549,938	\$5,391,393	\$36,293,275

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	OTTER TAIL 46,097 \$28,207,630 2,353,101	PENNINGTON 13,266 \$7,201,113 749,543	PINE 16,821 \$6,957,400 1,115,594	PIPESTONE 12,791 \$10,619,336 756,947	POLK 34,435 \$28,346,576 1,952,962	POPE 11,107 \$7,336,117 605,749	RAMSEY 476,350 \$403,817,242 26,927,783	RED LAKE 5,388 \$2,908,571 345,247	REDWOOD 20,024 \$22,704,086 1,230,528	RENVILLE 21,139 \$12,498,220 1,104,416	RICE 41,582 \$11,752,225 1,909,321
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 2,170,030	\$ 675,425	\$1,026,855	\$ 669,685	\$1,860,201	\$ 549,782	\$ 23,047,844	\$ 341,574	\$ 1,121,981	\$ 1,039,356	\$ 1,642,089
SPECIAL ASSESSMENTS	1,000	38,850	.....	.....	157,288	2,679	.....	28,275	411,023	296,952	17,093
LICENSES AND PERMITS	9,761	5,278	3,543	170	1,854	105	.....	113	2,093	1,850	8,220
FINES, FORFEITS AND PENALTIES	44,180	35,721	34,701	10,171	44,068	21,250	122,434	3,944	8,410	6,128	22,725
INTERGOVERNMENTAL REVENUE											
Shared State Taxes 3	645,653	159,413	293,705	167,731	344,078	158,966	5,723,441	83,997	273,700	237,779	432,554
State Grants for Highways 4	1,271,409	447,193	694,496	430,348	1,203,060	435,373	1,845,702	288,142	695,692	693,054	455,993
State Grants for Welfare	2,377,307	927,978	2,082,475	601,252	2,494,208	720,575	44,354,213	436,082	904,922	1,160,140	1,689,114
State Grants for Education	81,183	47,273	.....	.....	16,718	5,883	.....	.....	18,956	.....	29,969
All other State Grants . . . . .	.....	4,897	15,775	.....	5,000	8,784	.....	.....	3,165	63,559	6,000
Federal Grants - all purposes . . . . .	.....	.....	40,038	800	16,280	5,519	35,264	.....	8,773	2,321	.....
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	5,591,300	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 4,375,552	\$1,586,754	\$3,126,489	\$ 1,200,131	\$4,079,344	\$1,335,100	\$ 57,826,452	\$ 808,221	\$ 1,905,208	\$ 2,156,853	\$ 2,613,630
CHARGES FOR SERVICES	171,565	49,084	77,085	26,558	175,154	20,345	1,355,767	22,258	35,697	61,905	78,510
INTEREST EARNINGS	143,997	8,834	37,031	24,572	56,235	10,258	1,223,724	29,734	103,543	47,920	17,858
ALL OTHER REVENUE-UNCLASSIFIED	5,046	9,263	8,911	227	30,555	5,736	5,616	2,170	649	5,245	6,215
TOTAL REVENUE RECEIPTS	\$ 6,921,131	\$2,409,209	\$4,314,615	\$ 1,931,514	\$ 6,404,699	\$1,945,255	\$ 83,581,950	\$1,238,269	\$ 3,588,361	\$ 3,616,931	\$ 4,406,340
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	\$	\$ 231,986	\$	\$	\$	\$	\$ 750,000	\$	\$ 16,708	\$	\$
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	736,484	.....	.....
TOTAL BORROWING	\$	\$ 231,986	\$	\$	\$	\$	\$ 750,000	\$	\$ 753,192	\$	\$
REFUNDS RECEIVED	426,002	127,970	160,076	90,282	236,878	103,370	3,729,503	38,059	132,546	130,751	163,568
OFFSET TO REFUNDS PAID	66,395	6,133	17,108	4,894	16,163	171	79,213	297	7,624	11,852	24,373
TRUST AND AGENCY RECEIPTS	11,215,466	3,687,182	4,496,945	4,246,085	10,328,797	2,904,841	293,023,314	1,664,852	4,138,144	6,771,905	7,750,620
SALE OF INVESTMENTS . . . . .	.....	21,000	.....	857	.....	.....	10,457,967	.....	1,796,548	714,000	.....
TOTAL NONREVENUE RECEIPTS	\$11,707,863	\$4,074,271	\$4,674,129	\$ 4,342,118	\$10,581,838	\$3,008,382	\$308,039,997	\$1,703,208	\$ 6,828,054	\$ 7,628,508	\$ 7,938,561
TOTAL RECEIPTS	\$18,628,994	\$6,483,480	\$8,988,744	\$ 6,273,632	\$16,986,537	\$4,953,637	\$391,621,947	\$2,941,477	\$10,416,415	\$11,245,439	\$12,344,901

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 488,011	\$ 174,852	\$ 250,293	\$ 158,959	\$ 403,946	\$ 168,705	\$ 4,947,945	\$ 122,035	\$ 268,238	\$ 271,523	\$ 416,528
PUBLIC SAFETY											
Sheriff	144,528	36,320	75,615	29,697	86,757	34,026	1,496,468	15,522	52,982	30,321	137,183
Correction	65,644	4,694	18,095	9,827	35,130	3,946	1,751,146	1,480	6,303	10,208	9,325
Other	15,993	265	7,178	1,997	16,365	5,224	189,883	847	4,659	15,391	7,959
TOTAL PUBLIC SAFETY	226,165	41,279	100,888	41,521	138,252	43,196	3,437,497	17,849	63,944	55,920	154,467
CONSERVATION OF NATURAL RESOURCES ²	75,814	59,507	21,823	32,971	113,726	22,654	109,150	20,545	14,383	201,098	36,107
HIGHWAYS											
Administration	60,662	47,832	44,477	23,302	33,671	26,429	290,166	24,714	29,480	50,219	50,852
Operation and Maintenance	815,417	159,401	531,141	328,231	727,263	269,088	3,013,327	170,010	403,517	446,311	364,257
TOTAL HIGHWAYS	876,079	207,233	575,618	351,533	760,934	295,517	3,303,493	194,724	432,997	496,530	415,109
CONSERVATION OF HEALTH	100,910	21,188	53,107	21,534	142,831	16,134	374,769	11,246	37,316	30,970	107,865
HOSPITALS	1,990	.....	.....	52,107	.....	.....	926,300	2,904	8,292	.....	.....
WELFARE											
General Relief	100,446	43,040	109,049	21,986	50,779	22,914	8,202,370	15,448	55,385	64,871	113,159
Medical Assistance	808,866	512,785	871,059	258,354	1,032,702	200,169	23,250,960	123,506	257,455	384,369	982,775
Old Age Assistance	1,173,128	132,397	287,562	54,705	347,432	156,567	2,369,992	47,228	94,289	136,090	306,838
Aid to Dependent Children	237,004	214,166	432,323	125,257	378,874	95,533	18,851,001	51,568	153,488	161,112	384,623
Aid to Blind	15,443	6,651	6,278	2,678	8,166	.....	181,376	4,978	7,332	7,390	16,018
Aid to Disabled	591,996	249,499	423,197	238,354	862,273	334,681	5,932,734	238,462	539,972	691,605	351,166
Other Welfare Costs ³	322,525	133,055	252,840	75,869	381,972	93,670	8,294,282	48,381	122,728	88,465	132,638
TOTAL WELFARE	3,249,408	1,291,593	2,382,308	777,203	3,062,198	903,534	67,082,715	529,571	1,230,649	1,533,902	2,287,217
SCHOOLS ⁴	527,225	145,703	11,771	.....	104,030	29,988	.....	474	65,214	.....	139,228
LIBRARIES . . . . .	.....	.....	13,572	4,832	49,160	.....	643,592	3,236	2,449	.....	750
RECREATION ⁵	14,791	10,741	.....	360	16,146	.....	927,623	110	6,475	9,567	11,546
MISCELLANEOUS	25,060	24,407	66,586	33,652	46,594	38,999	1,193,080	33,483	70,098	25,713	97,742
INTEREST PAYMENTS	1,500	290	825	153	95,156	792	539,419	5,320	97,047	17,917	6,290
TOTAL CURRENT EXPENSE	\$ 5,584,963	\$1,978,783	\$3,476,791	\$1,474,825	\$ 4,932,973	\$1,519,519	\$ 83,485,583	\$ 941,497	\$ 2,297,102	\$ 2,643,140	\$ 3,672,849
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT	\$ 862,271	\$ 379,926	\$ 353,184	\$ 373,765	\$ 745,730	\$ 402,088	\$ 1,871,437	\$ 179,463	\$ 775,159	\$ 966,541	\$ 512,126
GENERAL COUNTY BUILDINGS	91,654	6,164	53,863	.....	7,406	1,870	37,414	1,063	27,029	4,815	29,891
ALL OTHER	31,416	3,100	20,116	6,454	4,680	5,086	774,050	507	483,687	51,777	88,648
TOTAL CAPITAL OUTLAY	\$ 985,341	\$ 389,190	\$ 427,163	\$ 380,219	\$ 757,816	\$ 409,044	\$ 2,682,901	\$ 181,033	\$ 1,285,875	\$ 1,023,133	\$ 630,665
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid	75,000	20,000	50,000	.....	307,000	2,000	780,000	15,000	723,000	116,000	60,000
REFUNDS PAID	66,395	6,133	17,108	4,894	16,163	171	79,213	297	7,624	11,852	24,373
OFFSET TO REFUNDS RECEIVED	426,002	127,970	160,076	90,282	236,878	103,370	3,729,503	38,059	132,546	130,751	163,568
TRUST AND AGENCY PAYMENTS	11,540,914	3,658,933	4,436,675	4,251,353	10,338,718	2,883,714	137,455,072	1,658,479	4,131,862	6,753,307	7,769,633
PURCHASE OF INVESTMENTS	200,000	232,000	.....	4,530	1,476	.....	10,374,265	.....	1,790,627	594,769	.....
TOTAL DISBURSEMENTS	\$18,878,615	\$6,413,009	\$8,567,813	\$6,206,103	\$16,591,024	\$4,917,818	\$238,586,537	\$2,834,365	\$10,368,636	\$11,272,952	\$12,321,088

TABLE 19 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
	11,346 \$12,379,517 651,789	11,569 \$4,399,651 609,809	220,693 \$134,704,005 16,875,849	32,423 \$21,458,451 2,144,604	18,344 \$ 9,708,013 749,263	15,845 \$14,033,478 3,609,137	95,400 \$45,334,478 3,609,137	26,931 \$22,240,588 1,377,348	11,218 \$9,019,234 655,517	13,177 \$10,520,997 920,273	22,114 \$8,786,475 821,270
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 585,504	\$ 588,964	\$ 14,720,151	\$ 1,807,796	\$ 687,829	\$ 850,811	\$ 3,095,300	\$ 1,155,033	\$ 580,939	\$ 824,371	\$ 720,360
SPECIAL ASSESSMENTS . . . . .	.....	73,938	.....	27,640	3,970	275,439	.....	76,326	7,561	172,543	.....
LICENSES AND PERMITS	186	35	77,815	6,544	12,454	194	16,360	1,318	1,755	1,582	5,227
FINES, FORFEITS AND PENALTIES	2,916	21,876	58,389	80,491	19,670	15,612	20,798	28,854	7,830	12,584	13,317
INTERGOVERNMENTAL REVENUE											
Shared State Taxes ³	168,013	210,674	3,658,875	392,131	149,760	253,420	943,617	321,739	136,826	176,569	285,853
State Grants for Highways ⁴	459,062	865,562	2,983,895	377,395	550,565	481,986	916,280	798,173	274,785	454,905	555,626
State Grants for Welfare	394,955	827,862	18,512,747	1,154,852	723,068	548,381	2,958,083	766,185	492,289	787,671	1,746,922
State Grants for Education . . . . .	.....	.....	101,333	.....	.....	.....	108,631	.....	.....	.....	.....
All other State Grants . . . . .	.....	4,935	65,267	4,135	22,219	11,767	353	110,892	.....	19,023	.....
Federal Grants - all purposes	11,493	32,380	175,773	.....	2,321	8,422	79,448	.....	5,834	.....	3,230
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,033,523	\$1,941,413	\$ 25,497,890	\$ 1,928,513	\$ 1,447,933	\$ 1,303,976	\$ 5,006,412	\$ 2,032,905	\$ 909,734	\$ 1,438,168	2,591,631
CHARGES FOR SERVICES	16,151	32,321	735,612	108,282	40,308	32,345	228,621	68,639	15,812	63,059	40,676
INTEREST EARNINGS	42,391	37,889	350,261	46,050	20,080	64,458	166,118	87,152	.....	59,876	56,623
ALL OTHER REVENUE-UNCLASSIFIED	15	526	131,353	3,399	8,472	729	34,196	3,736	4,560	7,261	9,153
TOTAL REVENUE RECEIPTS	\$ 1,680,686	\$2,696,962	\$ 41,571,471	\$ 4,008,715	\$ 2,240,716	\$ 2,543,564	\$ 8,567,805	\$ 3,453,963	\$1,528,191	\$ 2,579,444	3,436,987
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay . . . . .	.....	.....	.....	.....	.....	301,006	.....	.....	.....	.....	.....
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING . . . . .	.....	.....	.....	.....	.....	301,006	.....	.....	.....	.....	.....
REFUNDS RECEIVED	101,097	138,723	2,503,319	209,864	114,166	126,642	405,444	94,946	119,602	89,974	161,378
OFFSET TO REFUNDS PAID	4,008	3,712	74,978	15,669	.....	15,817	49,251	1,810	3,402	8,256	38,748
TRUST AND AGENCY RECEIPTS	2,960,845	3,053,041	66,123,290	9,254,218	7,532,859	4,020,450	38,816,742	5,887,856	3,460,275	3,791,224	4,044,238
SALE OF INVESTMENTS . . . . .	.....	.....	.....	.....	175,000	437,896	.....	1,669,222	.....	624,141	.....
TOTAL NONREVENUE RECEIPTS	\$ 3,065,950	\$3,195,476	\$ 68,701,587	\$ 9,479,751	\$ 7,822,025	\$ 4,901,811	\$39,271,437	\$ 7,653,834	\$3,583,279	\$ 4,513,595	\$4,244,364
TOTAL RECEIPTS	\$ 4,746,636	\$5,892,438	\$110,273,058	\$13,488,466	\$10,062,741	\$ 7,445,375	\$47,839,242	\$11,107,797	\$5,111,470	\$ 7,093,039	\$7,681,351

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 166,130	\$ 177,779	\$ 2,580,375	\$ 404,340	\$ 283,438	\$ 248,884	\$ 659,434	\$ 380,684	\$ 169,803	\$ 191,708	\$ 252,227
PUBLIC SAFETY											
Sheriff	55,426	38,949	746,587	183,038	65,515	48,131	194,822	111,853	25,763	42,294	44,812
Correction	7,017	15,612	750,479	15,506	14,944	4,865	19,027	8,571	5,585	5,529	13,752
Other	2,608	762	86,693	25,111	6,170	2,758	84,375	3,667	666	2,716	5,732
TOTAL PUBLIC SAFETY	\$ 65,051	\$ 55,323	\$ 1,583,759	\$ 223,655	\$ 86,629	\$ 55,754	\$ 298,224	\$ 124,091	\$ 32,014	\$ 50,539	\$ 64,296
CONSERVATION OF NATURAL RESOURCES²											
Highways	36,206	89,364	211,513	69,395	24,162	206,219	68,993	97,888	19,713	94,379	22,296
HIGHWAYS											
Administration	23,980	51,765	974,783	31,220	72,309	37,834	69,240	61,335	34,857	24,601	24,837
Operation and Maintenance	239,316	399,080	1,118,413	431,880	192,534	564,078	768,700	383,292	301,273	363,266	403,922
TOTAL HIGHWAYS	\$ 263,296	\$ 450,845	\$ 2,093,196	\$ 463,100	\$ 264,843	\$ 601,912	\$ 837,940	\$ 444,627	\$ 336,130	\$ 387,867	\$ 428,759
CONSERVATION OF HEALTH											
Hospitals	28,068	2,970	1,173,785	43,044	27,186	29,610	200,182	54,309	24,926	50,058	30,170
Hospitals	12,000	.....	711,822	.....	.....	.....	.....	23,932	6,000	.....	.....
WELFARE											
General Relief	31,173	43,358	3,682,135	255,490	40,877	36,386	280,235	44,130	25,450	41,090	82,717
Medical Assistance	136,481	295,536	9,140,163	562,296	426,916	175,725	1,620,064	393,714	257,361	349,314	616,406
Old Age Assistance	44,790	78,255	1,271,628	232,033	100,781	213,618	474,090	188,268	95,841	179,044	624,320
Aid to Dependent Children	48,199	99,950	5,504,453	448,815	226,300	68,132	605,575	143,330	69,908	122,109	211,066
Aid to Blind	429	889	48,939	8,554	1,459	.....	20,912	3,035	3,094	3,131	8,080
Aid to Disabled	207,634	352,570	3,907,230	214,918	130,148	143,832	937,067	206,208	156,164	219,192	437,512
Other Welfare Costs ³	75,361	97,798	4,138,671	194,555	120,665	99,437	484,118	141,395	62,669	119,894	219,310
TOTAL WELFARE	\$ 544,067	\$ 968,356	\$ 27,693,219	\$ 1,916,661	\$ 1,047,146	\$ 737,130	\$ 4,422,061	\$ 1,120,080	\$ 670,487	\$ 1,033,774	\$ 2,199,411
SCHOOLS⁴											
Schools	86,880	86,945	201,598	.....	9,190	.....	464,731	157,094	.....	408	219,219
Libraries . . . . .	.....	2,410	109,369	60,509	.....	2,000	76,200	17,968	.....	2,301	2,038
Recreation ⁵	150	210	450	1,783	75	3,875	9,876	15,791	.....	3,388	415
Miscellaneous	38,613	55,471	343,784	184,579	19,913	65,940	156,133	20,449	96,337	69,251	28,188
Interest Payments . . . . .	.....	31,900	44,420	680	.....	73,730	.....	13,351	.....	38,237	.....
TOTAL CURRENT EXPENSE	\$ 1,240,461	\$ 1,921,573	\$ 36,747,290	\$ 3,367,746	\$ 1,762,582	\$ 2,025,054	\$ 7,193,774	\$ 2,470,264	\$ 1,355,410	\$ 1,921,910	\$ 3,247,019
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT											
Highways, Highway Bldgs., and Equipment	406,186	450,064	3,541,440	472,878	595,330	289,512	1,221,916	730,142	189,793	409,254	430,238
General County Buildings	13,259	214	43,024	37,006	63,650	13,564	456,913	4,611	.....	1,001	555
All Other	2,539	5,626	207,694	109,010	8,747	114,071	15,443	265,971	449	21,968	1,200
TOTAL CAPITAL OUTLAY	\$ 421,984	\$ 455,904	\$ 3,792,158	\$ 618,894	\$ 667,727	\$ 417,147	\$ 1,694,272	\$ 1,000,724	\$ 190,242	\$ 432,223	\$ 431,993
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid . . . . .	.....	100,000	220,000	10,000	.....	335,000	.....	.....	.....	186,000	.....
REFUNDS PAID	4,008	3,712	74,978	15,669	9,840	15,817	49,251	1,810	3,402	8,256	38,748
OFFSET TO REFUNDS RECEIVED	101,097	138,723	2,503,319	209,864	114,166	126,642	405,444	94,946	119,602	89,974	161,378
TRUST AND AGENCY PAYMENTS	2,945,920	2,989,839	66,664,105	7,903,317	7,486,103	4,061,058	38,799,381	5,953,538	3,484,876	3,801,941	4,048,857
PURCHASE OF INVESTMENTS	40,500	25,000	.....	.....	175,000	322,380	.....	1,684,222	.....	871,831	.....
TOTAL DISBURSEMENTS	\$ 4,753,970	\$ 5,634,751	\$ 110,001,850	\$ 12,125,490	\$ 10,215,418	\$ 7,303,098	\$ 48,142,122	\$ 11,205,504	\$ 5,153,532	\$ 7,312,135	\$ 7,927,995

TABLE 10 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1971

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
	6,254 \$7,207,987 422,464	17,224 11,091,074 967,474	12,421 \$4,666,615 683,778	16,663 \$15,164,116 1,142,190	82,948 \$63,415,563 4,596,556	13,298 \$13,230,842 978,270	9,389 \$10,607,574 693,997	44,409 \$27,746,600 2,090,135	38,933 \$30,316,546 3,034,699	14,523 \$13,398,554 823,743	3,804,664 \$3,096,932,284 236,286,063
RECEIPTS											
REVENUE RECEIPTS											
PROPERTY TAXES	\$ 385,022	\$ 834,049	\$ 572,668	\$ 978,400	\$ 4,001,937	\$ 896,163	\$ 656,064	\$ 1,847,967	\$ 2,681,532	\$ 755,531	\$ 208,311,734
SPECIAL ASSESSMENTS	38,044	.....	267	54,594	.....	31,370	55,684	.....	1,430	256,512	4,413,618
LICENSES AND PERMITS	227	3,030	1,366	272	11,225	880	132	6,927	23,772	1,154	630,701
FINES, FORFEITS AND PENALTIES	6,965	13,266	11,019	11,467	142,493	6,733	10,239	19,889	79,764	6,596	2,339,164
INTERGOVERNMENTAL REVENUE											
Shared State Taxes 3	85,348	294,534	158,328	243,373	795,648	185,221	111,329	653,017	628,953	194,313	51,873,871
State Grants for Highways 4	450,300	733,237	286,271	549,536	623,568	454,234	390,876	855,442	540,641	549,952	56,367,889
State Grants for Welfare	315,199	788,273	850,976	623,339	3,293,274	441,050	364,193	1,631,609	1,718,732	750,068	260,440,932
State Grants for Education . . . . .	.....	519	.....	.....	.....	.....	17,608	81,897	183,759	.....	1,590,878
All other State Grants . . . . .	.....	1,130	.....	25,000	10,030	4,102	.....	2,087	32,506	10,268	2,871,573
Federal Grants - all purposes	25,311	64,988	.....	.....	32,112	12,122	.....	931	28,657	18,261	1,893,807
Grants from other units . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,630,473
TOTAL INTERGOVERNMENTAL REVENUE	876,158	1,882,681	1,295,575	1,441,248	4,754,632	1,096,729	884,006	3,224,983	3,133,248	1,522,862	380,669,423
CHARGES FOR SERVICES	11,926	40,434	35,905	36,899	254,458	31,411	53,561	116,169	117,763	35,384	12,050,790
INTEREST EARNINGS	10,589	29,941	2,840	8,682	275,218	15,276	16,565	70,097	115,038	21,795	10,687,634
ALL OTHER REVENUE-UNCLASSIFIED	3,764	5,211	9,542	.....	46,849	1,724	4,031	14,815	10,965	3,286	1,649,032
TOTAL REVENUE RECEIPTS	\$1,332,695	\$2,808,612	\$1,929,182	\$2,531,562	\$ 9,486,812	\$ 2,080,286	\$ 1,680,282	\$ 5,300,847	\$ 6,163,512	\$ 2,603,120	\$620,752,096
NONREVENUE RECEIPTS											
BORROWING											
Capital Outlay	\$	\$	\$	\$ 371,928	\$ 2,479,201	\$ 171,806	\$	\$	\$	\$ 298,991	\$8,235,037
Refunding . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,237,328
TOTAL BORROWING	\$	\$	\$	\$ 371,928	\$ 2,479,201	\$ 171,806	\$	\$	\$	\$ 298,991	\$9,472,365
REFUNDS RECEIVED	112,803	87,693	94,247	127,528	476,256	65,452	67,676	164,677	214,213	216,912	22,490,083
OFFSET TO REFUNDS PAID	5,799	6,598	7,463	4,734	8,887	6,476	.....	9,843	35,511	1,066	1,368,610
TRUST AND AGENCY RECEIPTS	2,266,094	4,358,723	2,729,992	4,126,356	48,027,201	2,776,563	2,946,654	8,912,758	11,656,316	4,211,986	1,399,745,433
SALE OF INVESTMENTS . . . . .	.....	45,000	100,000	.....	.....	.....	.....	1,900,000	.....	854,366	52,896,133
TOTAL NONREVENUE RECEIPTS	\$2,384,696	\$4,498,014	\$2,931,702	\$ 4,630,546	\$50,991,545	\$ 3,020,297	\$ 3,014,330	\$10,987,278	\$11,906,040	\$ 5,583,321	\$1,485,972,624
TOTAL RECEIPTS	\$3,717,391	\$7,306,626	\$4,860,884	\$ 7,162,108	\$60,478,357	\$ 5,100,583	\$ 4,694,612	\$16,288,125	\$18,069,552	\$ 8,186,441	\$2,106,724,720

NOTE: (1) Taxable value of real and personal property, 1970 assessment for taxes collectible in 1971.
(2) 1970 tax levy for taxes collectible in 1971.
(3) Includes homestead credit and exempt personal property reimbursement.
(4) Includes county share of state gasoline tax and other aids for highways.

TABLE 20 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1971

NAME OF COUNTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
DISBURSEMENTS											
CURRENT EXPENSE											
GENERAL GOVERNMENT ¹	\$ 155,214	\$ 232,184	\$ 181,779	\$ 271,561	\$ 1,211,041	\$ 187,012	\$ 175,143	\$ 432,656	\$ 427,991	\$ 187,134	\$ 47,102,274
PUBLIC SAFETY	21,468	111,557	30,920	69,108	432,281	49,170	25,637	123,148	237,987	35,380	12,660,095
Sheriff	11,994	15,010	7,007	.....	113,823	8,166	7,481	23,956	17,472	14,194	9,325,072
Correction	711	4,249	3,986	5,588	27,036	5,859	1,493	6,212	4,617	4,438	1,612,412
Other	34,173	130,816	41,913	74,696	573,140	63,195	34,611	153,316	260,076	54,012	23,597,579
TOTAL PUBLIC SAFETY											
CONSERVATION OF NATURAL RESOURCES ²	32,299	33,386	18,054	72,577	70,644	36,853	40,536	47,024	59,769	78,057	5,753,239
HIGHWAYS											
Administration	23,238	39,029	50,084	37,315	75,950	39,602	26,926	42,538	64,058	68,523	6,176,097
Operation and Maintenance	220,697	605,689	171,587	402,910	600,140	446,120	304,076	766,402	625,999	369,428	45,479,469
TOTAL HIGHWAYS	243,935	644,718	221,671	440,225	676,090	485,722	331,002	808,940	690,057	437,951	51,655,566
CONSERVATION OF HEALTH	3,554	20,711	49,832	36,043	196,367	26,670	34,809	96,483	37,798	44,562	8,338,693
HOSPITALS . . . . .	.....	.....	.....	.....	50,612	.....	.....	.....	.....	.....	12,564,782
WELFARE											
General Relief	11,483	45,354	9,483	48,387	806,064	44,359	18,811	67,277	110,242	63,075	25,753,820
Medical Assistance	92,228	491,478	264,025	364,028	1,057,961	144,116	202,058	1,064,958	689,050	335,271	118,172,953
Old Age Assistance	124,799	108,713	257,385	111,796	356,724	181,308	69,245	281,819	315,105	87,727	32,368,397
Aid to Dependent Children	30,752	99,373	135,772	100,800	1,435,743	41,802	50,513	276,464	498,191	77,320	97,031,857
Aid to Blind	1,265	2,556	13,226	257	12,672	.....	1,576	11,360	14,713	411	1,291,642
Aid to Disabled	107,742	220,206	254,259	144,561	811,340	161,432	125,996	355,437	546,808	316,647	46,430,496
Other Welfare Costs ³	59,605	112,993	105,693	84,405	622,712	78,684	57,391	225,851	253,424	126,685	42,659,263
TOTAL WELFARE	427,874	1,080,673	1,039,843	854,234	5,103,216	651,701	525,590	2,283,166	2,427,533	1,007,136	363,708,428
SCHOOLS ⁴ . . . . .	.....	11,467	19,318	.....	.....	.....	152,505	317,373	578,679	686	6,807,787
LIBRARIES . . . . .	.....	1,500	.....	31,000	204,709	9,690	.....	4,100	34,970	2,535	7,062,251
RECREATION ⁵ . . . . .	.....	1,180	5,725	15,166	32,095	48,552	200	5,254	26,242	4,138	2,134,187
MISCELLANEOUS	27,092	47,213	43,530	73,135	124,260	84,897	38,421	65,094	42,785	26,226	8,375,450
INTEREST PAYMENTS . . . . .	.....	2,030	45,335	16,889	54,370	10,874	15,382	19,950	.....	61,167	3,403,393
TOTAL CURRENT EXPENSE	924,141	2,205,878	1,667,000	1,885,526	8,296,544	1,605,166	1,348,199	4,233,356	4,585,900	1,903,604	540,503,629
CAPITAL OUTLAY											
HIGHWAYS, HIGHWAY BLDGS., AND EQUIPMENT	337,432	699,040	215,149	578,321	1,188,047	421,892	197,073	1,096,771	615,116	704,957	61,937,840
GENERAL COUNTY BUILDINGS . . . . .	.....	66,417	48,717	9,130	52,434	3,469	9,807	17,935	50,393	7,373	3,548,482
ALL OTHER	2,643	3,297	1,817	278,351	169,066	109,053	1,355	6,708	87,447	25,700	8,528,692
TOTAL CAPITAL OUTLAY	340,075	768,754	265,683	865,802	1,409,547	534,414	208,235	1,121,414	752,956	738,030	74,015,014
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
DEBT REDEMPTION - Bonds Paid . . . . .	.....	25,000	70,000	246,190	80,000	17,000	83,000	70,000	.....	185,200	7,484,774
REFUNDS PAID	5,799	6,598	7,463	4,734	8,887	6,476	.....	9,843	35,511	1,066	1,075,868
OFFSET TO REFUNDS RECEIVED	112,803	87,693	94,247	127,528	476,256	65,452	67,676	164,677	214,213	216,912	22,358,668
TRUST AND AGENCY PAYMENTS	2,238,254	4,369,268	2,768,320	4,113,931	48,036,858	2,746,448	2,917,273	8,903,460	11,608,649	4,219,075	1,231,582,204
PURCHASE OF INVESTMENTS . . . . .	.....	65,000	.....	.....	.....	10,000	.....	1,420,000	.....	800,167	36,684,721
TOTAL DISBURSEMENTS	\$3,621,072	\$7,528,191	\$4,872,713	\$7,243,711	\$58,308,092	\$4,984,956	\$4,624,383	\$15,922,750	\$17,197,229	\$8,064,054	\$1,913,704,878

NOTE: (1) Includes general expense of all general county offices and buildings - assessor, treasurer, attorney, elections, audits, etc.
(2) Includes county agent, county fair appropriations, lake and stream improvements, ditch maintenance and repairs, and weed eradication.
(3) Includes cost of administration.
(4) Includes tuition and transportation aids to School Districts.
(5) Includes cost of any county recreational activities, buildings, park or playground areas.

TABLE 21
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1971

COUNTY	TOTAL BONDS OUT- STANDING	B O N D S P A Y A B L E									
		1972	1973	1974	1975	1976	1977	1978	1979	1980	1981 to 1999
Aitkin.....	\$ 275,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$	\$	\$	\$	\$
Anoka.....	1,035,000	105,000	105,000	105,000	105,000	30,000	30,000	15,000	20,000	20,000	585,000 (1998)
Becker.....	800,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	.....	.....
Beltrami.....	1,106,000	45,000	76,000	85,000	85,000	95,000	90,000	100,000	105,000	110,000	315,000 (1986)
Benton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Big Stone.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blue Earth.....	214,000	27,000	31,000	27,000	31,000	27,000	16,000	17,000	17,000	4,000	17,000 (1984)
Brom.....	2,673,000	223,000	220,000	213,000	224,000	219,000	240,000	256,000	186,000	156,000	736,000 (1991)
Carlton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carver.....	1,412,000	72,000	75,000	80,000	90,000	95,000	95,000	100,000	100,000	105,000	600,000 (1987)
Cass.....	15,000	5,000	10,000	.....	.....	.....	.....	.....	.....	.....	.....
Chippewa.....	1,640,000	190,000	185,000	175,000	145,000	115,000	110,000	110,000	110,000	110,000	390,000 (1989)
Chisago.....	1,530,000	60,000	80,000	80,000	85,000	85,000	90,000	90,000	95,000	110,000	755,000 (1990)
Clay.....	415,000	70,000	55,000	65,000	60,000	60,000	45,000	20,000	20,000	20,000	.....
Clearwater.....	422,000	45,000	45,000	45,000	45,000	15,000	15,000	15,000	15,000	17,000	165,000 (1992)
Cook.....	510,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000	260,000 (1988)
Cottonwood.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crow Wing.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dakota.....	195,000	25,000	20,000	25,000	25,000	20,000	25,000	20,000	25,000	10,000	.....
Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Douglas.....	110,000	70,000	40,000	.....	.....	.....	.....	.....	.....	.....	.....
Faribault.....	707,000	73,000	73,000	61,000	60,000	70,000	60,000	60,000	45,000	30,000	175,000 (1989)
Fillmore.....	1,204,000	104,000	105,000	105,000	105,000	105,000	110,000	110,000	110,000	110,000	240,000 (1990)
Freeborn.....	927,000	124,000	107,000	119,000	126,000	119,000	43,000	38,000	28,000	28,000	195,000 (1989)
Goodhue.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grant.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hennepin.....	45,750,000	1,300,000	1,650,000	3,400,000	3,650,000	3,825,000	3,825,000	3,825,000	3,825,000	3,825,000	16,625,000 (1990)
Houston.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard.....	640,000	65,000	80,000	80,000	80,000	85,000	85,000	90,000	75,000	.....	.....
Isanti.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Itasca.....	1,450,000	90,000	95,000	100,000	100,000	105,000	110,000	110,000	115,000	130,000	495,000 (1986)
Jackson.....	103,000	48,000	6,000	7,000	6,000	6,000	7,000	6,000	3,000	4,000	10,000 (1983)
Kanabec.....	1,255,000	20,000	30,000	35,000	35,000	40,000	45,000	45,000	50,000	55,000	900,000 (1991)
Kandiyohi.....	2,779,480	218,510	228,730	225,730	220,730	225,780	225,000	130,000	105,000	110,000	1,090,000 (1993)
Kitson.....	225,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	50,000 (1982)
Koochiching.....	265,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	10,000	15,000	165,000 (1990)
Lac qui Parle.....	2,829,050	240,250	250,350	255,250	238,850	229,350	220,000	225,000	230,000	230,000	710,000 (1987)
Lake.....	45,000	15,000	15,000	15,000	.....	.....	.....	.....	.....	.....	.....
Lake of the Woods.....	323,668	24,915	25,000	25,000	30,000	30,000	20,000	20,000	20,000	20,000	108,753 (1982)
Le Sueur.....	636,000	97,000	113,000	139,000	33,000	28,000	28,000	28,000	21,000	20,000	129,000 (1988)
Lincoln.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lyon.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McLeod.....	330,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	140,000 (1986)
Mahnomen.....	40,000	10,000	10,000	10,000	10,000	.....	.....	.....	.....	.....	.....
Marshall.....	405,000	70,000	70,000	75,000	75,000	65,000	25,000	10,000	10,000	5,000	.....

TABLE 21 (Continued)
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1971

COUNTY	TOTAL BONDS OUT- STANDING	BONDS PAYABLE									
		1972	1973	1974	1975	1976	1977	1978	1979	1980	1981 to 1999
Martin.....	\$ 494,700	\$ 82,300	\$ 78,400	\$ 63,000	\$ 48,000	\$ 44,000	\$ 37,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 42,000 (1982)
Meeker.....	1,365,000	65,000	70,000	70,000	70,000	65,000	70,000	90,000	80,000	85,000	700,000 (1989)
Mille Lacs.....	390,000	65,000	70,000	80,000	85,000	90,000	.....	.....	.....	.....	.....
Morrison.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mower.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Murray.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nicollet.....	1,740,000	170,000	160,000	175,000	175,000	165,000	195,000	195,000	75,000	60,000	370,000 (1992)
Nobles.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Norman.....	422,000	60,000	65,000	55,000	60,000	49,000	24,000	24,000	17,000	17,000	51,000 (1986)
Olmsted.....	795,000	220,000	280,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	120,000 (1984)
Otter Tail.....	370,000	10,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	25,000	210,000 (1987)
Pennington.....	234,000	9,000	45,000	45,000	45,000	45,000	45,000	.....	.....	.....	.....
Pine.....	270,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	120,000 (1986)
Pipestone.....	175,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	.....	.....	.....
Folk.....	2,070,000	310,000	310,000	310,000	325,000	315,000	165,000	80,000	75,000	50,000	130,000 (1985)
Pope.....	20,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000	.....
Ramsay.....	13,555,000	895,000	920,000	750,000	560,000	500,000	520,000	530,000	540,000	560,000	7,780,000 (1993)
Red Lake.....	468,500	36,000	33,500	35,000	37,000	38,000	37,000	32,000	43,000	42,000	135,000 (1986)
Redwood.....	2,733,000	308,000	275,000	260,000	257,000	246,000	204,000	206,000	196,000	201,000	580,000 (1988)
Renville.....	419,000	92,000	92,000	76,000	76,000	48,000	20,000	15,000	.....	.....	.....
Rice.....	190,000	60,000	65,000	65,000	.....	.....	.....	.....	.....	.....	.....
Rock.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Roseau.....	700,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	.....	.....
St. Louis.....	1,560,000	225,000	220,000	225,000	220,000	225,000	220,000	225,000	.....	.....	.....
Scott.....	10,000	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sherburne.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sibley.....	2,227,000	350,000	342,000	300,000	245,000	215,000	185,000	160,000	75,000	60,000	295,000 (1988)
Stearns.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steele.....	1,400,285	15,000	20,000	20,000	36,526	37,061	37,613	43,182	43,771	44,378	1,102,754 (1997)
Stevens.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swift.....	780,000	159,000	130,000	119,000	114,000	60,000	24,000	25,000	19,000	20,000	110,000 (1988)
Todd.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Traverse.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabasha.....	45,000	25,000	20,000	.....	.....	.....	.....	.....	.....	.....	.....
Wadena.....	840,000	70,000	70,000	70,000	75,000	75,000	75,000	75,000	30,000	30,000	270,000 (1988)
Waseca.....	480,280	132,000	42,200	28,000	31,348	28,424	28,502	27,326	28,843	24,031	109,606 (1989)
Washington.....	3,235,000	150,000	155,000	160,000	165,000	170,000	205,000	130,000	75,000	75,000	1,950,000 (1997)
Watsonwan.....	394,000	17,000	25,000	32,000	27,000	32,000	32,000	27,000	22,000	28,000	152,000 (1990)
Wilkin.....	370,000	82,000	83,000	87,000	88,000	2,000	3,000	2,000	3,000	2,000	18,000 (1987)
Winona.....	490,000	75,000	75,000	80,000	85,000	85,000	90,000	.....	.....	.....	.....
Wright.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yellow Medicine.....	1,866,000	248,000	247,000	212,000	202,000	186,000	185,000	136,000	90,000	85,000	275,000 (1989)
TOTAL.....	\$112,374,963	\$7,748,975	\$8,085,180	\$9,285,980	\$9,033,454	\$8,836,615	\$8,308,115	\$7,869,508	\$7,025,614	\$6,805,409	\$39,376,113

NOTE: Figure following amount in last column indicates year of final maturity.

TABLE 22
OUTSTANDING INDEBTEDNESS OF COUNTIES
After December 31, 1971

COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	REVENUE	REFUNDING	ALL OTHER (1)	TOTAL INDEBTEDNESS
Aitkin.....	\$	\$	\$	\$	\$ 275,000	\$ 275,000
Anoka.....	300,000	.....	735,000	.....	.....	1,035,000
Becker.....	.....	.....	.....	.....	800,000	800,000
Beltrami.....	.....	.....	551,000	.....	555,000	1,106,000
Benton.....	.....	.....	.....	.....	.....	.....
Big Stone.....	.....	.....	.....	.....	.....	.....
Blue Earth.....	.....	174,000	.....	40,000	.....	214,000
Brown.....	.....	2,183,000	.....	490,000	.....	2,673,000
Carlton.....	.....	.....	.....	.....	.....	.....
Carver.....	620,000	177,000	.....	.....	615,000	1,412,000
Cass.....	15,000	.....	.....	.....	.....	15,000
Chippewa.....	115,000	1,525,000	.....	.....	.....	1,640,000
Chisago.....	.....	.....	1,160,000	.....	370,000	1,530,000
Clay.....	380,000	35,000	.....	.....	.....	415,000
Clearwater.....	.....	47,000	255,000	.....	120,000	422,000
Cook.....	510,000	.....	.....	.....	.....	510,000
Cottonwood.....	.....	.....	.....	.....	.....	.....
Crow Wing.....	.....	.....	.....	.....	.....	.....
Dakota.....	.....	195,000	.....	.....	.....	195,000
Dodge.....	.....	.....	.....	.....	.....	.....
Douglas.....	110,000	.....	.....	.....	.....	110,000
Faribault.....	.....	707,000	.....	.....	.....	707,000
Fillmore.....	204,000	.....	.....	.....	1,000,000	1,204,000
Freeborn.....	.....	552,000	.....	.....	375,000	927,000
Goodhue.....	.....	.....	.....	.....	.....	.....
Grant.....	.....	.....	.....	.....	.....	.....
Hennepin.....	45,750,000	.....	.....	.....	.....	45,750,000
Houston.....	.....	.....	.....	.....	.....	.....
Hubbard.....	.....	.....	240,000	.....	400,000	640,000
Isanti.....	.....	.....	.....	.....	.....	.....
Itasca.....	990,000	.....	460,000	.....	.....	1,450,000
Jackson.....	.....	63,000	.....	.....	40,000	103,000
Kanabec.....	1,255,000	.....	.....	.....	.....	1,255,000
Kandiyohi.....	1,330,000	849,480	.....	.....	600,000	2,779,480
Kittson.....	225,000	.....	.....	.....	.....	225,000
Koochiching.....	.....	.....	265,000	.....	.....	265,000
Lac qui Parle.....	40,000	1,809,050	.....	90,000	890,000	2,829,050
Lake.....	45,000	.....	.....	.....	.....	45,000
Lake of the Woods.....	.....	63,668	215,000	.....	45,000	323,668
Le Sueur.....	.....	386,000	.....	.....	250,000	636,000
Lincoln.....	.....	.....	.....	.....	.....	.....
Lyon.....	.....	.....	.....	.....	.....	.....
McLeod.....	.....	330,000	.....	.....	.....	330,000
Mahnomen.....	.....	.....	40,000	.....	.....	40,000
Marshall.....	.....	240,000	.....	.....	165,000	405,000
Martin.....	.....	494,700	.....	.....	.....	494,700
Meeker.....	.....	165,000	1,200,000	.....	.....	1,365,000
Mille Lacs.....	.....	.....	.....	.....	390,000	390,000
Morrison.....	.....	.....	.....	.....	.....	.....
Mower.....	.....	.....	.....	.....	.....	.....
Murray.....	.....	.....	.....	.....	.....	.....
Nicollet.....	.....	985,000	.....	245,000	510,000	1,740,000
Nobles.....	.....	.....	.....	.....	.....	.....
Norman.....	.....	297,000	.....	.....	125,000	422,000
Olmsted.....	645,000	.....	.....	150,000	.....	795,000
Otter Tail.....	.....	.....	370,000	.....	.....	370,000
Pennington.....	.....	.....	.....	.....	234,000	234,000
Pine.....	.....	.....	270,000	.....	.....	270,000
Pipestone.....	175,000	.....	.....	.....	.....	175,000
Polk.....	495,000	280,000	.....	.....	1,295,000	2,070,000
Pope.....	.....	20,000	.....	.....	.....	20,000
Ramsey.....	12,555,000	.....	.....	1,000,000	.....	13,555,000
Red Lake.....	125,000	153,500	190,000	.....	.....	468,500
Redwood.....	20,000	2,713,000	.....	.....	.....	2,733,000
Renville.....	.....	419,000	.....	.....	.....	419,000
Rice.....	.....	.....	.....	.....	190,000	190,000
Rock.....	.....	.....	.....	.....	.....	.....
Roseau.....	.....	.....	.....	.....	700,000	700,000
St. Louis.....	1,560,000	.....	.....	.....	.....	1,560,000
Scott.....	10,000	.....	.....	.....	.....	10,000
Sherburne.....	.....	.....	.....	.....	.....	.....
Sibley.....	305,000	1,212,000	.....	525,000	185,000	2,227,000
Stearns.....	.....	.....	.....	.....	.....	.....
Steele.....	1,095,000	305,285	.....	.....	.....	1,400,285
Stevens.....	.....	.....	.....	.....	.....	.....
Swift.....	.....	610,000	.....	140,000	30,000	780,000
Todd.....	.....	.....	.....	.....	.....	.....
Traverse.....	.....	.....	.....	.....	.....	.....
Wabasha.....	45,000	.....	.....	.....	.....	45,000
Wadena.....	490,000	.....	.....	.....	350,000	840,000
Waseca.....	95,000	385,280	.....	.....	.....	480,280
Washington.....	2,500,000	.....	.....	.....	735,000	3,235,000
Watonwan.....	.....	394,000	.....	.....	.....	394,000
Wilkin.....	.....	40,000	.....	.....	330,000	370,000
Winona.....	.....	.....	.....	.....	490,000	490,000
Wright.....	.....	.....	.....	.....	.....	.....
Yellow Medicine.....	.....	1,416,000	.....	150,000	300,000	1,866,000
TOTAL.....	\$72,004,000	\$19,225,963	\$5,951,000	\$2,830,000	-\$12,364,000	\$112,374,963

NOTE: (1) Bonds payable from county State-aid Street Allocations.

TABLE 23
ANALYSIS OF COUNTY HOSPITAL OPERATIONS - 1971

NAME	LOCATION	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS FROM GOVT'L FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Debt Retirement
ASHTON MEMORIAL.....	Pipestone.....	\$ 765,211	\$ 788,172	\$ (22,961)	\$ 67,910	\$ 5,294	\$ 39,655	\$ 52,107	\$	\$ 3,041	\$ 5,250	\$ 25,000
CHIPPEWA COUNTY - MONTEVIDEO (1).....	Montevideo....	557,427	574,293	(16,866)	34,561	2,045	15,650	.....	.....	3,063	.....	.....
CLEARWATER MEMORIAL.....	Bagley.....	656,729	682,893	(26,164)	542	12,730	(38,352)	20,021	.....	51,957	12,692	5,000
COOK COUNTY - NORTH SHORE.....	Grand Marais..	352,295	327,452	24,843	4,664	17,381	12,126	12,680	.....	213,636	2,760	10,000
DOUGLAS.....	Alexandria....	1,731,473	1,726,117	5,356	69,606	3,910	71,052	46,788	.....	9,652	3,850	40,000
HENNEPIN COUNTY GENERAL (2)...	Minneapolis...	11,556,287	20,501,393	(8,945,106)	948,515	434,345	(8,430,936)	9,862,939	8,544,697	2,692,884	339,204	.....
ITASCA MEMORIAL.....	Grand Rapids..	2,623,858	2,592,543	31,315	92,988	32,329	91,974	393,655	.....	105,481	32,329	50,000
KANABEC.....	Mora.....	865,306	862,805	2,501	12,532	37,459	(22,426)	80,259	1,000,000	677,957	37,362	.....
MAHNOMEN COUNTY-VILLAGE (1)...	Mahnomen.....	410,195	392,373	17,822	1,324	.....	19,146	435	.....	19,073	.....	.....
MEEKER MEMORIAL.....	Litchfield....	1,414,797	1,309,767	105,030	46,321	85,336	66,015	84	.....	198,798	83,750	50,000
MURRAY MEMORIAL.....	Slayton.....	466,213	503,129	(36,916)	3,948	.....	(32,968)	.....	.....	15,614	.....	.....
OLMSTED.....	Rochester....	1,701,451	1,614,431	87,020	17,138	11,201	92,957	.....	.....	48,201	10,875	20,000
PINE MEMORIAL.....	Sandstone....	400,155	381,801	18,354	72,701	.....	91,055	.....	.....	.....	.....	.....
RAMSEY (1).....	St. Paul.....	17,249,974	20,224,559	(2,974,585)	934,947	.....	(2,039,638)	1,227,702	.....	68,213	.....	.....
RENVILLE MEMORIAL.....	Olivia.....	587,662	561,083	26,579	31,506	.....	58,085	.....	.....	24,667	.....	.....
STEVENS MEMORIAL.....	Morris.....	681,957	742,287	(60,330)	47,009	.....	(13,321)	6,000	.....	39,627	.....	.....
SWIFT COUNTY-BENSON.....	Benson.....	477,873	457,591	20,282	12,505	3,322	29,465	.....	.....	.....	.....	.....
TOTAL.....		\$42,498,863	\$54,242,689	\$(11,743,826)	\$2,398,717	\$ 645,352	\$(9,990,461)	\$11,702,670	\$9,544,697	\$4,171,864	\$528,072	\$200,000

NOTE: (1) Operated jointly by municipality and county.
(2) Includes Hennepin County Memorial Health Center.

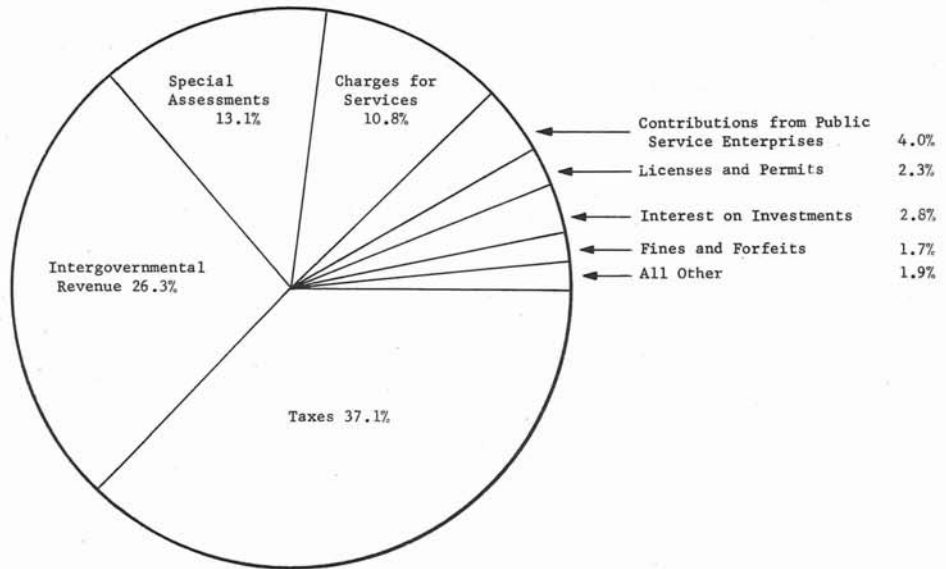
TABLE 24
ANALYSIS OF COUNTY REST AND NURSING HOMES - 1971

		STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS FROM GOV'T'L	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
NAME	COUNTY	Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Debt Retirement
Sunnyside.....	Becker and Clay.....	\$ 173,884	\$ 163,484	\$ 10,400	\$	\$	\$ 10,400	\$	\$	\$ 1,034	\$	\$
Lake Julia.....	Beltrami.....	337,682	280,438	57,244	63	22,716	34,591	.....	75,363	37,986	22,666	25,000
Green Acres.....	Chicago.....	379,286	339,570	39,716	13,250	3,537	49,429	.....	1,030,000	243,665	3,524	20,000
North Shore.....	Cook.....	151,521	210,785	(59,264)	.....	22,504	(81,768)	.....	.....	191,496	22,452	15,000
Cedarbrook Manor.....	Crow Wing.....	303,559	293,843	9,716	.....	.....	9,716	.....	.....	7,147	.....	.....
Fairview.....	Dodge.....	194,067	212,081	(18,014)	661	.....	(17,353)	.....	.....	.....	.....	.....
Sunset.....	Hubbard.....	316,556	255,247	61,309	375	10,765	50,919	.....	.....	1,707	10,710	25,000
Itasca.....	Itasca.....	438,082	428,249	9,833	25,604	26,409	9,028	93,407	984,967	487,601	21,655	.....
Kittson.....	Kittson.....	145,089	137,629	7,460	211	172	7,499	7,008	.....	.....	.....	.....
Falls.....	Koochiching.....	249,911	242,548	7,363	3,700	9,762	1,301	.....	.....	2,311	9,725	10,000
Northern Minnesota												
Pioneer.....	Lake of the Woods.....	182,627	152,218	30,409	6,060	1,107	35,362	965	.....	1,197	7,335	15,000
Mahnomes (1).....	Mahnomes.....	169,624	178,514	(8,890)	.....	3,025	(11,915)	111	.....	2,422	3,000	10,000
Otter Tail.....	Otter Tail.....	210,499	196,730	13,769	28,444	16,152	26,061	.....	.....	840	16,125	10,000
Oakland Park.....	Pennington and Marshall	240,140	249,058	(8,918)	5,448	.....	(3,470)	1,990	.....	403	.....	.....
Pine Memorial.....	Pine.....	212,292	196,698	15,594	1,757	12,920	4,431	.....	.....	819	12,920	10,000
Ramsey.....	Ramsey.....	1,123,086	1,074,720	48,366	.....	.....	48,366	.....	.....	.....	.....	.....
Hillcrest.....	Red Lake.....	302,443	236,305	66,138	3,773	23,293	46,618	2,904	.....	4,978	14,965	20,000
Redwood.....	Redwood.....	176,995	184,987	(7,992)	2,223	.....	(5,769)	8,292	.....	9,283	.....	.....
Cook, Morrow, and Jensen.....	St. Louis.....	1,276,572	2,042,994	(766,422)	18,825	.....	(747,597)	.....	.....	27,589	.....	.....
Nopeming.....	St. Louis.....	1,119,592	1,105,575	14,017	.....	.....	14,017	201	.....	4,128	.....	.....
Cedar View.....	Steele.....	284,720	285,055	(335)	20,662	68,433	(48,106)	.....	.....	311,808	68,262	.....
Traverse.....	Traverse.....	214,080	204,502	9,578	3,538	.....	13,116	.....	.....	1,873	.....	.....
Shady Lane.....	Wadena and Todd.....	264,655	227,224	37,431	8,894	.....	46,325	.....	.....	173,391	.....	.....
Pine Point.....	Washington.....	282,800	268,124	14,676	910	.....	15,586	484	.....	.....	.....	.....
TOTAL.....		\$8,749,762	\$9,166,578	\$ (416,816)	\$144,398	\$220,795	\$ (493,213)	\$159,668	\$2,090,330	\$1,511,658	\$213,339	\$160,000

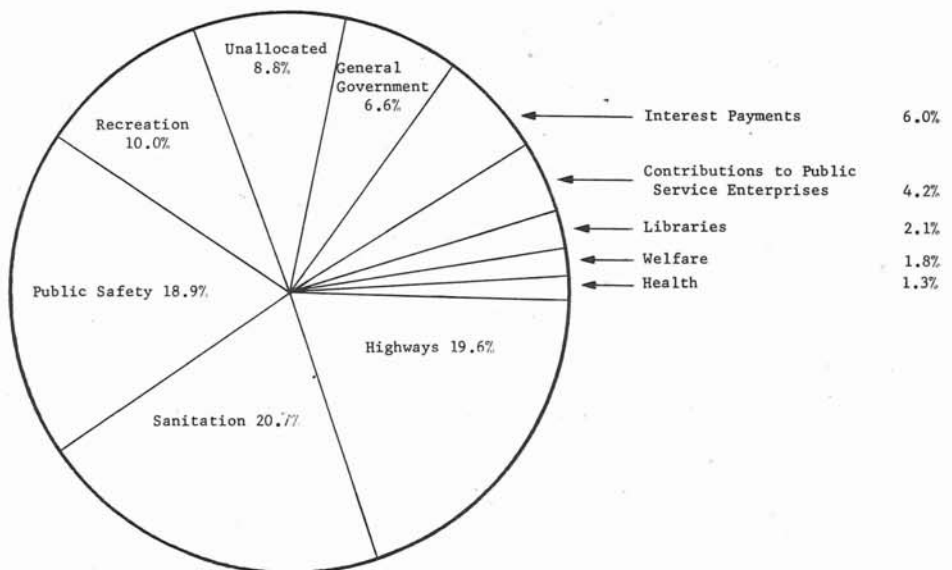
NOTE: (1) Operated jointly by municipality and county.

GROSS REVENUES, EXPENDITURES, AND DEBT
OF
THE CITIES AND VILLAGES

FIGURE 13
THE CITIES AND VILLAGES - 1971



GROSS REVENUES* \$479,891,074



GROSS EXPENDITURES** \$542,735,681

*Does not include borrowing, agency, trust, investment, or public enterprise receipts.
**Current expense and capital outlay, excluding public service enterprise expenditures.

FIGURE 14
THE CITIES AND VILLAGES
GOVERNMENTAL REVENUE AND EXPENDITURES

For the Years 1961 - 1971
(Millions of Dollars)

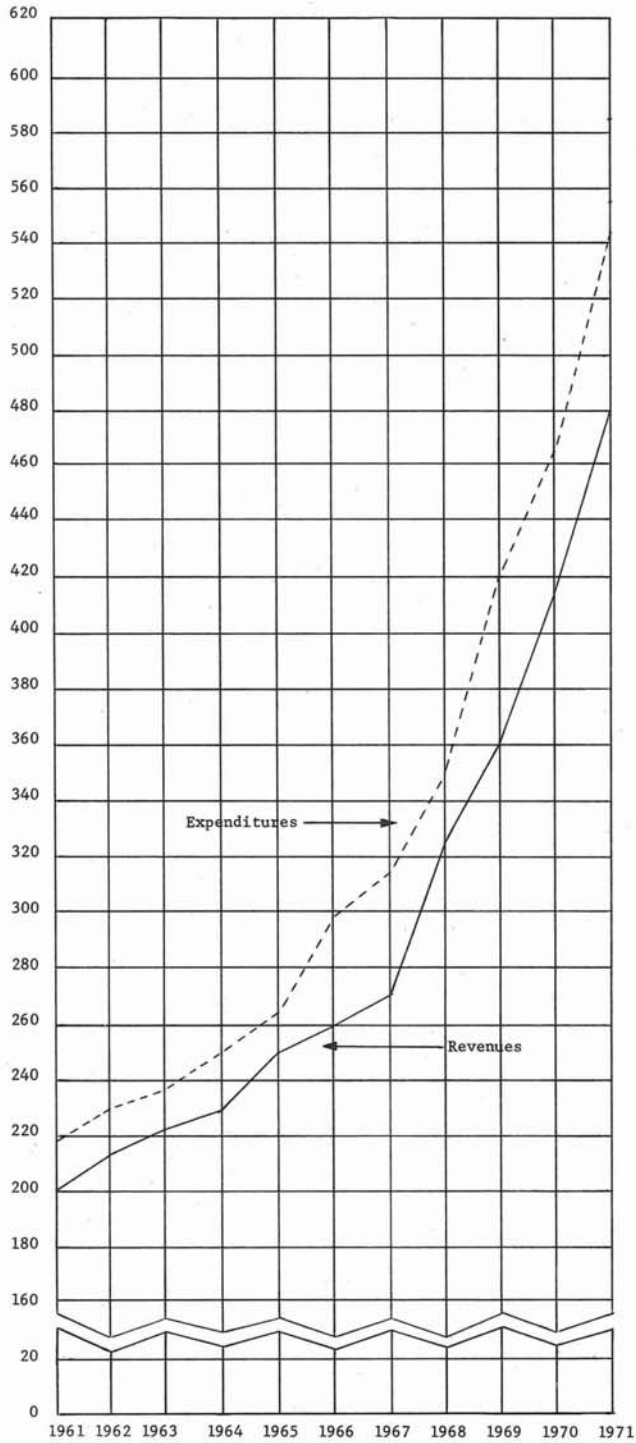


FIGURE 15
THE CITIES AND VILLAGES
BONDED INDEBTEDNESS

For the Years 1961 - 1971
(Millions of Dollars)

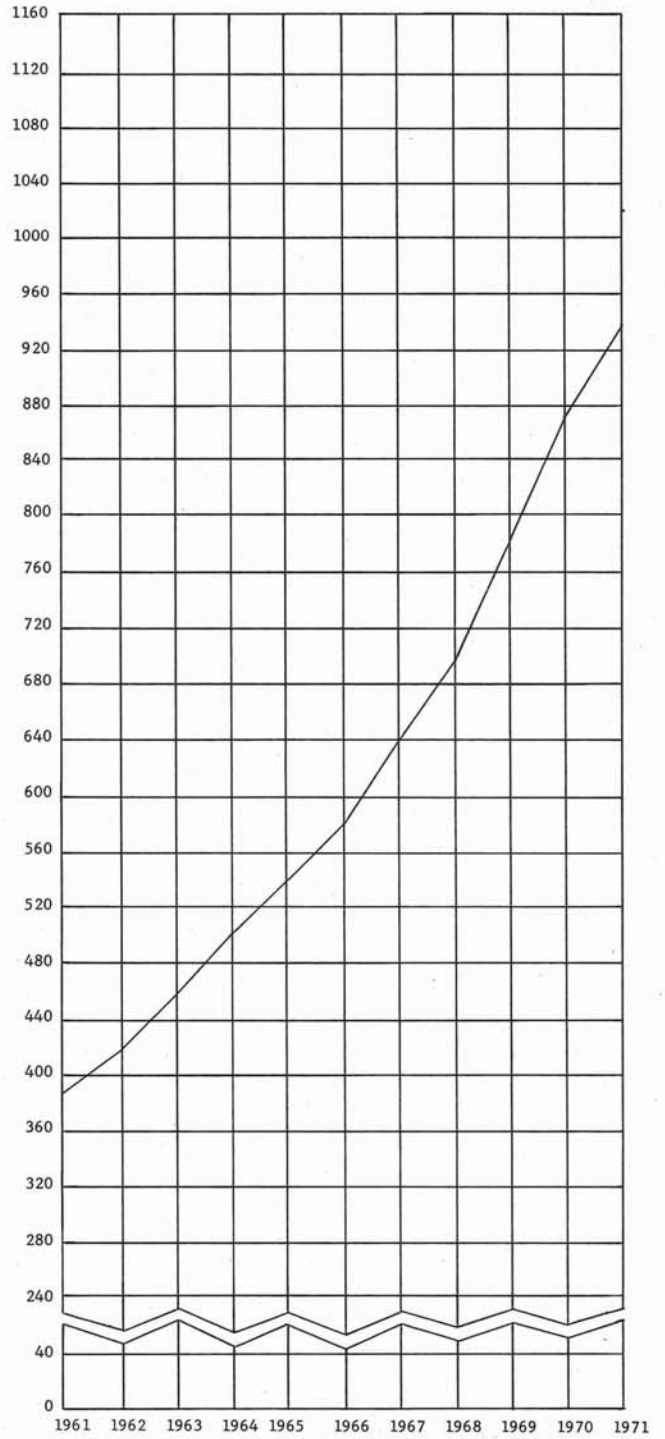


TABLE 25
 GOVERNMENTAL REVENUES EXPENDITURES AND BONDED DEBT OF THE CITIES
 For the Years 1967, 1968, 1969, 1970 and 1971

SOURCES OF REVENUE	1967		1968		1969		1970		1971	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
Taxes.....	\$130,215,272	47.4	\$119,567,756	36.4	\$135,235,475	37.3	\$154,364,503	37.1	\$178,111,772	37.1
Special Assessments.....	42,953,195	15.6	47,938,150	14.6	51,341,938	14.1	53,929,201	13.0	62,889,409	13.1
Licenses and Permits.....	9,972,001	3.6	10,823,312	3.3	11,060,804	3.0	10,434,984	2.5	10,881,871	2.3
Fines And Forfeits.....	5,365,151	2.0	5,608,618	1.7	6,571,549	1.8	7,761,366	1.9	8,035,955	1.7
Intergovernmental Revenue.....	34,473,207	12.5	85,016,730	25.8	89,536,387	24.7	111,343,269	26.8	126,197,415	26.3
Charges for Services.....	26,244,271	9.6	29,684,625	9.0	37,689,408	10.4	40,007,211	9.6	51,874,501	10.8
Contributions from Public Service										
Enterprises.....	15,774,320	5.7	16,685,104	5.1	17,441,122	4.8	17,121,673	4.1	19,394,165	4.0
Interest Earnings.....	6,363,382	2.3	7,545,965	2.3	9,410,545	2.6	13,327,349	3.2	13,538,930	2.8
All Other Revenue - Unclassified.....	3,451,353	1.3	5,955,472	1.8	4,730,194	1.3	7,352,053	1.8	8,967,056	1.9
TOTAL REVENUE RECEIPTS.....	\$274,812,152	100.0	\$328,825,732	100.0	\$363,017,422	100.0	\$415,641,609	100.0	\$479,891,074	100.0
OBJECTIVES OF EXPENDITURES										
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
EXPENDITURES (Including capital outlay)										
General Government.....	\$ 22,751,507	7.3	\$ 24,687,208	7.0	\$ 30,802,448	7.3	\$ 34,030,244	7.3	\$ 35,677,063	6.6
Public Safety.....	57,984,957	18.7	66,747,359	19.0	78,667,627	18.7	90,516,332	19.3	102,540,784	18.9
Highways.....	75,500,958	24.3	73,671,878	21.0	89,971,893	21.4	96,196,822	20.5	106,463,480	19.6
Sanitation.....	63,204,459	20.4	75,552,069	21.6	87,766,246	20.9	86,055,664	18.4	112,189,086	20.7
Health.....	3,747,407	1.2	4,731,691	1.4	5,608,016	1.3	6,842,357	1.5	6,842,124	1.3
Welfare.....	6,644,725	2.1	8,097,614	2.3	8,072,250	1.9	8,315,364	1.8	10,034,722	1.8
Libraries.....	8,368,293	2.7	8,949,740	2.6	8,908,764	2.1	9,745,278	2.1	11,319,846	2.1
Recreation.....	23,771,137	7.7	25,946,829	7.4	34,326,247	8.2	45,238,937	9.6	54,366,441	10.0
Contributions to Public Service										
Enterprises.....	9,080,557	2.9	16,694,863	4.8	20,466,635	4.9	24,087,521	5.1	22,948,881	4.2
Unallocated.....	22,169,795	7.2	25,845,994	7.4	34,412,579	8.2	39,788,251	8.5	47,978,889	8.8
Interest Payments.....	17,134,554	5.5	19,606,595	5.5	21,626,302	5.1	27,935,662	5.9	32,374,365	6.0
TOTAL EXPENDITURES.....	\$310,358,349	100.0	\$350,531,840	100.0	\$420,629,007	100.0	\$468,752,432	100.0	\$542,735,681	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding, beginning of fiscal period.....	\$582,521,289	...	\$643,034,698	...	\$708,462,874	...	\$770,890,076	...	\$871,621,129	...
Issued.....	110,160,236	...	115,037,751	...	129,495,761	...	172,605,466	...	166,908,154	...
Paid.....	49,646,827	...	51,783,575	...	70,359,059	...	72,101,413	...	78,701,563	...
Transfers in from Township debt.....			2,174,000	...	3,290,500	...	227,000	...	4,368,521	...
Transfers out (2).....				...		...		...	35,685,000	...
Outstanding, end of fiscal period.....	\$643,034,698	...	\$708,462,874	...	\$770,890,076(1)	...	\$871,621,129	...	\$928,511,241	...

NOTE: (1) Adjusted down in the amount of \$10,731,935 over the total shown in the 1968 report because of subsequent information regarding certain cities and villages.
 (2) Transfer of debt from Minneapolis of \$20,440,000 and St. Paul of \$15,245,000 to the Metropolitan Sewer Service Board.

TABLE 26
 RECEIPTS AND DISBURSEMENTS OF CITIES AND VILLAGES
 BY POPULATION GROUPS
 For the Year 1971

POPULATION GROUP POPULATION (1970) SOURCES OF RECEIPTS	TOTAL - ALL UNITS 2,937,143		Over 100,000 844,844		20,000 to 100,000 819,357		10,000 to 20,000 376,725		2,500 to 10,000 482,802		Less than 2,500 413,415	
	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%
REVENUE RECEIPTS												
Taxes.....	178,111,772	37.1	95,118,581	49.3	33,659,035	28.2	16,954,367	30.6	19,139,895	28.1	13,239,894	29.8
Special Assessments.....	62,889,409	13.1	9,416,201	4.9	24,767,965	20.8	11,790,983	21.3	11,743,408	17.3	5,170,852	11.6
Licenses and Permits.....	10,881,871	2.3	4,093,208	2.1	2,839,840	2.4	1,415,025	2.6	1,379,535	2.0	1,154,263	2.6
Fines and Forfeits.....	8,035,955	1.7	3,639,133	1.9	1,788,708	1.5	897,218	1.6	1,133,093	1.7	577,803	1.3
Intergovernmental Revenue.....	126,197,415	26.3	53,928,494	28.0	31,193,280	26.2	13,859,645	25.0	16,056,931	23.6	11,159,065	25.1
Charges for Services.....	51,874,501	10.8	20,769,476	10.8	14,061,888	11.8	5,687,252	10.3	7,381,687	10.8	3,974,198	8.9
Contributions from Public Service Enterprises.....	19,394,165	4.0	.....	.....	3,457,621	2.9	1,983,014	3.6	6,824,503	10.0	7,129,027	16.0
Interest on Investments.....	13,538,930	2.8	3,630,301	1.9	4,962,182	4.2	1,818,351	3.3	2,324,916	3.4	803,180	1.8
All Other Revenue.....	8,967,056	1.9	2,220,110	1.1	2,428,396	2.0	936,074	1.7	2,103,618	3.1	1,278,858	2.9
TOTAL REVENUE RECEIPTS.....	479,891,074	100.0	192,815,504	100.0	119,158,915	100.0	55,341,929	100.0	68,087,586	100.0	44,487,140	100.0
PERCENT REVENUE OF TOTAL RECEIPTS		57.7		70.4		49.7		50.7		50.0		61.7
NONREVENUE RECEIPTS												
Borrowing.....	156,501,912	18.8	34,371,797	12.6	54,134,922	22.6	26,476,209	24.3	26,989,805	19.8	14,529,179	20.1
Agency, Trust, and Investments...	155,014,460	18.7	17,830,059	6.5	61,685,476	25.8	24,566,909	22.5	39,416,298	28.9	11,515,718	16.0
All other Miscellaneous Receipts...	39,566,120	4.8	28,903,978	10.5	4,546,737	1.9	2,764,122	2.5	1,749,907	1.3	1,601,376	2.2
TOTAL RECEIPTS.....	830,973,566	100.0	273,921,338	100.0	239,526,050	100.0	109,149,169	100.0	136,243,596	100.0	72,133,413	100.0
OBJECTS OF EXPENDITURES												
	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%	Amount in Dollars	%
EXPENDITURES (Including Capital Outlay)												
General Government.....	35,677,063	6.6	11,157,647	5.3	8,861,328	6.6	4,604,393	6.7	6,468,126	8.0	4,585,569	9.3
Public Safety.....	102,540,784	18.9	51,740,173	24.8	22,371,385	16.7	10,657,621	15.4	10,443,901	12.9	7,327,704	14.8
Highways.....	106,463,480	19.6	34,090,876	16.3	31,308,970	23.4	13,036,967	18.9	14,966,172	18.4	13,060,495	26.4
Sanitation.....	112,189,086	20.7	28,275,699	13.6	29,441,803	22.0	17,885,280	25.9	27,106,430	33.4	9,479,874	19.1
Health.....	6,842,124	1.3	6,154,150	3.0	546,258	.4	77,202	.1	41,074	.1	23,440	....
Welfare.....	10,034,722	1.8	9,504,170	4.6	331,266	.2	62,765	.1	92,529	.1	43,992	.1
Libraries.....	11,319,846	2.1	7,738,885	3.7	1,203,155	.9	991,805	1.4	1,081,094	1.3	304,907	.6
Recreation.....	54,366,441	10.0	27,039,423	12.9	15,216,694	11.4	5,560,832	8.1	4,542,950	5.6	2,006,542	4.0
Contribution to Public Service Enterprises.....	22,948,881	4.2	72,449	....	8,639,373	6.4	4,763,616	6.9	5,778,034	7.1	3,695,409	7.5
Unallocated.....	47,978,889	8.8	25,951,616	12.4	5,215,818	3.9	5,896,831	8.5	5,155,145	6.3	5,759,479	11.6
Interest Payments.....	32,374,365	6.0	7,177,315	3.4	10,852,420	8.1	5,528,338	8.0	5,544,802	6.8	3,271,490	6.6
TOTAL EXPENDITURES.....	542,735,681	100.0	208,902,403	100.0	133,988,470	100.0	69,065,650	100.0	81,220,257	100.0	49,558,901	100.0
SUMMARY OF EXPENDITURES												
Current Expense.....	361,546,083	66.6	160,201,909	76.7	81,650,674	60.9	40,526,771	58.7	47,226,040	58.1	31,940,689	64.4
Capital Outlay.....	181,189,598	33.4	48,700,494	23.3	52,337,796	39.1	28,538,879	41.3	33,994,217	41.9	17,618,212	35.6
TOTAL EXPENDITURES (as above)	542,735,681	66.0	208,902,403	75.0	133,988,470	58.2	69,065,650	64.4	81,220,257	59.3	49,558,901	71.1
OTHER DISBURSEMENTS												
Debt Redemption.....	78,863,180	9.6	26,744,797	9.6	25,090,865	10.9	10,255,780	9.6	11,107,442	8.1	5,664,296	8.1
Agency, Trust, and Investments...	160,457,400	19.5	13,158,194	4.7	66,333,757	28.8	25,099,554	23.9	42,855,967	31.3	13,009,928	18.7
All Other Miscellaneous Disburse- ments.....	40,486,498	4.9	29,745,949	10.7	4,756,810	2.1	2,779,066	2.6	1,719,421	1.3	1,485,252	2.1
TOTAL DISBURSEMENTS.....	822,542,759	100.0	278,551,343	100.0	230,169,902	100.0	107,200,050	100.0	136,903,087	100.0	69,718,377	100.0

TABLE 27
 OUTSTANDING INDEBTEDNESS OF CITIES AND VILLAGES
 BY COUNTIES
 End of Fiscal Year 1971

COUNTY	POPULATION	TYPE OF BONDS					TOTAL INDEBTEDNESS
		General Obligation	Special Assessments	Revenue	Refunding	All Other	
Aitkin.....	2,560	\$ 208,000	\$ 461,000	\$	\$	\$	\$ 669,000
Anoka.....	139,005	7,559,437	41,877,643	4,654,500	1,020,000	487,484	55,599,064
Becker.....	8,849	623,500	682,350	864,000	.....	.....	2,169,850
Beltrami.....	12,796	255,000	609,000	127,500	.....	283,000	1,276,500
Benton.....	7,562	.....	513,000	.....	.....	.....	513,000
Big Stone.....	4,768	108,000	160,000	544,000	.....	.....	812,000
Blue Earth.....	37,858	7,509,000	7,307,400	1,617,000	.....	19,583	16,452,983
Brown.....	20,248	376,392	2,705,237	331,000	.....	.....	3,412,629
Carlton.....	13,289	4,633,000	150,483	125,000	.....	51,000	4,959,483
Carver.....	17,805	1,010,050	5,941,000	2,799,000	.....	.....	9,750,050
Cass.....	5,915	32,700	868,019	.....	.....	.....	900,719
Chippewa.....	8,330	650,000	327,000	626,598	.....	.....	1,603,598
Chisago.....	8,036	872,278	1,745,075	270,000	.....	.....	2,887,353
Clay.....	37,363	379,000	9,463,670	2,348,000	710,000	20,000	12,920,670
Clearwater.....	2,496	248,000	186,000	25,000	.....	.....	459,000
Cook.....	1,301	.....	.....	.....	.....	.....	.....
Cottonwood.....	7,942	142,000	1,179,000	311,500	16,000	.....	1,648,500
Crow Wing.....	20,106	119,600	1,341,000	246,000	.....	.....	1,706,600
Dakota.....	120,367	8,681,000	46,012,500	6,081,000	308,000	390,000	61,472,500
Dodge.....	6,142	176,500	2,184,500	692,500	.....	.....	3,053,500
Douglas.....	10,644	607,000	1,680,000	1,497,000	19,000	.....	3,803,000
Faribault.....	12,421	316,800	767,000	1,110,000	.....	29,727	2,223,527
Fillmore.....	12,444	1,441,000	1,366,500	1,503,000	70,000	.....	4,380,500
Freeborn.....	23,865	1,544,100	1,899,443	1,952,000	.....	.....	5,395,543
Goodhue.....	21,524	941,000	4,479,000	1,120,000	1,260,000	.....	7,800,000
Grant.....	3,871	311,000	130,714	838,000	.....	.....	1,279,714
Hennepin.....	961,257	72,927,913	178,452,604	26,237,000	1,290,000	10,343,500	289,251,017
Houston.....	9,617	944,000	1,308,500	12,000	.....	.....	2,264,500
Hubbard.....	3,702	24,000	149,400	31,000	.....	.....	204,400
Isanti.....	4,143	118,000	712,205	86,000	.....	5,400	921,605
Itasca.....	16,189	621,000	1,172,000	365,000	.....	194,000	2,352,000
Jackson.....	6,695	1,264,749	.....	533,000	.....	.....	1,797,749
Kanabec.....	3,212	365,000	705,000	1,290,000	.....	.....	2,360,000
Kandiyohi.....	17,510	46,000	3,948,000	4,866,500	475,000	.....	9,335,500
Kittson.....	3,789	104,000	789,900	209,000	.....	2,000	1,104,900
Koochiching.....	10,681	400,000	1,457,000	513,000	.....	.....	2,370,000
Lac qui Parle.....	4,980	10,000	115,000	125,000	.....	.....	250,000
Lake.....	8,303	345,000	6,000	1,332,000	.....	570,000	2,253,000
Lake of the Woods.....	1,767	.....	400,000	1,309,000	.....	.....	1,709,000
Le Sueur.....	11,378	1,651,000	1,076,000	4,000	.....	.....	2,731,000
Lincoln.....	3,399	146,000	110,000	151,000	105,000	.....	512,000
Lyon.....	16,585	967,000	2,848,000	1,721,750	170,000	4,000	5,710,750
McLeod.....	17,243	1,092,000	5,674,000	10,372,500	.....	33,000	17,171,500
Mahnomen.....	1,815	140,000	85,000	36,000	.....	.....	261,000
Marshall.....	5,684	44,000	1,517,343	526,000	6,000	.....	2,093,343
Martin.....	15,900	3,067,950	3,509,000	907,000	200,000	.....	7,683,950
Meeker.....	9,539	838,000	777,000	286,000	.....	1,200	1,902,200
Mille Lacs.....	6,465	757,000	121,000	223,000	.....	.....	1,101,000
Morrison.....	11,809	75,000	2,264,015	145,000	155,000	200,000	2,839,015
Mower.....	31,501	467,000	2,399,986	2,861,000	1,080,000	1,110,000	7,917,986
Murray.....	5,328	123,000	61,000	150,000	.....	21,800	355,800
Nicollet.....	17,102	964,505	1,869,000	60,000	395,000	15,000	3,303,505
Nobles.....	14,467	5,319,000	1,163,000	37,000	.....	.....	6,519,000
Norman.....	4,655	117,500	309,500	338,000	.....	.....	765,000
Olmsted.....	59,728	2,429,000	6,381,000	3,570,000	.....	95,000	12,475,000

TABLE 27 (Continued)
 OUTSTANDING INDEBTEDNESS OF CITIES AND VILLAGES
 BY COUNTIES
 End of Fiscal Year 1971

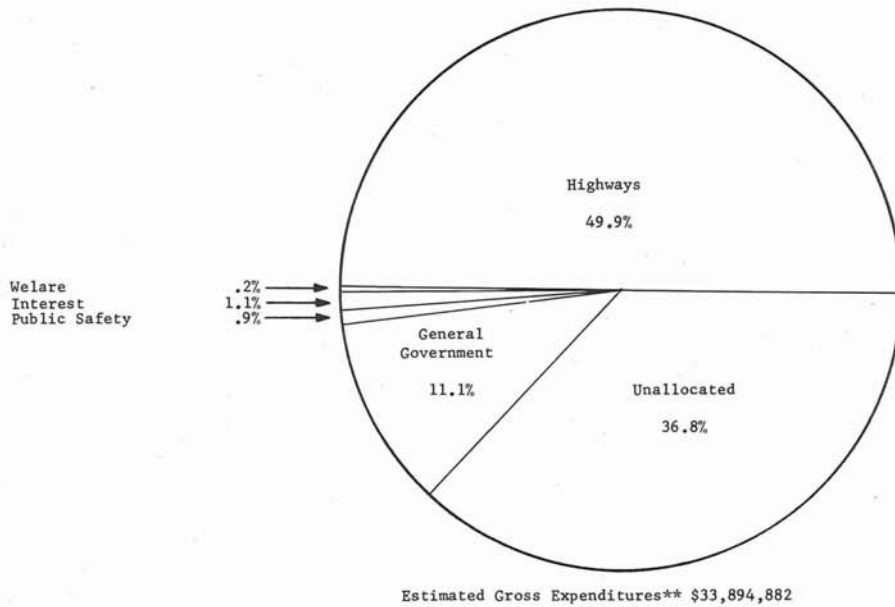
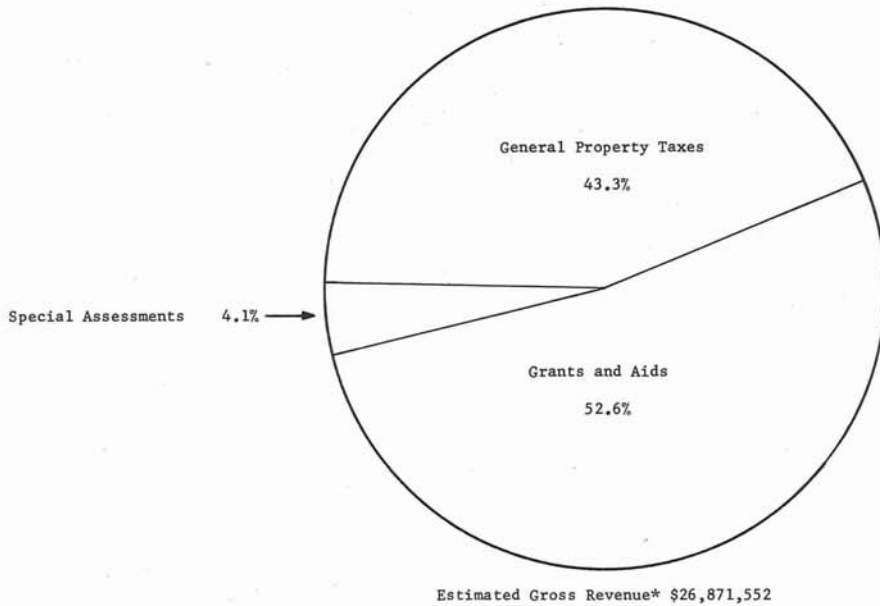
COUNTY	POPULATION 1970	TYPE OF BONDS					TOTAL INDEBTEDNESS
		General Obligation	Special Assessment	Revenue	Refunding	All Other	
Otter Tail.....	21,919	\$ 1,659,571	\$ 2,342,179	\$ 874,500	\$	\$	\$ 4,876,250
Pennington.....	9,099	.....	3,370,500	484,000	110,000	495,000	4,459,500
Pine.....	7,041	592,977	748,982	259,000	.....	.....	1,600,959
Pipestone.....	8,423	975,000	125,000	5,000	.....	.....	1,105,000
Polk.....	21,646	1,587,582	3,325,490	2,260,000	205,000	300,000	7,678,072
Pope.....	4,930	17,000	531,000	160,000	.....	.....	708,000
Ramsey.....	468,251	15,833,000	141,423,000	21,178,000	5,095,000	.....	183,529,000
Red Lake.....	2,724	43,000	333,000	21,000	.....	.....	397,000
Redwood.....	10,950	597,000	628,000	1,642,000	.....	14,000	2,881,000
Renville.....	10,834	561,900	936,000	100,000	.....	35,000	1,632,900
Rice.....	28,802	1,862,824	985,000	618,000	365,000	.....	3,830,824
Rock.....	6,296	50,000	365,000	1,215,000	.....	.....	1,630,000
Roseau.....	4,887	90,000	1,309,000	180,000	.....	.....	1,579,000
St. Louis.....	167,652	8,455,000	4,030,666	9,547,928	172,000	311,000	22,516,594
Scott.....	19,729	2,843,000	1,248,030	695,000	.....	.....	4,786,030
Sherburne.....	4,407	159,000	92,000	1,015,000	118,000	.....	1,384,000
Sibley.....	7,178	936,000	1,284,000	35,000	.....	.....	2,255,000
Stearns.....	66,681	8,143,803	8,836,135	5,212,500	.....	1,470,000	23,662,438
Steele.....	18,404	289,000	1,233,000	2,640,000	31,000	38,030	4,231,030
Stevens.....	7,019	389,478	220,000	66,000	.....	.....	675,478
Swift.....	6,961	138,000	847,000	495,000	.....	26,000	1,506,000
Todd.....	8,239	1,010,000	421,000	912,000	75,000	.....	2,418,000
Traverse.....	3,306	263,000	698,000	.....	.....	.....	961,000
Wabasha.....	10,406	460,000	2,014,000	2,252,000	220,000	3,500	4,949,500
Wadena.....	6,862	50,000	292,500	690,000	.....	.....	1,032,500
Waseca.....	9,744	401,700	445,732	321,000	.....	.....	1,168,432
Washington.....	71,690	1,928,835	22,975,500	2,786,000	1,727,000	533,000	29,950,335
Watonwan.....	7,929	.....	1,554,000	30,000	.....	.....	1,584,000
Wilkin.....	5,721	56,100	314,200	640,000	.....	.....	1,010,300
Winona.....	33,407	1,792,590	2,284,000	1,350,000	.....	.....	5,426,590
Wright.....	16,056	544,000	4,194,000	702,500	.....	27,000	5,467,500
Yellow Medicine.....	7,970	720,339	223,667	.....	.....	10,000	954,006
TOTAL.....	2,937,113	\$186,561,673	\$563,046,568	\$146,365,776	\$15,397,000	\$17,140,224	\$ 928,511,241

TABLE 28
PUBLIC SERVICE ENTERPRISES
SUMMARY OF OPERATIONS

TYPE OF PUBLIC SERVICE ENTERPRISE	1970		1971	
	Amount	%	Amount	%
WATER UTILITIES				
Operating Revenue.....	\$42,188,565	100.0	\$44,025,539	100.0
Operating Expense.....	35,216,108	83.5	36,197,464	82.2
INCOME FROM OPERATIONS.....	\$ 6,972,457	16.5	\$ 7,828,075	17.8
ELECTRIC UTILITIES				
Generation and Distribution Systems				
Operating Revenue.....	\$40,753,988	100.0	\$44,391,356	100.0
Operating Expense.....	31,548,144	77.4	35,253,925	79.4
INCOME FROM OPERATIONS.....	\$ 9,205,844	22.6	\$ 9,137,431	20.6
Distributions Systems Only				
Operating Revenue.....	\$15,414,659	100.0	\$16,958,566	100.0
Operating Expense.....	11,197,828	72.6	12,801,749	75.5
INCOME FROM OPERATIONS.....	\$ 4,216,831	27.4	\$ 4,156,817	24.5
HEAT UTILITIES				
Operating Revenue.....	\$ 3,051,915	100.0	\$ 3,307,891	100.0
Operating Expense.....	3,262,885	106.9	3,628,808	109.7
(LOSS) FROM OPERATIONS.....	\$ (210,970)	(6.9)	(320,917)	(9.7)
GAS UTILITIES				
Operating Revenue.....	\$11,986,478	100.0	\$14,352,968	100.0
Operating Expense.....	11,095,905	92.6	12,946,393	90.2
INCOME FROM OPERATIONS.....	\$ 890,573	7.4	\$ 1,406,575	9.8
HOSPITALS				
Operating Revenue.....	\$28,777,175	100.0	\$32,225,323	100.0
Operating Expense.....	28,391,442	98.7	31,868,947	98.9
INCOME FROM OPERATIONS.....	\$ 385,733	1.3	\$ 356,376	1.1
NURSING HOMES				
Operating Revenue.....	\$ 5,978,146	100.0	\$ 6,573,411	100.0
Operating Expense.....	5,708,961	95.5	5,997,582	91.2
INCOME FROM OPERATIONS.....	\$ 269,185	4.5	575,829	8.8
LIQUOR STORES				
Sales.....	\$79,129,422	100.0	\$83,677,374	100.0
Cost of Sales.....	52,392,987	66.2	55,599,322	66.4
Gross Profit.....	26,736,435	33.8	28,078,052	33.6
Operating Expense.....	16,012,072	20.2	17,524,174	21.0
INCOME FROM OPERATIONS.....	\$10,724,363	13.6	\$10,553,878	12.6
OTHER SERVICE ENTERPRISES				
Operating Revenue.....	\$ 337,360	100.0	\$ 1,731,064	100.0
Operating Expense.....	160,761	47.7	1,743,345	100.7
INCOME FROM OPERATIONS.....	\$ 176,599	52.3	\$ (12,281)	(.7)

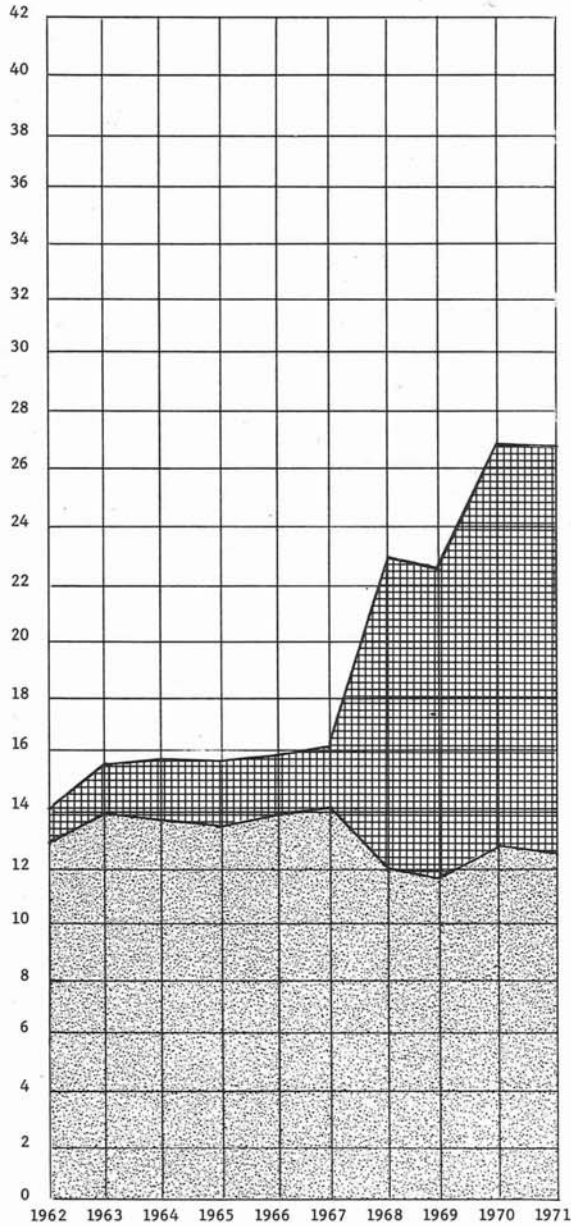
GROSS REVENUES, EXPENDITURES, AND DEBT
OF
THE TOWNS

FIGURE 16
THE TOWNS - 1971



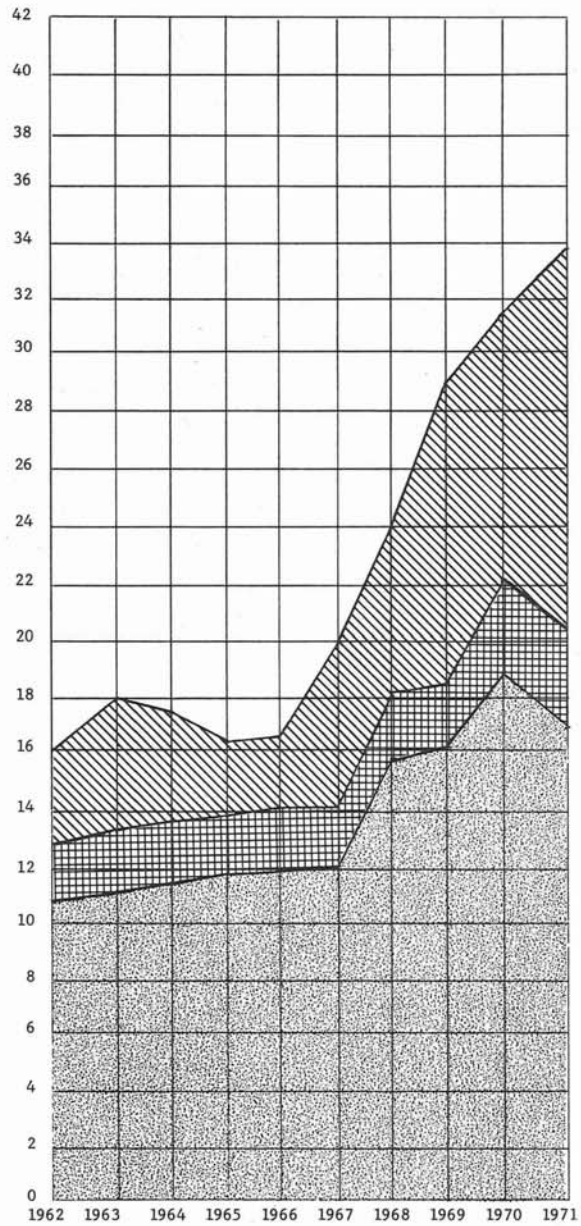
* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 17
THE TOWNS
Estimated Revenues
For the Years 1962 - 1971
(Millions of Dollars)



Taxes and Assessments Grants and Aids

FIGURE 18
THE TOWNS
Estimated Expenditures
For the Years 1962 - 1971
(Millions of Dollars)



Highways General Government All Other

FIGURE 19
THE TOWNS
BONDED INDEBTEDNESS
For the Years 1952 - 1971
(Millions of Dollars)

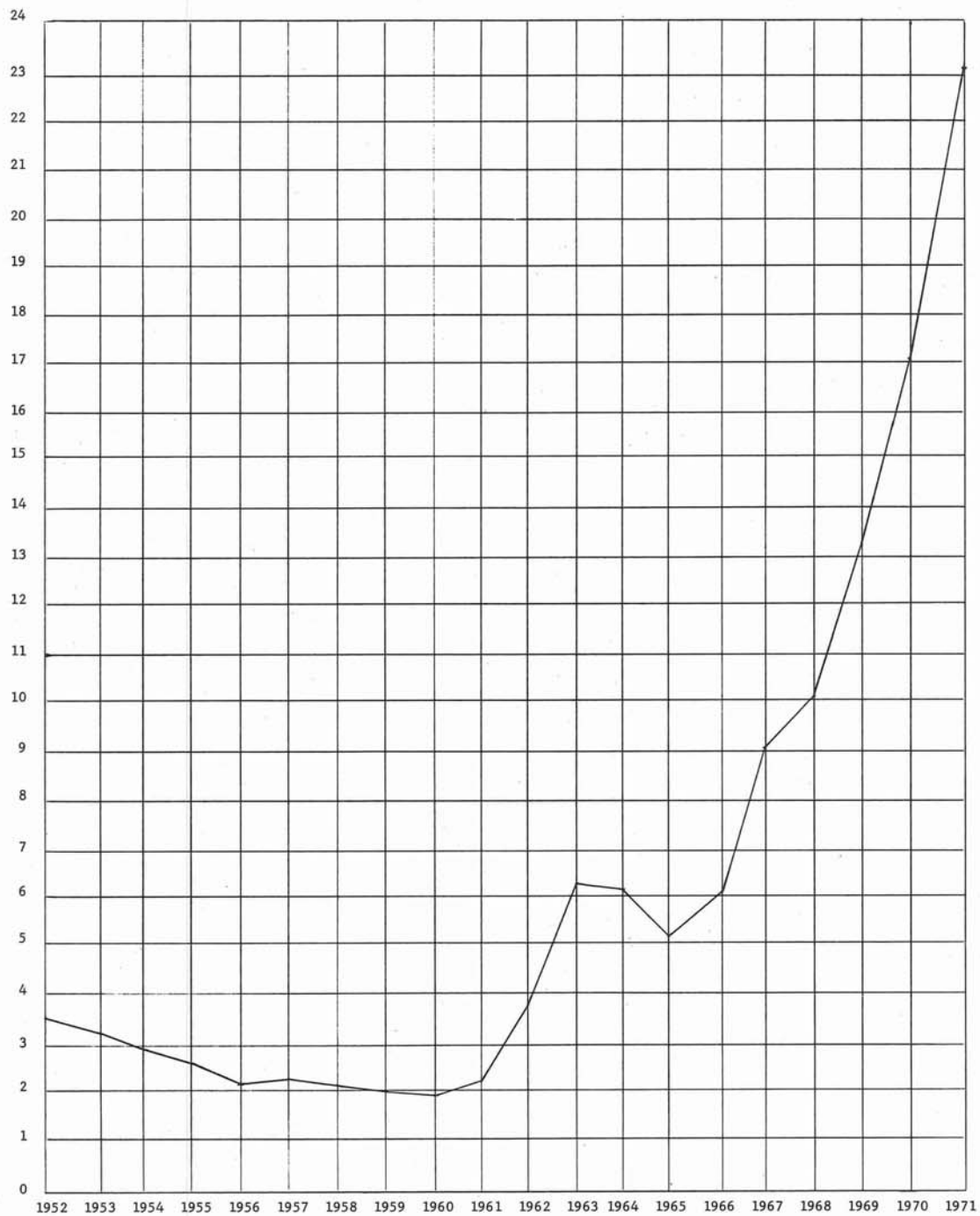


TABLE 29
ESTIMATED REVENUES, EXPENDITURES, AND ACTUAL BONDED DEBT OF THE TOWNS
For the Years 1967, 1968, 1969, 1970 and 1971

SOURCE OF REVENUE	1967		1968		1969		1970		1971	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES.....	\$14,127,069	87.4	\$11,353,376	49.5	\$11,013,094	48.1	\$12,116,041	44.6	\$11,642,820	43.3
SPECIAL ASSESSMENTS.....	374,663	2.3	573,073	2.5	471,512	2.1	1,044,192	3.8	1,109,493	4.1
GRANTS AND AIDS.....	1,655,544	10.3	10,996,732	48.0	11,389,093	49.8	14,015,809	51.6	14,119,239	52.6
TOTAL REVENUE.....	\$16,157,276	100.0	\$22,923,181	100.0	\$22,873,699	100.0	\$27,176,042	100.0	\$26,871,552	100.0
OBJECTIVES OF EXPENDITURES										
EXPENDITURES (including capital outlay)										
GENERAL GOVERNMENT.....	\$ 2,243,839	11.1	\$ 2,758,777	11.4	\$ 2,696,244	9.2	\$ 3,189,527	10.1	\$ 3,752,514	11.1
PUBLIC SAFETY.....	227,742	1.1	785,834	3.2	786,199	2.7	930,280	3.0	309,705	.9
HIGHWAYS.....	12,034,995	59.7	15,697,384	64.7	16,193,940	55.2	19,022,620	60.4	16,917,846	49.9
WELFARE.....	163,130	.8	114,500	.5	97,605	.3	81,525	.3	72,542	.2
MISCELLANEOUS.....	5,289,405	26.2	4,606,628	19.0	9,229,142	31.4	7,632,679	24.2	12,464,123	36.8
INTEREST PAYMENTS.....	208,280	1.1	281,934	1.2	347,609	1.2	631,509	2.0	378,152	1.1
TOTAL EXPENDITURES.....	\$20,167,391	100.0	\$24,245,057	100.0	\$29,350,739	100.0	\$31,488,140	100.0	\$33,894,882	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1.....	\$ 6,247,220	...	\$ 9,247,335	...	\$10,272,196	...	\$13,458,736	...	\$17,085,928	...
Issued.....	4,348,510	...	3,666,136	...	6,865,417	...	4,810,730	...	7,632,100	...
Paid.....	1,348,395 (1)	...	2,641,275 (2)	...	3,678,877 (3)	...	1,183,538 (4)	...	1,589,483 (5)	...
Outstanding December 31.....	\$ 9,247,335	...	\$10,272,196	...	\$13,458,736	...	\$17,085,928	...	\$23,128,545	...

NOTE: (1) Includes \$1,010,000 Town of Woodbury transferred to Cities and Villages.
(2) Includes \$2,174,000 Town of Oakdale transferred to Cities and Villages.
(3) Includes \$3,290,500 Town of Lebanon transferred to Cities and Villages.
(4) Includes \$227,000 Town of East Oakdale transferred to Cities and Villages and \$280,000 to Sewer District.
(5) Includes \$158,500 Town of Rosemount and \$760,000 Town of Burnside to Cities and Villages.

TABLE 30
CLASSIFICATION OF ESTIMATED TOWN RECEIPTS - 1971
BY COUNTIES

COUNTY	TAXABLE VALUATION	1970 TAX LEVY COLLECTIBLE IN 1971	REVENUE RECEIPTS					TOTAL ESTIMATED REVENUE	BORROWING (Bonds)	TOTAL ESTIMATED RECEIPTS
			LOCAL TAXES	SPECIAL ASSESSMENTS	GRANTS AND SHARED TAXES FROM:					
					STATE	COUNTY				
Aitkin.....	\$ 5,122,434	\$ 80,887	\$ 70,798	\$ 760	\$ 122,980	\$	\$ 194,538	\$	\$ 194,538	
Anoka.....	9,541,873	184,174	139,042	1,199	245,312	1,080	386,633	.....	386,633
Becker.....	8,164,262	179,238	155,005	.....	245,378	2,530	402,913	.....	402,913
Beltrami.....	4,796,464	70,201	60,266	.....	152,499	624	213,389	.....	213,389
Benton.....	3,899,934	60,632	48,435	.....	143,435	.....	191,870	.....	191,870
Big Stone.....	4,312,724	73,459	66,814	3,216	56,166	65	126,261	.....	126,261
Blue Earth.....	19,783,159	249,013	221,300	.....	235,852	557	457,709	.....	457,709
Brown.....	13,640,051	170,987	141,680	.....	147,282	17,003	305,965	.....	305,965
Carlton.....	6,383,288	133,369	96,806	.....	22,000	.....	305,187	.....	305,187
Carver.....	7,966,381	148,459	108,846	.....	623	179,631	289,100	.....	289,100
Cass.....	6,698,245	106,066	101,624	.....	158,721	4,255	264,600	.....	264,600
Chippewa.....	7,638,320	183,255	142,265	20	116,487	.....	258,772	.....	258,772
Chisago.....	5,205,718	138,621	105,913	725	159,538	534	266,710	.....	266,710
Clay.....	12,693,277	121,799	73,883	103	139,806	.....	213,792	.....	213,792
Clearwater.....	4,011,672	44,889	47,820	.....	79,293	.....	127,113	.....	127,113
Cook.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cottonwood.....	11,882,974	207,096	188,335	3,758	129,562	.....	321,655	.....	321,655
Crow Wing.....	8,762,584	150,031	140,886	.....	182,332	2,337	325,555	.....	325,555
Dakota.....	18,589,815	391,628	294,282	733,918	305,366	49,987	1,383,553	3,590,000	4,973,553	
Dodge.....	7,509,365	185,872	155,699	.....	135,717	969	292,385	.....	292,385
Douglas.....	8,780,418	136,401	106,427	34	190,836	4,824	302,121	.....	302,121
Faribault.....	16,519,279	283,844	249,528	.....	153,181	60	402,769	.....	402,769
Fillmore.....	9,693,141	327,404	271,070	4,889	232,289	105	508,353	20,000	528,353	
Freeborn.....	18,119,689	223,128	176,322	2,861	222,461	794	402,438	.....	402,438
Goodhue.....	16,347,074	357,209	231,082	.....	319,429	.....	550,511	60,000	610,511
Grant.....	5,151,013	50,347	45,872	.....	54,968	2,041	102,881	.....	102,881
Hennepin.....	686,513	24,914	18,754	.....	15,896	.....	34,650	.....	34,650
Houston.....	4,741,220	168,655	138,258	2,256	165,636	259	306,409	.....	306,409
Hubbard.....	4,479,595	45,649	46,751	.....	92,089	977	139,817	.....	139,817
Isanti.....	5,147,608	79,928	65,844	.....	179,340	774	245,958	.....	245,958
Itasca.....	11,980,355	352,719	375,726	.....	233,242	.....	608,968	.....	608,968
Jackson.....	15,448,496	228,246	204,645	.....	133,920	327	338,892	.....	338,892
Kanabec.....	2,300,093	24,094	26,278	.....	95,385	416	122,079	.....	122,079
Kandiyohi.....	12,215,012	194,595	159,156	.....	208,914	.....	368,070	.....	368,070
Kittson.....	7,183,032	94,536	92,581	.....	47,717	13,310	153,608	1,500	155,108
Koochiching.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lac qui Parle.....	8,816,570	174,711	132,379	.....	110,537	85	243,001	16,000	259,001
Lake.....	1,745,308	33,644	25,450	.....	43,881	.....	69,331	.....	69,331
Lake of the Woods.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Le Sueur.....	8,880,053	95,196	84,240	825	128,839	774	214,678	.....	214,678
Lincoln.....	5,378,847	76,306	67,459	20	79,082	.....	146,561	.....	146,561
Lyon.....	10,661,030	146,429	126,430	.....	130,057	.....	256,487	.....	256,487
McLeod.....	10,066,984	98,567	76,449	18	163,245	.....	239,712	.....	239,712
Mahnomen.....	2,743,728	34,367	27,588	1,999	54,446	.....	84,033	.....	84,033
Marshall.....	9,718,167	142,665	139,097	70	110,814	22	250,003	.....	250,003

TABLE 31
CLASSIFICATION OF ESTIMATED TOWN DISBURSEMENTS - 1971
BY COUNTIES

COUNTY	POPULATION 1970	DISBURSEMENTS FOR							TOTAL ESTIMATED DISBURSEMENTS
		General Government	Fire	Road and Bridge	Poor	DEBT SERVICE		All Other	
						Principal	Interest		
Aikin.....	8,419	\$ 39,000	\$	\$ 117,414	\$	\$ 2,000	\$ 700	\$ 35,424	\$ 194,538
Anoka.....	15,499	31,500	.....	108,455	.....	2,500	2,750	242,428	387,633
Becker.....	15,523	70,000	9,907	293,486	8,159	1,000	32	20,329	402,913
Beltrami.....	10,534	61,500	.....	105,611	.....	.....	.....	46,278	213,389
Benton.....	9,539	24,000	10,841	124,620	.....	.....	.....	32,409	191,870
Big Stone.....	3,173	28,000	.....	87,435	.....	.....	.....	10,826	126,261
Blue Earth.....	14,437	46,000	13,572	278,800	.....	.....	.....	119,337	457,709
Brown.....	8,652	32,000	3,170	252,093	.....	.....	.....	18,702	305,965
Carlton.....	12,906	36,000	16,753	216,876	.....	3,654	12,100	19,804	305,187
Carver.....	10,566	27,500	.....	249,403	.....	8,000	2,200	1,997	289,100
Cass.....	11,061	75,000	.....	140,147	.....	750	325	48,378	264,600
Chippewa.....	6,136	32,000	3,639	191,068	.....	.....	.....	32,065	258,772
Chisago.....	9,456	25,000	.....	146,537	.....	3,000	1,450	90,723	266,710
Clay.....	9,245	45,000	2,681	156,642	.....	.....	.....	9,469	213,792
Clearwater.....	5,451	31,500	.....	78,812	.....	.....	.....	16,801	127,113
Cook.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cottonwood.....	6,932	36,000	.....	208,171	.....	1,500	600	75,384	321,655
Crow Wing.....	12,295	60,000	.....	169,426	.....	800	410	94,919	325,555
Dakota.....	19,457	70,000	6,803	266,916	.....	311,000	47,830	4,271,004	4,973,553
Dodge.....	6,895	18,000	9,564	244,935	.....	2,000	1,350	16,536	292,385
Douglas.....	12,335	40,000	17,145	154,500	7,225	.....	.....	83,251	302,121
Faribault.....	8,502	40,000	1,798	327,571	.....	.....	.....	33,400	402,769
Fillmore.....	10,195	46,000	.....	352,748	.....	19,500	1,925	108,180	528,353
Freeborn.....	14,199	40,000	.....	254,293	.....	.....	.....	108,145	402,438
Goodhue.....	13,041	55,000	14,915	498,921	.....	18,000	2,500	21,175	610,511
Grant.....	3,591	32,000	.....	65,138	.....	.....	.....	5,743	102,881
Hennepin.....	917	1,603	.....	23,664	1,133	7,000	1,250	.....	34,650
Houston.....	7,939	30,540	4,608	286,461	.....	4,000	800	.....	326,409
Hubbard.....	6,778	39,000	.....	74,301	.....	.....	.....	26,516	139,817
Isanti.....	12,417	26,000	708	193,995	.....	.....	.....	25,255	245,958
Itasca.....	15,499	82,000	.....	287,885	.....	.....	5,500	233,583	608,968
Jackson.....	7,657	40,000	.....	220,477	.....	9,750	1,962	66,703	338,892
Kanabec.....	6,563	22,500	897	54,464	.....	.....	.....	44,218	122,079
Kandiyohi.....	13,038	48,000	.....	355,134	.....	.....	.....	64,936	368,070
Kittson.....	3,045	13,698	132	141,278	.....	.....	.....	.....	155,108
Koochiching.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lac qui Parle.....	6,184	44,000	.....	181,599	.....	.....	.....	33,402	259,001
Lake.....	2,980	8,000	2,139	74,090	.....	.....	.....	.....	84,229
Lake of the Woods.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Le Sueur.....	9,005	28,000	.....	147,135	1,068	.....	.....	38,475	214,678
Lincoln.....	4,744	29,727	208	116,626	.....	.....	.....	.....	146,561
Lyon.....	7,688	50,000	.....	138,509	.....	.....	.....	67,978	256,487
McLeod.....	10,419	25,117	3,992	210,603	.....	.....	.....	.....	239,712
Mahonmen.....	3,355	25,976	295	57,762	.....	.....	.....	.....	84,033
Marshall.....	7,376	59,321	3,199	187,483	.....	.....	.....	.....	250,003

TABLE 30 (Continued)
CLASSIFICATION OF ESTIMATED TOWN RECEIPTS - 1971
BY COUNTIES

COUNTY	TAXABLE VALUATION	1970 TAX LEVY COLLECTIBLE IN 1971	REVENUE RECEIPTS					TOTAL ESTIMATED REVENUE	BORROWING (Bonds)	TOTAL ESTIMATED RECEIPTS
			LOCAL TAXES	SPECIAL ASSESSMENTS	GRANTS AND SHARED TAXES FROM:					
					STATE	COUNTY				
Martin.....	\$ 18,080,208	\$ 197,709	\$ 170,817	\$	\$ 135,895	\$	\$ 306,712	\$	\$ 306,712	
Mesker.....	9,079,181	174,746	140,500	118	165,298	177	306,093	.....	306,093
Mille Lacs.....	4,536,855	86,114	70,913	.....	149,176	1,063	221,152	.....	221,152
Morrison.....	7,001,746	183,065	151,704	.....	247,173	1,065	399,942	.....	399,942
Mower.....	14,064,399	238,625	197,655	.....	221,463	79,686	498,804	.....	498,804
Murray.....	10,591,004	172,011	146,790	3,296	132,180	434	282,700	.....	282,700
Nicollet.....	9,323,380	137,473	126,516	.....	119,297	6,381	252,194	.....	252,194
Nobles.....	13,811,684	193,670	177,700	.....	148,178	82	325,960	.....	325,960
Norman.....	8,065,868	64,041	59,564	.....	74,941	.....	134,505	.....	134,505
Olmsted.....	17,651,698	418,301	353,400	4,328	427,510	.....	785,238	.....	785,238
Otter Tail.....	15,350,185	350,640	320,186	.....	418,466	23,154	761,806	.....	761,806
Pennington.....	3,319,856	22,719	21,281	.....	54,807	.....	76,088	.....	76,088
Pine.....	4,232,768	105,282	83,064	.....	159,534	.....	242,598	.....	242,598
Pipestone.....	6,340,234	60,932	55,786	.....	67,279	.....	123,065	.....	123,065
Polk.....	18,625,208	307,106	289,612	.....	200,395	912	490,919	.....	490,919
Pope.....	5,120,034	100,924	88,750	.....	106,579	.....	195,329	.....	195,329
Ramsay.....	3,281,002	31,432	29,352	63,233	68,437	.....	161,022	3,030,000	3,191,022
Red Lake.....	2,075,420	19,941	18,455	.....	35,549	71	54,075	.....	54,075
Redwood.....	17,220,038	242,713	203,258	30	154,126	.....	357,414	.....	357,414
Renville.....	18,699,287	270,909	220,370	.....	181,398	62	401,830	.....	401,830
Rice.....	10,176,910	135,983	108,510	205	196,106	1,412	306,233	.....	306,233
Rock.....	9,046,493	107,515	99,461	339	89,520	.....	189,320	.....	189,320
Roseau.....	2,608,281	68,683	63,585	558	104,959	.....	169,102	.....	169,102
St. Louis.....	31,347,145	785,777	686,216	14,658	709,367	5,136	1,415,377	.....	1,415,377
Scott.....	10,395,936	134,625	113,424	20,766	223,735	.....	357,925	.....	357,925
Sherburne.....	6,452,874	84,593	70,628	.....	145,123	.....	215,751	.....	215,751
Sibley.....	10,603,312	184,862	153,150	.....	155,579	47	308,776	.....	308,776
Stearns.....	19,117,941	371,321	296,590	102	613,164	.....	909,856	.....	909,856
Steele.....	9,727,794	126,349	101,029	.....	151,749	189	252,967	.....	252,967
Stevens.....	6,052,085	107,174	94,917	.....	78,954	.....	173,871	.....	173,871
Swift.....	7,229,753	151,917	131,249	122,966	120,392	.....	374,607	.....	374,607
Todd.....	5,535,249	101,001	86,192	.....	206,832	875	293,899	.....	293,899
Traverse.....	5,884,755	57,070	51,080	8,779	47,091	.....	106,950	.....	106,950
Wabasha.....	5,801,831	166,319	136,030	1,251	147,219	.....	284,500	.....	284,500
Wadena.....	1,753,050	16,356	13,667	.....	71,338	25	85,030	.....	85,030
Waseca.....	9,597,037	111,704	92,861	.....	110,524	.....	203,385	.....	203,385
Washington.....	10,629,112	283,696	200,307	85,146	241,105	9,330	535,888	890,000	1,425,888	
Watsonwan.....	9,452,784	132,548	123,575	.....	91,624	928	216,127	.....	216,127
Wilkin.....	8,564,777	61,511	56,313	.....	55,315	42	111,670	.....	111,670
Winona.....	7,736,182	194,808	144,360	.....	208,447	527	353,334	.....	353,334
Wright.....	22,645,416	597,273	506,882	4,424	430,759	4,664	946,729	24,600	971,329	
Yellow Medicine.....	9,879,503	166,509	140,036	.....	123,506	237	263,779	.....	263,779
TOTAL.....	\$790,114,140	\$13,799,177	\$11,642,820	\$ 1,109,493	\$13,878,031	\$241,208	\$26,871,552	\$7,632,100	\$ 34,503,652	

TABLE 31 (Continued)
CLASSIFICATION OF ESTIMATED TOWN DISBURSEMENTS - 1971
BY COUNTIES

COUNTY	POPULATION 1970	DISBURSEMENTS FOR							TOTAL ESTIMATED DISBURSEMENTS
		General Government	Fire	Road and Bridge	Poor	DEBT SERVICE		All Other	
						Principal	Interest		
Martin.....	8,354	\$ 50,000	\$	\$ 213,105	\$	\$ 12,500	\$ 2,025	\$ 29,082	\$ 306,712
Meeker.....	9,135	42,500	.....	222,732	.....	.....	.....	40,861	306,093
Mille Lacs.....	9,238	17,712	6,112	197,328	.....	.....	.....	.....	221,152
Morrison.....	15,140	80,000	.....	231,530	8,527	12,000	1,285	66,600	399,942
Mower.....	13,418	50,000	.....	328,213	.....	.....	.....	120,591	498,804
Murray.....	7,180	50,000	3,539	170,506	.....	6,000	1,000	51,655	282,700
Nicollet.....	7,416	32,500	.....	146,003	.....	.....	.....	73,691	252,194
Nobles.....	8,741	50,000	.....	196,355	.....	.....	.....	79,605	325,960
Norman.....	5,353	56,435	.....	79,139	.....	.....	.....	.....	135,574
Olmsted.....	23,653	54,000	19,368	558,361	.....	.....	.....	153,509	785,238
Otter Tail.....	24,031	155,000	.....	540,236	14,623	6,500	1,325	44,122	761,806
Pennington.....	4,167	35,150	2,005	37,469	1,464	.....	.....	.....	76,088
Pine.....	9,768	33,085	8,257	200,056	.....	1,000	200	.....	242,598
Plestone.....	4,442	30,000	.....	60,046	.....	.....	.....	33,019	123,065
Polk.....	12,789	150,000	.....	302,519	2,785	.....	.....	35,615	490,919
Pope.....	6,177	49,697	5,151	134,921	.....	4,700	860	.....	195,329
Ramsey.....	5,666	3,000	.....	9,515	.....	60,000	139,750	2,978,757	3,191,022
Red Lake.....	2,664	23,989	1,248	28,838	.....	.....	.....	.....	54,075
Redwood.....	9,074	65,000	2,875	262,609	.....	.....	.....	26,930	357,414
Renville.....	10,305	67,500	2,400	297,926	.....	.....	.....	34,004	401,830
Rice.....	12,780	35,000	6,355	235,632	7,817	.....	.....	21,429	306,233
Rock.....	4,976	30,000	.....	152,938	.....	.....	.....	6,382	189,320
Roseau.....	6,346	68,000	.....	94,963	.....	.....	15	6,124	169,102
St. Louis.....	48,497	150,000	.....	593,151	.....	67,877	51,500	552,849	1,415,377
Scott.....	13,643	36,000	22,829	125,395	.....	12,000	33,200	128,501	357,925
Sherburne.....	10,019	33,000	.....	108,009	4,345	.....	.....	70,397	215,751
Sibley.....	8,667	42,500	11,672	279,850	.....	.....	.....	.....	334,022
Stearns.....	36,794	92,500	.....	687,120	.....	.....	.....	130,236	909,856
Steele.....	8,527	32,500	3,798	181,436	.....	.....	.....	35,733	252,967
Stevens.....	4,199	32,000	603	96,256	.....	.....	.....	45,012	173,871
Swift.....	6,216	42,000	.....	168,561	3,591	.....	.....	160,455	374,607
Todd.....	13,806	56,000	5,123	172,589	10,005	.....	.....	50,182	293,899
Traverse.....	2,948	30,000	.....	61,233	.....	.....	.....	15,717	106,950
Wabasha.....	7,019	38,450	.....	245,078	.....	450	522	.....	284,500
Wadena.....	5,550	30,000	2,210	37,388	.....	.....	.....	15,432	85,030
Waseca.....	6,919	30,000	7,235	130,381	.....	.....	.....	35,769	203,385
Washington.....	11,419	33,000	29,356	236,400	.....	71,502	59,779	995,851	1,425,888
Watsonwan.....	5,431	30,000	491	129,921	.....	.....	.....	55,715	216,127
Wilkin.....	3,815	39,520	1,787	70,363	.....	.....	.....	.....	111,670
Winona.....	10,998	49,494	.....	302,040	1,800	.....	.....	.....	353,334
Wright.....	23,087	60,000	40,825	697,647	.....	22,000	3,007	147,850	971,329
Yellow Medicine.....	7,196	52,500	.....	152,604	.....	.....	.....	58,675	263,779
TOTAL.....	839,206	\$3,752,514	\$ 309,705	\$16,917,846	\$ 72,542	\$ 670,983	\$ 378,152	\$12,464,123	\$34,565,865

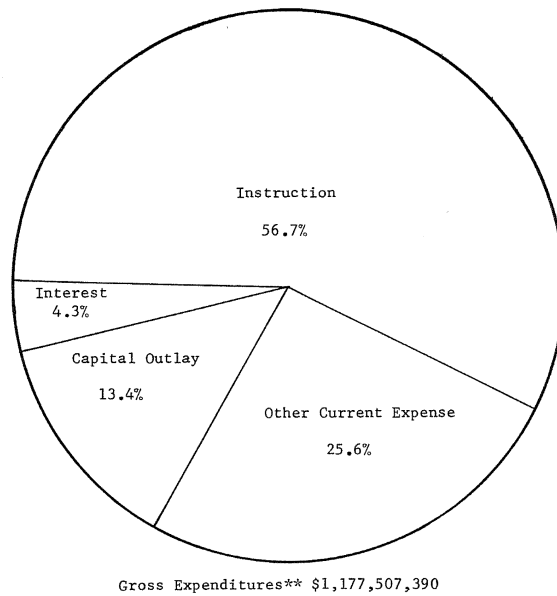
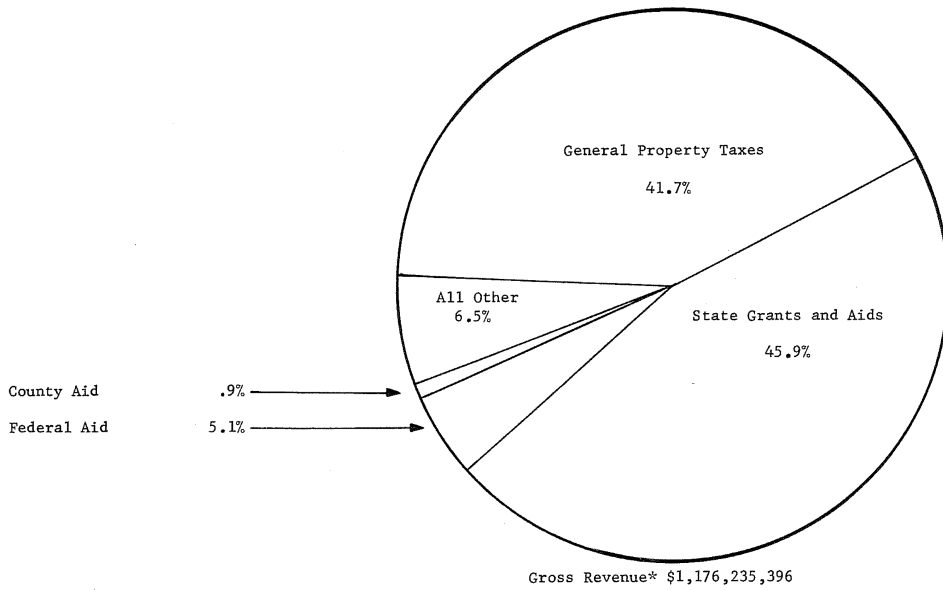
TABLE 32
 OUTSTANDING INDEBTEDNESS OF TOWNS BY COUNTIES
 December 31, 1971

COUNTY	POPULATION 1970	GENERAL BONDS				TOTAL INDEBTEDNESS
		General Obligation	Special Assessment	Revenue	All Other	
Aitkin.....	8,419	12,000	.....	.....	.....	12,000
Anoka.....	15,499	52,500	.....	.....	.....	52,500
Becker.....	15,523	.....	.....	.....	.....	.....
Beltrami.....	10,534	.....	.....	.....	.....	.....
Benton.....	9,539	.....	.....	.....	.....	.....
Big Stone.....	3,173	.....	.....	.....	.....	.....
Blue Earth.....	14,437	.....	.....	.....	.....	.....
Brown.....	8,652	.....	.....	.....	.....	.....
Carlton.....	12,906	.....	238,346	.....	.....	238,346
Carver.....	10,566	36,000	.....	.....	.....	36,000
Cass.....	11,061	5,750	.....	.....	.....	5,750
Chippewa.....	6,136	.....	.....	.....	.....	.....
Chisago.....	9,456	26,000	.....	.....	.....	26,000
Clay.....	9,245	.....	.....	.....	.....	.....
Clearwater.....	5,451	.....	.....	.....	.....	.....
Cook.....	*	.....	.....	.....	.....	.....
Cottonwood.....	6,932	10,500	.....	.....	.....	10,500
Crow Wing.....	12,295	.....	.....	7,400	.....	7,400
Dakota.....	19,457	446,000	12,393,000	.....	.....	12,839,000
Dodge.....	6,895	25,000	.....	.....	.....	25,000
Douglas.....	12,335	.....	.....	.....	.....	.....
Faribault.....	8,502	.....	.....	.....	.....	.....
Fillmore.....	10,195	39,000	.....	.....	.....	39,000
Freeborn.....	14,199	.....	.....	.....	.....	.....
Goodhue.....	13,041	92,000	.....	.....	.....	92,000
Grant.....	3,591	.....	.....	.....	.....	.....
Hennepin.....	917	18,000	.....	.....	.....	18,000
Houston.....	7,939	12,000	.....	.....	.....	12,000
Hubbard.....	6,778	.....	.....	.....	.....	.....
Isanti.....	12,417	.....	.....	.....	.....	.....
Itasca.....	15,499	110,000	.....	.....	.....	110,000
Jackson.....	7,657	29,500	.....	.....	.....	29,500
Kanabec.....	6,563	.....	.....	.....	.....	.....
Kandiyohi.....	13,038	.....	.....	.....	.....	.....
Kittson.....	3,045	1,500	.....	.....	.....	1,500
Koochiching.....	*	.....	.....	.....	.....	.....
Lac qui Parle.....	6,184	16,000	.....	.....	.....	16,000
Lake.....	2,980	.....	.....	.....	.....	.....
Lake of the Woods.....	*	.....	.....	.....	.....	.....
Le Sueur.....	9,005	.....	.....	.....	.....	.....
Lincoln.....	4,744	.....	.....	.....	.....	.....
Lyon.....	7,688	.....	.....	.....	.....	.....
McLeod.....	10,419	.....	.....	.....	.....	.....
Mahnomen.....	3,355	.....	.....	.....	.....	.....
Marshall.....	7,376	.....	.....	.....	.....	.....
Martin.....	8,354	28,000	.....	.....	.....	28,000
Meeke.....	9,135	.....	.....	.....	.....	.....
Mille Lacs.....	9,238	.....	.....	.....	.....	.....
Morrison.....	15,140	13,700	.....	.....	.....	13,700
Mower.....	13,418	.....	.....	.....	.....	.....
Murray.....	7,180	14,000	.....	.....	.....	14,000
Nicollet.....	7,416	.....	.....	.....	.....	.....
Nobles.....	8,741	.....	.....	.....	.....	.....
Norman.....	5,353	.....	.....	.....	.....	.....
Olmsted.....	23,653	.....	.....	.....	.....	.....
Otter Tail.....	24,031	20,000	.....	.....	.....	20,000
Pennington.....	4,167	.....	.....	.....	.....	.....
Pine.....	9,768	3,000	.....	.....	.....	3,000
Pipestone.....	4,442	.....	.....	.....	.....	.....
Polk.....	12,789	.....	.....	.....	.....	.....
Pope.....	6,177	27,800	.....	.....	.....	27,800
Ramsey.....	5,666	5,765,000	.....	.....	.....	5,765,000
Red Lake.....	2,664	.....	.....	.....	.....	.....
Redwood.....	9,074	.....	.....	.....	.....	.....
Renville.....	10,305	.....	.....	.....	.....	.....
Rice.....	12,780	.....	.....	.....	.....	.....
Rock.....	4,976	.....	.....	.....	.....	.....
Roseau.....	6,346	600	.....	.....	.....	600
St. Louis.....	48,497	490,000	457,123	.....	.....	947,123
Scott.....	13,643	.....	652,000	.....	.....	652,000
Sherburne.....	10,019	.....	.....	.....	.....	.....
Sibley.....	8,667	.....	.....	.....	.....	.....
Stearns.....	36,794	.....	.....	.....	.....	.....
Steele.....	8,527	.....	.....	.....	.....	.....
Stevens.....	4,199	.....	.....	.....	.....	.....
Swift.....	6,216	.....	.....	.....	.....	.....
Todd.....	13,806	.....	.....	.....	.....	.....
Traverse.....	2,948	.....	.....	.....	.....	.....
Wabasha.....	7,019	10,000	.....	.....	.....	10,000
Wadena.....	5,550	.....	.....	.....	.....	.....
Waseca.....	6,919	.....	.....	.....	.....	.....
Washington.....	11,419	7,600	1,981,000	.....	25,480	2,014,080
Watonwan.....	5,431	.....	.....	.....	.....	.....
Wilkin.....	3,815	.....	.....	.....	.....	.....
Winona.....	10,998	.....	.....	.....	.....	.....
Wright.....	23,087	50,746	12,000	.....	.....	62,746
Yellow Medicine.....	7,196	.....	.....	.....	.....	.....
TOTAL.....	839,206	\$7,362,196	\$15,733,469	\$ 7,400	\$ 25,480	\$23,128,545

NOTE: * No organized towns in County.

GROSS REVENUES, EXPENDITURES, AND DEBT
OF
THE SCHOOL DISTRICTS

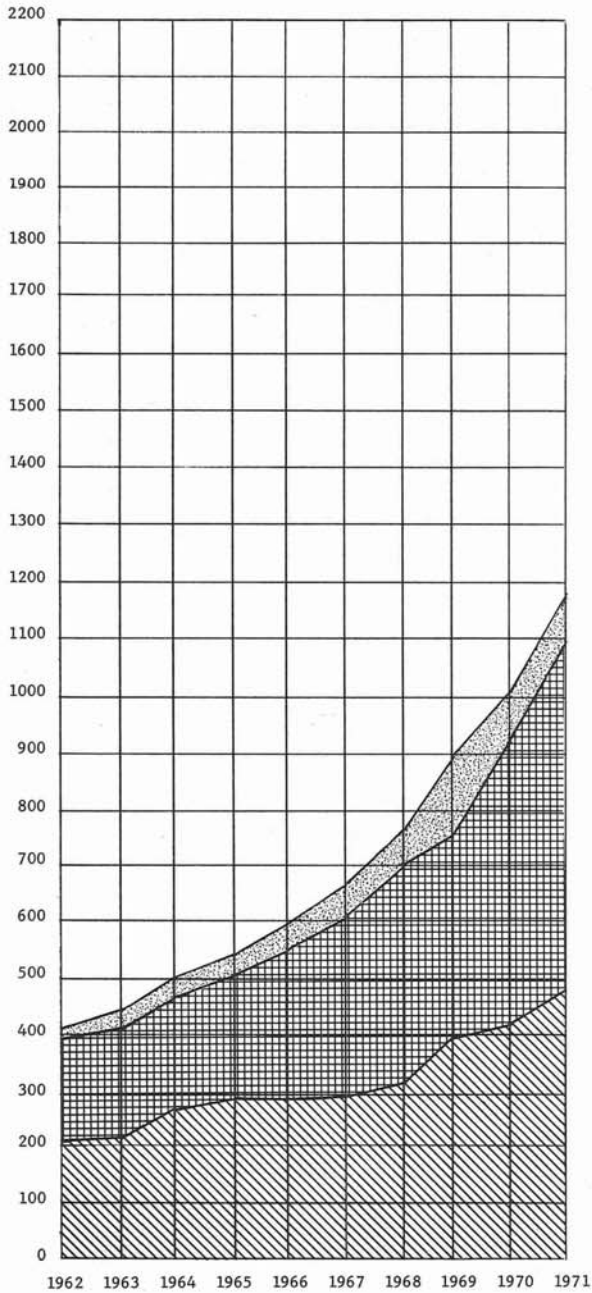
FIGURE 20
THE SCHOOL DISTRICTS - 1971



* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 21
THE SCHOOL DISTRICTS
REVENUES

For the Years Ended June 30, 1963
to June 30, 1972
(Millions of Dollars)




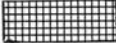

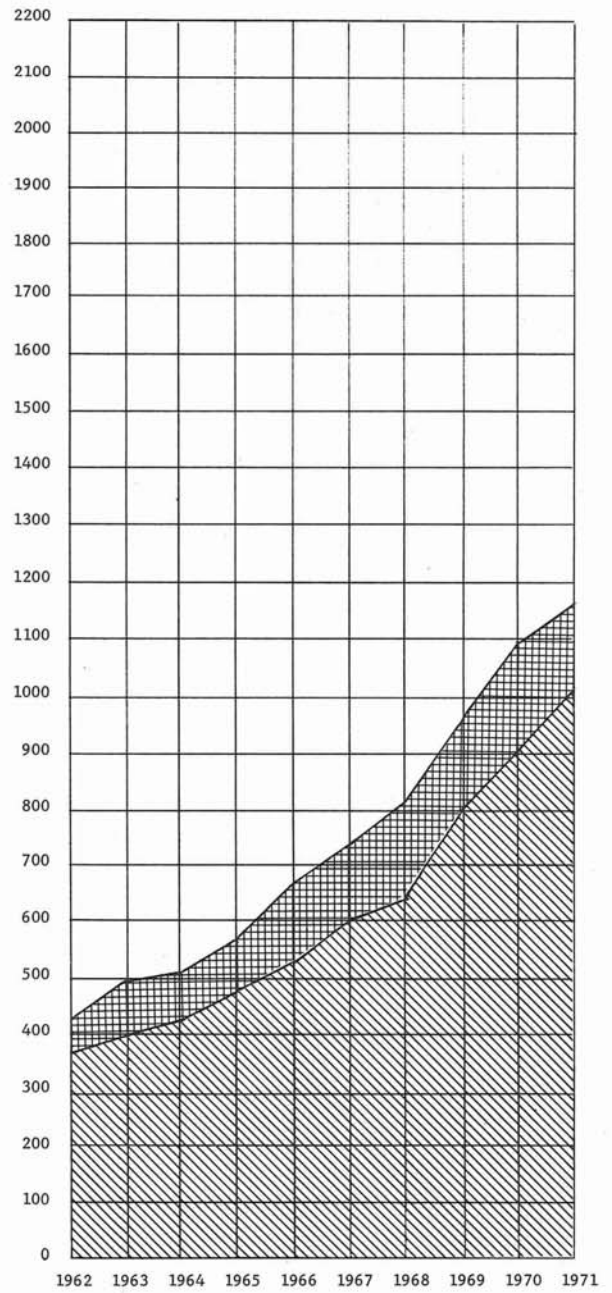
 General Property Taxes
 State, County, and Federal Aid
 All Other

FIGURE 22
THE SCHOOL DISTRICTS
EXPENDITURES

For the Years Ended June 30, 1963
to June 30, 1972
(Millions of Dollars)



 Current Expense
 Capital Outlay

FIGURE 23
THE SCHOOL DISTRICTS
BONDED INDEBTEDNESS

For the Years 1952 - 1971
(Millions of Dollars)

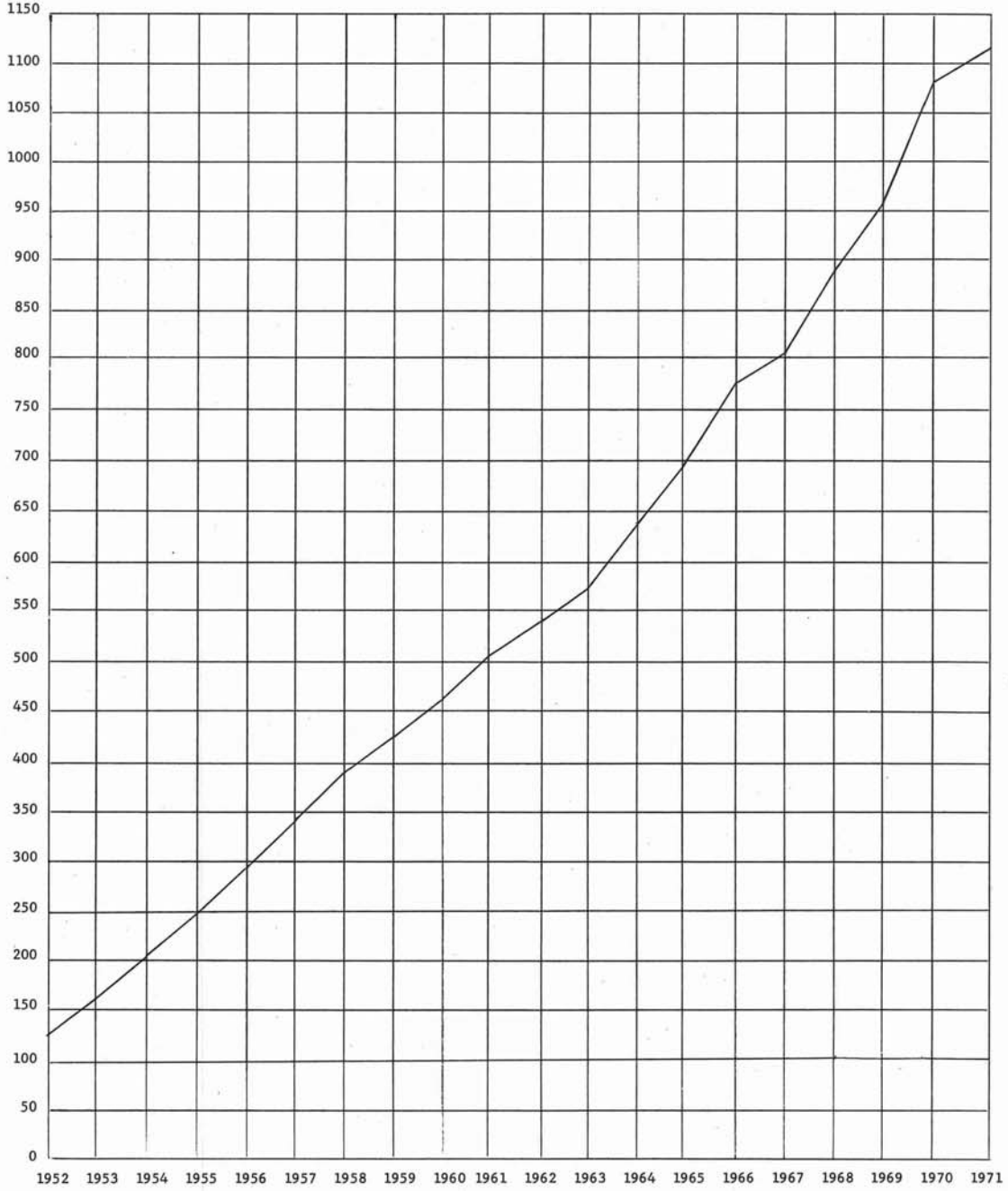


TABLE 33
REVENUES, EXPENDITURES, AND BONDED DEBT OF THE SCHOOL DISTRICT
For the Years 1967, 1968, 1969, 1970 and 1971

SOURCES OF REVENUE	1967		1968		1969		1970		1971	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES.....	\$302,141,982	46.0	\$327,717,586	43.5	\$390,384,700	43.6	\$431,557,470	43.1	\$490,789,241	41.7
STATE AIDS										
Special Aids.....	214,982,295	...	240,339,914	...	264,633,085	...	290,983,000	...	414,232,744	...
Income Tax.....	8,964,768	...	8,997,943	...	9,096,083	...	9,030,980	...	.....	...
Apportionments.....	9,302,430	...	9,577,511	...	9,815,722	...	10,653,738	...	13,232,868	...
Other Aids.....	22,169,254	...	46,428,578	...	86,589,842	...	124,862,565	...	112,115,047	...
TOTAL STATE AIDS.....	\$255,418,747	38.9	\$305,343,946	40.6	\$370,134,732	41.3	\$435,530,283	43.5	\$539,580,659	45.9
FEDERAL AIDS.....	37,613,881	5.7	41,011,286	5.5	40,037,611	4.5	48,411,333	4.8	59,833,353	5.1
COUNTY AIDS.....	18,186,889	2.7	18,332,999	2.4	16,937,904	1.9	13,556,306	1.4	11,003,068	.9
OTHER SCHOOL DISTRICTS.....	3,278,238	.5	2,776,832	.4	3,851,107	.4	4,556,497	.4	4,614,859	.4
ALL OTHER REVENUE.....	40,586,816	6.2	57,561,260	7.6	73,874,323	8.3	68,249,903	6.8	70,414,216	6.0
TOTAL REVENUE.....	\$657,226,553	100.0	\$752,743,909	100.0	\$895,220,377	100.0	\$1,001,861,792	100.0	\$1,176,235,396	100.0
OBJECTIVES OF EXPENDITURES										
EXPENDITURES										
ADMINISTRATION.....	\$ 20,162,417	2.8	\$ 23,443,747	2.8	\$ 26,446,295	2.8	\$ 29,862,171	2.7	\$ 30,730,509	2.6
INSTRUCTION.....	387,936,086	53.1	460,815,143	56.1	530,143,868	55.2	606,379,109	55.5	668,024,641	56.7
OPERATION AND MAINTENANCE.....	65,515,134	9.0	73,831,320	9.0	82,860,931	8.6	94,442,673	8.7	102,580,997	8.7
TRANSPORTATION.....	29,766,628	4.1	33,065,623	4.0	38,404,273	4.0	42,890,116	3.9	47,362,106	4.0
SCHOOL LUNCH.....	28,876,491	4.0	32,116,260	3.9	36,069,433	3.8	40,517,010	3.7	44,248,781	3.8
INTEREST PAYMENTS.....	29,533,799	4.0	30,849,240	3.8	36,287,123	3.8	43,054,542	4.0	50,369,948	4.3
ALL OTHER.....	39,010,405	5.3	46,671,976	5.7	57,122,913	5.9	66,348,656	6.1	76,484,010	6.5
TOTAL CURRENT EXPENSE.....	\$600,800,960	82.3	\$700,793,309	85.3	\$807,334,836	84.1	\$ 923,494,277	84.6	\$1,019,800,992	86.6
CAPITAL OUTLAY.....	129,046,692	17.7	120,330,583	14.7	153,289,490	15.9	168,485,166	15.4	157,706,398	13.4
TOTAL EXPENDITURES.....	\$729,847,652	100.0	\$821,123,892	100.0	\$960,624,326	100.0	\$1,091,979,443	100.0	\$1,177,507,390	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1.....	\$755,052,254	...	\$824,188,210	...	\$879,709,509	...	\$ 962,254,738	...	\$1,081,325,223	...
Issued.....	118,186,400	...	117,945,500	...	131,723,500	...	175,453,392	...	87,120,481	...
Paid.....	49,050,444	...	62,424,201	...	49,178,271	...	56,382,907	...	46,932,941	...
Outstanding December 31.....	\$824,188,210	...	\$879,709,509	...	\$962,254,738	...	\$1,081,325,223	...	\$1,121,512,763	...

TABLE 34
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From Other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
Ada.....	521	829	\$ 3,819,058	\$ 414,616	\$ 384,786	\$ 6,627	\$ 28,800	\$ 5,517	\$ 23,191	\$ 10,984	\$ 874,521	\$	\$ 874,521
Adrian.....	511	821	3,648,507	406,889	411,794	2,963	63,925	.....	25,266	22,366	933,203	.....	933,203
Aitkin.....	1	1,746	4,180,421	378,963	1,025,075	19,026	98,011	.....	49,363	30,878	1,601,316	.....	1,601,316
Akeley.....	301	301	388,095	93,808	191,474	5,833	17,166	.....	5,487	7,136	320,904	.....	320,904
Albany.....	745	1,717	3,403,915	401,576	1,117,771	5,099	82,181	.....	48,638	28,059	1,683,336	.....	1,683,336
Albert Lea.....	241	7,289	22,449,077	3,611,914	3,923,766	37,830	290,072	.....	233,697	281,157	8,378,436	.....	8,378,436
Alden.....	242	588	2,389,304	285,388	289,707	3,137	12,294	.....	57	12,929	626,954	.....	626,954
Alexandria.....	206	2,918	10,869,032	1,408,032	2,444,219	241,774	218,360	.....	5,864	100,632	4,577,226	.....	4,577,226
Alvarado.....	436	230	1,330,505	154,796	98,034	1,509	7,272	.....	1,569	5,438	275,820	.....	275,820
Amboy-Good Thunder.....	79	577	2,953,702	279,532	259,799	10,710	30,666	.....	25,649	3,335	609,691	.....	609,691
Annandale.....	876	1,520	4,355,021	461,088	27,290	801,369	60,277	.....	34,758	88,813	1,473,595	.....	1,473,595
Anoka.....	11	27,495	54,690,927	10,512,668	18,864,872	51,450	908,789	.....	41,615	1,035,816	32,698,205	.....	32,698,205
Appleton.....	784	1,124	3,786,731	526,887	635,733	7,063	96,596	.....	1,200	25,798	1,329,349	.....	1,329,349
Argyle.....	437	365	1,744,930	263,214	164,517	2,111	14,284	.....	3,353	12,852	482,498	.....	482,498
Arlington.....	731	1,098	3,291,654	403,171	611,101	4,128	48,147	.....	2,372	31,024	1,106,626	.....	1,106,626
Ashby.....	261	330	795,978	126,702	179,913	1,643	4,398	.....	800	9,616	324,994	.....	324,994
Askov.....	566	497	404,933	84,066	378,904	5,515	41,867	.....	454	5,888	526,214	.....	526,214
Atwater.....	341	783	2,573,708	366,690	349,685	4,641	45,897	.....	2,903	19,833	808,715	.....	808,715
Audubon.....	21	380	935,219	180,883	197,170	5,929	29,308	.....	11,547	7,591	432,428	.....	432,428
Aurora-Hoyt Lakes.....	691	2,781	7,614,021	1,039,559	2,317,183	15,402	33,512	.....	23,741	57,751	3,561,759	.....	3,561,759
Austin.....	492	7,229	20,784,458	3,051,676	4,697,540	29,259	244,830	.....	15,465	195,165	9,825,348	.....	9,825,348
Babbitt.....	692	1,967	168,892	629,805	1,878,117	14,530	51,170	.....	2,463	47,592	2,653,510	.....	2,653,510
Backus.....	114	318	733,123	136,100	174,929	3,184	36,901	.....	630	5,301	374,286	.....	374,286
Badger.....	676	303	425,843	87,485	272,945	3,255	40,513	.....	3,472	5,712	419,120	.....	419,120
Bagley.....	162	1,469	2,169,318	282,077	1,017,412	58,356	176,435	.....	18,990	23,508	1,610,060	808,085	2,418,145
Balaton.....	411	392	1,746,165	210,898	210,631	2,328	35,267	.....	.....	12,044	486,192	.....	486,192
Barnesville.....	146	1,077	4,081,029	522,390	519,708	5,692	55,183	.....	34,235	14,196	1,151,404	.....	1,151,404
Barnum.....	91	947	723,951	145,785	653,219	54,844	36,888	.....	17,430	8,747	916,913	.....	916,913
Barrett.....	262	188	628,883	126,248	111,340	1,861	25,013	.....	6,226	10,951	281,639	.....	281,639
Battle Lake.....	542	722	2,246,109	297,154	358,833	26,899	51,799	.....	7,662	16,568	763,734	.....	763,734
Beardsley.....	57	227	920,863	126,081	122,618	73	30,419	.....	.....	4,963	284,842	.....	284,842
Becker.....	725	611	730,786	107,142	376,064	7,849	35,401	.....	14,329	7,066	547,851	.....	547,851
Belgrade.....	736	859	1,468,191	281,844	555,985	4,682	73,834	.....	21,057	70,318	1,007,720	.....	1,007,720
Belle Plaine.....	716	1,118	2,766,994	371,238	631,175	23,119	55,412	.....	784	36,454	1,139,079	.....	1,139,079
Bellingham.....	371	333	1,189,090	143,040	188,550	3,000	33,579	.....	.....	9,259	382,892	.....	382,892
Belview.....	631	301	1,482,980	184,689	124,999	9,490	32,056	.....	24	9,129	362,572	53,392	415,964
Bemidji.....	31	4,654	8,869,102	1,453,222	3,019,890	193,464	419,884	.....	24,344	124,058	5,467,316	100,430	5,567,746
Benson.....	777	1,872	5,857,700	687,626	957,880	23,668	180,625	.....	4,285	43,490	1,927,806	.....	1,927,806
Betha-Hewitt.....	786	701	874,454	144,989	500,780	24,165	53,821	.....	770	16,188	744,098	.....	744,098
Big Lake.....	727	822	1,193,756	128,815	492,269	10,776	30,655	.....	.....	23,718	691,038	.....	691,038
Bird Island.....	646	682	3,383,226	446,820	332,150	4,604	48,218	.....	6,689	22,394	875,506	.....	875,506
Biwabik.....	693	913	3,888,686	322,793	725,156	5,561	30,109	.....	3,457	14,953	1,110,798	.....	1,110,798
Blackduck.....	32	914	873,374	130,733	645,016	4,743	100,571	.....	21,508	17,875	929,864	.....	929,864
Blooming Prairie.....	756	1,363	4,390,082	492,878	706,575	20,052	56,553	.....	1,788	55,275	1,417,571	.....	1,417,571
Bloomington.....	271	25,189	102,303,840	17,729,470	12,734,915	22,851	660,863	.....	2,759	1,237,339	33,486,687	.....	33,486,687
Blue Earth.....	216	1,419	4,723,621	641,417	808,902	7,918	103,014	.....	249	49,087	1,788,846	.....	1,788,846
Borup.....	522	193	1,356,134	185,062	88,546	876	14,711	.....	876	6,579	299,388	.....	299,388
Braham.....	314	1,287	1,706,372	345,291	880,692	5,565	51,802	.....	.....	44,015	1,344,489	.....	1,344,489
Brainerd.....	181	3,104	15,842,883	2,840,045	4,746,829	372,348	349,990	.....	10,984	226,843	8,755,849	.....	8,755,849
Brandon.....	207	485	880,277	136,832	321,741	3,132	38,009	.....	.....	12,939	513,082	.....	513,082

TABLE 35
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Ada.....	\$ 34,599	\$ 580,133	\$ 58,169	\$ 35,532	\$ 42,083	\$ 14,346	\$ 40,487	\$ 805,349	\$ 21,129	\$ 40,000	\$ 866,478
Adrian.....	36,744	512,993	45,683	65,437	35,578	7,925	84,968	789,328	54,507	35,000	878,835
Aitkin.....	50,835	931,975	109,860	151,507	76,876	33,879	124,729	1,479,661	36,694	47,000	1,563,355
Akeley.....	24,366	194,080	23,915	19,853	14,655	975	8,713	286,537	17,378	5,000	308,915
Albany.....	49,671	1,170,325	145,675	96,084	79,602	189,630	92,166	1,823,153	65,180	113,000	2,001,333
Albert Lea.....	84,472	4,683,694	670,339	255,896	316,762	347,193	350,806	6,709,162	267,651	371,000	7,347,813
Alden.....	28,553	399,664	58,000	49,033	33,276	17,389	46,725	632,640	10,851	35,000	678,491
Alexandria.....	63,280	2,557,520	346,793	182,700	173,263	118,328	295,666	3,737,550	197,011	207,030	4,141,591
Alvarado.....	25,579	138,480	21,151	13,683	10,998	1,669	15,861	227,421	3,868	8,000	239,289
Amboy-Good Thunder..	29,612	340,961	46,177	54,186	34,080	11,830	23,290	540,136	13,915	25,000	579,051
Annandale.....	39,136	776,832	98,436	142,942	57,791	83,395	91,349	1,289,881	1,124,361	35,000	2,449,242
Anoka.....	387,288	16,918,353	2,181,910	1,140,083	1,322,609	2,645,728	1,475,013	26,070,984	7,775,816	1,520,000	35,366,800
Appleton.....	28,314	661,118	92,286	71,690	36,809	26,524	69,506	986,247	37,523	40,000	1,063,770
Argyle.....	25,372	219,407	36,014	25,858	23,198	13,037	41,830	384,716	39,910	25,000	449,626
Arlington.....	34,580	666,479	71,045	64,969	43,735	12,170	49,578	942,556	32,005	40,000	1,014,561
Ashby.....	21,013	176,694	36,684	18,876	16,774	5,739	7,467	283,247	4,173	22,000	309,420
Askov.....	25,925	312,137	59,916	43,293	35,711	3,623	28,426	509,031	13,541	4,000	526,572
Atwater.....	33,982	490,717	59,576	44,678	42,802	25,670	41,848	739,273	24,996	37,400	801,669
Audubon.....	31,132	177,015	32,339	44,998	18,985	21,006	27,323	352,798	12,675	13,000	378,473
Aurora-Royt Lakes...	80,613	1,779,681	414,218	173,266	88,455	20,775	223,959	2,780,967	65,371	150,000	2,996,338
Austin.....	215,333	5,583,990	957,284	306,258	266,248	204,342	518,772	8,052,227	717,558	335,400	9,105,185
Babbitt.....	57,972	1,268,906	307,776	129,709	88,197	111,305	198,479	2,162,344	16,941	385,000	2,564,285
Backus.....	24,516	184,008	30,713	23,109	14,823	19,865	33,175	330,209	14,835	15,000	360,044
Badger.....	25,865	186,008	31,853	29,155	17,651	5,310	21,049	316,891	25,061	5,000	346,952
Bagley.....	49,940	954,765	87,435	111,097	67,561	7,583	105,587	1,383,968	162,730	20,000	1,566,698
Balaton.....	27,044	253,551	35,029	28,492	24,455	9,450	19,512	397,533	5,052	35,000	437,585
Barnesville.....	35,748	616,245	116,791	101,337	59,980	33,686	35,634	999,421	20,820	55,000	1,075,241
Barnum.....	41,709	446,723	80,801	76,220	40,246	15,634	38,814	740,147	35,101	12,000	787,248
Barrett.....	22,219	156,921	16,179	11,585	11,140	3,014	22,556	243,614	5,724	20,000	269,338
Battle Lake.....	25,942	383,394	57,107	47,018	32,084	35,498	29,183	610,226	30,740	33,000	673,966
Beardsley.....	14,386	162,068	29,305	18,582	10,815	4,234	9,989	249,379	138	15,000	264,517
Becker.....	26,182	329,225	44,299	30,932	30,748	22,565	29,159	513,110	19,434	15,000	547,544
Belgrade.....	31,705	500,104	50,694	45,110	33,504	95,407	63,236	819,760	1,100,019	30,000	1,949,779
Belle Plaine.....	38,180	647,548	89,387	91,758	52,260	59,699	41,606	1,019,438	307,617	65,000	1,392,055
Bellingham.....	24,517	220,692	32,382	24,764	13,433	9,105	18,123	343,016	7,863	15,000	365,879
Belview.....	24,353	194,019	25,553	25,061	13,372	5,606	23,354	311,318	12,626	15,000	338,944
Bemidji.....	103,517	2,814,816	463,423	280,587	216,234	180,572	257,571	4,316,720	1,458,581	135,000	5,910,301
Benson.....	69,687	1,325,208	199,167	107,480	81,762	39,207	112,390	1,934,901	58,389	55,000	2,048,290
Bertha-Hewitt.....	28,802	393,171	60,506	84,102	37,444	5,562	26,021	635,608	11,368	25,000	671,976
Big Lake.....	28,797	419,996	65,860	50,324	34,566	21,733	49,454	670,730	18,146	30,000	718,876
Bird Island.....	31,568	528,584	78,058	69,894	35,436	33,302	51,455	828,297	10,534	35,000	873,831
Biwabik.....	47,415	615,667	120,728	38,677	26,653	.....	70,419	919,559	73,515	.....	993,074
Blackduck.....	29,594	479,625	65,992	66,715	43,877	28,924	34,478	749,205	46,423	25,000	820,628
Bloomington.....	38,037	826,724	89,374	107,996	75,384	32,650	62,191	1,232,356	21,210	125,000	1,378,566
Bloomington.....	621,395	18,521,997	3,075,935	714,218	1,469,951	2,205,112	2,510,336	29,118,944	592,662	1,866,350	31,577,956
Blue Earth.....	64,284	1,105,561	120,974	45,319	63,783	18,194	204,996	1,623,111	60,844	45,000	1,728,955
Borup.....	25,519	161,504	27,966	13,166	11,652	8,698	11,441	259,946	8,873	5,000	273,819
Braham.....	43,276	776,821	119,712	95,043	77,278	31,521	48,626	1,192,277	56,241	25,000	1,273,518
Brainerd.....	107,753	4,126,650	638,725	497,118	343,622	216,419	532,447	6,462,734	350,849	280,000	7,093,583
Brandon.....	23,590	256,429	42,070	39,979	22,393	29,475	18,093	432,029	9,935	29,000	470,964

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE									Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From Other Districts	School Lunch	All Other	Total Revenue			
					State	County	Federal							
Breckenridge.....	846	1,646	\$ 6,051,173	\$ 816,034	\$ 776,390	\$ 86,572	\$ 107,215	\$ 2,163	\$ 38,640	\$ 8,421	\$ 1,835,435	\$ 85,000	\$ 1,920,435	
Brewster.....	513	382	1,700,894	207,521	184,084	2,376	38,166	2,292	15,443	6,388	456,270	.....	456,270
Bricelyn.....	217	301	1,659,130	206,517	137,542	1,890	25,958	3,529	11,269	6,336	393,041	.....	393,041
Brooklyn Center.....	286	2,466	6,494,730	1,146,301	1,373,679	3,309	95,829	.....	88,863	62,656	2,770,637	.....	2,770,637
Brooten.....	737	589	1,290,987	266,102	378,306	4,958	54,653	5,433	15,286	7,204	731,942	.....	731,942
Browerville.....	787	469	787,588	128,759	336,180	24,074	59,614	.....	12,355	14,444	575,426	.....	575,426
Browns Valley.....	801	494	759,175	93,828	190,885	539	33,809	90,534	10,106	3,425	423,126	.....	423,126
Brownton.....	421	408	1,719,665	215,102	197,790	1,522	27,644	.....	12,491	6,358	460,907	.....	460,907
Buffalo.....	877	2,813	5,984,676	775,821	1,618,287	115,084	78,689	43,152	79,530	92,664	2,803,227	351,049	3,154,276	
Buffalo Lake.....	647	443	2,247,933	166,728	203,666	23,837	25,425	.....	19,460	2,805	441,921	.....	441,921
Buhl.....	694	539	2,376,155	455,328	389,399	3,435	19,512	481	7,889	13,912	889,956	.....	889,956
Burnsville.....	191	9,464	32,306,638	6,528,560	4,452,314	34,239	204,326	.....	349,058	419,361	11,987,858	.....	11,987,858
Butterfield.....	836	432	2,295,259	162,662	195,524	2,261	41,767	.....	15,254	.....	397,468	.....	397,468
Byron.....	531	1,212	2,004,501	402,579	772,843	5,867	38,481	580	45,277	21,734	1,287,361	.....	1,287,361
Caledonia.....	299	1,458	3,080,998	472,925	1,019,549	66,485	85,355	4,687	53,420	16,769	1,719,190	.....	1,719,190
Cambridge.....	911	3,284	5,316,981	857,590	2,016,728	50,993	191,303	5,114	117,868	152,557	3,392,153	.....	3,392,153
Campbell-Tintah.....	852	549	3,296,433	460,207	244,802	10,680	46,769	.....	15,976	7,337	785,771	.....	785,771
Canby.....	891	978	4,837,293	602,844	825,895	14,074	192,950	2,922	34,807	28,955	1,702,447	.....	1,702,447
Cannon Falls.....	252	1,725	3,834,264	646,513	1,039,270	54,033	53,811	3,326	57,232	30,417	1,884,602	.....	1,884,602
Carlton.....	93	1,047	2,312,701	485,603	602,832	13,170	56,566	9,656	28,583	14,950	1,211,360	.....	1,211,360
Cass Lake.....	115	978	2,209,309	359,377	496,045	31,821	268,188	4	9,133	22,124	1,186,692	.....	1,186,692
Centennial.....	12	3,591	1,144,366	1,144,366	2,575,599	6,969	235,835	.....	116,298	176,755	4,255,822	270,736	4,526,558
Ceylon.....	451	319	1,777,680	204,419	154,148	1,602	16,833	.....	10,133	12,029	399,164	.....	399,164
Chandler-Lake Wilson	918	461	3,430,966	292,085	260,781	2,023	59,977	383	15,564	7,213	638,026	.....	638,026
Chaska.....	112	2,767	7,005,974	1,385,600	1,614,427	130,700	88,468	12,500	86,256	62,908	3,380,859	117,960	3,498,819	
Chatfield.....	227	1,205	2,643,438	417,432	751,505	6,348	67,515	4,512	34,031	13,005	1,294,348	.....	1,294,348
Chisago Lakes.....	141	2,039	3,938,232	448,163	1,362,748	18,614	84,464	261	57,347	22,806	1,994,403	.....	1,994,403
Chisholm.....	695	1,624	7,911,132	991,693	991,761	10,622	56,421	9,657	11,521	26,062	2,097,737	.....	2,097,737
Chokio-Alberta.....	771	644	2,581,552	338,248	320,525	4,433	59,925	.....	19,830	13,904	756,865	.....	756,865
Clara City.....	126	731	2,326,325	387,455	395,129	9,511	39,416	688	21,957	23,205	877,361	.....	877,361
Claremont.....	201	340	1,310,728	133,162	129,290	1,350	16,433	14,477	10,562	4,057	309,331	45,447	354,778	
Clarissa.....	789	524	537,638	120,950	389,903	18,473	44,471	3,014	12,346	14,321	603,478	.....	603,478
Clarkfield.....	892	689	2,840,326	334,109	288,050	7,453	46,389	2,676	23,530	6,781	708,988	.....	708,988
Clearbrook.....	161	518	2,060,767	332,874	248,929	2,261	52,660	.....	11,785	11,921	660,430	.....	660,430
Cleveland.....	391	497	1,632,435	229,342	288,958	6,465	22,523	4,044	14,517	19,966	585,815	.....	585,815
Climax.....	592	290	1,749,616	216,530	128,319	7,219	15,307	22,681	11,318	8,051	409,425	35,060	444,485	
Clinton.....	58	321	1,416,563	158,940	175,174	29	40,788	.....	7,878	9,676	392,485	.....	392,485
Cloquet.....	94	3,859	10,134,588	2,143,092	2,243,460	30,575	228,493	13,193	147,868	107,879	4,914,560	.....	4,914,560
Cold Spring.....	750	2,035	4,686,315	650,508	1,454,853	6,138	65,563	.....	53,889	35,394	2,266,345	.....	2,266,345
Coleraine.....	316	2,371	10,015,464	1,467,401	1,278,945	88,093	119,475	2,557	3,304	109,868	3,069,643	.....	3,069,643
Columbia Heights....	13	7,826	23,748,136	4,727,007	4,019,305	15,422	126,311	.....	310,048	225,964	9,424,057	.....	9,424,057
Comfrey.....	81	434	2,714,852	264,494	210,829	1,760	38,151	.....	11,760	4,438	511,432	.....	511,432
Cook County.....	166	1,007	3,491,594	479,449	922,242	6,453	214,752	.....	30,218	29,895	1,683,009	457,392	2,140,401
Cosmos.....	461	508	1,828,964	255,583	263,820	7,931	42,339	.....	16,684	7,822	594,179	.....	594,179
Cottonwood.....	412	505	2,004,505	238,524	249,735	3,593	40,454	.....	18,271	905	551,482	.....	551,482
Crowell.....	95	439	364,983	95,449	310,527	3,472	33,601	.....	13,219	4,010	460,278	.....	460,278
Crookston.....	593	2,690	9,520,414	1,761,003	1,244,769	27,558	175,636	7,962	68,515	121,020	3,406,463	.....	3,406,463
Crosby-Ironton.....	182	1,860	4,838,235	641,946	1,033,300	151,714	114,655	.....	45,678	47,411	2,034,704	.....	2,034,704
Cyrus.....	611	213	871,872	150,021	121,158	2,126	24,616	.....	5,678	4,064	307,663	.....	307,663
Danube.....	648	488	2,287,146	368,217	237,857	4,747	46,954	115	13,579	15,569	687,038	.....	687,038

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Breckenridge.....	\$ 53,541	\$ 1,003,773	\$ 142,071	\$ 124,498	\$ 67,731	\$ 76,975	\$ 79,037	\$ 1,547,626	\$ 35,806	\$ 45,000	\$ 1,628,432
Brewster.....	5,892	249,215	36,722	21,665	22,837	10,950	55,056	402,337	14,414	10,000	426,751
Bricelyn.....	24,951	207,291	41,502	22,634	20,620	8,008	23,870	348,876	2,372	20,000	371,248
Brooklyn Center.....	87,662	1,802,132	236,810	74,666	133,805	114,449	194,809	2,644,333	48,630	145,000	2,837,963
Brooten.....	29,367	392,131	63,077	51,334	28,866	17,534	57,184	639,493	23,270	20,000	682,763
Browerville.....	30,801	269,288	45,947	53,539	25,050	.....	30,107	454,732	3,869	.....	458,601
Browns Valley.....	24,885	251,611	31,020	10,559	28,852	17,435	7,452	371,814	6,307	15,000	393,121
Brownston.....	28,838	250,689	39,845	33,594	18,273	9,888	32,221	413,348	25,948	27,000	466,296
Buffalo.....	83,668	1,546,817	206,361	230,966	122,973	244,140	227,670	2,662,595	802,206	112,000	3,576,801
Buffalo Lake.....	36,382	315,917	36,405	31,388	28,255	7,169	16,007	471,523	9,083	30,000	510,606
Buhl.....	48,186	402,025	118,313	41,090	18,323	1,600	45,944	675,481	57,825	20,000	753,306
Burnsville.....	360,112	5,725,455	970,167	406,249	445,933	1,080,642	712,139	9,700,697	2,016,132	640,000	12,356,829
Butterfield.....	26,603	292,437	42,872	24,758	25,367	5,028	24,205	441,270	30,900	25,000	497,170
Byron.....	38,443	624,658	98,126	59,837	64,085	75,380	42,794	1,003,323	23,132	55,000	1,081,455
Caledonia.....	55,281	964,296	115,633	143,894	66,037	20,677	111,533	1,477,351	13,352	28,000	1,518,703
Cambridge.....	142,430	1,817,338	381,794	173,647	169,195	177,859	189,210	3,051,473	1742,294	110,000	3,303,767
Campbell-Tintah.....	62,132	435,360	59,499	35,734	31,265	10,133	29,567	663,690	28,378	25,000	717,068
Canby.....	45,947	991,568	101,478	106,963	66,682	55,753	62,650	1,431,041	64,713	55,303	1,551,507
Cannon Falls.....	49,704	1,026,583	132,916	92,608	86,717	34,929	137,563	1,561,020	95,985	45,000	1,702,005
Carlton.....	36,815	666,807	108,426	75,191	44,539	63,499	60,284	1,055,561	22,536	60,000	1,138,097
Cass Lake.....	57,501	663,418	88,986	72,114	45,865	30,581	130,543	1,089,008	7,168	33,000	1,129,176
Centennial.....	140,044	2,239,390	484,420	193,091	187,485	498,478	299,486	4,042,394	1,044,532	36,000	5,122,926
Ceylon.....	24,002	208,452	36,452	19,774	18,157	875	15,619	323,331	8,233	20,000	351,564
Chandler-Lake Wilson	43,884	360,871	50,958	35,840	27,515	15,558	31,107	565,733	18,283	25,000	609,016
Chaska.....	80,949	1,712,756	303,013	261,569	127,814	302,087	214,608	3,002,796	246,272	140,000	3,389,068
Chatfield.....	34,634	795,214	97,822	93,323	47,343	33,350	55,919	1,157,605	14,366	85,000	1,256,971
Chisago Lakes.....	58,897	1,115,623	151,561	121,554	83,559	54,159	99,808	1,685,161	90,646	65,000	1,840,807
Chisholm.....	77,113	1,165,954	360,074	58,038	32,585	.....	192,824	1,886,588	47,951	.....	1,934,539
Chokio-Alberta.....	26,625	389,993	62,916	62,028	30,688	7,145	31,418	610,813	30,806	35,000	676,619
Clara City.....	33,063	381,932	69,045	53,734	33,247	35,580	42,034	648,635	14,881	45,000	708,516
Claremont.....	24,033	223,370	32,385	16,540	21,373	.....	19,546	337,247	6,522	.....	343,769
Clarissa.....	31,501	298,446	64,001	35,325	26,147	8,360	26,638	490,418	6,276	10,000	506,694
Clarkfield.....	27,687	392,963	56,763	44,156	29,112	10,454	45,235	606,370	21,975	45,000	673,345
Clearbrook.....	28,348	370,869	50,524	48,582	27,664	16,103	25,254	567,344	6,463	41,000	614,807
Cleveland.....	32,314	318,208	54,244	30,561	26,228	10,402	27,935	499,892	15,539	25,000	540,431
Climax.....	27,816	186,982	44,383	29,179	21,019	4,738	19,739	333,856	33,709	10,000	377,565
Clinton.....	24,240	207,165	39,866	23,446	15,880	1,620	15,913	328,130	14,846	20,000	362,976
Cloquet.....	137,993	2,746,400	385,993	189,847	238,929	163,085	296,632	4,158,879	132,539	255,000	4,546,418
Cold Spring.....	36,965	1,090,792	177,543	173,580	68,219	164,087	115,762	1,826,948	171,483	70,000	2,068,431
Coleraine.....	77,835	1,633,314	390,239	162,677	39,024	.....	327,470	2,630,559	166,407	.....	2,796,966
Columbia Heights....	248,880	4,993,886	764,404	155,603	413,666	329,018	576,616	7,512,073	258,108	445,000	8,215,181
Comfrey.....	29,477	264,305	41,721	35,032	19,578	17,328	25,688	433,129	24,094	80,000	537,223
Cook County.....	52,810	710,620	150,056	84,622	60,131	44,333	106,834	1,209,406	597,150	70,000	1,876,556
Cosmos.....	30,446	314,660	66,119	55,017	25,545	11,605	24,458	527,850	11,709	32,453	572,012
Cottonwood.....	29,065	340,533	43,942	30,029	24,809	12,632	14,022	495,032	30,747	30,000	555,779
Cromwell.....	27,863	262,488	47,947	31,458	22,399	9,077	25,555	426,787	4,635	12,000	443,422
Crookston.....	89,243	1,897,130	322,332	103,320	116,310	191,766	195,448	2,915,549	209,497	155,000	3,280,046
Crosby-Ironton.....	75,993	1,001,319	260,347	169,864	107,643	6,052	132,237	1,753,455	89,208	21,500	1,864,163
Cyrus.....	23,630	164,426	26,108	14,206	14,206	3,834	13,785	261,043	2,651	15,000	278,694
Danube.....	30,969	386,415	40,929	34,785	23,900	7,375	24,385	548,758	27,551	50,000	626,309

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From Other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
Dassel-Cokato.....	466	1,698	\$ 4,140,118	\$ 753,567	\$ 1,009,578	\$ 50,744	\$ 91,907	\$ 29,473	\$ 49,010	\$ 121,033	\$ 2,105,312	\$	\$ 2,105,312
Dawson.....	378	1,003	4,074,834	569,016	498,929	8,171	83,591	.....	29,694	11,620	1,201,021	.....	1,201,021
Deer Creek.....	543	253	311,237	94,968	155,487	2,070	33,004	.....	5,861	6,494	297,884	.....	297,884
Deer River.....	317	1,366	2,937,961	556,258	811,753	41,929	251,274	6,497	21,676	25,306	1,714,693	.....	1,714,693
Delano.....	879	1,322	3,169,692	602,657	823,467	12,456	51,784	.....	25,047	25,230	1,540,641	.....	1,540,641
Delevan.....	218	324	2,132,208	290,399	120,244	2,048	24,612	.....	11,251	2,260	450,814	.....	450,814
Detroit Lakes.....	22	3,118	6,972,473	1,081,204	2,122,481	36,833	186,612	22,866	81,239	60,082	3,591,317	.....	3,591,317
Dilworth.....	147	708	625,775	106,571	508,098	3,655	15,845	.....	13,676	17,591	665,436	.....	665,436
Dodge Center.....	202	818	1,776,769	324,763	406,623	3,476	25,866	.....	22,482	42,934	826,144	.....	826,144
Dovey-Eyota.....	533	909	2,296,490	279,199	477,583	4,382	31,502	.....	28,358	15,186	836,210	.....	836,210
Duluth.....	709	21,802	59,166,038	8,530,063	13,417,711	240,579	3,778,182	188,070	462,026	1,059,077	27,675,708	.....	27,675,708
Eagle Bend.....	790	449	576,921	117,838	318,242	18,882	60,046	3,379	9,289	20,480	548,156	.....	548,156
East Chain.....	453	320	1,855,016	205,221	148,633	1,572	30,621	2,451	14,413	10,913	413,824	.....	413,824
East Grand Forks.....	595	2,343	6,581,400	1,145,052	1,287,157	17,819	146,131	19,783	67,052	98,228	2,781,222	.....	2,781,222
Echo.....	893	301	1,328,130	146,667	134,063	2,841	17,571	6,961	9,437	1,818	319,358	.....	319,358
Eden Prairie.....	272	2,294	12,134,132	1,447,129	1,023,986	1,542	33,769	.....	90,110	157,092	2,753,628	.....	2,753,628
Eden Valley.....	463	1,149	2,205,339	259,957	750,691	13,519	93,777	.....	29,539	31,892	1,179,375	.....	1,179,375
Egerton.....	581	379	2,703,901	289,100	259,362	1,632	55,310	13,200	13,714	6,994	639,312	.....	639,312
Edina.....	273	11,282	72,746,325	10,269,217	3,701,691	7,926	193,575	.....	482,968	1,049,063	15,704,440	.....	15,704,440
Elbow Lake.....	263	803	3,043,081	301,692	445,347	5,426	50,264	2,415	18,243	37,015	860,402	.....	860,402
Elgin.....	806	612	1,430,105	261,588	323,787	29,554	36,825	.....	19,630	14,378	685,762	.....	685,762
Elk River.....	728	3,376	6,803,727	1,451,131	2,119,207	29,705	99,753	3,342	102,349	701,349	4,506,836	.....	4,506,836
Ellendale-Geneva.....	762	686	2,720,578	289,661	324,711	10,486	41,408	.....	21,329	9,686	697,281	.....	697,281
Ellsworth.....	514	420	1,794,931	174,796	187,208	1,412	21,825	86	14,650	5,909	405,886	.....	405,886
Elmore.....	219	402	1,811,417	278,817	157,797	2,444	30,796	2,439	13,118	3,691	489,102	.....	489,102
Ely.....	696	742	2,256,536	405,177	1,275,839	12,673	54,209	77,289	48,335	56,634	1,930,156	.....	1,930,156
Emmons.....	243	328	1,383,386	206,541	142,382	1,723	21,879	.....	15,347	12,317	400,189	.....	400,189
Erskine.....	597	288	522,504	126,711	217,191	2,082	19,967	400	6,397	9,312	382,060	.....	382,060
Evansville.....	208	354	1,041,413	143,951	245,288	2,008	27,547	541	11,926	3,805	435,066	.....	435,066
Eveleth.....	697	1,726	3,171,000	336,980	1,472,183	12,931	74,169	7,841	23,194	95,262	2,022,560	.....	2,022,560
Fairfax.....	649	455	3,021,382	175,721	250,426	3,700	35,553	.....	14,804	3,484	483,688	.....	483,688
Fairmont.....	454	2,718	10,717,184	1,661,496	1,502,710	13,492	35,538	5,770	62,997	1,049,480	4,331,483	.....	4,331,483
Faribault.....	656	4,064	13,350,069	1,968,520	2,189,110	170,902	208,213	10,713	137,307	45,784	4,730,549	.....	4,730,549
Farmington.....	192	1,849	4,575,172	775,604	956,753	4,763	78,007	5,664	59,395	61,871	1,936,393	.....	1,936,393
Fergus Falls.....	544	4,301	12,948,365	2,062,515	2,173,732	277,752	188,806	56,564	92,805	161,482	5,013,656	.....	5,013,656
Fertile.....	599	780	1,845,773	394,397	413,259	5,800	54,325	6,335	22,703	31,352	928,171	.....	928,171
Finlayson.....	570	224	425,903	77,544	143,992	2,294	21,098	.....	5,599	6,494	257,021	.....	257,021
Fisher.....	600	419	2,316,370	253,198	157,439	6,761	15,550	.....	9,904	7,224	450,076	.....	450,076
Floodwood.....	698	578	1,263,451	201,000	311,800	3,603	33,536	12,966	11,931	1,487	576,323	.....	576,323
Foley.....	51	1,994	2,652,807	183,148	1,344,938	35,131	149,703	3,383	56,579	30,652	1,803,534	.....	1,803,534
Forest Lake.....	831	4,852	10,028,028	1,708,042	3,100,930	16,055	130,063	.....	130,229	245,449	5,330,768	.....	5,330,768
Fosston.....	601	1,217	2,084,946	394,124	798,393	13,185	86,801	5,014	25,356	29,013	1,351,886	.....	1,351,886
Franklin.....	650	325	1,483,502	136,673	154,287	2,435	12,350	.....	10,066	5,113	320,924	.....	320,924
Frazee.....	23	1,515	1,695,176	394,245	1,030,240	14,942	138,185	1,200	36,664	20,710	1,636,186	.....	1,636,186
Freeborn.....	244	342	1,822,506	99,012	144,392	1,814	14,757	.....	11,172	99,820	370,967	.....	370,967
Fridley.....	14	5,668	14,301,841	2,235,838	3,299,383	11,537	202,470	.....	190,659	226,697	6,166,584	.....	6,166,584
Frost.....	220	229	1,773,606	219,971	94,725	1,436	16,862	.....	8,683	6,314	347,991	.....	347,991
Fulda.....	505	862	4,200,950	521,597	408,136	3,215	74,396	1,111	21,611	9,890	1,039,956	.....	1,039,956
Garden City.....	78	645	3,095,749	452,134	281,963	13,226	40,647	3,180	22,474	34,990	848,214	.....	848,214
Gary.....	523	282	827,969	121,586	169,895	4,774	29,962	.....	6,489	2,592	335,298	42,000	377,298

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Dassel-Cakota.....	\$ 70,044	\$ 918,824	\$ 115,862	\$ 102,048	\$ 70,750	\$ 194,428	\$ 105,208	\$ 1,577,164	\$ 2,125,969	\$ 97,000	\$ 3,800,133
Dawson.....	44,043	664,721	98,336	62,758	41,055	27,178	43,687	981,778	30,736	49,000	1,061,514
Dear Creek.....	25,214	155,550	19,362	10,675	13,125	3,151	17,650	244,727	11,759	5,000	261,486
Dear River.....	43,131	746,718	162,911	143,798	79,797	68,840	89,334	1,334,529	11,157	50,000	1,395,686
Delano.....	48,173	680,799	117,765	128,552	35,065	61,345	65,606	1,137,305	21,930	45,000	1,204,235
Delevan.....	28,569	210,946	51,344	27,511	19,183	6,740	27,216	371,509	12,235	25,000	408,744
Detroit Lakes.....	80,179	1,933,576	225,327	258,135	131,676	24,735	164,512	2,818,140	67,676	115,000	3,000,816
Dilworth.....	31,900	397,099	55,233	5,311	21,905	14,142	32,168	557,758	13,630	22,000	593,388
Dodge Center.....	32,486	428,736	61,917	23,936	40,302	88,407	71,605	747,389	897,087	35,000	1,679,476
Dovey-Eyota.....	36,743	454,958	79,192	49,276	44,857	25,014	33,884	723,924	33,112	30,000	787,036
Duluth.....	381,784	16,129,711	2,878,286	514,134	844,359	354,925	2,499,258	23,602,457	2,126,785	697,000	26,426,242
Eagle Bend.....	32,538	314,156	81,771	19,934	36,747	1,173	51,581	537,900	4,672	5,000	547,572
East Chain.....	24,782	223,780	37,806	20,724	21,663	3,030	26,824	358,609	18,521	15,000	392,130
East Grand Forks.....	70,334	1,491,548	183,443	55,820	103,041	100,330	119,182	2,123,698	247,149	105,000	2,475,847
Echo.....	21,161	183,749	27,308	20,743	14,933	374	7,895	276,163	15,924	10,000	302,087
Eden Prairie.....	99,475	1,422,306	232,289	166,593	126,894	304,701	250,749	2,603,007	844,622	125,000	3,572,629
Eagle Bend.....	49,717	647,349	85,235	120,149	62,812	32,486	81,144	1,078,892	51,962	41,000	1,171,854
Edgerton.....	32,546	298,073	47,554	61,502	21,101	6,445	36,718	503,939	18,576	34,000	556,515
Edina.....	371,494	8,649,590	1,377,856	540,381	599,947	910,215	935,889	13,385,372	5,129,272	643,000	19,157,644
Elbow Lake.....	34,555	523,183	68,472	44,766	33,997	28,015	53,404	786,392	27,134	35,000	848,526
Elgin.....	31,920	350,948	46,520	60,214	31,209	62,385	16,507	599,703	148,911	40,000	788,614
Elk River.....	75,030	1,982,574	313,655	272,744	138,599	340,730	785,376	3,908,708	825,104	105,000	4,838,812
Ellendale-Gemova.....	31,312	373,700	63,384	48,660	35,179	22,283	34,363	608,881	33,625	39,000	681,506
Ellsworth.....	25,725	236,539	41,992	22,122	21,208	3,369	20,731	371,686	22,380	15,000	409,066
Elmore.....	32,738	285,434	35,613	19,863	21,577	8,225	24,053	427,503	19,633	20,000	467,136
Ely.....	71,663	1,144,572	233,032	44,863	84,148	.....	222,340	1,800,618	266,504	.....	2,067,122
Emmons.....	27,885	200,544	41,263	16,899	20,627	8,886	11,140	327,244	14,742	.....	341,986
Erskine.....	23,351	179,685	33,323	16,741	11,147	6,551	19,213	290,011	15,998	6,000	312,009
Evansville.....	26,860	230,868	35,592	27,815	16,884	13,168	16,641	367,828	34,798	17,000	419,626
Eveleth.....	54,658	1,137,919	255,278	111,175	43,033	.....	134,623	1,736,686	240,617	.....	1,977,303
Fairfax.....	28,187	330,867	43,876	51,135	21,528	1,510	23,538	500,641	17,043	24,000	541,684
Fairmont.....	123,718	1,902,728	238,884	166,849	91,175	228,514	199,132	2,951,000	3,962,377	100,000	7,013,377
Faribault.....	81,082	2,800,141	414,960	254,661	203,131	111,450	287,645	4,153,070	54,496	212,000	4,419,566
Farmington.....	47,806	1,034,872	165,057	74,302	73,408	40,990	109,951	1,546,386	82,847	70,000	1,699,233
Fergus Falls.....	94,506	2,701,978	474,703	213,750	160,165	185,345	379,785	4,210,232	274,951	165,000	4,650,183
Fertile.....	44,062	455,782	61,964	63,522	37,968	13,269	78,563	755,130	17,396	32,000	804,526
Finlayson.....	24,796	139,866	19,787	21,540	14,147	3,128	13,971	237,235	3,214	.....	240,449
Fisher.....	25,165	209,919	30,220	23,053	19,831	8,208	28,872	345,268	7,265	25,000	377,533
Floodwood.....	42,784	319,691	56,245	44,343	18,955	7,118	13,611	502,747	17,055	15,000	534,802
Foley.....	60,309	1,017,517	143,651	122,040	79,116	26,451	131,134	1,580,218	85,487	35,000	1,700,705
Forest Lake.....	92,820	2,781,879	486,231	402,590	209,653	542,653	351,169	4,866,995	3,139,641	167,000	8,173,636
Fosston.....	34,875	753,448	107,640	95,613	53,964	20,787	75,319	1,141,646	50,916	33,653	1,226,215
Franklin.....	21,005	204,877	26,738	13,328	15,489	8,150	9,160	298,747	10,030	20,000	328,777
Frazee.....	47,757	766,295	114,290	137,452	70,369	32,717	65,803	1,234,683	18,840	45,000	1,298,523
Freeborn.....	30,226	187,865	32,859	26,457	16,895	5,585	35,912	335,799	24,329	15,000	375,128
Fridley.....	117,283	3,729,402	592,363	158,993	264,444	379,571	367,701	5,609,757	155,141	290,000	6,054,898
Frost.....	24,244	189,728	36,732	18,704	14,640	810	24,116	308,974	13,621	20,000	342,595
Fulda.....	46,369	579,264	88,851	92,582	38,550	56,698	27,153	929,467	145,738	85,000	1,160,205
Garden City.....	58,483	429,555	73,501	85,141	37,535	2,669	29,231	716,115	110,438	15,000	841,553
Gary.....	22,485	191,932	26,778	24,966	14,513	4,946	15,967	301,587	1,828	10,000	313,415

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
Gaylord.....	732	854	\$ 3,365,944	\$ 363,964	\$ 410,442	\$ 3,260	\$ 35,610	\$	\$ 30,104	\$ 7,284	\$ 850,664	\$	\$ 850,664
Gibbon.....	733	494	2,529,099	261,731	243,698	2,074	38,969	.....	16,253	7,562	570,287	.....	570,287
Gilbert.....	699	987	2,430,751	411,759	921,255	6,328	50,077	611	12,209	22,267	1,424,506	.....	1,424,506
Glencoe.....	422	1,708	5,814,066	974,213	1,015,694	5,786	86,002	6,338	66,245	43,538	2,197,816	.....	2,197,816
Glenville.....	245	690	2,483,179	314,510	337,969	3,475	48,260	.....	20,643	10,082	734,939	.....	734,939
Glenwood.....	612	1,524	3,324,291	473,286	936,668	22,600	81,202	7,188	41,343	66,070	1,628,357	.....	1,628,357
Glyndon.....	145	891	3,294,474	525,304	355,638	4,229	27,727	.....	31,050	10,108	954,056	.....	954,056
Golden Valley.....	275	1,661	11,664,612	2,176,667	705,074	1,186	177,659	.....	55,756	138,467	3,254,809	446,400	3,701,209
Gonwick.....	158	267	1,228,919	162,825	172,835	5,958	27,842	1,715	6,288	54,286	431,749	49,216	480,965
Goodhue.....	253	786	2,415,307	266,247	487,948	10,098	44,271	.....	29,853	30,179	868,596	.....	868,596
Goodridge.....	561	408	558,073	133,822	303,089	42,600	44,608	9,344	4,588	4,583	542,634	.....	542,634
Graceville.....	60	565	2,331,525	235,647	290,836	11,331	65,985	.....	13,740	10,171	627,710	.....	627,710
Granada.....	460	530	2,862,145	348,705	251,302	2,854	39,093	.....	18,763	15,806	676,723	.....	676,723
Grand Meadow.....	495	564	1,779,003	175,969	294,172	21,166	27,008	.....	18,755	5,558	542,628	.....	542,628
Grand Rapids.....	318	5,716	19,888,876	3,287,458	3,050,124	188,727	335,089	8,024	120,042	201,853	7,191,317	.....	7,191,317
Granite Falls.....	894	1,149	5,293,083	1,018,810	716,337	15,009	67,596	22,532	40,482	37,673	1,918,439	.....	1,918,439
Greenbush.....	678	699	880,383	253,907	444,879	22,670	38,681	813	9,929	5,939	776,818	.....	776,818
Grey Eagle.....	791	436	524,936	117,786	293,690	17,151	54,345	.....	7,299	7,964	498,235	.....	498,235
Croze City.....	464	474	1,456,099	266,252	277,042	8,157	31,798	.....	13,508	6,440	603,197	.....	603,197
Crygla.....	447	254	463,824	104,464	168,127	10,837	23,957	2,034	4,952	7,841	322,212	.....	322,212
Hallock.....	351	560	2,194,510	349,369	254,606	6,007	45,107	150	17,240	14,374	686,853	.....	686,853
Halstad.....	524	302	1,513,677	217,531	130,372	6,830	48,577	12,696	8,928	9,290	434,224	.....	434,224
Hancock.....	768	406	1,149,787	137,818	228,467	2,699	20,166	.....	12,461	2,418	404,029	.....	404,029
Harmony.....	228	695	2,043,066	322,965	427,028	7,050	52,715	2,664	25,606	5,292	843,320	.....	843,320
Hastings.....	200	5,031	11,293,476	1,884,282	3,020,717	167	153,017	5,913	170,405	122,718	5,357,219	.....	5,357,219
Hawley.....	150	703	1,485,136	258,347	474,299	4,514	32,403	831	18,113	19,857	808,364	.....	808,364
Hayfield.....	203	1,378	4,122,999	647,369	638,362	5,423	73,430	.....	55,197	25,509	1,445,290	.....	1,445,290
Hector.....	651	693	3,247,153	310,869	320,055	5,727	31,167	265	22,131	5,168	695,382	.....	695,382
Henderson.....	734	455	874,216	113,485	274,571	1,817	22,679	.....	13,995	866	427,413	.....	427,413
Hendricks.....	402	382	1,089,816	143,769	189,753	2,290	41,236	26,143	11,854	3,298	418,343	.....	418,343
Hendrum.....	525	272	1,418,969	129,129	102,944	1,301	5,368	20,306	9,431	4,060	272,539	.....	272,539
Henning.....	545	625	1,214,179	182,939	385,319	12,715	38,016	1,541	13,414	12,684	646,628	.....	646,628
Herman.....	264	488	2,117,117	270,945	272,074	5,058	43,301	.....	15,381	6,907	613,666	.....	613,666
Hermantown.....	700	2,191	2,903,644	411,759	1,490,380	18,744	172,505	.....	58,623	219,944	2,371,955	.....	2,371,955
Heron Lake.....	323	447	1,822,127	241,888	190,226	5,633	38,245	200	10,247	14,243	500,682	.....	500,682
Hibbing.....	701	5,171	12,272,135	3,127,782	3,220,501	.....	228,906	6,842	63,068	221,774	6,868,873	.....	6,868,873
Hill City.....	2	419	379,595	76,243	290,170	20,233	11,186	.....	9,734	5,732	413,298	.....	413,298
Hills-Beaver Creek.....	671	631	2,599,332	315,244	329,889	1,855	39,257	792	23,434	8,616	719,087	.....	719,087
Hinckley.....	573	993	1,262,308	317,729	646,502	11,571	92,220	.....	22,800	85,321	1,176,173	.....	1,176,173
Hoffman.....	265	366	985,320	132,765	222,525	3,533	44,205	1,700	13,429	20,527	438,684	.....	438,684
Holdingford.....	738	1,225	1,657,404	238,118	904,765	3,611	166,776	3,352	27,541	45,109	1,389,272	.....	1,389,272
Hopkins.....	274	10,530	53,843,834	10,058,238	4,155,990	7,457	387,369	1,966	450,829	432,780	15,494,629	.....	15,494,629
Houston.....	294	760	1,463,981	266,078	452,402	22,401	40,493	.....	18,939	47,849	848,162	.....	848,162
Howard Lake.....	880	1,192	2,267,002	374,495	653,608	69,792	83,884	92,866	34,487	21,431	1,330,563	.....	1,330,563
Humboldt.....	352	172	1,930,684	248,381	78,028	7,938	16,087	1,466	5,008	3,687	360,595	.....	360,595
Hutchinson.....	423	2,307	9,633,669	1,282,505	1,411,968	13,200	92,225	14,999	66,346	101,463	2,982,706	.....	2,982,706
International Falls.....	361	3,588	10,803,503	1,776,933	1,939,091	118,753	103,141	16,828	84,600	134,133	4,173,479	.....	4,173,479
Inver Grove.....	199	4,356	10,731,234	1,849,132	2,313,621	59,012	124,237	.....	152,987	77,932	4,576,921	531,525	5,108,446
Isle.....	473	605	1,381,716	234,169	402,194	5,281	40,213	.....	13,372	4,698	699,927	.....	699,927
Ivanhoe.....	403	554	1,667,915	225,227	295,228	3,851	67,132	.....	13,090	6,155	610,683	.....	610,683

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE							Total Current Expense	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other				
Gaylord.....	\$ 34,250	\$ 547,213	\$ 60,927	\$ 43,187	\$ 39,533	\$ 11,344	\$ 42,276	\$ 778,730	\$ 51,711	\$ 70,000	\$ 900,441
Gibbon.....	25,131	354,360	43,160	33,242	24,429	2,974	34,011	517,307	13,509	15,000	545,816
Gilbert.....	70,855	614,576	162,383	61,838	30,315	17,806	137,163	1,096,936	10,344	70,000	1,177,280
Glencoe.....	61,769	1,228,157	222,156	87,979	97,404	154,370	130,907	1,982,742	57,712	100,000	2,140,454
Glenville.....	24,148	374,495	62,895	37,820	28,151	55,035	24,011	606,555	44,561	35,000	686,116
Glenwood.....	45,324	1,077,511	128,407	115,846	72,197	16,462	127,823	1,583,570	42,692	30,000	1,656,262
Glyndon.....	39,767	511,020	78,695	81,455	52,656	47,322	38,014	848,929	47,676	55,000	951,605
Golden Valley.....	104,841	1,575,580	272,050	86,126	83,156	318,448	152,050	2,592,251	1,325,796	130,000	4,048,047
Govick.....	25,070	184,593	25,506	32,502	13,296	9,192	24,488	314,647	9,352	6,587	330,586
Goodhue.....	31,704	422,551	54,656	87,534	42,047	33,001	51,599	723,092	33,022	59,000	815,114
Goodridge.....	34,781	277,512	36,202	50,722	21,233	10,494	31,882	462,826	12,336	18,000	493,162
Graceville.....	27,854	340,524	50,836	49,098	25,375	7,987	43,716	545,390	1,391	25,000	571,781
Granada.....	35,591	371,191	78,282	42,387	29,998	9,121	32,224	598,794	24,860	35,250	658,904
Grand Meadow.....	26,760	368,756	56,368	22,923	30,033	34,940	19,827	559,607	29,165	35,000	623,772
Grand Rapids.....	151,269	3,908,543	712,128	408,497	232,043	304,500	675,384	6,392,364	2,494,404	310,000	9,196,768
Granite Falls.....	32,591	925,593	146,338	54,915	59,108	20,660	72,315	1,311,520	42,085	60,000	1,413,605
Greenbush.....	32,111	371,857	57,643	54,830	27,037	13,055	26,181	582,714	4,885	15,000	602,599
Grey Eagle.....	26,580	263,670	38,984	26,438	23,009	4,625	27,091	410,397	52,248	15,000	477,645
Grove City.....	29,132	271,305	38,090	48,295	23,377	24,869	27,028	462,096	8,243	25,000	495,339
Grygla.....	11,198	127,132	21,211	17,298	17,443	1,075	13,024	262,381	20,700	10,000	293,081
Hallock.....	31,442	394,854	61,367	38,468	29,092	11,982	34,196	601,401	42,086	35,000	678,487
Halsstad.....	27,103	215,156	32,450	22,439	18,608	4,411	22,977	343,144	12,149	13,000	368,293
Hancock.....	24,251	228,086	34,040	19,609	18,834	12,205	27,507	364,532	9,548	15,000	389,080
Harmony.....	31,769	428,125	57,010	48,288	39,249	43,814	37,538	685,793	14,078	45,000	744,871
Hastings.....	104,413	2,845,768	411,369	249,587	226,225	237,123	237,568	4,312,053	164,958	260,000	4,737,011
Hawley.....	33,928	418,924	50,941	34,070	28,304	37,371	40,725	644,263	27,263	40,000	711,526
Hayfield.....	45,735	767,885	111,572	116,124	81,660	62,046	1,247,362	1,247,362	59,872	85,000	1,392,234
Hector.....	27,768	415,039	54,445	38,324	30,555	11,020	36,376	613,527	27,285	35,000	675,812
Henderson.....	20,719	260,575	40,107	25,546	19,193	3,024	14,882	384,046	9,572	10,000	403,618
Hendricks.....	20,033	230,732	32,294	23,621	17,237	2,920	10,970	337,807	18,003	15,000	370,810
Hendrum.....	19,349	162,148	26,100	18,171	15,288	596	12,329	253,981	5,248	.....	259,229
Hemming.....	27,060	343,961	45,637	36,562	26,127	11,300	44,465	535,112	24,323	25,000	584,435
Herman.....	34,409	347,275	40,416	36,087	27,377	4,680	41,536	531,780	18,324	20,000	570,104
Hermanstown.....	73,666	1,233,595	172,147	182,318	112,069	44,968	125,845	1,944,608	118,872	56,000	2,119,480
Heron Lake.....	28,936	262,126	60,654	29,804	20,017	42,205	18,319	462,061	14,664	15,000	491,725
Hibbing.....	174,182	4,002,756	855,102	317,569	129,944	.....	552,079	6,031,632	442,175	.....	6,473,807
Hill City.....	31,864	235,196	40,314	36,663	20,360	3,447	13,670	381,514	32,348	5,000	418,862
Hills-Beaver Creek.....	40,025	389,781	62,001	54,188	34,762	6,011	48,670	635,438	23,149	20,000	678,587
Hinckley.....	33,392	468,797	72,731	59,375	42,535	107,337	37,055	821,222	666,559	20,000	1,507,781
Hoffman.....	28,721	233,523	31,255	19,476	20,452	3,343	38,465	375,235	18,047	35,000	428,282
Holdingsford.....	37,386	788,076	120,774	68,219	51,595	141,534	90,410	1,297,994	115,598	40,000	1,453,592
Hopkins.....	297,763	9,306,615	1,703,089	534,039	556,522	697,848	991,762	14,087,638	374,769	804,000	15,266,407
Houston.....	30,768	452,825	59,715	54,143	28,384	50,717	39,096	715,648	32,339	50,000	797,987
Howard Lake.....	49,723	682,733	90,692	68,657	58,661	14,730	100,855	1,066,051	60,629	35,000	1,161,680
Humboldt.....	27,031	178,826	43,739	17,207	13,102	1,164	15,370	296,439	13,731	15,000	325,170
Hutchinson.....	73,203	1,681,439	224,145	163,042	103,306	81,202	176,173	2,502,510	56,860	122,213	2,681,583
International Falls.....	90,280	2,355,929	506,276	163,203	143,736	110,208	285,696	3,655,328	43,101	215,000	3,913,429
Inver Grove.....	123,025	2,486,344	430,172	176,879	228,418	388,445	364,428	4,197,711	803,047	320,000	5,320,758
Isle.....	32,186	354,924	62,824	43,716	33,725	13,425	26,495	567,295	27,039	15,000	609,334
Ivanhoe.....	29,601	369,940	39,799	34,667	25,613	13,094	21,663	534,377	15,832	20,000	570,209

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
Jackson.....	324	1,135	\$ 7,194,962	\$ 772,997	\$ 661,854	\$ 22,772	\$ 106,105	\$	\$ 55,172	\$ 188,939	\$ 1,807,839	\$	\$ 1,807,839
Janesville.....	830	650	2,263,609	282,178	359,684	3,880	26,437	.....	20,214	8,959	701,352	.....	701,352
Jasper.....	582	604	2,219,643	212,525	272,503	2,097	43,568	61,108	17,603	2,686	612,090	.....	612,090
Jordon.....	717	1,153	2,253,785	444,438	736,652	6,897	58,776	19,854	45,612	18,991	1,331,220	.....	1,331,220
Karlstad.....	353	512	1,600,510	233,977	250,852	5,001	27,459	487	12,424	11,842	542,042	.....	542,042
Kasson-Mantorville...	204	1,312	2,635,092	258,323	783,055	5,520	30,088	.....	40,475	28,260	1,145,721	.....	1,145,721
Kelliher.....	36	328	332,755	104,820	203,264	1,852	71,512	.....	5,517	10,740	397,705	.....	397,705
Kennedy.....	354	303	2,170,049	255,280	143,950	3,225	63,053	.....	8,025	20,310	493,843	.....	493,843
Kensington.....	209	246	599,555	171,537	161,388	7,728	31,068	.....	6,949	20,900	399,570	.....	399,570
Kenyon.....	254	981	3,229,027	506,397	465,859	8,583	34,081	2,547	38,846	29,211	1,085,524	.....	1,085,524
Kerkhoven-Sunburg...	783	662	2,035,893	294,557	364,585	4,364	32,037	.....	15,324	29,769	740,636	.....	740,636
Kiester.....	222	530	2,140,938	265,350	256,299	3,180	29,205	2,784	17,798	6,907	581,523	.....	581,523
Kimball.....	739	1,001	1,652,979	413,433	645,974	3,732	86,013	.....	27,657	6,677	1,183,486	.....	1,183,486
La Crescent.....	300	1,744	2,951,853	653,071	1,109,261	45,688	61,675	26,432	51,400	36,636	1,984,163	.....	1,984,163
Lake Benton.....	404	507	1,409,459	177,269	307,174	3,791	42,633	.....	14,099	11,255	556,221	.....	556,221
Lake City.....	813	1,604	4,986,973	582,719	924,082	10,072	80,101	763	56,954	34,484	1,689,175	.....	1,689,175
Lake County.....	381	4,107	6,134,017	254,131	3,327,498	517,183	162,772	.....	115,919	66,503	4,444,006	.....	4,444,006
Lake Crystal.....	70	830	3,093,431	430,282	416,122	17,450	44,036	.....	23,300	63,224	994,414	.....	994,414
Lake Park.....	24	582	1,282,128	226,066	319,089	5,447	11,885	1,344	17,146	32,546	613,523	.....	613,523
Lake of the Woods.....	390	1,126	1,447,200	263,738	778,517	38,785	154,382	3,369	25,178	19,535	1,283,504	.....	1,283,504
Lakefield.....	325	767	3,914,190	439,298	389,211	11,154	58,893	9,726	29,233	5,264	942,779	70,665	1,013,444
Lakeville.....	194	2,619	5,390,352	914,532	1,600,055	15,467	101,781	5,313	100,639	72,153	2,809,940	.....	2,809,940
Lamberton.....	633	535	2,527,633	301,070	219,696	1,788	46,647	6,486	20,368	1,186	597,241	.....	597,241
Lancaster.....	356	290	955,446	117,917	150,185	315	43,053	.....	7,907	7,627	327,004	.....	327,004
Lanesboro.....	229	568	1,306,594	241,131	393,951	4,743	36,380	20,113	21,317	10,213	727,848	.....	727,848
Laporte.....	306	255	343,078	88,408	197,458	5,506	18,981	.....	6,030	3,787	320,170	.....	320,170
Le Center.....	392	1,037	2,506,187	380,912	587,311	8,780	54,468	.....	35,341	59,432	1,126,244	.....	1,126,244
Le Roy.....	499	586	2,291,514	237,107	296,867	2,673	31,603	.....	22,395	1,667	592,312	.....	592,312
Le Sueur.....	393	1,522	4,072,326	623,810	870,058	15,160	72,345	2,800	46,384	10,755	1,641,312	.....	1,641,312
Lester Prairie.....	424	554	1,390,599	203,508	320,562	1,897	20,490	.....	18,340	10,961	577,692	.....	577,692
Lewiston.....	857	1,033	2,965,862	485,824	616,392	3,336	49,688	1,152	31,566	15,086	1,203,044	.....	1,203,044
Litchfield.....	465	2,397	6,530,047	784,187	1,478,156	52,126	143,916	75,958	70,931	49,305	2,654,579	.....	2,654,579
Little Falls.....	482	4,193	8,164,218	1,357,036	2,372,907	78,680	230,297	.....	117,355	546,416	4,702,691	2,906,047	7,608,738
Littlefork.....	362	599	651,200	227,763	424,444	25,722	37,291	.....	22,035	26,031	763,286	.....	763,286
Long Prairie.....	792	1,337	2,340,777	432,057	916,811	70,859	114,376	2,935	34,700	13,971	1,585,709	.....	1,585,709
Luverne.....	670	1,812	6,436,000	725,748	925,138	5,221	77,149	9,898	60,229	29,400	1,832,783	.....	1,832,783
Lyle.....	497	378	1,361,335	97,257	213,357	1,524	8,681	.....	14,787	1,591	337,197	.....	337,197
Lynd.....	415	239	1,036,878	146,077	111,008	1,578	22,351	.....	9,842	10,328	301,184	.....	301,184
Mabel-Canton.....	238	776	1,861,928	270,417	471,430	6,526	49,409	21,701	24,820	4,860	849,163	.....	849,163
Madelia.....	837	1,066	4,140,256	499,243	457,631	10,321	63,846	.....	23,911	15,206	1,070,158	.....	1,070,158
Madison.....	377	985	3,496,009	473,856	518,594	7,946	71,268	4,215	39,484	32,463	1,147,826	.....	1,147,826
Magnolia.....	669	243	1,439,545	179,094	116,475	746	23,565	.....	9,477	5,747	335,104	.....	335,104
Mahnomen.....	432	1,151	2,648,797	277,982	697,512	64,742	169,882	.....	12,664	24,886	1,247,668	.....	1,247,668
Mahtomedi.....	832	2,031	4,403,185	1,233,540	1,138,625	7,506	32,786	.....	50,530	181,241	2,644,228	.....	2,644,228
Mankato.....	77	7,169	31,065,372	4,134,240	4,004,463	74,327	262,284	42,472	198,945	179,810	8,896,541	5,018,185	13,914,726
Maple Lake.....	881	769	1,852,529	407,863	420,728	15,510	35,089	23,048	24,281	26,261	952,780	.....	952,780
Mapleton.....	72	723	3,152,506	338,938	324,981	7,656	42,069	.....	25,605	8,993	748,242	35,000	783,242
Marietta.....	376	194	97,240	120,931	92,672	1,643	19,443	.....	7,371	7,923	249,983	.....	249,983
Marshall.....	413	2,942	8,819,549	1,328,709	1,625,683	19,603	155,424	.....	100,515	41,375	3,271,309	.....	3,271,309
Maynard.....	127	474	1,714,569	232,973	244,784	4,979	39,089	.....	13,143	11,960	546,928	.....	546,928

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Admin- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Jackson.....	\$ 46,886	\$ 1,057,852	\$ 113,635	\$ 117,204	\$ 69,967	\$ 22,107	\$ 100,255	\$ 1,527,906	\$ 25,957	\$ 65,000	\$ 1,618,863
Janesville.....	31,397	387,799	49,729	47,405	31,668	23,195	22,222	593,415	17,679	55,000	666,094
Jasper.....	28,277	413,289	47,350	44,669	33,626	16,585	43,357	627,153	10,405	30,000	667,558
Jordan.....	41,962	679,567	111,828	92,388	65,337	85,017	37,248	1,113,347	23,097	50,000	1,186,444
Karlstad.....	29,146	282,742	47,771	43,871	22,715	7,588	37,571	471,404	36,789	20,000	528,193
Kasson-Mantorville..	35,836	755,687	99,537	41,761	57,927	25,605	40,990	1,057,343	31,415	40,000	1,128,758
Kelliher.....	27,952	207,621	32,098	25,062	19,764	6,340	21,996	340,833	681	10,000	351,514
Kennedy.....	28,926	264,326	35,444	22,048	17,120	7,875	27,319	403,058	21,203	15,000	439,261
Kensington.....	21,389	196,331	27,892	10,672	12,834	15,606	31,126	315,850	79,872	12,000	407,722
Kenyon.....	45,200	605,666	85,329	73,937	53,435	29,755	48,340	941,662	26,425	50,000	1,018,087
Kerkhoven.....	28,113	368,781	53,573	66,500	30,438	8,796	44,251	600,452	22,190	20,000	642,642
Kiester.....	24,256	360,491	44,982	39,771	25,868	18,655	31,685	545,708	4,207	30,000	579,915
Kimball.....	29,993	548,397	80,223	111,236	41,728	194,710	49,492	1,055,779	1,235,288	54,000	2,345,067
La Crescent.....	41,805	951,253	132,646	95,266	74,629	66,569	100,245	1,462,413	49,888	57,000	1,569,301
Lake Benton.....	26,889	316,509	38,235	25,832	23,540	12,270	27,664	470,939	71,913	20,000	562,852
Lake City.....	46,591	989,101	121,863	113,199	74,908	39,898	67,373	1,452,933	64,027	55,000	1,571,960
Lake County.....	117,545	2,687,724	441,727	250,808	154,693	45,610	369,965	4,068,072	95,664	395,000	4,558,736
Lake Crystal.....	30,100	567,165	69,211	47,993	38,242	35,525	867,298	996,262	30,000	30,000	1,893,560
Lake Park.....	33,919	315,140	38,644	37,151	25,792	30,732	44,753	526,131	326,018	20,000	872,149
Lake of the Woods...	61,090	621,380	99,048	75,007	44,454	8,030	85,105	994,114	33,023	13,000	1,040,137
Lakefield.....	37,070	569,532	75,356	42,758	37,616	30,029	41,355	833,716	39,972	75,000	948,688
Lakeville.....	85,154	1,587,025	223,775	199,882	128,892	156,160	185,183	2,566,071	98,681	165,000	2,829,752
Lamberton.....	27,749	315,888	41,772	31,861	27,468	7,630	24,445	476,813	22,176	50,000	548,989
Lancaster.....	25,095	181,138	27,509	26,555	16,512	4,065	15,515	296,389	10,792	15,000	322,181
Lanesboro.....	27,989	416,801	51,047	51,510	33,564	14,756	25,404	621,071	9,544	20,000	650,615
Laporte.....	26,169	173,840	28,992	21,848	17,918	3,044	13,168	284,979	21,924	3,000	309,903
Le Center.....	29,676	596,593	92,766	51,594	49,310	86,618	53,048	959,605	440,932	50,000	1,450,537
Le Roy.....	30,670	368,113	54,986	55,312	31,979	14,932	23,592	579,584	15,114	44,000	638,698
Le Sueur.....	55,841	968,085	173,198	62,953	70,598	94,758	66,219	1,491,652	55,410	65,000	1,612,062
Lester Prairie.....	32,203	317,871	39,640	38,111	24,304	22,013	42,078	516,220	8,709	27,000	551,929
Lewiston.....	39,735	661,902	82,374	81,858	56,844	42,405	65,701	1,030,819	30,423	50,000	1,111,242
Litchfield.....	68,598	1,593,093	254,785	187,056	95,144	112,194	201,967	2,512,837	35,030	125,000	2,672,867
Little Falls.....	105,783	2,314,557	310,076	340,675	187,506	440,069	533,987	4,232,653	3,550,528	90,800	7,873,981
Littlefork.....	37,308	357,243	60,872	42,173	39,625	34,448	45,317	616,986	26,897	24,000	667,883
Long Prairie.....	39,772	828,241	101,657	116,885	53,506	26,940	90,072	1,257,073	77,741	45,000	1,379,814
Luverne.....	53,375	1,080,563	164,232	79,089	95,915	21,938	129,359	1,624,471	124,779	70,000	1,819,250
Lyle.....	21,754	243,971	34,443	19,095	19,496	9,227	23,946	371,932	4,123	20,000	396,055
Lynd.....	21,962	173,945	22,604	18,262	16,777	9,340	17,525	280,418	4,073	5,000	289,491
Mabel-Canton.....	33,067	565,780	72,644	43,449	39,477	6,616	63,488	824,521	17,940	20,000	862,461
Madelia.....	33,230	654,242	88,668	70,806	40,742	43,175	42,462	973,325	16,728	80,000	1,070,053
Madison.....	30,698	658,114	93,098	59,577	57,998	50,590	53,553	1,003,628	20,944	50,000	1,074,572
Magnolia.....	25,269	190,081	29,043	12,961	17,990	2,607	15,690	293,641	34,045	13,000	340,686
Mahnomen.....	36,680	683,529	85,989	101,141	44,358	21,278	80,225	1,053,200	14,887	25,000	1,093,087
Mahtomedi.....	107,572	1,462,242	218,401	102,984	89,903	222,524	204,420	2,408,046	1,980,815	140,000	4,528,861
Mankato.....	131,610	5,707,984	773,827	453,410	312,916	305,589	741,968	8,427,304	4,012,039	320,000	12,759,343
Maple Lake.....	42,005	464,754	70,080	71,329	34,263	47,629	46,134	776,194	47,086	35,000	858,280
Mapleton.....	40,270	454,673	49,938	40,275	35,439	6,241	42,932	669,768	11,107	25,000	705,875
Marietta.....	23,381	140,885	25,280	15,789	13,070	5,660	11,250	235,315	1,754	15,000	252,069
Marshall.....	77,776	1,880,960	296,050	140,314	133,839	177,096	146,722	2,852,757	84,469	135,000	3,072,226
Maynard.....	28,010	309,230	49,410	35,958	21,429	20,089	16,900	481,026	27,829	20,000	528,855

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE										TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue	Borrowing		
					State	County	Federal							
Mazeppa.....	809	427	\$ 907,951	\$ 136,206	\$ 285,607	\$ 2,450	\$ 18,849	\$ 4,711	\$ 12,989	\$ 5,890	\$ 466,702	\$	\$ 466,702	
Mc Grath.....	3	62	180,512	35,764	66,605	1,278	12,454	.....	1,534	1,624	119,259	.....	119,259
Mc Gregor.....	4	728	1,641,895	303,102	505,419	5,516	70,357	39,015	20,512	38,771	982,692	.....	982,692
Mc Intosh.....	603	447	1,036,478	187,302	257,659	3,785	38,045	.....	12,448	8,895	508,134	.....	508,134
Medford.....	763	688	1,739,734	229,367	385,243	887	28,383	.....	25,516	9,006	678,402	.....	678,402
Melrose.....	740	2,032	4,149,915	595,517	1,403,590	62,504	150,761	600	52,536	40,428	2,305,936	.....	2,305,936
Menahga.....	821	695	784,875	131,993	447,979	4,715	69,985	.....	16,712	2,360	673,744	.....	673,744
Mentor.....	604	222	659,465	127,953	121,434	1,825	25,296	264	5,343	6,921	289,236	.....	289,236
Middle River.....	440	318	285,553	150,430	252,630	22,272	47,866	3,977	1,433	17,051	495,659	.....	495,659
Milaca.....	912	2,119	3,254,375	554,556	1,506,967	12,613	133,049	490	48,003	38,651	2,294,329	.....	2,294,329
Milan.....	128	354	1,575,389	234,838	164,179	17,523	32,571	11,552	10,074	2,414	473,151	.....	473,151
Milroy.....	635	318	1,639,923	163,660	152,963	1,306	26,282	1,857	10,587	5,201	361,856	376,367	738,223	
Minneapolis.....	18	65,546	421,748,719	46,962,765	29,241,835	88,207	10,192,772	600,013	1,235,066	4,072,568	92,393,226	3,256,000	95,649,226	
Minnesota Lake.....	414	820	3,090,023	323,291	420,416	6,107	47,527	.....	26,065	6,600	830,006	.....	830,006
Minnesota Lake.....	223	451	2,088,867	322,265	201,922	3,871	31,231	.....	19,265	19,867	598,421	.....	598,421
Minnetonka.....	276	8,207	28,442,654	5,399,722	4,232,868	16,641	100,991	2,443	315,053	347,276	10,414,994	.....	10,414,994
Montevideo.....	129	2,130	5,413,609	847,658	1,218,807	41,273	396,474	134,423	67,406	218,811	2,924,852	.....	2,924,852
Montgomery.....	394	961	3,858,616	445,401	517,305	10,719	75,735	6,979	26,519	23,035	1,105,693	.....	1,105,693
Monticello.....	882	1,723	13,065,484	1,371,239	672,060	16,822	66,877	2,863	49,525	179,908	2,359,294	.....	2,359,294
Moorhead.....	152	6,840	19,788,408	3,480,616	4,216,520	38,639	486,718	20,075	218,828	192,542	8,653,938	.....	8,653,938
Moose Lake.....	97	895	1,358,308	269,887	591,006	9,657	37,542	3,512	18,715	27,756	958,075	500,140	1,458,215	
Mora.....	332	1,821	3,074,240	237,428	1,141,087	6,211	86,754	9,932	43,030	32,257	1,556,699	.....	1,556,699
Morgan.....	636	472	3,325,614	331,935	209,919	2,464	27,602	3,885	18,823	7,734	602,362	.....	602,362
Morris.....	769	1,750	5,089,992	773,381	1,008,467	9,607	111,292	17,582	48,285	20,731	1,989,345	.....	1,989,345
Morristown.....	657	363	867,681	131,428	226,636	8,856	18,154	.....	9,373	12,688	407,135	.....	407,135
Morton.....	652	364	1,237,832	171,702	140,460	20,414	58,061	5	8,612	1,903	401,157	.....	401,157
Motley.....	483	504	1,262,888	107,413	285,985	23,952	64,638	19	6,250	2,979	491,236	.....	491,236
Mound.....	277	4,041	14,670,650	2,863,722	2,012,232	2,578	89,354	.....	139,210	171,770	5,278,866	.....	5,278,866
Mounds View.....	621	14,608	42,327,585	7,813,416	7,933,652	3,861	434,332	79,639	414,585	401,637	17,081,122	.....	17,081,122
Mountain Iron.....	703	964	1,638,038	308,297	1,003,804	7,283	28,492	2,593	17,212	26,387	1,394,068	.....	1,394,068
Mountain Lake.....	173	860	3,645,235	438,017	425,264	4,113	39,573	6,588	26,090	40,736	980,381	.....	980,381
Mardock.....	782	348	1,107,798	162,854	189,628	2,754	31,565	.....	9,866	3,885	400,552	.....	400,552
Nashuaug-Keewatin.....	319	1,289	1,629,203	518,066	1,028,479	33,058	49,226	5,441	15,065	29,774	1,679,109	.....	1,679,109
Nett Lake.....	707	94	3,196	1,283	54,203	3,211	78,732	.....	.....	2,431	139,860	.....	139,860
Nevis.....	308	259	822,565	153,154	169,658	6,041	21,841	.....	4,869	4,111	359,674	.....	359,674
Newfalden.....	441	750	2,469,831	437,891	312,859	53,517	33,926	2,780	15,818	19,527	876,318	.....	876,318
New London-Spicer.....	345	1,205	3,187,507	447,771	689,319	5,380	43,021	.....	35,091	18,224	1,238,806	.....	1,238,806
New Prague.....	721	2,004	4,805,079	665,305	1,171,138	14,125	127,085	.....	61,018	60,581	2,099,252	.....	2,099,252
New Richland.....	827	928	3,924,077	462,561	413,390	4,816	44,345	5,030	34,398	17,441	981,981	.....	981,981
New Ulm.....	88	3,447	16,550,849	1,944,759	1,528,968	48,928	104,496	11,465	122,854	87,945	3,849,415	351,550	4,200,965	
New York Mills.....	553	875	1,075,287	201,548	592,980	7,232	87,768	4,420	21,612	17,223	932,783	.....	932,783
Nicollet.....	507	511	2,931,343	387,619	243,412	4,384	41,255	.....	15,783	10,558	703,011	.....	703,011
North Branch.....	138	1,729	2,957,127	260,202	1,130,245	15,816	32,338	2,145	36,289	32,887	1,509,922	490,754	2,000,676	
Northfield.....	659	3,224	8,261,367	1,686,014	1,901,536	25,590	97,920	1,569	82,692	102,105	3,897,426	.....	3,897,426
North St. Paul.....	622	12,271	37,585,487	7,911,742	6,303,138	12,216	400,787	4,414	331,368	386,427	15,350,092	.....	15,350,092
Norwood.....	108	971	3,862,719	466,140	455,522	86,526	48,373	5,003	30,580	13,734	1,105,878	99,092	1,204,970	
Ogilvie.....	333	676	731,350	76,516	433,113	2,167	68,414	.....	15,117	6,303	601,630	.....	601,630
Okabena.....	326	227	1,699,885	174,173	121,045	3,340	15,399	.....	10,619	1,977	326,553	.....	326,553
Oklee.....	627	526	1,420,639	196,253	303,631	4,109	46,029	.....	9,481	5,504	564,967	.....	564,967
Olivia.....	653	896	3,285,779	332,476	484,260	6,619	65,408	5,291	26,146	6,977	927,177	674,493	1,601,670	

TABLE 35 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF DISBURSEMENTS
 Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Haseppa.....	\$ 29,120	\$ 241,098	\$ 37,527	\$ 33,570	\$ 22,889	\$ 11,171	\$ 17,363	\$ 392,738	\$ 5,991	\$ 15,000	\$ 413,729
McGrath.....	28,873	36,563	9,525	14,301	6,837	2,057	46,150	144,306	3,582	.....	147,888
McGregor.....	35,601	426,327	73,213	72,770	37,030	76,475	41,554	762,970	22,956	37,000	822,926
McIntosh.....	27,625	295,767	53,546	39,828	23,115	4,908	25,223	470,012	8,719	12,000	490,731
Medford.....	30,036	354,638	54,043	32,444	41,599	18,762	23,529	555,051	31,692	34,000	620,743
Melrose.....	64,387	1,148,652	190,927	242,118	70,122	109,590	87,645	1,913,441	52,498	100,000	2,065,939
Menahga.....	32,624	348,636	36,962	41,864	35,504	10,307	36,112	542,009	27,885	13,000	582,894
Mentor.....	25,198	164,338	19,165	18,102	11,717	.....	15,198	253,718	2,310	.....	256,028
Middle River.....	33,431	213,137	29,547	23,690	31,018	23,400	17,702	371,925	16,474	25,167	413,566
Milaca.....	59,383	1,125,888	180,448	175,464	92,593	193,815	112,889	1,940,480	313,250	62,000	2,315,730
Milan.....	23,458	253,175	34,213	30,176	17,870	7,468	16,817	383,177	12,817	15,000	410,994
Milroy.....	23,903	219,610	27,768	24,584	18,978	1,029	18,518	334,390	24,156	15,000	373,546
Minneapolis.....	2,598,364	54,919,859	8,190,418	949,591	3,117,529	2,346,113	6,198,275	78,320,149	6,965,994	6,243,956	91,530,099
Minnesota.....	30,211	472,463	56,619	54,793	36,879	34,950	33,295	719,210	29,412	60,000	808,622
Minnesota Lake.....	27,028	330,257	54,769	21,056	28,180	68,833	35,172	565,295	182,779	30,000	778,074
Minnnetonka.....	223,426	6,376,290	995,221	439,857	392,157	295,256	769,626	9,491,833	343,924	565,000	10,400,757
Montevideo.....	63,147	1,716,549	304,032	85,449	122,068	54,280	170,001	2,515,526	164,448	130,000	2,809,974
Montgomery.....	40,434	618,567	85,726	62,238	42,270	42,960	46,925	939,120	65,425	90,000	1,094,545
Monticello.....	37,970	937,930	161,352	124,878	80,172	225,950	91,595	1,659,847	2,205,250	245,000	4,110,097
Moorhead.....	161,462	5,360,260	654,757	176,378	319,467	312,499	509,632	7,494,455	283,246	370,000	8,147,701
Moose Lake.....	42,700	558,408	83,124	55,793	34,114	6,715	39,389	820,243	377,342	20,000	1,217,585
Mora.....	55,902	998,320	136,526	100,395	56,465	32,750	85,748	1,466,106	65,122	60,000	1,591,228
Morgan.....	27,815	321,372	38,656	48,518	23,795	5,786	34,474	500,416	6,324	20,000	526,740
Morris.....	41,609	1,199,955	166,708	91,773	76,526	68,520	84,819	1,729,910	84,224	45,000	1,859,134
Morristown.....	28,166	219,926	33,193	18,492	16,342	9,635	25,899	351,653	13,109	15,000	379,762
Morton.....	23,890	236,411	32,639	17,819	27,327	1,040	35,177	374,303	1,328	.....	375,631
Motley.....	27,078	253,166	50,078	49,641	30,565	25,464	33,809	469,801	14,914	13,000	497,715
Mound.....	148,160	2,774,190	504,394	254,860	174,041	406,948	392,898	4,655,491	1,828,592	345,000	6,829,083
Mounds View.....	429,116	10,664,239	1,596,136	774,669	584,091	759,470	1,046,126	15,853,847	477,489	545,000	16,876,336
Mountain Iron.....	38,937	787,656	216,377	63,350	30,488	.....	115,103	1,251,911	44,183	.....	1,296,094
Mountain Lake.....	45,066	611,545	88,175	50,987	39,134	65,500	73,284	973,691	244,650	50,823	1,269,164
Murdock.....	23,195	216,032	27,326	34,498	18,470	10,948	11,131	341,600	4,820	15,000	361,420
Nashauk-Kewatin.....	53,202	965,518	233,251	87,731	37,901	.....	131,850	1,509,453	11,413	.....	1,520,866
Nett Lake.....	8,919	97,728	14,923	11,241	9,657	.....	20,160	162,628	6,705	.....	169,333
Newis.....	28,654	183,629	27,658	19,232	14,952	9,768	12,841	296,734	16,270	6,000	319,004
Newfolden.....	33,968	404,167	86,780	66,966	38,666	82,415	32,766	745,728	75,676	45,000	866,404
New London-Spicer.....	55,615	747,062	106,245	104,020	65,217	35,787	67,150	1,181,096	27,537	52,000	1,260,633
New Prague.....	50,200	1,213,204	161,223	133,353	89,459	91,256	110,658	1,849,753	110,494	75,000	2,035,247
New Richland.....	35,946	565,003	83,819	74,535	53,969	13,731	34,277	861,280	11,704	40,000	912,984
New Ulm.....	72,445	2,409,984	372,058	364,313	160,389	114,989	281,793	3,775,971	124,515	203,000	4,103,486
New York Mills.....	41,571	497,947	53,553	51,235	37,493	15,632	56,270	753,701	33,882	35,000	822,583
Nicollet.....	42,330	398,197	51,161	69,620	26,821	4,736	40,639	633,404	27,318	20,000	680,722
North Branch.....	41,370	987,338	100,435	114,440	64,101	49,225	105,802	1,462,711	481,669	50,000	1,994,380
Northfield.....	81,864	2,336,256	326,302	221,607	125,203	224,424	211,660	3,527,316	412,142	120,000	4,059,458
North St. Paul.....	359,839	8,995,862	1,354,392	661,002	507,398	873,541	1,217,421	13,969,455	668,469	573,000	15,210,924
Norwood.....	38,438	539,641	79,740	65,740	39,563	26,699	64,852	854,673	24,265	47,000	925,938
Ogilvie.....	30,668	355,734	42,535	50,640	27,188	43,420	38,668	588,853	30,278	19,000	638,131
Okabena.....	22,645	205,612	35,146	12,479	12,967	4,879	13,256	306,984	1,990	15,000	323,974
Oklee.....	27,723	325,340	44,157	40,770	29,891	4,238	44,756	516,875	21,659	16,000	554,534
Olivia.....	32,549	607,945	61,318	51,916	42,347	14,980	33,583	844,638	91,492	55,000	991,130

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE									Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue			
					State	County	Federal							
Onamia.....	480	1,128	\$ 1,876,663	\$ 202,773	\$ 696,827	\$ 31,654	\$ 125,655	\$ 21,216	\$ 21,907	\$ 60,612	\$ 1,160,644	\$ 1,912,800	\$ 3,073,444	
Orono.....	278	2,571	11,021,360	2,106,561	1,263,837	1,757	62,588	.....	105,670	182,767	3,723,180	.....	3,723,180
Ortonville.....	62	1,282	3,126,012	364,665	660,690	967	101,496	2,286	27,698	71,686	1,229,488	.....	1,229,488
Osakis.....	213	809	1,769,406	138,155	495,669	21,216	67,671	.....	12,785	10,853	746,349	.....	746,349
Oslo.....	442	477	749,345	130,292	138,983	9,433	42,340	.....	180,557	12,682	523,809	.....	523,809
Osseo.....	279	14,183	32,316,690	5,116,875	8,346,999	9,404	238,292	592	506,973	583,738	14,802,873	.....	14,802,873
Owatonna.....	761	5,082	17,163,281	2,570,186	2,463,186	174,628	182,191	297	112,820	54,357	5,557,665	.....	5,557,665
Park Rapids.....	309	2,302	4,441,240	771,718	1,393,218	80,435	481,040	2,119	44,671	38,679	2,811,880	.....	2,811,880
Parkers Prairie.....	547	793	1,340,333	253,657	538,820	5,954	105,714	.....	17,081	16,773	937,999	.....	937,999
Paynesville.....	741	1,654	3,325,934	688,224	875,870	58,844	87,590	45,449	56,806	67,744	1,880,527	.....	1,880,527
Pelican Rapids.....	548	1,464	3,644,614	578,631	798,751	36,209	79,560	169	41,372	50,847	1,585,539	.....	1,585,539
Pequot Lakes.....	186	785	4,668,884	440,625	327,339	47,267	46,386	7,761	19,772	22,960	912,110	.....	912,110
Perham.....	549	1,557	3,626,697	539,585	884,205	19,351	112,060	296	27,337	21,514	1,604,348	.....	1,604,348
Peterson.....	232	239	627,382	130,021	173,169	2,073	11,580	504	7,499	1,373	326,219	.....	326,219
Pierz.....	484	1,012	2,469,413	322,098	687,148	3,543	142,442	330	20,596	27,438	1,203,595	.....	1,203,595
Pillager.....	116	466	1,448,873	216,089	238,701	4,818	26,343	1,706	9,868	11,559	509,084	.....	509,084
Pine City.....	578	1,480	2,938,231	293,750	1,064,784	24,045	274,344	14,136	40,094	28,875	1,740,028	.....	1,740,028
Pine Island.....	255	1,064	2,332,296	410,703	568,727	7,407	45,340	582	29,606	11,548	1,073,913	.....	1,073,913
Pine River.....	117	1,041	1,656,228	283,441	661,445	10,219	71,742	779	8,951	11,560	1,048,137	.....	1,048,137
Pipestone.....	583	1,767	7,045,407	553,428	1,156,139	9,879	121,548	6,270	54,180	33,498	1,934,942	.....	1,934,942
Plainview.....	810	1,190	3,096,528	575,184	747,776	10,588	62,469	5,159	35,413	101,926	1,538,515	.....	1,538,515
Plummer.....	628	336	643,367	122,634	188,686	3,153	20,969	.....	4,608	8,999	349,049	.....	349,049
Preston.....	233	751	1,778,547	300,284	456,284	6,766	40,100	17,723	28,264	29,995	879,416	.....	879,416
Princeton.....	477	2,443	4,192,569	529,263	1,671,952	12,813	133,722	.....	72,352	10,352	2,430,454	643,955	3,074,409
Prinsburg.....	815C	10	684,635	9,949	20,876	4,082	107	.....	.....	314	35,328	.....	35,328
Prior Lake.....	719	2,169	4,543,777	864,642	1,314,438	13,282	53,096	.....	67,089	56,538	2,369,085	1,096,400	3,465,485
Proctor.....	704	3,097	3,675,258	448,844	2,405,365	19,311	145,507	.....	74,247	87,933	3,181,207	.....	3,181,207
Randolph.....	195	545	1,497,308	280,193	198,855	10,758	14,890	257	12,275	6,387	523,615	.....	523,615
Raymond.....	346	473	1,558,017	242,578	233,330	7,215	35,555	3,874	13,087	3,324	538,963	.....	538,963
Red Lake.....	38	919	12,879	1,726	658,374	4,418	783,097	.....	18	237,672	1,685,305	.....	1,685,305
Red Lake Falls.....	630	772	1,319,325	281,374	560,443	7,185	80,623	18,770	17,768	7,685	973,848	.....	973,848
Red Wing.....	256	3,775	20,101,308	1,982,179	2,070,124	39,543	187,129	35,086	81,690	229,083	4,624,834	.....	4,624,834
Redwood Falls.....	637	1,781	5,466,235	638,611	921,834	29,466	60,873	82,444	46,008	34,218	1,813,454	.....	1,813,454
Remer.....	118	830	2,502,912	373,609	395,597	8,208	97,481	.....	11,730	43,101	929,726	.....	929,726
Renville.....	654	584	2,489,969	224,299	312,332	5,687	40,638	1,025	14,116	13,733	611,830	.....	611,830
Richfield.....	280	10,440	45,960,910	7,843,306	5,261,098	91,161	186,275	72,691	386,334	267,369	14,108,234	.....	14,108,234
Robbinsdale.....	281	28,716	92,400,606	14,811,973	15,565,956	19,840	758,121	41,832	1,135,850	988,689	33,322,261	1,600,414	34,922,675	
Rochester.....	535	16,223	69,687,435	11,932,380	7,402,398	82,844	408,536	26,450	403,172	623,660	20,879,440	.....	20,879,440
Rockford.....	883	965	1,894,082	357,385	634,216	3,609	26,372	4,288	32,614	18,838	1,077,322	.....	1,077,322
Roseau.....	682	1,582	2,379,253	750,163	1,169,331	73,477	179,981	6,178	41,067	36,726	2,256,923	.....	2,256,923
Rosemount.....	196	6,909	17,777,179	3,073,744	3,769,714	15,992	234,762	670	263,086	643,007	8,000,975	.....	8,000,975
Roseville.....	623	13,660	52,503,246	10,796,508	6,381,784	20,432	562,227	56,298	490,798	441,793	18,749,840	.....	18,749,840
Rothsay.....	850	371	1,705,168	143,947	153,304	6,404	24,209	.....	12,812	26,448	367,124	.....	367,124
Round Lake.....	516	323	1,309,930	175,275	160,400	1,929	24,148	.....	11,412	3,579	376,743	.....	376,743
Royalton.....	485	722	1,628,203	264,802	407,988	31,537	47,828	782	20,226	49,255	822,418	.....	822,418
Rush City.....	139	1,013	1,878,786	176,889	655,427	9,858	52,346	.....	28,238	21,317	944,075	.....	944,075
Rushford.....	234	716	1,712,216	355,179	460,075	13,680	36,398	1,825	22,138	19,161	908,456	.....	908,456
Russell.....	418	327	1,041,155	110,955	178,836	1,988	20,081	700	11,257	2,503	326,320	.....	326,320
Ruthton.....	584	391	1,435,084	174,731	232,519	1,818	41,932	.....	9,774	7,295	468,069	.....	468,069
Sacred Heart.....	655	406	1,971,170	254,423	162,818	6,133	28,746	1,902	11,818	10,675	476,515	.....	476,515

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Onamia.....	\$ 25,455	\$ 660,554	\$ 88,907	\$ 83,717	\$ 57,695	\$ 58,713	\$ 83,665	\$ 1,058,706	\$ 254,092	\$ 5,000	\$ 1,317,798
Orono.....	101,424	2,004,257	319,679	203,687	130,107	147,035	207,411	3,113,600	307,605	170,000	3,591,205
Ortonville.....	32,486	792,103	84,138	60,982	48,591	2,009	48,462	1,068,771	28,079	45,000	1,141,850
Osakis.....	33,922	456,842	46,662	35,319	24,366	9,865	33,752	640,728	9,428	10,000	660,156
Oslo.....	33,757	291,990	37,841	31,331	26,675	5,839	48,891	476,324	4,404	15,900	496,628
Ossau.....	405,055	8,896,981	1,530,509	644,802	629,373	1,216,547	630,529	13,953,796	1,610,458	305,000	15,869,254
Owatonna.....	95,232	3,254,032	473,420	217,926	167,277	185,370	293,127	4,686,384	205,192	295,000	5,186,576
Park Rapids.....	81,646	1,502,769	223,771	144,675	99,780	132,628	123,325	2,308,594	139,770	90,000	2,538,364
Parkers Prairie.....	29,894	487,637	62,041	69,363	39,024	50,671	42,937	781,567	21,973	26,229	829,769
Paynesville.....	44,189	905,727	103,023	131,723	78,635	82,855	164,665	1,510,817	30,110	70,000	1,610,927
Pelican Rapids.....	45,291	798,109	119,888	142,611	67,916	144,843	58,751	1,377,409	421,400	115,000	1,913,809
Pequot Lakes.....	33,157	418,182	52,235	59,167	31,761	51,771	22,723	668,996	39,913	45,000	753,909
Perham.....	47,527	896,509	125,034	151,431	57,313	26,475	68,586	1,372,875	25,560	44,000	1,442,435
Peterson.....	26,169	154,879	23,482	18,356	12,700	11,023	17,039	263,648	8,055	10,000	281,703
Pierz.....	50,467	600,681	72,372	155,422	53,353	85,177	67,073	1,084,545	26,567	35,000	1,146,112
Pillager.....	25,520	254,316	41,375	49,099	16,018	31,959	20,424	438,711	9,914	30,000	486,625
Pine City.....	35,692	906,435	113,132	155,476	59,668	18,860	60,399	1,349,662	35,811	40,000	1,425,473
Pine Island.....	32,142	627,040	89,511	48,271	47,957	44,032	42,878	931,831	89,229	54,000	1,075,060
Pine River.....	31,301	576,966	79,591	69,119	46,606	31,707	40,189	875,479	21,621	25,000	922,100
Pipestone.....	59,436	1,479,479	206,244	116,691	100,943	19,530	105,994	2,088,317	89,430	90,000	2,267,747
Plainview.....	41,511	744,505	92,231	103,686	54,548	155,690	87,285	1,279,456	916,972	32,755	2,229,183
Plummer.....	25,980	201,670	31,225	22,279	17,695	11,125	17,135	327,109	16,952	10,000	354,061
Preston.....	43,709	471,992	62,559	54,484	45,763	23,380	44,258	746,145	31,189	30,000	807,334
Princeton.....	61,444	1,739,142	261,915	181,129	113,892	205,569	152,278	2,715,369	63,325	110,000	2,888,694
Prinsburg.....	330	6,387	1,273	9,613	143	.....	11,073	28,819	.....	.....	28,819
Prior Lake.....	72,599	1,118,923	200,312	177,407	87,223	178,920	100,577	1,935,961	41,826	85,000	2,062,787
Proctor.....	94,369	1,611,327	333,471	236,123	115,941	63,595	189,893	2,644,719	86,080	150,000	2,880,799
Randolph.....	28,238	266,265	38,932	39,043	21,171	42,785	16,928	453,362	19,513	25,000	497,875
Raymond.....	27,240	347,634	42,679	35,113	20,858	30,413	18,890	522,827	28,959	25,000	576,786
Red Lake.....	54,802	733,111	116,514	48,935	71,306	.....	167,373	1,192,041	286,060	.....	1,478,101
Red Lake Falls.....	35,042	501,823	68,059	46,988	43,418	37,556	64,503	797,389	22,341	30,000	849,730
Red Wing.....	79,955	2,380,357	357,501	208,782	134,738	344,811	304,642	3,810,786	1,215,760	253,000	5,279,546
Redwood Falls.....	73,074	1,123,751	126,497	68,235	67,678	47,601	59,844	1,566,680	53,605	100,000	1,720,285
Remer.....	60,521	473,538	90,940	79,539	38,391	36,175	55,949	835,053	49,711	25,000	909,764
Renville.....	27,877	401,644	50,552	34,411	29,027	6,225	24,065	573,801	42,282	25,000	641,083
Richfield.....	229,372	8,509,532	1,290,445	310,952	509,638	320,635	1,019,435	12,190,009	308,687	565,000	13,063,696
Robbinsdale.....	631,943	20,620,359	2,709,760	973,161	1,426,577	1,699,741	1,754,654	29,816,195	4,051,790	1,670,000	35,537,985
Rochester.....	321,618	12,565,543	1,919,792	563,563	514,456	537,365	1,118,854	17,541,191	709,765	1,212,688	19,463,644
Rockford.....	41,444	573,516	80,375	54,942	49,621	40,244	47,882	888,024	40,956	35,500	964,480
Roseau.....	46,911	1,067,712	158,801	121,590	75,642	57,661	113,431	1,641,748	48,444	60,000	1,750,192
Rosemount.....	173,351	3,877,554	659,526	215,047	323,798	516,725	454,644	6,220,645	3,206,234	571,000	9,997,879
Roseville.....	355,886	10,553,044	1,582,373	559,717	626,310	1,012,900	861,569	15,551,799	1,163,582	720,000	17,435,381
Rothsay.....	24,964	202,751	29,007	35,876	17,039	8,105	35,626	353,368	10,690	5,000	369,058
Round Lake.....	25,642	206,230	33,933	27,563	15,439	8,455	14,768	332,030	8,970	20,000	361,000
Royalton.....	37,625	373,237	68,197	55,511	45,962	121,886	42,062	744,480	93,471	25,000	862,951
Rush City.....	34,667	552,501	86,734	57,625	47,630	35,134	52,219	866,510	47,123	30,000	943,633
Rushford.....	33,377	439,335	86,889	40,114	40,114	35,121	51,852	755,807	154,762	40,000	950,569
Russell.....	22,054	175,756	31,286	19,020	20,099	5,050	8,957	282,222	7,347	10,000	299,569
Ruthton.....	28,125	244,644	34,710	27,312	22,229	8,997	16,589	382,606	10,154	19,000	411,760
Sacred Heart.....	28,095	282,801	57,625	20,294	21,678	4,400	20,756	435,649	14,320	25,000	474,969

TABLE 34 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF RECEIPTS
Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
St. Anthony Village..	282	2,224	\$ 55,998,388	\$ 1,890,980	\$ 987,106	\$ 1,340	\$ 30,585	\$	\$ 84,006	\$ 74,662	\$ 3,068,679	\$	\$ 3,068,679
St. Charles.....	858	1,166	2,972,247	501,648	711,457	4,767	61,768	1,985	32,318	7,577	1,321,520	.....	1,321,520
St. Clair.....	75	631	2,042,636	328,586	313,214	5,911	31,143	10,922	18,715	7,095	715,586	.....	715,586
St. Cloud.....	742	10,699	37,264,609	5,707,424	7,515,918	360,644	1,198,397	73,339	354,351	352,917	15,562,990	.....	15,562,990
St. Francis.....	15	2,510	3,626,668	663,569	1,665,382	4,656	103,804	36,721	92,801	25,633	2,592,566	.....	2,592,566
St. James.....	840	1,829	7,227,073	784,205	659,661	14,630	145,605	.....	64,105	39,021	1,707,227	.....	1,707,227
St. Louis Co. Unorg..	900UT	3,870	5,383,319	1,226,266	2,877,609	389,390	208,709	32,620	50,536	111,266	4,896,396	.....	4,896,396
St. Louis Park.....	283	10,124	55,998,388	9,161,097	4,636,442	7,276	192,926	.....	294,876	442,589	14,735,206	.....	14,735,206
St. Michael.....	885	969	1,399,843	215,848	661,478	16,270	23,354	.....	35,669	25,639	981,518	.....	981,518
St. Paul.....	625	47,052	267,413,668	32,395,835	20,133,697	.....	5,367,552	134,459	1,397,023	1,615,662	61,044,228	4,228,800	65,273,028
St. Peter.....	508	2,347	6,155,109	609,613	1,378,374	20,105	87,229	9,833	51,946	281,879	2,438,979	.....	2,438,979
Sanborn.....	638	355	1,934,014	171,421	151,300	1,097	27,754	.....	11,389	6,938	369,899	.....	369,899
Sandstone.....	576	777	1,009,401	175,474	463,795	11,429	92,556	15,566	10,032	1,263	770,115	.....	770,115
Sartell.....	748	1,146	3,402,642	798,146	786,020	3,261	25,117	2,941	35,344	350,094	2,000,923	.....	2,000,923
Sauk Centre.....	743	1,676	3,324,826	652,936	1,073,597	66,146	169,833	3,729	47,244	18,412	2,031,897	.....	2,031,897
Sauk Rapids.....	47	2,409	4,830,166	865,907	1,491,603	20,698	118,436	5,252	69,311	56,137	2,627,344	.....	2,627,344
Sebeka.....	820	966	843,779	149,832	672,111	2,281	96,875	6,040	23,915	27,122	978,176	.....	978,176
Shakopee.....	720	2,480	6,686,595	1,138,352	1,363,832	15,111	119,278	.....	68,193	33,625	2,738,391	.....	2,738,391
Sherburn.....	456	814	4,805,788	549,019	318,494	3,958	43,920	3,592	28,787	12,709	960,479	.....	960,479
Silver Lake.....	425	432	1,412,763	213,256	308,827	1,639	37,820	.....	11,057	8,526	581,125	.....	581,125
Sioux Valley.....	328	217	1,410,426	140,953	112,900	3,100	20,677	.....	9,980	7,314	294,924	.....	294,924
Slayton.....	504	1,378	3,886,751	557,734	833,051	21,959	83,553	5,255	44,766	13,394	1,559,712	.....	1,559,712
Sleepy Eye.....	84	903	6,394,489	461,688	388,599	61,384	47,927	4,163	20,194	14,564	998,519	.....	998,519
South Koochiching..	363	490	486,102	216,024	380,023	23,053	36,250	25,542	9,967	23,151	714,010	.....	714,010
South St. Paul.....	68	6,011	17,927,984	3,782,454	3,232,442	.....	105,298	300	61,465	145,207	7,327,166	733,038	8,060,204
So. Washington Co...	833	10,665	20,684,653	4,563,157	6,511,094	38,214	318,981	.....	332,141	336,975	12,100,562	.....	12,100,562
Southland.....	500	1,221	4,315,073	396,597	613,756	4,352	82,287	2,800	46,066	8,139	1,153,997	180,000	1,333,997
Springfield.....	85	943	4,785,323	421,531	410,291	40,856	54,150	6,858	25,315	26,354	985,355	.....	985,355
Spring Grove.....	297	581	1,620,813	261,809	362,720	14,637	38,228	29,105	22,428	10,708	739,635	.....	739,635
Spring Lake Park....	16	5,345	13,617,052	2,437,590	2,947,926	10,363	180,770	9,135	150,960	445,977	6,182,721	635,325	6,818,046
Spring Valley.....	237	1,154	2,628,317	393,456	700,624	10,122	59,676	2,069	29,782	26,276	1,222,005	.....	1,222,005
Staples.....	793	1,275	2,399,674	319,525	1,247,686	63,799	346,173	10,816	33,440	55,172	2,076,611	.....	2,076,611
Starbuck.....	614	614	1,721,146	303,853	361,547	7,032	26,544	.....	16,149	19,963	735,088	.....	735,088
Stephen.....	443	585	2,841,047	396,398	240,185	3,314	41,901	1,884	14,018	9,321	707,021	.....	707,021
Stewart.....	426	436	1,789,107	237,976	192,210	1,760	34,898	.....	13,276	7,243	487,363	.....	487,363
Stewartville.....	534	1,780	3,706,487	558,922	1,047,795	8,530	69,000	12,512	62,963	30,424	1,790,146	.....	1,790,146
Stillwater.....	834	7,918	28,003,522	5,114,641	3,643,428	28,482	222,331	.....	239,714	175,531	9,424,127	.....	9,424,127
Storden-Jeffers....	178	548	2,961,151	402,099	272,976	2,475	37,870	935	22,264	6,591	745,210	.....	745,210
Strandquist.....	444	173	445,633	75,485	83,906	4,174	15,135	.....	3,931	3,114	185,745	.....	185,745
Swanville.....	486	496	645,401	183,113	397,008	11,254	64,271	.....	12,540	11,486	679,672	.....	679,672
Taylor Falls.....	140	494	1,028,359	71,383	284,199	4,484	21,971	.....	14,342	3,493	399,872	.....	399,872
Thief River Falls...	564	2,800	7,675,506	1,305,188	2,093,512	58,786	210,399	48,737	97,182	28,352	3,842,156	.....	3,842,156
Thomson Township...	99	1,244	2,772,548	198,956	182,249	3,208	38,237	.....	8,647	7,113	438,410	.....	438,410
Tower-Soudan.....	708	625	1,828,736	314,273	330,298	4,013	54,215	.....	14,622	35,074	752,495	.....	752,495
Tracy.....	417	1,361	4,936,288	753,844	705,012	7,084	79,030	8,127	41,512	50,152	1,644,761	.....	1,644,761
Tri-Mont.....	457	394	2,548,216	274,727	194,051	2,089	35,070	.....	14,330	2,736	523,003	.....	523,003
Truman.....	458	721	4,244,726	499,252	303,646	3,401	35,328	.....	22,937	13,041	877,725	.....	877,725
Twin Valley.....	526	443	997,956	176,968	314,543	4,069	29,099	.....	11,516	8,747	544,942	.....	544,942
Tyler.....	409	598	1,802,259	194,167	357,925	4,412	49,404	4,091	22,252	9,438	641,689	.....	641,689
Ulen-Hitterdal.....	914	472	1,544,133	231,578	285,386	3,963	22,316	2,091	12,064	2,160	559,558	.....	559,558

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
St. Anthony Village..	\$ 84,767	\$ 1,698,507	\$ 328,632	\$ 44,055	\$ 110,322	\$ 203,650	\$ 220,123	\$ 2,690,056	\$ 179,747	\$ 165,000	\$ 3,034,803
St. Charles.....	44,411	896,731	100,950	71,597	61,880	41,932	36,979	1,254,480	50,019	50,000	1,354,499
St. Clair.....	35,229	398,650	61,016	47,468	32,312	9,471	33,272	617,418	13,462	35,000	665,880
St. Cloud.....	270,738	8,373,009	1,248,135	652,136	537,551	730,318	829,804	12,641,691	1,955,927	652,525	15,250,143
St. Francis.....	63,044	1,498,497	184,728	201,327	127,726	105,822	138,368	2,319,512	108,216	88,500	2,516,228
St. James.....	46,858	1,206,529	200,562	130,493	108,252	63,838	118,055	1,874,587	40,234	135,000	2,049,821
St. Louis C. Unorg...	174,172	2,640,289	511,098	465,266	230,109	.....	430,543	4,451,477	306,731	.....	4,758,208
St. Louis Park.....	234,540	8,994,975	480,453	333,037	493,051	279,183	1,887,345	12,702,584	115,827	870,000	13,688,411
St. Michael.....	30,770	518,359	82,078	73,649	48,157	45,924	64,593	863,530	32,611	20,000	916,141
St. Paul.....	1,008,246	39,962,946	7,021,805	808,185	3,262,331	2,435,596	5,037,696	69,536,805	7,926,641	1,781,000	69,244,446
St. Peter.....	76,623	1,669,186	267,051	134,184	103,037	155,222	303,624	2,708,927	807,109	120,000	3,636,036
Sanborn.....	26,323	203,302	30,330	21,623	16,665	5,104	10,330	313,677	18,323	25,000	357,000
Sandstone.....	36,465	475,697	78,718	80,651	39,128	14,017	32,879	757,555	16,938	5,000	779,493
Sartell.....	48,502	689,569	162,987	106,154	59,269	172,890	59,471	1,298,842	118,132	83,000	1,499,974
Sauk Centre.....	63,106	1,124,839	177,556	107,166	72,956	129,456	109,334	1,784,413	155,807	75,000	2,015,220
Sauk Rapids.....	73,256	1,213,669	201,990	181,680	96,982	189,567	129,133	2,086,277	138,879	100,000	2,325,156
Sebekia.....	33,596	522,415	68,438	69,004	46,394	21,410	41,241	802,498	22,318	25,000	849,816
Shakopee.....	97,919	1,683,919	204,695	115,551	88,300	202,708	187,479	2,580,571	253,125	135,000	2,968,696
Sherburn.....	28,861	499,202	81,430	47,135	40,694	33,193	46,673	777,188	64,275	112,721	954,184
Silver Lake.....	29,677	290,366	40,740	51,592	22,449	30,635	31,573	497,032	15,942	25,000	537,974
Sioux Valley.....	23,478	176,125	23,850	13,542	12,847	3,940	262,045	9,984	12,000	.....	284,029
Slayton.....	54,226	902,841	103,548	93,866	64,881	38,643	76,390	1,334,395	278,633	60,000	1,673,028
Sleepy Eye.....	29,645	568,843	60,528	129,543	30,188	12,550	52,539	883,836	32,460	40,000	956,296
So. Koochiching.....	37,742	359,076	56,768	53,271	34,897	.....	79,200	620,954	22,672	.....	643,626
South St. Paul.....	189,735	4,539,174	763,115	79,755	93,540	449,209	428,103	6,542,631	1,603,174	280,000	8,425,805
So. Washington Co....	171,571	6,364,078	1,238,007	336,567	443,719	700,798	671,309	9,926,049	842,717	255,000	11,023,766
Southland.....	47,955	760,597	96,379	102,102	67,026	17,330	67,983	1,159,372	25,280	50,000	1,234,652
Springfield.....	28,219	503,682	58,067	80,288	38,823	5,155	775,786	2,580,571	25,120	35,000	835,906
Spring Grove.....	29,711	474,784	54,529	38,170	30,170	6,330	56,407	690,101	9,556	30,000	729,657
Spring Lake Park.....	180,456	3,451,896	584,559	219,976	277,517	651,114	365,868	5,731,386	3,609,034	120,000	9,460,420
Spring Valley.....	42,748	660,921	91,327	40,697	47,459	33,520	74,854	991,526	34,467	75,000	1,100,993
Staples.....	78,556	1,315,542	136,783	155,748	79,162	26,546	198,498	1,990,835	86,972	22,500	2,100,307
Starbuck.....	28,857	397,108	52,558	40,860	30,251	32,649	33,412	615,695	3,414	35,000	654,109
Stephen.....	35,406	379,525	60,663	32,479	28,147	25,805	26,946	588,971	9,179	50,000	648,150
Stewart.....	27,712	275,830	45,272	22,822	20,136	9,110	31,800	432,682	18,536	35,000	486,218
Stewartville.....	53,859	1,044,897	137,194	97,873	83,645	99,655	87,887	1,605,010	26,730	95,000	1,726,740
Stillwater.....	249,325	5,791,843	933,878	418,045	370,651	395,069	539,959	8,698,770	1,286,431	618,000	10,603,201
Storden.....	40,601	417,950	66,640	39,069	34,868	14,667	22,798	636,593	43,750	47,000	727,343
Strandquist.....	22,402	112,098	19,257	12,294	12,252	1,654	8,788	188,745	7,406	10,000	206,151
Swanville.....	30,909	362,823	62,199	37,860	26,031	19,308	37,666	576,796	3,130	15,000	594,926
Taylor Falls.....	28,273	253,387	34,449	25,956	23,775	15,465	14,623	395,928	32,456	20,000	448,384
Thief River Falls....	89,289	2,174,203	363,476	163,177	144,778	76,927	443,187	3,455,037	183,626	125,000	3,763,663
Thomson Township....	26,813	257,795	40,089	42,228	22,705	18,400	37,523	445,553	42,633	30,000	518,186
Tower-Soudan.....	35,977	410,334	95,063	47,879	31,417	.....	62,518	683,188	80,261	.....	763,449
Tracy.....	39,405	869,798	149,681	92,020	62,286	113,446	72,097	1,398,733	169,664	125,000	1,693,397
Tri-Mont.....	31,006	274,978	54,326	29,218	22,857	18,746	23,479	454,610	3,741	30,000	488,351
Truman.....	30,401	504,455	77,031	71,909	34,813	32,051	25,635	776,295	31,020	55,000	862,315
Twin Valley.....	25,334	306,541	43,275	36,234	24,223	5,801	39,403	480,811	7,503	15,000	503,314
Tyler.....	27,874	350,094	50,384	33,178	34,145	15,255	25,086	536,016	18,964	30,000	584,980
Ulen-Hitterdal.....	30,012	315,066	52,585	37,790	25,625	7,175	25,867	494,120	41,859	10,000	545,979

TABLE 34 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF RECEIPTS
 Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	TAXABLE VALUATION	REVENUE								Borrowing	TOTAL RECEIPTS
				Local Taxes	AIDS			From other Districts	School Lunch	All Other	Total Revenue		
					State	County	Federal						
Underwood.....	550	461	\$ 761,055	\$ 120,110	\$ 303,855	\$ 24,963	\$ 51,550	\$	\$ 13,785	\$ 18,587	\$ 532,850	\$	\$ 532,850
Upsala.....	487	521	741,678	155,602	464,644	7,525	61,795	.....	13,756	20,140	723,462	.....	723,462
Verdi.....	408	186	982,664	144,951	78,026	1,111	23,807	.....	6,681	7,608	262,184	.....	262,184
Verndale.....	818	541	667,168	111,625	372,873	5,107	33,995	.....	13,616	15,186	552,402	.....	552,402
Villard.....	615	329	589,501	63,011	218,235	954	53,749	.....	8,570	4,941	349,460	.....	349,460
Virginia.....	706	3,392	13,189,989	2,256,976	1,739,101	32,986	68,526	36,568	32,910	103,710	4,270,777	.....	4,270,777
Wabasha.....	811	1,059	2,313,517	278,910	653,357	8,095	63,925	875	16,069	19,081	1,044,312	.....	1,044,312
Wabasso.....	640	991	4,908,919	474,377	442,647	6,274	73,979	1,320	23,450	12,855	1,034,902	.....	1,034,902
Waconia.....	110	1,567	4,356,703	856,118	786,288	62,155	73,631	11,565	49,530	34,285	1,873,572	221,985	2,095,557
Wadena.....	819	1,751	3,036,262	507,497	1,277,673	7,894	115,383	29,718	54,668	45,868	2,038,701	.....	2,038,701
Waldorf-Pemberton....	913	597	2,813,325	273,058	306,348	4,717	37,516	.....	22,375	30,091	674,105	.....	674,105
Walker.....	119	899	3,213,666	342,362	393,424	10,035	123,807	.....	15,764	37,260	922,652	.....	922,652
Walnut Grove.....	641	509	2,736,616	234,230	244,817	1,750	46,555	.....	16,003	1,204	544,559	.....	544,559
Wanamingo.....	258	534	1,820,826	212,770	312,288	4,803	16,409	533	15,395	2,651	564,849	.....	564,849
Warren.....	446	985	3,551,765	692,695	490,958	6,035	42,678	.....	24,868	26,592	1,283,826	.....	1,283,826
Warroad.....	690	791	999,787	265,638	539,359	6,510	69,748	8,168	21,450	20,755	931,628	.....	931,628
Waseca.....	829	2,493	8,144,728	717,808	1,340,210	9,850	87,593	1,891	50,031	94,889	2,302,272	.....	2,302,272
Watertown.....	111	1,210	2,806,708	442,790	811,513	64,759	45,893	13,511	38,203	19,338	1,436,007	.....	1,436,007
Waterville-Elysian....	395	1,031	2,853,595	531,531	608,209	13,062	53,847	791	28,402	87,923	1,323,765	.....	1,323,765
Waubun.....	435	950	1,681,073	198,427	625,600	16,386	301,181	8,243	8,350	40,641	1,198,828	.....	1,198,828
Wayzata.....	284	6,723	29,221,102	4,681,299	2,397,358	190,453	158,675	13,916	220,849	220,618	7,883,168	.....	7,883,168
Welcome.....	459	413	2,073,298	256,145	176,370	2,067	27,867	.....	12,551	9,253	484,253	.....	484,253
Wells.....	224	1,208	4,507,737	285,273	651,630	6,895	71,691	66,313	35,921	35,409	1,153,132	.....	1,153,132
Westbrook.....	175	564	2,582,183	279,359	259,797	2,451	70,677	79	19,113	3,594	635,070	.....	635,070
West Concord.....	205	647	1,907,479	309,932	367,304	3,085	44,957	10,090	25,645	21,457	782,470	.....	782,470
West St. Paul.....	197	6,613	29,663,656	4,769,642	2,863,003	20,234	127,568	.....	226,585	366,761	8,373,793	495,101	8,868,894
Wheaton.....	803	1,006	2,894,244	430,940	524,746	2,829	60,465	1,363	28,592	12,745	1,061,680	.....	1,061,680
White Bear Lake.....	624	11,202	21,218,283	4,989,793	7,021,848	24,444	340,614	18,561	307,472	354,119	13,056,851	1,848,869	14,905,720
Willmar.....	347	4,585	11,534,205	1,971,650	2,711,949	108,245	147,204	63,502	143,215	74,298	5,220,063	.....	5,220,063
Willow River.....	577	616	726,477	136,999	406,023	10,190	31,470	3,559	10,808	1,115	600,164	.....	600,164
Windom.....	177	1,978	6,424,233	987,657	1,199,774	11,085	226,322	25,453	72,854	19,162	2,542,307	.....	2,542,307
Winebago.....	225	606	2,385,463	319,630	297,137	3,586	28,607	2,947	161,017	10,000	677,924	.....	677,924
Winona.....	861	6,261	21,727,245	3,255,241	3,375,856	246,280	390,131	50,101	204,231	54,631	7,576,471	660,000	8,236,471
Winsted.....	427	130	1,150,941	52,535	71,671	9,812	2,301	.....	3,312	2,027	141,658	.....	141,658
Winthrop.....	735	786	3,147,858	333,286	426,564	3,445	33,688	20,446	26,824	12,279	856,532	.....	856,532
Wood Lake.....	896	240	1,229,956	169,131	121,930	2,681	16,360	.....	6,699	5,865	322,666	.....	322,666
Worthington.....	518	3,639	11,556,106	1,348,637	1,989,630	107,454	148,887	205,234	107,336	82,299	3,989,477	.....	3,989,477
Wrenshall.....	100	378	1,444,268	229,818	647,710	10,003	33,384	.....	31,677	24,984	977,576	.....	977,576
Wykoff.....	236	436	1,064,080	175,448	275,923	3,802	25,669	.....	14,214	3,178	498,234	.....	498,234
Zumbrota.....	260	898	2,725,273	437,420	523,021	8,543	46,842	10,648	35,990	23,026	1,085,490	.....	1,085,490
TOTAL GRADED ELEMENTARY AND SECONDARY SCHOOLS		923,471	\$3,252,539,231	\$480,680,831	\$512,221,973	\$10,988,944	\$58,955,398	\$4,382,808	\$27,503,853	\$37,335,864	1,132,069,671	\$31,504,624	\$1,163,574,295

TABLE 35 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF DISBURSEMENTS
Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Adminis- tration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Underwood.....	\$ 29,817	\$ 258,029	\$ 46,819	\$ 31,297	\$ 26,331	\$ 11,615	\$ 33,929	\$ 437,837	\$ 11,671	\$ 13,000	\$ 462,508
Upsala.....	28,291	341,070	48,179	35,223	25,722	61,074	31,232	570,791	41,600	25,000	637,391
Verdi.....	21,491	136,559	21,971	21,033	13,912	4,489	14,466	233,921	23,780	5,000	262,701
Verndale.....	28,225	338,273	50,664	35,809	31,160	15,620	35,684	535,435	16,368	15,000	566,803
Villard.....	23,600	192,440	27,048	20,047	15,355	2,694	20,256	301,440	7,715	10,000	319,155
Virginia.....	131,698	2,380,712	565,374	156,018	62,672	52,180	321,465	3,670,119	803,867	130,000	4,603,986
Wabasha.....	34,679	601,863	73,722	64,280	33,654	20,896	89,401	918,495	13,271	30,322	962,088
Wabasso.....	31,900	653,389	68,793	88,627	49,506	19,104	66,504	977,823	56,152	52,500	1,086,475
Waconia.....	67,185	1,028,564	171,682	151,825	65,450	129,512	124,153	1,738,371	72,468	75,690	1,886,529
Wadena.....	47,659	1,183,942	50,422	178,884	92,403	24,255	86,666	1,664,231	46,449	80,000	1,790,680
Waldorf-Pemberton....	27,267	378,901	72,031	51,442	34,596	7,167	49,282	620,686	16,319	40,000	677,005
Walker.....	36,751	473,446	70,574	60,320	44,703	38,712	46,679	771,185	49,420	28,000	848,605
Walnut Grove.....	30,225	330,381	43,515	35,444	25,848	12,110	13,135	490,658	5,502	20,000	516,160
Wanamingo.....	26,937	346,914	47,858	43,263	23,255	11,266	15,288	514,781	3,749	25,000	543,530
Warren.....	40,081	591,652	109,549	62,767	40,560	52,835	57,661	955,105	36,162	85,000	1,076,267
Warroad.....	34,908	460,138	83,797	56,398	35,224	28,975	25,682	725,122	60,976	35,000	821,098
Waseca.....	74,411	1,395,909	158,224	103,125	77,246	225,557	127,710	2,162,182	2,362,874	215,000	4,740,056
Watertown.....	49,193	803,205	98,071	141,083	59,113	30,284	93,754	1,274,703	92,459	40,000	1,407,162
Waterville-Elysian...	45,155	625,252	91,283	69,775	47,499	127,643	67,370	1,073,977	1,652,314	40,000	2,766,291
Waubun.....	42,538	645,480	97,641	80,228	52,489	11,474	62,876	992,726	60,587	15,000	1,068,313
Wayzata.....	160,272	4,848,405	832,588	321,298	308,964	370,450	439,966	7,281,943	172,077	440,000	7,894,020
Welcome.....	31,724	251,040	37,487	26,061	20,933	6,162	60,048	433,455	14,425	.....	447,880
Wells.....	40,774	884,011	81,589	71,981	60,541	12,050	80,025	1,230,971	23,540	75,000	1,329,511
Westbrook.....	29,389	366,362	46,587	38,787	26,015	11,603	20,724	539,467	17,673	28,000	585,140
West Concord.....	41,125	409,378	69,661	37,422	36,969	20,881	37,561	652,997	21,494	35,000	709,491
West St. Paul.....	209,419	4,224,029	794,145	238,240	304,754	767,278	528,482	7,066,347	2,212,364	520,000	9,798,711
Wheaton.....	37,138	627,922	110,450	71,089	44,050	5,951	49,966	946,566	59,228	40,000	1,045,794
White Bear Lake.....	200,881	7,670,227	1,032,409	368,284	440,832	565,905	990,342	11,268,880	3,318,532	520,000	15,107,412
Willmar.....	80,460	3,014,064	430,562	228,804	208,000	176,324	328,152	4,466,366	139,903	239,500	4,845,769
Willow River.....	27,818	302,777	56,925	61,752	27,701	9,420	27,109	513,502	17,661	10,000	541,163
Windom.....	62,820	1,461,117	239,436	110,255	111,997	159,497	146,331	2,291,453	308,607	135,000	2,735,060
Winnebago.....	39,991	390,677	73,226	27,689	24,993	10,994	40,609	602,179	21,528	25,000	648,707
Winona.....	159,838	4,334,480	630,802	371,897	289,446	232,743	422,718	6,441,924	483,658	199,505	7,125,087
Winsted.....	3,612	46,000	18,166	18,774	8,885	7,865	84,539	187,841	1,775	10,000	199,616
Winthrop.....	34,729	542,067	61,656	46,038	36,189	22,530	39,911	783,120	26,713	50,000	859,833
Wood Lake.....	24,382	173,346	29,577	19,934	10,230	9,385	16,640	283,494	13,421	17,000	313,915
Worthington.....	123,336	2,582,825	343,266	170,125	181,671	67,131	281,481	3,749,835	76,334	200,000	4,026,169
Wrenshall.....	48,537	669,674	116,830	66,720	45,389	44,885	67,451	1,059,486	172,840	40,000	1,272,326
Wykoff.....	24,946	249,978	42,752	29,825	20,949	18,375	23,491	410,316	31,755	18,000	460,071
Zumbrota.....	39,275	669,897	80,785	43,273	47,128	41,530	34,397	956,285	30,853	65,000	1,052,138
TOTAL GRADED ELEMENTARY AND SECONDARY SCHOOLS	\$ 29,878,308	\$643,274,810	\$ 99,558,775	\$ 47,301,862	\$ 43,918,279	\$ 47,555,647	\$ 72,017,779	\$983,505,460	\$130,821,893	\$48,516,720	\$1,162,844,073

TABLE 34 (Continued)
 AREA VOCATIONAL SCHOOLS
 CLASSIFICATION OF RECEIPTS
 Year Ended June 30, 1972

LOCATION	DIST. NO.	ENROLLMENT	REVENUE								Borrowing	TOTAL RECEIPTS
			Local Taxes	AIDS			From Other Districts	School Lunch	All Other	Total Revenue		
				State	County	Federal						
Albert Lea.....	241	242	\$ 113,562	\$ 329,013	\$	\$	\$	\$	\$ 20,718	\$ 463,293	\$	\$ 463,293
Alexandria.....	206	1,188	124,409	1,620,957	.....	3,187	.....	44,371	155,941	1,948,865	.....	1,948,865
Anoka.....	11	2,384	195,139	3,087,844	.....	.....	.....	.....	132,649	3,415,632	.....	3,415,632
Austin.....	492	461	121,636	611,630	.....	.....	.....	.....	138,839	872,105	.....	872,105
Bemidji.....	31	164	53,048	253,497	.....	6,493	.....	.....	11,365	324,403	.....	324,403
Brainerd.....	181	576	4,494	723,850	.....	150,000	.....	.....	95,709	974,053	.....	974,053
Canby.....	891	425	79,773	719,951	.....	38,815	.....	.....	35,843	874,382	.....	874,382
Dakota Co.....	917	400	763,597	452,164	13	15,117	.....	.....	443,269	1,674,160	.....	1,674,160
Detroit Lakes.....	22	430	182,544	939,843	255	35,679	.....	1,314	129,492	1,289,127	.....	1,289,127
Duluth.....	709	1,887	192,815	378,112	.....	18,075	.....	.....	19,618	726,968	.....	726,968
Eveleth.....	697	237	55,852	538,634	.....	16,088	.....	.....	41,620	652,194	.....	652,194
Faribault.....	656	262	.....	556,619	.....	10,139	.....	.....	120,370	687,128	.....	687,128
Granite Falls.....	894	234	117,125	485,806	.....	32,647	.....	.....	77,286	712,864	595,636	1,308,500
Hennepin Co.....	287	175	3,985,152	880,533	848	509	227,072	327	1,244,008	6,338,449	.....	6,338,449
Hibbing.....	701	367	1,010	522,524	.....	12,552	.....	6,808	29,344	572,238	.....	572,238
Hutchinson.....	423	232	4,781	452,512	.....	565	.....	.....	11,082	468,940	.....	468,940
Jackson.....	324	419	19,259	733,718	.....	.....	.....	.....	29,616	782,593	.....	782,593
Mankato.....	77	1,268	355,918	1,647,833	.....	19,065	.....	.....	40,948	2,063,764	.....	2,063,764
Minneapolis.....	15	1,222	962,698	937,268	.....	.....	.....	26,163	339,869	2,265,998	.....	2,265,998
Moorhead.....	152	622	70,495	920,464	.....	.....	.....	.....	484,271	1,475,230	.....	1,475,230
Pine City.....	578	192	5,446	283,088	.....	37,418	.....	.....	20,219	346,171	.....	346,171
Pipestone.....	583	373	2,575	707,414	.....	9,821	.....	.....	197,943	917,753	.....	917,753
Red Wing.....	256	32	7,547	10,251	.....	.....	.....	.....	11,824	29,622	3,226,437	3,756,059
Rochester.....	535	472	817,791	442,190	.....	101,746	.....	.....	26,540	1,388,267	.....	1,388,267
St. Cloud.....	742	1,241	353,460	1,484,849	.....	67,637	.....	.....	111,976	2,017,922	.....	2,017,922
St. Paul.....	625	2,758	107,833	2,058,552	.....	.....	.....	42,751	316,053	2,525,189	.....	2,525,189
Staples.....	793	485	55,920	1,342,278	.....	278,545	.....	.....	280,158	1,956,901	640,000	2,596,901
Thief River Falls.....	564	559	213,821	785,798	1,708	4,799	3,665	14,911	96,594	1,121,296	.....	1,121,296
Wadena.....	819	172	87,147	586,449	.....	78	.....	.....	63,555	737,229	.....	737,229
Washington/Ramsey Co.	916	103	955,144	206,475	.....	.....	.....	.....	411,466	1,573,085	.....	1,573,085
Willmar.....	347	1,046	.....	1,764,332	.....	.....	.....	.....	134,662	1,898,994	454,410	2,353,404
Winona.....	861	679	1,668	809,315	.....	17,346	.....	.....	34,445	862,774	.....	862,774
TOTAL-AREA VOCATIONAL SCHOOLS..	...	21,307	\$ 10,011,659	\$ 27,273,763	\$ 2,824	\$ 876,321	\$ 232,051	\$ 154,949	\$ 5,406,022	\$ 43,957,589	\$ 4,916,483	\$ 48,874,072
TOTAL UNGRADED SCHOOLS (1)	...	...	96,751	84,923	11,300	1,634	.....	3,514	10,014	208,136	.....	208,136
TOTAL ALL SCHOOLS.....	...	944,778	\$490,789,241	\$539,580,659	\$11,003,068	\$59,833,353	\$4,614,859	\$27,662,316	\$42,751,900	\$1,176,235,396	\$36,421,107	\$1,212,656,503

NOTE: (1) Includes Dakota C2609, Franconia C323 and Watson C283.

TABLE 35 (Continued)
 AREA VOCATIONAL SCHOOLS
 CLASSIFICATION OF DISBURSEMENTS
 Year Ended June 30, 1972

LOCATION	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
	Admin- stration	Instruction	Operation and Maintenance	Trans- portation	School Lunch	Interest	All Other	Total Current Expense			
Albert Lea.....	\$ 5,937	\$ 310,101	\$ 51,782	\$ 330	\$ 141	\$ 99,125	\$ 11,507	\$ 478,923	\$ 30,837	\$ 60,000	\$ 569,760
Alexandria.....	29,621	1,373,303	110,125	.....	48,823	32,544	109,637	1,704,053	185,427	27,970	1,917,450
Anoka.....	.....	2,196,125	216,732	.....	9,606	85,470	157,026	2,664,959	640,674	110,000	3,415,633
Austin.....	12,557	676,684	82,290	.....	.....	228,074	67,626	1,067,231	2,379,715	61,600	3,508,546
Bemidji.....	3,805	201,476	36,721	.....	.....	15,605	5,243	262,850	12,745	30,000	305,595
Braintree.....	26,818	629,702	57,024	.....	758	14,170	23,867	752,339	196,257	20,000	968,596
Canby.....	12,646	574,425	59,169	.....	.....	13,682	32,802	692,724	58,794	30,000	781,518
Dakota Co.....	47,420	347,228	87,368	.....	.....	43,796	432,263	958,075	1,460,836	.....	2,418,911
Detroit Lakes.....	16,175	648,885	64,113	315	.....	20,290	49,486	799,264	32,149	35,000	866,413
Duluth.....	20,449	993,565	152,701	.....	.....	71,527	74,771	1,313,013	90,000	38,450	1,441,463
Eveleth.....	10,453	316,320	66,229	51	.....	39,393	32,077	464,523	162,054	25,000	651,577
Faribault.....	6,860	554,844	49,515	.....	.....	25,618	26,767	663,604	96,573	40,000	800,177
Granite Falls.....	14,878	308,135	44,282	.....	.....	16,575	67,431	451,301	106,831	30,000	588,132
Hennepin Co.....	166,563	1,727,706	135,219	9,749	753	1,194,868	337,274	3,572,132	10,233,638	222,660	14,028,430
Hibbing.....	17,935	417,619	45,566	.....	.....	.....	96,714	577,834	54,368	.....	632,202
Hutchinson.....	9,531	362,690	44,465	.....	.....	112,826	39,203	568,715	1,444,217	50,000	2,062,932
Jackson.....	15,546	699,334	65,171	.....	.....	24,235	25,553	829,839	46,291	35,000	911,130
Mankato.....	16,266	1,235,492	193,154	91	.....	103,620	36,326	1,584,949	187,740	160,000	1,932,689
Minneapolis.....	50,056	1,072,462	161,267	22,571	56,694	35,004	590,644	1,988,698	157,016	120,284	2,265,998
Moorhead.....	26,108	845,806	72,517	.....	.....	22,196	56,503	1,023,130	738,522	44,000	1,805,652
Pine City.....	6,253	256,017	29,541	.....	.....	11,540	121,986	425,337	19,565	20,000	464,902
Pipestone.....	14,844	616,478	86,341	.....	.....	32,292	18,240	768,195	56,555	10,000	834,750
Red Wing.....	6,409	78,825	626	.....	.....	.....	2,095	87,955	71,354	.....	159,309
Rochester.....	13,257	682,975	82,094	.....	.....	109,882	27,982	916,190	399,765	72,312	1,388,267
St. Cloud.....	34,801	1,268,590	102,486	1,790	.....	135,733	90,958	1,634,358	101,083	32,475	1,767,916
St. Paul.....	49,176	1,921,022	359,392	.....	182,451	25,144	1,115,746	3,652,931	16,849	.....	3,669,780
Staples.....	36,339	1,063,762	152,266	.....	.....	78,422	564,547	1,895,336	1,087,326	52,500	3,035,162
Thief River Falls...	15,106	587,287	80,371	.....	24,493	13,429	42,479	763,165	29,160	20,000	812,325
Wadena.....	17,007	402,173	40,192	1,357	.....	29,680	7,918	498,327	76,702	55,000	630,029
Washington/Ramsey Co	113,106	451,352	30,685	.....	.....	.....	44,884	640,027	5,879,547	747,788	7,267,362
Willmar.....	19,256	1,224,977	156,751	.....	.....	99,779	124,317	1,625,080	614,405	42,500	2,281,985
Winona.....	15,668	667,808	97,770	.....	.....	26,653	31,964	839,863	210,534	33,495	1,083,892
TOTAL-AREA VOCATIONAL SCHOOLS.	\$ 850,846	\$ 24,713,168	\$ 3,013,925	\$ 36,254	\$ 323,719	\$ 2,799,464	\$ 4,427,544	\$ 36,164,920	\$ 26,877,529	\$ 2,226,034	\$ 65,268,483
TOTAL UNGRADED SCHOOLS (1)	1,355	36,663	8,297	23,990	6,783	14,837	38,687	130,612	6,976	22,000	159,588
TOTAL ALL SCHOOLS...	\$30,730,509	\$668,024,641	\$102,580,997	\$47,362,106	\$44,248,781	\$50,369,948	\$76,484,010	\$1,019,800,992	\$157,706,398	\$50,764,754	\$1,228,272,144

NOTE: (1) Includes Dakota C2609, Franconia C323 and Watson C283.

TABLE 36
 OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1971

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Ada.....	521	\$ 480,000	Claremont.....	201	\$
Adrian.....	511	255,000	Clarissa.....	789	220,000
Aitkin.....	1	945,000	Clarkfield.....	892	305,000
Akeley.....	301	30,000	Clearbrook.....	161	473,000
Albany.....	745	2,845,000	Cleveland.....	391	295,000
Albert Lea.....	241	11,459,000	Climax.....	592	160,000
Alden.....	242	602,500	Clinton.....	58	60,000
Alexandria.....	206	3,890,000	Cloquet.....	94	4,428,000
Alvarado.....	436	47,000	Cold Spring.....	750	3,360,000
Amboy-Good Thunder.....	79	380,000	Coleraine.....	316	.....
Annandale.....	876	1,950,000	Columbia Heights.....	13	12,125,000
Anoka.....	11	46,061,630	Comfrey.....	81	430,000
Appleton.....	784	640,000	Cook County.....	166	1,005,000
Argyle.....	437	255,000	Cosmos.....	461	385,000
Arlington.....	731	410,000	Cottonwood.....	412	365,000
Ashby.....	261	322,000	Cromwell.....	95	237,000
Askov.....	566	20,000	Crookston.....	593	4,140,000
Atwater.....	341	666,200	Crosby-Ironton.....	182	166,500
Audubon.....	21	438,000	Cyrus.....	611	125,000
Aurora-Hoyt Lakes.....	691	500,000	Dakota County.....	917	6,900,000
Austin.....	492	10,221,000	Danube.....	648	260,000
Babbitt.....	692	2,535,000	Dassel-Cokato.....	466	3,538,000
Backus.....	114	470,000	Dawson.....	378	773,000
Badger.....	676	90,000	Deer Creek.....	543	77,000
Bagley.....	162	240,000	Deer River.....	317	1,430,000
Balaton.....	411	280,000	Delano.....	879	1,570,000
Barnesville.....	146	905,000	Delevan.....	218	205,000
Barnum.....	91	396,000	Detroit Lakes.....	22	1,435,000
Barrett.....	262	.....	Dilworth.....	147	387,000
Battle Lake.....	542	820,000	Dodge Center.....	202	1,620,000
Beardsley.....	57	145,000	Dover-Eyota.....	533	720,000
Becker.....	726	565,000	Duluth.....	709	11,255,000
Belgrade.....	736	1,705,000	Eagle Bend.....	790	30,000
Belle Plaine.....	716	1,505,000	East Chain.....	453	105,000
Bellingham.....	371	235,000	East Grand Forks.....	595	2,640,000
Belview.....	631	160,000	Echo.....	893	10,000
Bemidji.....	31	3,821,000	Eden Prairie.....	272	5,027,630
Benson.....	777	1,180,000	Eden Valley.....	463	634,000
Bertha-Hewitt.....	786	50,000	Edgerton.....	581	390,000
Big Lake.....	727	550,000	Edina.....	273	21,387,000
Bird Island.....	646	936,570	Elbow Lake.....	263	705,000
Biwabik.....	693	.....	Elgin.....	806	1,240,000
Blackduck.....	32	615,000	Elk River.....	728	6,800,000
Bloomington.....	756	985,000	Ellendale.....	762	649,000
Bloomington.....	271	41,991,747	Ellsworth.....	514	115,000
Blue Earth.....	216	630,000	Elmore.....	219	280,000
Borup.....	522	240,000	Ely.....	696	.....
Braham.....	314	800,000	Emmons.....	243	470,000
Brainerd.....	181	5,146,000	Erskine.....	597	138,000
Brandon.....	207	634,000	Evansville.....	208	292,000
Breckenridge.....	846	1,785,000	Eveleth.....	697	790,000
Brewster.....	513	285,000	Fairfax.....	649	54,000
Bricelyn.....	217	285,000	Fairmont.....	454	4,849,000
Brooklyn Center.....	286	2,745,000	Faribault.....	656	3,714,000
Brocton.....	737	495,000	Farmington.....	192	1,265,000
Browerville.....	787	.....	Fergus Falls.....	544	4,750,000
Browns Valley.....	801	430,000	Fertile.....	599	660,000
Brownton.....	421	288,000	Finlayson.....	570	.....
Buffalo.....	877	4,136,000	Fisher.....	600	210,000
Buffalo Lake.....	647	240,000	Floodwood.....	698	150,000
Buhl.....	694	20,000	Foley.....	51	725,000
Burnsville.....	191	20,650,000	Forest Lakes.....	831	10,942,166
Butterfield.....	836	135,000	Fosston.....	601	536,325
Byron.....	531	1,730,000	Franklin.....	650	270,000
Caledonia.....	299	859,000	Frazee.....	23	860,000
Cambridge.....	911	3,995,000	Freeborn.....	244	195,000
Campbell-Tintah.....	852	328,000	Fridley.....	14	8,930,541
Canby.....	891	1,854,400	Frost.....	220	20,000
Cannon Falls.....	252	895,000	Fulda.....	505	1,250,000
Carlton.....	93	1,320,000	Garden City.....	78	15,000
Cass Lake.....	115	699,000	Gary.....	523	60,000
Centennial.....	12	10,389,952	Gaylord.....	732	295,000
Ceylon.....	451	45,000	Gibbon.....	733	90,000
Chandler-Lake Wilson.....	918	330,000	Gilbert.....	699	.....
Chaska.....	112	5,694,848	Glencoe.....	422	3,385,000
Chatfield.....	227	970,000	Glenville.....	245	1,155,000
Chisago Lakes.....	141	1,415,000	Glenwood.....	612	510,000
Chisholm.....	695	.....	Glyndon.....	145	1,025,000
Chokio-Alberta.....	771	245,000	Golden Valley.....	278	4,680,000
Clara City.....	126	1,050,000	Govick.....	158	116,088

TABLE 36 (Continued)
 OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1971

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Goodhue.....	253	\$ 840,000	Mabel-Canton.....	238	\$ 200,000
Goodridge.....	561	194,000	Madelia.....	837	1,180,000
Graceville.....	60	245,000	Madison.....	377	1,305,000
Granada.....	460	305,000	Magnolia.....	669	86,000
Grand Meadow.....	495	700,000	Mahnomen.....	432	610,000
Grand Rapids.....	318	4,885,000	Mahtomedi.....	832	4,235,000
Granite Falls.....	894	1,165,000	Mankato.....	77	10,230,000
Greenbush.....	678	356,700	Maple Lake.....	881	1,180,000
Grey Eagle.....	791	125,000	Mapleton.....	72	220,000
Grove City.....	464	586,000	Marietta.....	376	173,000
Grygla.....	447	10,000	Marshall.....	413	4,515,000
Hallock.....	351	331,757	Maynard.....	127	535,000
Halstad.....	524	110,000	Mazeppa.....	809	265,000
Hancock.....	768	300,000	McGrath.....	3	.....
Harmony.....	228	1,155,000	McGregor.....	4	961,000
Hastings.....	200	5,870,000	McIntosh.....	603	150,000
Hawley.....	150	905,000	Medford.....	763	571,000
Hayfield.....	203	1,415,000	Melrose.....	740	2,125,000
Hector.....	651	380,000	Menahga.....	821	263,000
Henderson.....	734	85,000	Mentor.....	604	.....
Hendricks.....	402	95,000	Middle River.....	440	410,000
Hendrum.....	525	.....	Milaca.....	912	3,449,000
Hennepin Co. A-Voc.....	287	25,500,000	Milan.....	128	240,000
Henning.....	545	310,000	Milroy.....	635	40,000
Herman.....	264	134,000	Minneapolis.....	18	36,872,000
Hermantown.....	700	949,000	Minnetka.....	414	950,000
Heron Lake.....	323	885,000	Minnesota Lake.....	223	1,170,000
Hibbing.....	701	.....	Minnetonka.....	276	9,170,000
Hill City.....	2	82,000	Montevideo.....	129	1,640,000
Hills-Beaver Creek.....	671	195,000	Montgomery.....	394	990,000
Hinckley.....	573	1,489,000	Monticello.....	882	5,075,000
Hoffman.....	265	110,000	Moorhead.....	152	8,514,000
Holdingsford.....	738	2,224,000	Moose Lake.....	97	545,000
Hopkins.....	274	15,715,000	Mora.....	332	950,000
Houston.....	294	920,000	Morgan.....	636	180,000
Howard Lake.....	880	455,000	Morris.....	769	1,715,000
Humboldt.....	352	30,000	Morristown.....	657	240,000
Hutchinson.....	423	4,090,000	Morton.....	652	.....
International Falls.....	361	2,750,000	Motley.....	483	447,000
Inver Grove.....	199	8,389,000	Mound.....	277	8,170,000
Isle.....	473	285,000	Mounds View.....	621	17,840,000
Ivanhoe.....	403	305,000	Mountain Iron.....	703	.....
Jackson.....	324	1,335,000	Mountain Lake.....	173	1,820,000
Janesville.....	830	715,000	Murdock.....	782	285,000
Jasper.....	582	490,000	Nashwauk-Keewatin.....	319	.....
Jordon.....	717	1,885,000	Nett Lake.....	707	.....
Karlstad.....	353	220,000	Nevis.....	308	127,000
Kasson-Mantorville.....	204	770,000	Newfolden.....	441	1,445,000
Kelliher.....	36	170,000	New London-Spicer.....	345	1,023,000
Kennedy.....	354	210,000	New Prague.....	721	2,195,000
Kensington.....	209	270,000	New Richland.....	827	440,000
Kenyon.....	254	905,000	New Ulm.....	88	3,495,000
Kerkhoven-Sunburg.....	783	295,000	New York Mills.....	553	490,000
Kiester.....	222	455,000	Nicollet.....	507	170,000
Kimball.....	739	2,165,000	North Branch.....	138	1,490,000
La Crescent.....	300	1,939,500	Northfield.....	659	5,325,000
Lake Benton.....	404	305,000	North St. Paul.....	622	19,275,000
Lake City.....	813	2,165,000	Norwood.....	108	823,000
Lake County.....	381	905,000	Ogilvie.....	333	619,000
Lake Crystal.....	70	1,715,000	Okabena.....	326	105,000
Lake Park.....	24	615,000	Oklee.....	627	90,000
Lake of the Woods.....	390	183,000	Olivia.....	653	450,000
Lakefield.....	325	795,000	Onamia.....	480	2,043,000
Lakeville.....	194	3,835,000	Orono.....	278	3,855,000
Lamberton.....	633	250,000	Ortonville.....	62	55,000
Lancaster.....	356	110,000	Osakis.....	213	255,000
Lanesboro.....	229	435,000	Oslo.....	442	140,000
Laporte.....	306	10,000	Osseo.....	279	27,037,781
Le Center.....	392	1,865,000	Owatonna.....	761	4,950,000
Le Roy.....	499	443,000	Park Rapids.....	309	2,690,000
Le Sueur.....	393	1,773,000	Parkers Prairie.....	547	1,100,000
Lester Prairie.....	424	657,000	Paynesville.....	741	1,895,000
Lewiston.....	857	1,190,000	Pelican Rapids.....	548	2,525,000
Litchfield.....	465	2,800,000	Pequot Lakes.....	186	1,145,000
Little Falls.....	482	7,180,400	Perham.....	549	791,000
Littlefork.....	362	609,000	Peterson.....	232	125,000
Long Prairie.....	792	730,000	Pierz.....	484	1,915,000
Luverne.....	670	1,110,000	Pillager.....	116	595,000
Lyle.....	497	393,000	Pine City.....	578	870,000
Lynd.....	415	220,000	Pine Island.....	255	970,000

TABLE 36 (Continued)
 OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1971

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Pine River.....	117	\$ 700,000	Spring Valley.....	237	\$ 970,000
Pipestone.....	583	1,665,000	Staples.....	793	2,535,000
Plainview.....	810	1,938,000	Starbuck.....	614	725,000
Plummer.....	628	240,000	Stephen.....	443	660,000
Preston.....	233	665,000	Stewart.....	426	295,000
Princeton.....	477	3,270,000	Stewartville.....	534	2,415,000
Prinsburg.....	815C	.....	Stillwater.....	834	11,763,000
Prior Lake.....	719	2,905,000	Storden-Jeffers.....	178	596,000
Proctor.....	704	695,000	Strandquist.....	444	16,000
Ramsey/Washington Co. A-Voc	916	9,280,000	Swanville.....	486	295,000
Randolph.....	195	835,000	Taylor Falls.....	140	285,000
Raymond.....	346	700,000	Thief River Falls.....	564	2,235,000
Red Lake.....	38	.....	Thomson Township.....	99	865,000
Red Lake Falls.....	630	870,000	Tower-Soudan.....	708	28,000
Red Wing.....	256	6,503,000	Tracy.....	417	2,865,000
Redwood Falls.....	637	1,608,000	Tri-Mont.....	457	535,000
Remer.....	118	940,000	Truman.....	458	910,000
Renville.....	654	225,000	Twin Valley.....	526	180,000
Richfield.....	280	8,995,000	Tyler.....	409	435,000
Robbinsdale.....	281	37,198,000	Ulen-Hitterdahl.....	914	225,000
Rochester.....	535	17,403,000	Underwood.....	550	287,000
Rockford.....	883	982,100	Upsala.....	487	625,000
Roseau.....	682	1,120,000	Verdi.....	408	25,000
Rosemount.....	196	16,700,978	Verndale.....	818	440,000
Roseville.....	623	22,620,000	Villard.....	615	80,000
Rothsay.....	850	200,000	Virginia.....	706	910,000
Round Lake.....	516	230,000	Wabasha.....	811	570,000
Royalton.....	485	1,545,000	Wabasso.....	640	398,000
Rush City.....	139	965,000	Waconia.....	110	2,690,000
Rushford.....	234	1,305,000	Wadena.....	819	1,665,000
Russell.....	418	155,000	Waldorf-Pemberton.....	913	221,000
Ruthton.....	584	300,000	Walker.....	119	1,006,000
Sacred Heart.....	655	130,000	Walnut Grove.....	641	660,000
St. Anthony Village.....	282	5,774,000	Wanamingo.....	258	345,000
St. Charles.....	858	1,165,000	Warren.....	446	1,285,000
St. Clair.....	75	237,000	Warroad.....	690	722,000
St. Cloud.....	742	19,185,000	Waseca.....	829	4,154,000
St. Francis.....	15	1,612,000	Watertown.....	111	695,000
St. James.....	840	1,620,000	Waterville-Elysian.....	395	2,170,000
St. Louis County.....	900UI	.....	Waubun.....	435	315,000
St. Louis Park.....	283	7,950,000	Wayzata.....	284	9,522,000
St. Michael-Albertville....	885	1,080,000	Welcome.....	459	195,000
St. Paul.....	625	51,180,000	Wells.....	224	320,000
St. Peter.....	508	3,255,000	Westbrook.....	175	365,000
Sanborn.....	638	222,500	West Concord.....	205	620,000
Sandstone.....	576	135,000	West St. Paul.....	197	15,220,000
Sartell.....	748	3,211,000	Wheaton.....	803	175,000
Sauk Centre.....	743	3,170,000	White Bear Lake.....	624	18,035,000
Sauk Rapids.....	47	3,353,000	Willmar.....	347	5,802,000
Sebeka.....	820	589,000	Willow River.....	577	245,000
Shakopee.....	720	4,065,000	Windom.....	177	3,575,000
Sherburn.....	456	1,415,000	Winnebago.....	225	350,000
Silver Lake.....	425	740,000	Winona.....	861	6,896,000
Sioux Valley.....	328	149,000	Winsted.....	427	225,000
Slayton.....	504	910,000	Winthrop.....	735	700,000
Sleepy Eye.....	84	400,000	Wood Lake.....	896	235,000
So. Koochiching.....	363	.....	Worthington.....	518	2,070,000
South St. Paul.....	6S	8,755,000	Wrenshall.....	100	530,000
So. Washington Co.....	833	16,950,000	Wykoff.....	236	423,000
Southland.....	500	460,000	Zumbrota.....	260	1,115,000
Springfield.....	85	170,000			
Spring Grove.....	297	120,000			
Spring Lake Park.....	16	14,783,950			
			TOTAL BONDED DEBT.....		\$1,121,512,763

GROSS REVENUES, EXPENDITURES, AND DEBT
OF
OTHER AGENCIES

TABLE 37
UNIVERSITY OF MINNESOTA
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1972

R E C E I P T S	AMOUNT	SUBTOTAL	TOTAL
REVENUE RECEIPTS			
INTERGOVERNMENTAL REVENUE			
STATE GRANTS			
Maintenance and Operation.....	\$ 75,497,036	\$	\$
Extension and Research.....	19,533,243	.....	.....
Buildings.....	17,709,124	.....	.....
Hospital.....	724,598	113,464,001	.....
FEDERAL GRANTS*.....	.....	51,526,601	.....
TOTAL INTERGOVERNMENTAL REVENUE.....	\$	\$	\$164,990,602
SERVICE CHARGES			
STUDENT FEES.....			
	.....	28,251,985	.....
OTHER SERVICES			
General Educational.....	28,820,924	.....	.....
Hospital.....	29,202,706	58,023,630	.....
SERVICE ENTERPRISES			
Dormitories.....	9,491,582	.....	.....
Student Service Enterprises.....	15,216,518	.....	.....
General Service Enterprises.....	11,694,512	.....	.....
Intercollegiate Athletics.....	2,000,391	38,403,003	.....
TOTAL SERVICE CHARGES.....	\$	\$	\$124,678,618
INTEREST ON INVESTMENTS.....	.....	.....	4,750,299
DONATIONS.....	.....	.....	13,939,747
TOTAL REVENUE RECEIPTS.....	\$	\$	\$308,359,266
NONREVENUE RECEIPTS			
BORROWING (Notes and Bonds).....	.....	.....	7,900,000
TRUST FUNDS (Student Aid).....	.....	.....	8,074,181
TOTAL RECEIPTS.....	\$	\$	\$324,333,447
D I S B U R S E M E N T S	OPERATION AND MAINTENANCE	CAPITAL OUTLAY	TOTAL
EXPENDITURES			
GENERAL EDUCATION AND RESEARCH			
Administration.....	\$ 5,815,751	\$ 63,927	\$ 5,879,678
Operation of University			
General.....	12,007,020	434,631	12,441,651
Physical Plant Maintenance.....	15,863,949	889,355	16,753,304
Physical Plant Extension.....	.....	45,962,659	45,962,659
Instruction.....	87,005,509	1,381,652	88,387,161
Research.....	42,123,800	2,433,894	44,557,694
University Hospitals.....	33,303,793	537,112	33,840,905
Other Services.....	26,077,148	563,641	26,640,789
TOTAL GENERAL EDUCATION AND RESEARCH.....	\$222,196,970	\$ 52,266,871	\$274,463,841
SERVICE ENTERPRISES			
Dormitories and Dining Halls.....	8,623,721	65,434	8,689,155
Student Service Enterprises.....	14,359,422	248,782	14,608,204
General Service Enterprises.....	8,951,301	446,999	9,398,300
Intercollegiate Athletics.....	1,434,869	774,380	2,209,249
TOTAL SERVICE ENTERPRISES.....	\$ 33,369,313	\$ 1,535,595	\$ 34,904,908
INTEREST ON DEBT.....	928,193	.....	928,193
TOTAL EXPENDITURES.....	\$256,494,476	\$ 53,802,466	\$310,296,942
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES			
DEBT REDEMPTION (Notes and Bonds).....	.....	.....	990,819
TRUST FUNDS (Student Aid).....	.....	.....	8,403,818
TOTAL DISBURSEMENTS.....	\$	\$	\$319,691,579
SUMMARY OF DEBT TRANSACTIONS			
Outstanding July 1, 1971.....			\$ 26,602,659
Issued.....			7,900,000
Paid.....			990,819
Outstanding June 30, 1972.....			\$ 33,511,840

NOTE: *Includes grants for specific projects.

TABLE 38
STATE AGRICULTURAL SOCIETY
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended November 30, 1971

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
CHARGES FOR SERVICES	
Ticket Sales	
Outside Gate.....	\$ 1,455,545
Grandstand.....	469,816
Horse Show.....	76,992
TOTAL TICKET SALES.....	\$ 2,002,353
Departmental Fees.....	883,111
Other Annual Fair Income.....	12,922
Other Income.....	250,461
TOTAL REVENUE RECEIPTS	\$ 3,148,847
D I S B U R S E M E N T S	A M O U N T
CONSERVATION OF NATURAL RESOURCES	
CURRENT EXPENSE	
Administrative.....	\$ 164,085
Departmental.....	1,325,055
Premiums.....	275,776
Maintenance and Operations.....	715,491
Miscellaneous Expense.....	225,340
TOTAL CURRENT EXPENSE.....	\$ 2,705,747
CAPITAL OUTLAY.....	\$ 733,084
TOTAL DISBURSEMENTS.....	\$ 3,438,831

TABLE 39
COUNTY FAIRS
(NINETY-SIX AGRICULTURAL SOCIETIES AND ASSOCIATIONS)
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year 1971

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
INTERGOVERNMENTAL REVENUE	
State.....	\$ 244,173
County.....	765,509
TOTAL INTERGOVERNMENTAL REVENUE.....	\$ 1,009,682
CHARGES FOR SERVICES	
Operation of Fair.....	\$ 1,570,641
ALL OTHER REVENUE.....	390,354
TOTAL REVENUE RECEIPTS.....	\$ 2,970,677
NONREVENUE RECEIPTS	
BORROWING (Short Term).....	\$ 301,737
TOTAL RECEIPTS.....	\$ 3,272,414
D I S B U R S E M E N T S	A M O U N T
CONSERVATION OF NATURAL RESOURCES	
CURRENT EXPENSE	
Administrative.....	\$ 198,743
Maintenance of Grounds and Buildings.....	212,998
Premiums.....	478,846
Operation of Fair.....	1,503,818
Interest.....	41,746
TOTAL CURRENT EXPENSE.....	\$ 2,436,151
CAPITAL OUTLAY.....	\$ 511,330
DEBT REDEMPTION (Short Term).....	\$ 291,949
TOTAL DISBURSEMENTS.....	\$ 3,239,430

TABLE 40
SOIL AND WATER CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

NAME OF DISTRICT	R E C E I P T S				D I S B U R S E M E N T S		
	County Grants	Service Charges	All Other	TOTAL RECEIPTS	CONSERVATION OF NATURAL RESOURCES		TOTAL DISBURSEMENTS
					Current Expense	Capital Outlay	
Aitkin.....	\$ 1,100	\$	\$ 95	\$ 1,195	\$ 862	\$ 213	\$ 1,075
Anoka.....	.....	3,777	1,625	5,402	5,149	.....	5,149
Becker.....	8,602	2,195	9	10,806	9,776	.....	9,776
Beltrami.....	.....	.....	233	233	246	.....	246
Benton.....	3,942	2,824	254	7,020	5,237	1,088	6,325
Big Stone.....	3,000	16,644	313	19,957	18,267	415	18,682
Blue Earth.....	.....	13,936	.....	13,936	12,748	719	13,467
Broom.....	.....	3,684	518	4,202	3,991	.....	3,991
Carlton.....	154	.....	9	163	106	.....	106
Carver.....	.....	800	.....	800	460	.....	460
Cass.....	.....	.....	.....	.....	.....	.....	.....
Chippewa.....	4,200	6,905	423	11,528	10,178	268	10,446
Chisago.....	.....	.....	.....	.....	21	.....	21
Clay.....	.....	7,806	822	8,628	6,406	.....	6,406
Clearwater.....	.....	.....	.....	.....	.....	.....	.....
Cook.....	.....	.....	.....	.....	.....	.....	.....
Crow Wing.....	600	.....	.....	600	592	.....	592
Dakota.....	1,853	3,081	550	5,484	3,920	.....	3,920
Dodge.....	10,420	15,027	63	25,510	18,063	.....	18,063
Douglas.....	5,000	4,105	732	9,837	10,351	1,275	11,626
East Aqassiz.....	.....	17,103	18,885	35,988	16,361	5,000	21,361
Faribault.....	3,000	11,007	84	14,091	11,789	100	11,889
Fillmore.....	560	208	.....	768	705	104	809
Freeborn.....	10,708	6,584	128	17,420	13,742	.....	13,742
Goodhue.....	.....	3,250	1,821	5,071	3,642	.....	3,642
Grant.....	.....	4,045	199	4,244	4,052	1,666	5,718
Hennepin.....	.....	2,001	.....	2,001	1,354	.....	1,354
Isanti.....	350	1,924	451	2,725	2,150	.....	2,150
Itasca.....	500	.....	.....	500	691	.....	691
Jackson.....	.....	10,895	.....	10,895	8,126	344	8,470
Kanabec.....	425	1,633	1,092	3,150	2,707	.....	2,707
Kandiyohi.....	.....	19,805	616	20,421	21,297	.....	21,297
Kittson.....	4,000	3,125	80	7,205	7,481	.....	7,481
Koochiching.....	300	.....	.....	300	234	.....	234
Lac qui Parle.....	6,500	11,448	1,118	19,066	15,122	.....	15,122
Lake.....	.....	.....	.....	.....	.....	.....	.....
Lake of the Woods.....	300	.....	.....	300	308	.....	308
Le Sueur.....	.....	608	78	686	891	.....	891
Lincoln.....	.....	4,958	321	5,279	6,645	.....	6,645
Lyon.....	.....	3,187	637	3,824	4,475	.....	4,475
McLeod.....	.....	2,006	6	2,012	1,602	.....	1,602
Mahnomen.....	853	937	267	2,057	1,239	.....	1,239
Marshall.....	4,800	5,501	3,095	13,396	12,147	155	12,302
Marshall-Beltrami.....	4,936	353	200	5,489	5,910	.....	5,910
Martin.....	.....	9,254	830	10,084	8,585	309	8,894

TABLE 40 (Continued)
 SOIL AND WATER CONSERVATION DISTRICTS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended December 31, 1971

NAME OF DISTRICT	RECEIPTS				DISBURSEMENTS		
	County Grants	Service Charges	All Other	TOTAL RECEIPTS	CONSERVATION OF NATURAL RESOURCES		TOTAL DISBURSEMENTS
					Current Expense	Capital Outlay	
Meeke.....	\$ 6,949	\$ 4,785	\$ 644	\$ 12,378	\$ 12,997	.....	12,997
Mille Lacs.....	200	.....	.....	200	271	.....	271
Morrison.....	3,180	7,810	6,163	17,153	16,198	1,233	17,431
Mower.....	11,539	12,628	135	24,302	18,128	.....	18,128
Murray.....	.....	19,172	1,557	20,729	19,387	1,858	21,245
Nicollet.....	.....	8,575	.....	8,575	6,965	171	7,136
Nobles.....	.....	8,585	157	8,742	6,265	.....	6,265
East Otter Tail.....	.....	3,171	146	3,317	3,639	.....	3,639
West Otter Tail.....	.....	3,650	572	4,222	5,407	.....	5,407
Pennington.....	2,610	6,177	400	9,187	8,324	274	8,598
Pine.....	3,547	.....	30	3,577	3,483	.....	3,483
Pipestone.....	.....	5,044	352	5,396	6,416	.....	6,416
East Polk.....	1,000	21,722	2,666	25,388	27,463	.....	27,463
West Polk.....	6,260	3,200	6,316	15,776	15,100	142	15,242
Pope.....	1,600	5,754	39	7,393	6,150	.....	6,150
Red Lake.....	4,045	4,139	912	9,096	8,051	244	8,295
Redwood.....	.....	17,706	1,350	19,056	15,181	953	16,134
Renville.....	.....	.....	.....	.....	.....	.....	.....
Rice.....	.....	40	482	522	1,029	.....	1,029
Rock.....	1,465	2,185	.....	3,650	3,385	.....	3,385
Root River.....	799	.....	40	839	453	.....	453
Roseau.....	1,500	622	.....	2,122	.....	.....	.....
North St. Louis.....	.....	.....	110	110	121	.....	121
South St. Louis.....	.....	.....	.....	.....	.....	.....	.....
Scott.....	.....	70	3	73	50	.....	50
Sherburne.....	1,000	343	12	1,355	1,638	.....	1,638
Sibley.....	3,824	210	100	4,134	3,868	.....	3,868
Stearns.....	12,300	12,344	462	25,106	24,036	.....	24,036
Steele.....	.....	10,625	.....	10,625	11,278	.....	11,278
Stevens.....	.....	9,436	645	10,081	9,121	.....	9,121
Swift.....	10,157	4,384	1,204	15,745	13,616	.....	13,616
Todd.....	3,000	11,040	328	14,368	8,251	677	8,928
Traverse.....	210	11,060	60	11,330	5,079	.....	5,079
Upper Zumbro.....	2,439	9,424	23	11,886	10,162	1,117	11,279
Wabasha.....	.....	.....	.....	.....	50	.....	50
Wadena.....	2,400	284	251	2,935	2,466	.....	2,466
Walking Water.....	.....	4,171	216	4,387	4,449	.....	4,449
Waseca.....	1,965	11,115	1,609	14,689	15,140	.....	15,140
Washington.....	8,955	.....	332	9,287	1,812	226	2,038
Watonwan.....	.....	662	808	1,470	887	309	1,196
Wilkin.....	4,056	3,433	13	7,502	8,432	.....	8,432
Winona.....	.....	.....	.....	.....	.....	.....	.....
Wright.....	6,800	12,733	.....	19,533	21,629	1,249	22,878
Yellow Medicine.....	6,125	4,603	182	10,910	11,144	1,193	12,337
TOTAL.....	\$ 184,028	\$ 441,518	\$ 63,873	\$ 689,419	\$ 595,149	\$ 21,302	\$ 616,451

TABLE 41
 WATER-SHED DISTRICTS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended December 31, 1971

NAME OF DISTRICT	RECEIPTS							DISBURSEMENTS					OUTSTANDING INDEBT-EDNESS
	TAXES	ASSESS-MENTS	STATE GRANTS	FEDERAL GRANTS	BORROWING	OTHER RECEIPTS	TOTAL RECEIPTS	CURRENT EXPENSE	INTEREST	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
Bear Valley.....	\$ 1,365	\$	\$.....	\$	\$	\$.....	\$ 1,365	\$ 2,764	\$.....	\$	\$.....	\$ 2,764	\$
Belle Creek.....	3,913	.....	.....	.....	.....	.....	3,913	961	.....	.....	.....	961	.....
Cooks Valley.....	501	.....	.....	.....	.....	24	525	405	.....	.....	.....	405	.....
Coon Creek.....	38,441	.....	.....	.....	.....	.....	38,441	15,667	.....	9,156	.....	24,823	.....
Cormorant Lakes.....	1,335	.....	.....	.....	.....	523	1,858	871	.....	13,400	.....	14,271	.....
Crooked Creek.....	308	.....	.....	.....	.....	.....	308	507	.....	.....	.....	507	.....
High Island Creek.....	8,393	105,252	.....	.....	362,000	5,104	480,749	7,352	6,262	319,563	12,000	345,177	404,500
Joe River.....	23,757	.....	.....	87,015	.....	2,147	112,919	1,705	6,128	122,595	6,871	137,299	154,650
Lac Qui Parle-Yellow Bank	3,000	.....	.....	.....	.....	.....	3,000	2,773	.....	.....	.....	2,773	.....
Lower Minnesota River....	64,683	.....	.....	.....	.....	7,244	71,927	40,744	.....	80,470	.....	121,214	.....
Middle Des Moines.....	43,334	.....	5,500	.....	.....	.....	48,834	19,453	.....	694	.....	20,147	.....
Middle River-Snake River.	37,460	.....	.....	.....	15,000*	164	52,624	23,260	98	610	15,000	38,968	.....
Minnehaha Creek.....	76,807	.....	.....	.....	.....	264	77,071	78,251	.....	.....	.....	78,251	.....
Nine Mile Creek.....	74,169	.....	.....	.....	.....	1,001	75,170	41,885	.....	34,052	.....	75,937	.....
Okabena-Ocheda.....	63,263	.....	.....	94,843	.....	151	158,257	2,700	.....	215,868	.....	218,568	.....
Pelican River.....	14,203	4,088	.....	.....	.....	849	19,140	23,170	.....	.....	.....	23,170	.....
Prior Lake-Spring Lake...	23,750	.....	.....	.....	.....	99	23,849	5,140	.....	.....	.....	5,140	.....
Red Lake.....	.....	3,507	.....	.....	.....	904	4,411	10,985	.....	.....	.....	10,985	.....
Riley-Purgatory Creek....	67,789	.....	.....	.....	.....	.....	67,789	48,559	.....	.....	.....	48,559	.....
Roseau River.....	7,153	.....	.....	.....	4,000	.....	11,153	1,282	.....	12,802	.....	14,084	5,000
Stockton-Rollingstone-Minnesota City.....	.....	.....	.....	.....	.....	34	34	2,166	.....	.....	.....	2,166	.....
Thirty Lakes.....	4,298	.....	.....	.....	.....	40	4,338	1,683	.....	.....	.....	1,683	.....
Two River.....	18,552	.....	.....	.....	.....	2,115	20,667	9,031	2,780	.....	4,143	15,954	80,743
Upper Minnesota River....	.....	.....	.....	.....	.....	8,132	8,132	1,985	.....	.....	.....	1,985	.....
Valley Branch.....	20,824	.....	.....	.....	.....	.....	20,824	7,434	.....	6,996	.....	14,430	.....
Warroad.....	1,900	.....	.....	.....	.....	.....	1,900	1,059	.....	.....	.....	1,059	.....
Wild Rice.....	.....	.....	13,646	.....	.....	2,962	16,608	28,331	.....	.....	.....	28,331	.....
TOTAL.....	\$599,198	\$112,847	\$19,146	\$181,858	\$381,000	\$31,757	\$1,325,806	\$380,123	\$15,268	\$816,206	\$38,014	\$1,249,611	\$644,893

* Short Term Loan

TABLE 42
DRAINAGE AND CONSERVANCY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

NAME	RUSHFORD AREA	WILKIN	TOTAL
COUNTY	Fillmore	Wilkin	
R E C E I P T S			
REVENUE RECEIPTS			
TAXES.....	\$ 1,418	\$	\$ 1,418
TOTAL RECEIPTS.....	\$ 1,418	\$	\$ 1,418
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Operation and Maintenance.....	\$ 158	\$ 10	\$ 168
Interest.....	73	.....	\$ 73
TOTAL CURRENT EXPENSE.....	\$ 231	\$ 10	\$ 241
DEBT RETIREMENT.....	1,500	.....	1,500
TOTAL DISBURSEMENTS.....	\$ 1,731	\$ 10	\$ 1,741

TABLE 43
COUNTY SANTORIA
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

SANATORIUM	MINERAL SPRINGS	NOPEMING	TOTAL
LOCATION	Cannon Falls	Nopeming	
NUMBER OF COUNTIES PARTICIPATING	(8)	(1)	
R E C E I P T S			
REVENUE RECEIPTS			
INTERGOVERNMENTAL REVENUE			
State Aid.....	\$ 7,822	\$ 2,386	\$ 10,208
County Aid.....	254,500	711,621	976,121
TOTAL INTERGOVERNMENTAL REVENUE...	\$ 272,322	714,007	986,329
CHARGES FOR SERVICES.....	128,790	913,264	1,042,054
ALL OTHER REVENUE.....	4,804	3,382	8,186
TOTAL REVENUE RECEIPTS.....	\$ 405,916	\$ 1,630,653	\$ 2,036,569
NONREVENUE RECEIPTS			
REFUNDS RECEIVED.....	216	4,923	5,139
OFFSET TO REFUNDS PAID.....	1,731	.....	1,731
OTHER RECEIPTS.....	739	.....	739
TOTAL RECEIPTS.....	\$ 408,602	\$ 1,635,576	\$ 2,044,178
D I S B U R S E M E N T S			
EXPENDITURES			
HOSPITALS			
Administrative.....	\$ 23,434	\$ 284,012	\$ 307,446
Operation and Maintenance.....	365,943	1,103,883	1,469,826
Capital Outlay.....	1,945	168,773	170,718
TOTAL EXPENDITURES	\$ 391,322	\$ 1,556,668	\$ 1,947,990
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES			
REFUNDS PAID.....	\$ 1,731	\$	\$ 1,731
OFFSET TO REFUNDS RECEIVED.....	216	4,923	5,139
TOTAL DISBURSEMENTS.....	\$ 393,269	\$ 1,561,591	\$ 1,954,860

TABLE 44
 MENTAL HEALTH CENTERS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended December 31, 1971

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				TOTAL RECEIPTS	DISBURSEMENTS		TOTAL DISBURSEMENTS
			GRANTS AND AIDS		CHARGES FOR SERVICES	OTHER RECEIPTS		OPERATING EXPENSE	CAPITAL OUTLAY	
			State (3)	County						
Anoka.....	Anoka.....	Anoka.....	\$ 38,899	\$ (2)	\$ 1,030	\$ 5,633	\$ 45,562	\$ 124,583	\$ 88	\$ 124,671
Carver-Scott.....	Shakopee.....	Carver..... Scott.....	87,427	74,394	22,477	1,405	185,703	165,078	3,711	168,789
Central Minnesota.....	St. Cloud.....	Benton..... Sherburne..... Stearns..... Wright.....	253,819	81,000	36,297	2,083	373,199	363,614	1,960	365,574
Dakota County.....	Hastings.....	Dakota.....	99,691	94,445	11,988	2,542	208,666	201,627	1,336	202,963
Duluth.....	Duluth.....	St. Louis..... Carlton..... Cook..... Lake.....	274,754	141,671	108,039	32,307	556,771	593,735	1,986	595,721
Five County.....	Braham.....	Chisago..... Isanti..... Kanabec..... Mille Lacs..... Pine.....	85,263	51,600	6,340	1,381	144,584	123,125	1,824	124,949
Hennepin.....(1)	Minneapolis.....	Hennepin.....	.....	.....	.....	.....	.....	.....	.....	.....
Hiawatha Valley.....	Winona.....	Houston..... Wabasha..... Winona.....	53,240	45,840	5,144	1,475	105,699	109,353	1,817	111,170
Lakeland.....	Fergus Falls....	Becker..... Douglas..... Grant..... Otter Tail..... Pope..... Stevens..... Traverse..... Wilkin..... Clay.....	205,000	90,000	72,000	48,400	415,400	492,924	1,650	494,574
Luther W. Youngdahl Human Relations Center..	Owatonna.....	Dodge..... Rice..... Steele..... Waseca.....	63,838	45,959	8,172	299	118,268	123,584	3,608	127,192
Minnesota Valley.....	Mankato.....	Le Sueur..... Blue Earth.....	49,373	70,000	828	1,133	121,334	117,749	2,632	120,381
Mower.....	Austin.....	Mower.....	35,821	51,909	4,146	2,226	94,102	95,910	386	96,296
Northern Pines.....	Little Falls....	Crow Wing..... Morrison..... Todd..... Wadena.....	64,549	49,443	6,598	577	121,167	134,742	463	135,205
Northland.....	Grand Rapids....	Aitkin..... Itasca..... Koochiching.....	93,304	62,199	3,264	955	159,722	167,558	643	168,201

TABLE 44 (Continued)
 MENTAL HEALTH CENTERS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended December 31, 1971

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				TOTAL RECEIPTS	DISBURSEMENTS		TOTAL DISBURSEMENTS
			GRANTS AND AIDS		CHARGES FOR SERVICES	OTHER RECEIPTS		OPERATING EXPENSE	CAPITAL OUTLAY	
			State (3)	County						
Northwestern.....	Crookston.....	Kittson..... Mahomen..... Marshall..... Norman..... Pennington..... Polk..... Red Lake.....	\$ 110,402	\$ 59,651	\$ 19,159	\$ 5,510	\$ 194,722	\$ 219,691	\$ 2,205	\$ 221,896
Range.....	Virginia.....	St. Louis.....	227,813	77,500	4,054	69,626	378,993	325,336	7,046	332,382
St. Paul-Ramsey.....	St. Paul.....	Ramsey.....	385,274	262,936	.....	16,704	664,914	592,374	3,488	595,862
Sioux Trails.....	New Ulm.....	Brown..... Martin..... Nicollet..... Sibley..... Watonwan.....	101,699	107,527	6,362	678	216,266	191,852	4,546	196,398
Southern Minnesota.....	Albert Lea.....	Faribault..... Freeborn.....	55,805	40,290	6,741	.....	102,836	94,674	442	95,116
Southwestern.....	Luverne.....	Cottonwood..... Nobles..... Pipestone..... Rock..... Jackson.....	85,007	80,629	6,214	1,599	173,449	164,219	1,870	166,089
Upper Mississippi.....	Bemidji.....	Beltrami..... Cass..... Clearwater..... Hubbard..... Lake of the Woods..... Roseau.....	134,550	47,220	8,741	15,967	206,478	193,217	3,276	196,493
Washington.....	Lake Elmo.....	Washington.....	59,540	69,425	5,650	3,728	138,343	131,102	2,527	133,629
West Central.....	Willmar.....	Big Stone..... Chippewa..... Kandiyohi..... Lac qui Parle..... Meeker..... Renville..... Swift..... McLeod.....	771,425	103,359	36,628	607,880	1,519,292	902,395	590,127	1,492,522
Western.....	Marshall.....	Lincoln..... Lyon..... Murray..... Redwood..... Yellow Medicine.....	79,589	88,956	5,433	9,826	183,804	175,027	3,586	178,613
Zumbro Valley.....	Rochester.....	Olmsted..... Fillmore..... Goodhue.....	149,688	69,059	72,299	3,563	294,609	310,101	1,882	311,983
TOTAL.....			\$3,565,770	\$ 1,865,012	\$457,604	\$835,497	\$6,723,883	\$6,113,570	\$643,099	\$6,756,669

NOTE: (1) Function included in Hennepin County Hospital.
 (2) Anoka county tax levy included in county reports.
 (3) Federal Funds are included in Total: Anoka \$5,633; Central Minnesota \$162,617; Duluth \$17,561; Northwestern \$35,000; Range \$92,417; Sioux Trails \$17,477; Upper Mississippi \$13,500; West Central \$240,428 and Zumbro Valley \$50,648.

TABLE 45
HOSPITAL DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND BONDED INDEBTEDNESS
(Period Covered (1))

RECEIPTS	BLUE EARTH WINNEBAGO	CANBY	CHISAGO LAKES	CUYUNA RANGE	ELBOW LAKE*	FOREST LAKE	MILACA	MONTECELLO- BIG LAKE	MOOSE LAKE	NORTH SUBURBAN*	PARKERS PRAIRIE	RICE COUNTY	ROSEAU COUNTY	TOTAL
REVENUE RECEIPTS														
TAXES.....	\$ 137,675	\$ 24,077	\$	\$ 50,852	\$ 23,660	\$ 41,776	\$	\$ 122,006	\$ 10,000	\$ 27,970	\$ 13,084	\$ 243,070	\$ 34,904	\$ 729,074
INTERGOVERNMENTAL REVENUE														
State.....	.....	.....	.....	6,231	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,231
Federal.....	.....	.....	.....	44,000	.....	.....	.....	.....	.....	196,790	.....	.....	.....	240,790
CHARGES FOR SERVICES.....	556,256	621,116	959,427	663,433	.....	790,230	706,908	757,588	931,538	.....	160,083	1,581,155	899,028	8,626,762
INTEREST ON INVESTMENTS.....	.....	3,757	5,019	1,188	1,111	2,481	7,795	2,528	25,669	304,015	623	23,599	14,844	392,629
OTHER.....	1,998	24,396	30,849	.....	9,861	8,227	9,037	40,520	6,229	200,776	3,900	52,222	26,402	414,417
TOTAL REVENUE RECEIPTS.....	\$ 695,929	\$673,346	\$ 995,295	\$765,704	\$ 34,632	\$842,714	\$ 723,740	\$ 922,642	\$ 973,436	\$ 729,551	\$177,690	\$1,900,046	\$975,178	\$10,409,903
NONREVENUE RECEIPTS														
BORROWING - BONDS.....	85,000	.....	101,490	.....	.....	.....	.....	.....	.....	7,374,350	.....	.....	.....	7,560,840
TOTAL RECEIPTS.....	\$ 780,929	\$673,346	\$1,096,785	\$765,704	\$ 34,632	\$842,714	\$ 723,740	\$ 922,642	\$ 973,436	\$ 8,103,901	\$177,690	\$1,900,046	\$975,178	\$17,970,743
DISBURSEMENTS														
CURRENT EXPENSE														
Operation and Maintenance.....	\$ 593,664	\$604,834	\$ 982,629	\$639,747	\$ 2,375	\$765,461	\$ 681,709	\$ 818,901	\$ 833,554	\$ 5,829	\$156,760	\$1,628,516	\$855,483	\$ 8,569,462
Interest.....	47,133	14,062	94,980	10,336	17,715	17,834	11,697	17,812	30,816	428,767	5,091	12,270	14,693	723,206
TOTAL CURRENT EXPENSE.....	\$ 640,797	\$618,896	\$1,077,609	\$650,083	\$ 20,090	\$783,295	\$ 693,406	\$ 836,713	\$ 864,370	\$ 434,596	\$161,851	\$1,640,786	\$870,176	\$ 9,292,668
CAPITAL OUTLAY.....	171,183	2,097	17,117	41,905	381	23,862	16,084	40,081	15,830	3,921,712	275	16,215	42,971	4,309,713
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES														
DEBT REDEMPTION														
Bonds.....	50,000	30,000	50,000	45,000	15,000	25,000	10,000	20,000	23,000	70,000	5,000	50,000	25,000	418,000
Notes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL DISBURSEMENTS.....	\$ 861,980	\$650,993	\$1,144,726	\$736,988	\$ 35,471	\$832,157	\$ 719,490	\$ 896,794	\$ 903,200	\$ 4,426,308	\$167,126	\$1,707,001	\$938,147	\$14,020,381
SUMMARY OF BONDED DEBT TRANSACTIONS														
Outstanding January 1, 1971.....	\$1,460,000	\$525,000	\$1,715,000	\$300,000	\$435,000	\$395,000	\$ 340,000	\$ 530,000	\$ 742,000	\$ 7,060,000	\$130,000	\$1,810,000	\$380,000	\$15,822,000
Issued.....	85,000	.....	105,000	.....	.....	.....	.....	.....	.....	7,500,000	.....	.....	.....	7,690,000
Paid.....	50,000	30,000	50,000	45,000	15,000	25,000	10,000	20,000	23,000	70,000	5,000	50,000	25,000	418,000
Outstanding December 31, 1971.....	\$1,495,000	\$495,000	\$1,770,000	\$255,000	\$420,000	\$370,000	\$ 330,000	\$ 510,000	\$ 719,000	\$14,490,000	\$125,000	\$1,760,000	\$355,000	\$23,094,000

NOTE: (1) Forest Lake - August, 1971. Chisago Lakes, Cuyuna Range, Milaca, Moose Lake, and Roseau - September 30, 1971. Blue Earth, Elbow Lake, Monticello-Big Lake, North Suburban, Parkers Prairie, and Rice Lake - December 31, 1971. Canby - June 30, 1972.
* Hospital operated by Non-profit Association.

TABLE 46
LAKE MINNETONKA CONSERVATION DISTRICT
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

R E C E I P T S	
REVENUE RECEIPTS	Amount
CHARGES FOR SERVICES.....	\$ 36,186
DONATIONS.....	8,682
OTHER INCOME.....	265
TOTAL REVENUE RECEIPTS.....	\$ 45,133
NONREVENUE RECEIPTS	
BORROWING (SHORT TERM).....	.....
TOTAL RECEIPTS.....	\$ 45,133
D I S B U R S E M E N T S	
CONSERVATION OF NATURAL RESOURCES	
CURRENT EXPENSE.....	44,917
CAPITAL OUTLAY.....	362
TOTAL DISBURSEMENTS.....	\$ 45,279

TABLE 47
METROPOLITAN MOSQUITO CONTROL DISTRICT
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended February 28, 1972

R E C E I P T S	
REVENUE RECEIPTS	Amount
INTERGOVERNMENTAL REVENUE	
Anoka County.....	\$ 76,781
Dakota County.....	51,024
Hennepin County.....	477,808
Ramsey County.....	237,400
Scott County.....	16,074
Washington County.....	31,517
TOTAL INTERGOVERNMENTAL REVENUE.....	\$890,604
SALE OF EQUIPMENT.....	6,767
TOTAL RECEIPTS.....	\$897,371
D I S B U R S E M E N T S	
CURRENT EXPENSE	
SANITATION - INSECT CONTROL	
Administrative Expense.....	\$ 80,589
Mosquito Control.....	796,161
TOTAL CURRENT EXPENSE.....	\$876,750
CAPITAL OUTLAY.....	11,320
TOTAL DISBURSEMENTS.....	\$888,070

TABLE 48
RETIREMENT AND RELIEF ASSOCIATIONS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Period Covered*

R E C E I P T S	PUBLIC EMPLOYEES		STATE		TEACHERS		(3) FIREMEN'S RELIEF ASSOCIATIONS	POLICE RELIEF ASSOCIATIONS	MINNEAPOLIS MUNICIPAL EMPLOYEES RETIREMENT ASSOCIATION	ST. PAUL HEALTH RELIEF ASSOCIATION	TOTAL
	Employees Generally	Police and Firemen	(1) Employees Generally	Highway Patrol	Public and State Schools	Cities of the First Class					
REVENUE RECEIPTS											
PROPERTY TAXES.....	\$	\$	\$	\$	\$	\$ 3,236,781	\$	\$	\$	\$	\$ 3,236,781
INTERGOVERNMENTAL REVENUE											
State Grants.....	.....	.....	10,413,669	1,354,020	31,902,198	8,212,833	3,153,441	.....	.....	.....	55,036,161
Local Grants.....	22,968,757	2,978,072	.....	.....	.....	.....	5,391,665	6,130,190	9,575,545	25,166	47,069,395
TOTAL INTERGOVERNMENTAL REVENUE.....	\$22,968,757	\$2,978,072	\$10,413,669	\$1,354,020	\$31,902,198	\$ 8,212,833	\$ 8,545,106	\$6,130,190	\$ 9,575,545	\$ 25,166	\$102,105,556
MISCELLANEOUS REVENUE											
Contributions from Employees.....	12,152,080	1,547,394	5,664,589	504,980	19,190,679	5,154,848	1,066,762	1,507,842	2,887,316	21,273	49,697,763
Interest Earning.....	17,019,304	1,520,975	10,324,892	668,920(2)	20,221,349	4,982,766	814,463	359,891	1,030,874	12,642	56,956,076
All Other.....	145,290	10,085	.....	.....	.....	6,913	47,298	50,039	.....	.....	259,625
TOTAL MISCELLANEOUS REVENUE.....	\$29,316,674	\$3,078,454	\$15,989,481	\$1,173,900	\$39,412,028	\$10,144,527	\$ 1,928,523	\$1,917,772	\$ 3,918,190	\$ 33,915	\$106,913,464
TOTAL RECEIPTS.....	\$52,285,431	\$6,056,526	\$26,403,150	\$2,527,920	\$71,314,226	\$21,594,141	\$ 10,473,629	\$8,047,962	\$13,493,735	\$ 59,081	\$212,255,801
D I S B U R S E M E N T S											
EXPENDITURES											
MISCELLANEOUS											
Administrative Expense....	\$ 702,607	\$ 30,698	\$ 446,124	\$ 6,724	\$ 529,920	\$ 878,238	\$ 253,482	\$ 42,177	\$ 155,412	\$ 1,409	\$ 3,046,791
Pension and Benefit Pay- ments.....	12,316,525	555,687	5,492,685	406,929	8,192,823	9,797,139	5,698,171	4,811,803	6,470,105	96,691	53,838,558
TOTAL EXPENDITURES.....	\$13,019,132	\$ 586,385	\$ 5,938,809	\$ 413,653	\$ 8,722,743	\$10,675,377	\$ 5,951,653	\$4,853,980	\$ 6,625,517	\$ 98,100	\$ 56,885,349
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES											
ALL OTHER.....	.....	.....	.....	.....	6,514	485,584	.....	98,073	.....	.....	590,171
TOTAL DISBURSEMENTS....	\$13,019,132	\$ 586,385	\$ 5,938,809	\$ 413,653	\$ 8,729,257	\$11,160,961	\$ 5,951,653	\$4,952,053	\$ 6,625,517	\$ 98,100	\$ 57,475,520

NOTE: *PERA, MSRS, Highway Patrol, Public and State Teachers Association are on a fiscal year basis. Year Reported - June 30, 1972. Teachers (Cities of the first class), Firemen's and Police Relief Association, Minneapolis Municipal Employees, and St. Paul Health Relief Association are on a calendar year basis. Year Reported - December 31, 1971.

(1) Minnesota State Retirement System changed from calendar year to fiscal year end of June 30, beginning June 30, 1971.

(2) This figure includes corrections made on 1972 report of \$216,657 income, \$18,242 deducted from income and \$2700 unearned income.

(3) Six Firemen's Relief Associations did not report and/or were disqualified for State Aid. They were Dundee, Lonsdale, McDevitt, Russell, Swansville and Zimmerman.

TABLE 49
MINNESOTA STATE ARMORY BUILDING COMMISSION
RECEIPTS AND DISBURSEMENTS AND INDEBTEDNESS
Year Ending June 30, 1972

LOCATION	REVENUE RECEIPTS			BORROWING	TOTAL RECEIPTS	PUBLIC SAFETY			INTEREST PAYMENTS	TOTAL EXPENDITURES	DEBT RETIREMENT	TOTAL DISBURSEMENTS	OUTSTANDING INDEBTEDNESS JUNE 30, 1972
	Grants and Aids	Service Charges	Other			Adminis-tration Expense	Operating Expense	Capital Outlay					
Thief River Falls.....	4,650	5,121	.....	.....	9,771	50	360	.....	381	791	5,000	5,791	12,000
Pipestone.....	4,835	1,259	892	.....	6,997	50	2,743	.....	473	3,266	4,000	7,266	16,000
Litchfield.....	4,673	1,192	315	.....	6,180	50	3,988	.....	446	4,484	4,000	8,484	15,000
Detroit Lake.....	4,887	627	111	.....	5,625	53	1,999	.....	358	2,420	4,000	6,420	12,000
Fergus Falls.....	.....	.....	.....	.....	.....	21,414	2,318	.....	.....	23,732	.....	23,732	.....
Grand Rapids.....	5,700	3,810	978	.....	10,488	50	2,242	.....	564	2,856	3,000	5,856	20,000
St. James.....	4,308	610	184	.....	5,102	50	1,021	.....	696	1,767	3,000	4,767	25,000
Hibbing.....	6,352	3,175	1,196	.....	10,723	50	5,263	199	289	6,811	7,000	13,811	7,000
Willmar.....	10,929	1,433	3,896	.....	16,258	50	7,300	.....	788	8,138	4,000	12,138	28,000
Marshall.....	6,220	800	395	.....	7,415	53	3,911	.....	1,114	5,078	3,000	8,078	39,000
Wadena.....	4,278	1,340	.....	.....	5,618	50	993	.....	748	1,791	3,000	4,791	27,000
Eveleth.....	4,525	1,015	.....	.....	5,541	50	771	199	1,288	2,300	3,000	5,300	43,000
Chisholm.....	6,110	1,355	.....	.....	7,465	50	212	.....	399	661	5,000	5,661	12,000
Tracy.....	4,450	290	.....	.....	4,740	52	253	.....	1,855	2,160	1,750	3,910	51,250
West St. Paul.....	6,500	3,039	479	.....	10,058	50	3,295	240	3,169	6,754	1,500	8,254	83,000
Saint Paul.....	47,000	10,688	52,400	.....	110,088	1,922	25,717	1,349	16,500	46,488	30,000	76,488	425,000
Saint Paul (East).....	6,500	2,420	.....	.....	8,920	50	1,268	.....	2,700	4,018	3,000	7,018	69,000
St. Cloud.....	17,386	1,455	6,067	.....	24,908	50	10,713	.....	2,000	12,763	10,000	22,763	45,000
Austin.....	6,500	1,295	.....	.....	7,795	50	330	.....	1,144	1,524	5,000	6,524	28,000
Red Wing.....	10,750	2,010	20,100	.....	32,860	1,001	23	12,765	6,000	19,789	24,000	43,789	76,000
Winona.....	11,750	568	23,725	.....	36,043	.....	2,751	2,157	4,565	9,473	28,000	37,473	66,000
Morris.....	4,250	1,311	.....	.....	5,561	962	379	7,070	1,986	10,397	2,254	12,661	33,853
Crookston.....	12,440	.....	325	178,000	190,766	1,827	734	151,370	2,447	156,378	8,000	164,378	170,000
Fairmont.....	.....	.....	.....	.....	.....	49	.....	3,531	.....	3,580	.....	3,580	.....
TOTAL.....	\$ 194,995	\$ 44,873	\$ 111,664	\$ 178,000	\$ 528,932	\$ 28,043	\$ 80,584	\$ 178,880	\$ 49,912	\$ 337,419	\$ 161,514	\$ 498,933	\$ 1,303,103

TABLE 50
METROPOLITAN AIRPORTS COMMISSION
RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1971

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES.....	\$ 2,096
INTERGOVERNMENTAL REVENUE	
Federal.....	928,583
State.....	524,368
TOTAL INTERGOVERNMENTAL REVENUE.....	\$ 1,452,951
CHARGES FOR SERVICES	
Wold Chamberlain Field.....	\$10,623,907
Holman Field.....	121,693
Flying Cloud Field.....	75,336
Crystal Field.....	44,247
Anoka County Field.....	17,143
Lake Elmo Field.....	22,429
TOTAL CHARGES FOR SERVICES.....	\$10,904,755
MISCELLANEOUS REVENUE	
Interest.....	\$ 1,535,697
All Other.....	2,194,959
TOTAL MISCELLANEOUS REVENUE.....	\$ 3,730,656
TOTAL REVENUE RECEIPTS.....	\$16,090,458
NONREVENUE RECEIPTS	
BORROWING.....	0
TOTAL RECEIPTS.....	\$16,090,458
D I S B U R S E M E N T S	A M O U N T
CURRENT EXPENSE	
OPERATION AND MAINTENANCE	
General Administrative.....	\$ 678,346
Wold Chamberlain Field.....	7,576,459
Holman Field.....	163,677
Flying Cloud Field.....	103,569
Crystal Field.....	73,295
Anoka County Field.....	56,473
Lake Elmo Field.....	20,719
TOTAL OPERATION AND MAINTENANCE.....	\$ 8,672,538
INTEREST.....	4,164,295
TOTAL CURRENT EXPENSE.....	\$12,836,833
CAPITAL OUTLAY	
Wold Chamberlain Field.....	\$10,549,590
Holman Field.....	5,016
Flying Cloud Field.....	.....
Crystal Field.....	.....
Lake Elmo Field.....	.....
TOTAL CAPITAL OUTLAY.....	\$10,554,606
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES	
BONDS PAID.....	\$ 3,040,000
TOTAL DISBURSEMENTS.....	\$26,431,439
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding January 1, 1971.....	\$96,880,000
Issued.....	0
Paid.....	3,040,000
Outstanding December 31, 1971.....	\$93,840,000

TABLE 51
METROPOLITAN SPORTS COMMISSION
RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1971

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
OPERATING REVENUE	
Operation of Stadium.....	\$ 303,740
Parking.....	390,612
Concessions.....	140,546
All Other Unclassified.....	58,131
TOTAL OPERATING REVENUE.....	893,029
INTEREST EARNINGS.....	54,387
TOTAL RECEIPTS.....	\$ 947,416
D I S B U R S E M E N T S	
CURRENT EXPENSE	
General and Administrative.....	\$ 42,442
Operating and Maintenance.....	478,520
Interest.....	184,937
TOTAL CURRENT EXPENSE.....	\$ 705,899
CAPITAL OUTLAY.....	24,156
DEBT REDEMPTION.....	255,000
TOTAL DISBURSEMENTS.....	\$ 985,055
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding January 1, 1971.....	\$6,621,000
Issued.....	.....
Paid.....	255,000
Outstanding December 31, 1971.....	6,366,000

TABLE 52
REGIONAL DEVELOPMENT COMMISSIONS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

R E C E I P T S	ARROWHEAD REGION 3	METROPOLITAN COUNCIL REGION 11	T O T A L
REVENUE RECEIPTS			
PROPERTY TAXES.....	\$	\$1,431,542	\$1,431,542
INTERGOVERNMENTAL REVENUE			
State Aid.....	63,964	243,634	307,598
Federal Aid.....	192,082	362,377	554,459
Local Units.....	.....	189,427	189,427
TOTAL INTERGOVERNMENTAL REVENUE.....	\$256,046	\$ 795,438	\$1,051,484
INTEREST ON INVESTMENTS.....	.....	14,013	14,013
ALL OTHER REVENUE.....	.....	13,172	13,172
TOTAL REVENUE RECEIPTS.....	\$256,046	\$2,254,165	\$2,510,211
D I S B U R S E M E N T S			
CURRENT EXPENSE			
GENERAL GOVERNMENT.....	\$285,429	\$ 919,813	\$1,205,242
CURRENT YEAR PROJECT DISBURSEMENTS.....	.....	1,405,281	1,405,281
INTEREST.....	.....	9,667	9,667
TOTAL CURRENT EXPENSE.....	\$285,429	\$2,334,761	\$2,620,190
CAPITAL OUTLAY.....	350	16,446	16,796
TOTAL DISBURSEMENTS.....	\$285,779	\$2,351,207	\$2,636,986

TABLE 53
AIRPORT COMMISSIONS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

R E C E I P T S	DULUTH	CHISHOLM HIBBING	EVELETH- VIRGINIA	TOTAL
INTERGOVERNMENTAL REVENUE				
STATE.....	\$ 22,216	\$ 6,829	\$	\$ 29,045
FEDERAL.....	.....	.....	.....	.....
MUNICIPAL.....	20,519	19,537	15,000	55,056
TOTAL INTERGOVERNMENTAL REVENUE.....	\$ 42,735	\$ 26,366	\$ 15,000	\$ 84,101
CHARGES FOR SERVICES.....	252,993	16,920	1,384	271,297
ALL OTHER RECEIPTS.....	16,892	540	.....	17,432
TOTAL RECEIPTS.....	\$ 312,620	\$ 43,826	\$ 16,384	\$ 372,830
D I S B U R S E M E N T S				
CURRENT EXPENSE.....	\$ 363,632	\$ 32,117	\$ 11,481	\$ 407,230
CAPITAL OUTLAY.....	58,560	18,980	.....	77,540
TOTAL DISBURSEMENTS.....	\$ 422,192	\$ 51,097	\$ 11,481	\$ 484,770

TABLE 54
PORT AUTHORITIES
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND BONDED INDEBTEDNESS
Year Ended December 31, 1971

R E C E I P T S	DULUTH	SAINT PAUL	TOTAL
REVENUE RECEIPTS			
PROPERTY TAXES.....	\$	\$ 1,279,502	\$ 1,279,502
INTERGOVERNMENTAL REVENUE			
State Grants.....	72,500	.....	72,500
Municipal Grants.....	8,511	.....	8,511
CHARGES FOR SERVICES.....	1,906,290	2,669,386	4,575,676
MISCELLANEOUS REVENUE			
Interest Earnings.....	47,937	184,422	232,359
TOTAL REVENUE RECEIPTS.....	\$2,035,238	\$ 4,133,310	\$ 6,168,548
NONREVENUE RECEIPTS			
BORROWING.....	1,670,000	4,035,000	5,705,000
TOTAL RECEIPTS.....	\$3,705,238	\$ 8,168,310	\$11,873,548
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administrative (1).....	\$ 144,986	\$ 286,667	\$ 431,653
Operating Expense.....	1,547,409	10,690	1,558,099
Interest.....	.....	.....	.....
TOTAL CURRENT EXPENSE.....	\$1,692,395	\$ 297,357	\$ 1,989,752
CAPITAL OUTLAY.....	79,999	2,969,117	3,049,116
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES			
DEBT REDEMPTION			
Bonds.....	.....	941,000	941,000
TOTAL DISBURSEMENTS.....	\$1,772,394	\$ 4,207,474	\$ 5,979,868
SUMMARY OF BONDED DEBT TRANSACTIONS			
Outstanding January 1, 1971.....	\$	\$45,628,000	\$45,628,000
Issued.....	1,670,000	4,035,000	5,705,000
Paid.....	.....	941,000	941,000
Outstanding December 31, 1971.....	\$1,670,000	\$48,722,000	\$50,392,000

(1) Includes loss on disposal of fixed asset \$10,044

TABLE 55
HENNEPIN COUNTY PARK RESERVE DISTRICT
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND BONDED INDEBTEDNESS
Year Ended December 31, 1971

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
PROPERTY TAXES.....	\$ 2,074,185
INTERGOVERNMENTAL REVENUE	
State Shares Taxes.....	33,165
CHARGES FOR SERVICES.....	411,404
MISCELLANEOUS REVENUE	
Interest on Investments.....	207,805
Other.....	17,480
TOTAL REVENUE RECEIPTS.....	\$ 2,744,039
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Operation and Maintenance.....	827,070
Interest.....	471,450
TOTAL CURRENT EXPENSE.....	\$ 1,298,520
CAPITAL OUTLAY.....	1,515,891
DEBT REDEMPTION.....	525,000
TOTAL DISBURSEMENTS.....	\$ 3,339,411
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding January 1, 1971.....	\$11,625,000
Issued.....	.....
Paid.....	525,000
Outstanding December 31, 1971.....	\$11,100,000

TABLE 56
TWIN CITIES AREA METROPOLITAN TRANSIT COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND BONDED INDEBTEDNESS
Year Ended June 30, 1972

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
PROPERTY TAX (1).....	\$ 6,065,957
WHEELAGE TAX.....	98,641
INTERGOVERNMENTAL REVENUE	
Federal.....	6,281,770
Local Units.....	23,163
CHARGES FOR SERVICES.....	14,186,108
MISCELLANEOUS REVENUE	
Interest.....	\$ 228,532
All Other.....	67,268
TOTAL REVENUE RECEIPTS.....	\$26,951,439
NONREVENUE RECEIPTS	
BORROWING (2).....	12,071,940
TOTAL RECEIPTS.....	\$39,023,379
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administrative.....	\$ 3,368,975
Operation and Maintenance.....	14,371,212
Interest.....	274,474
TOTAL CURRENT EXPENSE.....	\$18,014,661
CAPITAL OUTLAY.....	9,195,195
DEBT REDEMPTION.....	12,700,000
TOTAL DISBURSEMENTS.....	39,909,856
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding July 1, 1971.....	\$ 6,000,000
Issued.....	12,100,000
Paid.....	12,700,000
Outstanding June 30, 1972.....	\$ 5,400,000

NOTE: (1) In 1972 the Wheelage Tax was dropped and the Property Tax was substituted. The \$98,641 was from late 1971 Wheelage Tax.
(2) Net of discount \$28,060.

TABLE 57
LIBRARY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1971

LIBRARY LOCATION	ARROWHEAD VIRGINIA	EAST CENTRAL CAMBRIDGE	GREAT RIVER ST. CLOUD	KITCHIGAMI PINE RIVER	LAKE AGASSIZ MOORHEAD	MINNESOTA VALLEY MANKATO	NORTHWEST THIEF RIVER FALLS	WASECA WASECA	TOTAL
R E C E I P T S									
INTERGOVERNMENTAL REVENUE									
State Aid.....	\$ 36,000	\$ 72,000	\$ 45,000	\$ 50,000	\$ 1,009	\$ 4,145	\$ 65,000	\$ 849	\$ 274,003
County Aid.....	108,237	91,521	127,372	52,549	45,977	76,867	49,145	71,292	622,960
Municipal Aid.....	.....	.....	112,500	42,770	73,668	67,500	.....	21,663	318,101
TOTAL INTERGOVERNMENTAL REVENUE	\$ 144,237	\$ 163,521	\$ 284,872	\$ 145,319	\$120,654	\$ 148,512	\$ 114,145	\$ 93,804	\$ 1,215,064
CHARGES FOR SERVICES									
Library Fees.....	\$ 6,658	\$ 659	\$ 6,864	\$ 1,371	\$ 4,670	\$ 6,158	\$	\$ 3,423	\$ 29,803
ALL OTHER - UNCLASSIFIED.....	\$ 105,668	\$ 2,392	\$ 1,891	\$	\$ 29,292	\$ 2,496	\$	\$ 82	\$ 141,821
TOTAL RECEIPTS.....	\$ 256,563	\$ 166,572	\$ 293,627	\$ 146,690	\$154,616	\$ 157,166	\$ 114,145	\$ 97,309	\$ 1,386,688
D I S B U R S E M E N T S									
CURRENT EXPENSE									
Salaries.....	\$ 94,789	\$ 115,532	\$ 225,625	\$ 96,904	\$117,939	\$ 107,746	\$ 62,379	\$ 59,292	\$ 880,206
Operating Expense.....	123,609	26,478	39,921	29,971	14,341	26,716	11,435	18,693	291,364
Books and Materials.....	49,173	28,876	73,353	38,469	22,400	39,387	35,950	21,571	309,179
Other.....	80,194	.....	.....	.....	.....	.....	.....	.....	80,194
TOTAL CURRENT EXPENSE.....	\$ 347,765	\$ 170,886	\$ 338,899	\$ 165,344	\$154,880	\$ 173,849	\$ 109,764	\$ 99,556	\$ 1,560,943
CAPITAL OUTLAY.....	\$ 1,674	\$ 2,384	\$ 1,992	\$ 2,434	\$	\$ 2,342	\$ 2,722	\$	\$ 13,548
TOTAL DISBURSEMENTS.....	\$ 349,439	\$ 173,270	\$ 340,891	\$ 167,778	\$154,880	\$ 176,191	\$ 112,486	\$ 99,556	\$ 1,574,491

TABLE 58
HOUSING AND REDEVELOPMENT AUTHORITIES
URBAN RENEWAL
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Period Covered*

Municipality	R E C E I P T S						TOTAL R E C E I P T S	D I S B U R S E M E N T S			TOTAL D I S B U R S E M E N T S
	Taxes	Federal Grants	Local Grants	Interest	All Other Revenue	Borrowing		Project Expense	Interest	Debt Retirement	
Albert Lea.....	\$	\$	\$	\$. 1,139	\$ 1,415	\$ 1,296,498	\$ 1,299,052	\$ 989,410	\$	\$ 5,700	\$ 995,110
Chisholm.....	4,139	.....	.....	1,655	5,571	.....	11,365	13,243	.....	.....	13,243
Duluth.....	61,830	125,348	.....	1,319	32,712	1,635,000	1,856,209	2,531,188	112,411	546,000	3,189,599
Hibbing.....	.....	.....	19,200	1,876	1,100	.....	22,176	19,706	9,381	.....	29,087
Hopkins.....	.....	.....	.....	.....	.....	104,850	104,850	127,747	20,606	.....	148,353
Le Sueur.....	.....	10,947	1,000	30,413	3,748	359,803	405,911	300,447	49,694	10,947	361,088
Mankato.....	1,618	.....	.....	64,720	.....	4,025,000	4,091,338	2,409,174	9,985	.....	2,419,159
Minneapolis.....	505,800	10,111,140	.....	90,195	1,316,853	6,252,193	18,276,181	10,472,669	1,294,336	7,032,183	19,399,188
Moorhead.....	.....	1,125,381	.....	111,099	148,836	.....	1,385,316	1,484,942	.....	531,200	2,016,142
St. Cloud.....	30,388	.....	.....	4,813	.....	2,085,000	2,120,201	1,264,899	3,125	.....	1,268,024
St. Paul.....	449,307	2,136,786	65,418	19,967	305,036	11,996,021	14,972,535	7,489,362	1,068,003	439,000	8,996,365
South St. Paul.....	23,455	517,431	.....	.....	85,218	65,000	691,104	353,377	132,265	499,000	984,642
Winona.....	16,149	597,551	.....	1,578	3,240	1,207,279	1,825,797	260,724	51,262	1,670,000	1,981,986
TOTAL.....	\$1,092,686	\$14,624,584	\$ 85,618	\$ 328,774	\$1,903,729	\$29,026,644	\$47,062,035	\$27,716,888	\$2,751,068	\$11,334,030	\$41,801,986

NOTE: *Year ended December 31, 1971 except Winona - March 31, 1972.

TABLE 58A
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
Period Covered (1)

MUNICIPALITY	STATEMENT OF INCOME AND EXPENSE						FEDERAL GRANTS	BORROWING BONDS* AND SHORT TERM LOANS	CAPITAL OUTLAY	DEBT SERVICE		
	Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Bonds Paid	Short Term Loans Paid
Aitkin.....	\$ 28,293	\$ 25,363	\$ 2,930	\$	\$ 27,561	\$ (24,631)	\$ 56,954	\$ 9,000	\$ 21,376	\$ 27,561	\$	\$
Alexandria.....	36,851	26,402	10,449	.....	45,857	(35,408)	67,821	1,466,319	1,466,377	45,857	.....	.....
Bagley.....	4,057	4,839	(782)	.....	.....	(782)	.....	.....	.....	.....	.....	.....
Barnesville.....	3,706	2,690	1,016	918	.....	1,934	27,747	421,705	412,164	.....	823	.....
Bemidji.....	40,547	47,385	(6,838)	.....	72,000	(78,838)	86,670	428,101*	.....	72,000	15,000	.....
Benson.....	30,098	30,598	(500)	575	44,895	(44,820)	58,195	.....	109	44,895	15,000	.....
Blue Earth.....	26,468	27,530	(1,062)	.....	60,197	(61,259)	67,134	14,240	4,924	60,197	6,959	.....
Braham.....	11,797	13,990	(2,193)	.....	15,978	(18,171)	26,787	471,902	481,549	15,978	.....	.....
Brainerd.....	81,419	54,320	27,099	.....	72,845	(45,746)	97,174	.....	2,382,348	72,845	.....	27,636
Cambridge.....	5,041	4,031	1,010	196	.....	1,206	35,832	680,425*	620,982	.....	1,309	.....
.....	.....	.....	.....	.....	.....	.....	.....	679,262	.....	.....	.....	.....
Chisholm.....	62,516	58,004	4,512	.....	40,834	(36,322)	107,607	722,030	101,560	40,834	.....	643,836
Cloquet.....	20,003	20,831	(828)	.....	.....	(828)	77,440	1,202,428	1,223,505	.....	.....	.....
Crookston.....	34,883	26,792	8,091	.....	67,325	(59,234)	.....	.....	1,214	67,325	.....	.....
Crosby.....	.....	.....	788	.....	.....	.....	.....	974,347	351,438	.....	.....	.....
Delano.....	3,843	3,055	788	.....	2,503	(1,715)	.....	461,000	452,184	2,503	.....	.....
Duluth.....	563,679	1,121,844	(558,165)	.....	97,871	(656,036)	706,836	3,028,429	2,850,372	97,871	76,000	.....
East Grand Forks.....	20,327	12,855	7,472	75	13,861	(6,314)	55,439	1,068,000	1,120,559	13,861	.....	.....
Ely.....	22,228	18,565	3,663	.....	.....	3,663	27,073	1,345,517	1,345,008	.....	.....	.....
Eveleth.....	14,701	10,781	3,920	.....	11,926	(8,006)	21,053	.....	(2) (1,050)	11,926	.....	8,052
Fairmont.....	.....	.....	.....	.....	.....	.....	.....	1,774,220*	1,719,508	.....	3,412	1,474,016
Fergus Falls.....	25,427	28,038	(2,611)	.....	47,487	(50,098)	57,341	.....	1,647	47,487	10,000	.....
Forest Lake.....	.....	.....	.....	1,453	10,036	(8,583)	.....	668,000	668,018	10,036	1,304	.....
.....	.....	.....	.....	.....	990	6,776	.....	678,047*	.....	.....	889	.....
Glenwood.....	.....	.....	1,306	.....	21,185	(5,786)	.....	462,035*	426,862	6,776	.....	.....
Grand Rapids.....	16,632	15,326	.....	.....	.....	(19,879)	43,616	699,406	762,421	21,185	.....	.....
Henning.....	.....	.....	.....	.....	.....	.....	.....	8,408	322,684	.....	.....	.....
Hibbing.....	107,976	104,985	2,991	.....	.....	2,991	175,757	1,976,394*	1,961,378	.....	6,153	.....
Hopkins.....	64,881	15,174	49,707	483	13,625	36,565	.....	270,000*	217,758	13,625	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	19,685	.....	.....	.....	.....
International Falls.....	39,669	36,400	3,269	226	56,467	(52,972)	63,904	.....	8,443	56,467	10,000	.....
Le Sueur.....	25,874	22,630	3,244	.....	.....	3,244	49,274	.....	246	.....	9,845	.....
Litchfield.....	4,524	5,370	(846)	965	.....	119	58,617	943,915	910,149	.....	1,815	.....
.....	.....	.....	.....	.....	.....	.....	.....	931,000	.....	.....	.....	.....
Little Falls.....	10,110	10,406	(296)	.....	44,948	(45,244)	73,653	5,038	53,619	44,948	.....	.....
Luverne.....	22,506	22,582	(76)	.....	.....	(76)	60,679	1,031,899	23,021	.....	.....	1,079,142
Madison.....	17,916	19,800	(1,884)	.....	.....	(39,067)	41,459	.....	3,385	.....	4,272	.....
Mankato.....	.....	2,777	(2,777)	10,248	3,239	4,232	.....	2,329,695	2,162,174	3,239	.....	.....
Marshall.....	29,265	33,112	(3,847)	.....	.....	(3,847)	.....	1,572,313*	1,535,972	.....	12,350	21,900

TABLE 58A (Continued)
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
Period Covered (1)

MUNICIPALITY	STATEMENT OF INCOME AND EXPENSE						FEDERAL GRANTS	BORROWING BONDS* AND SHORT TERM LOANS	CAPITAL OUTLAY	DEBT SERVICE		
	Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Bonds Paid	Short Term Loans Paid
Minneapolis.....	\$2,292,162	\$2,749,117	\$ (456,955)	\$ 8,520	\$2,292,065	\$(2,740,500)	\$ 1,648,409	\$ 7,927,375 3,091,935*	\$12,268,189	\$2,292,065	\$ 662,605	\$
Montivideo.....	14,481	29,570	(15,089)	.....	.....	(15,089)	15,185	1,258,000	1,263,895	.....	.....	.....
Montgomery.....	8,635	7,900	735	.....	.....	18,358	(17,623)	30,250	608,612	18,358	.....	4,557
Moorhead.....	87,614	58,445	29,169	31	115,416	(86,216)	132,686	.....	1,816	115,416	25,000	.....
Morris.....	25,505	28,286	(2,781)	.....	21,095	(23,876)	43,774	3,035	4,495	21,095	.....	15,341
Mound.....	.....	.....	.....	1,680	7,438	(5,758)	.....	783,873*	753,949	7,438	1,507	.....
Mountain Lake.....	.....	.....	.....	.....	.....	.....	42,991	663,282*	657,720	.....	1,276	.....
North Mankato.....	36,164	34,605	1,559	.....	64,406	(62,847)	73,630	.....	441	64,406	10,000	.....
Ortonville.....	16,061	13,996	2,065	.....	33,706	(31,641)	75,350	10,833	.....	33,706	.....	.....
Park Rapids.....	16,210	15,070	1,140	.....	27,600	(26,460)	45,207	1,184,273*	7,808	27,600	.....	3,720
Perham.....	13,730	15,291	(1,561)	.....	34,270	(35,831)	38,220	.....	42	34,270	3,962	.....
Pine City.....	1,095	1,128	(33)	.....	.....	( 33)	27,111	12,893	7,070	.....	.....	.....
Pipestone.....	.....	.....	.....	.....	.....	.....	.....	1,239,539*	1,230,763	.....	2,384	21,829
Princeton.....	12,990	14,207	(1,217)	6,684	19,669	(14,202)	42,038	652,739*	633,806	19,669	6,549	.....
Red Lake Falls.....	8,633	8,759	(126)	.....	3,236	(3,362)	15,816	9,454	14,525	3,236	.....	13,405
Redwood Falls.....	25,493	24,214	1,279	.....	54,250	(52,971)	60,487	.....	198	54,250	12,110	.....
St. Cloud.....	152,372	317,661	(165,289)	.....	.....	(165,289)	211,116	571,510	1,005,252	.....	.....	.....
St. James.....	28,657	27,241	1,416	.....	.....	64,369	(52,953)	71,787	1,080,000*	1,079,079	64,369	14,626
St. Paul.....	1,904,641	2,699,704	(795,063)	252,040	1,453,817	(1,996,840)	9,848,092	15,970,000*	3,919,675	1,453,817	773,000	10,372,697
St. Peter.....	27,739	20,990	6,749	.....	40,374	(33,625)	48,014	.....	38,923	40,374	.....	27,062
Sauk Centre.....	17,102	19,130	(2,028)	216	19,771	(21,583)	.....	.....	(2) (38,332)	19,771	4,170	.....
Sleepy Eye.....	10,662	12,575	(1,913)	.....	.....	(1,913)	45,760	706,018*	237,504	.....	1,358	680,000
South St. Paul.....	56,418	57,765	(1,347)	.....	59,129	(60,476)	115,822	41,120	44,327	59,129	.....	12,106
Staples.....	.....	.....	.....	2,011	13,493	(11,482)	58,368	924,000	917,731	13,493	1,804	.....
Thief River Falls.....	21,052	43,014	(21,962)	.....	34,340	(56,302)	44,311	1,235,000*	1,252,080	34,340	15,000	.....
Tracy.....	26,585	26,946	(361)	.....	25,871	(26,232)	42,852	3,083	104,466	25,871	.....	7,000
Two Harbors.....	25,637	25,685	(48)	.....	56,932	(56,980)	63,478	.....	3,038	56,932	6,580	.....
Virginia.....	93,974	69,679	24,295	447	70,685	(45,943)	158,345	.....	305,459	70,685	40,000	36,261
Waconia.....	.....	.....	.....	.....	.....	.....	.....	12,000	549,463	.....	5,415	.....
Wadena.....	25,221	29,706	(4,485)	.....	44,176	(48,661)	54,612	539,662*	1,956	44,176	10,000	31,815
Walker.....	14,530	12,222	2,308	.....	30,081	(27,773)	32,509	505,000*	500,848	30,081	6,839	.....
Warroad.....	9,104	6,869	2,235	.....	10,799	(8,564)	17,480	310,962	313,980	10,799	.....	.....
Willmar.....	40,477	41,002	(525)	19,802	93,258	(73,981)	124,215	1,907,000	1,910,023	93,258	32,337	1,907,000
Windom.....	.....	.....	.....	.....	.....	.....	.....	1,933,759	791,749	.....	.....	.....
Winona.....	212,574	183,139	29,435	.....	155,125	(125,690)	228,542	938,000	.....	155,125	53,642	14,889
Worthington.....	42,950	40,260	2,690	.....	46,298	(43,608)	76,187	1,448,612	1,529,507	46,298	.....	.....
TOTAL.....	\$6,643,705	\$8,460,651	\$(1,816,946)	\$ 307,560	\$5,724,606	\$(7,233,992)	\$15,676,706	\$74,745,852	\$55,511,961	\$5,724,606	\$1,865,295	\$16,402,264

NOTE: (1) Fiscal years ended between September 30, 1971 to June 30, 1972.
(2) A minus figure is an adjustment to prior year capital account.

TABLE 58B
HOUSING AND REDEVELOPMENT AUTHORITIES
BONDED INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding *
Barnesville.....	\$	\$ 428,101	\$ 823	\$ 427,278
Bemidji.....	1,440,000	.....	15,000	1,425,000
Benson.....	1,030,000	.....	15,000	1,015,000
Blue Earth.....	1,003,281	.....	6,959	996,322
Cambridge.....	.....	680,425	1,309	679,116
Crookston.....	1,129,732	.....	.....	1,129,732
Duluth.....	3,015,000	.....	76,000	2,939,000
Fairmont.....	.....	1,774,220	3,412	1,770,808
Fergus Falls.....	945,000	.....	10,000	935,000
Forest Lake.....	.....	678,047	1,304	676,743
Glenwood.....	.....	462,035	889	461,146
Hibbing.....	709,000	1,976,394	6,153	2,679,241
Hopkins.....	.....	270,000	.....	270,000
International Falls.....	1,010,000	.....	10,000	1,000,000
Le Sueur.....	739,824	.....	9,845	729,979
Litchfield.....	.....	943,915	1,815	942,100
Madison.....	615,876	.....	4,272	611,604
Marshall.....	.....	1,572,313	12,350	1,559,963
Minneapolis.....	43,678,709	3,091,935	662,605	46,108,039
Moorhead.....	2,380,000	.....	25,000	2,355,000
Mound.....	.....	783,873	1,507	782,366
Mountain Lake.....	.....	663,282	1,276	662,006
North Mankato.....	1,145,000	.....	10,000	1,135,000
Ortonville.....	.....	1,184,273	.....	1,184,273
Perham.....	571,175	.....	3,962	567,213
Pipestone.....	.....	1,239,539	2,384	1,237,155
Princeton.....	.....	652,739	6,549	646,190
Redwood Falls.....	910,000	.....	12,110	897,890
St. James.....	.....	1,080,000	14,626	1,065,374
St. Paul.....	23,245,000	15,970,000	773,000	38,442,000
Sauk Centre.....	649,846	.....	4,170	645,676
Sleepy Eye.....	.....	706,018	1,358	704,660
Staples.....	.....	938,003	1,804	936,199
Thief River Falls.....	.....	1,235,000	15,000	1,220,000
Two Harbors.....	948,647	.....	6,580	942,067
Virginia.....	1,360,000	.....	40,000	1,320,000
Waconia.....	.....	539,662	5,415	534,247
Wadena.....	870,000	.....	10,000	860,000
Walker.....	.....	505,000	6,839	498,161
Willmar.....	.....	1,933,759	32,337	1,901,422
Winona.....	3,138,828	.....	53,642	3,085,186
TOTAL.....	\$90,534,918	\$39,308,533	\$1,865,295	\$127,978,156

* Date corresponds to fiscal year on Public Housing Operations Table.

TABLE 59
SANITARY SEWER DISTRICTS
RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered (1)

R E C E I P T S	
REVENUE RECEIPTS	AMOUNT
TAXES.....	\$
INTERGOVERNMENTAL REVENUE	
Federal grants.....	21,752,181
Local grants.....	.....
CHARGES FOR SERVICES (1).....	14,939,581
INTEREST.....	3,870,382
OTHER REVENUE.....	8,059
TOTAL REVENUE RECEIPTS.....	\$ 40,570,203
BORROWING.....	13,801,976
SALE OF INVESTMENT.....	97,135,177
TOTAL RECEIPTS.....	\$151,507,356
D I S B U R S E M E N T S	
CURRENT EXPENSE	
ADMINISTRATION.....	\$ 427,987
OPERATION AND MAINTENANCE.....	7,139,946
INTEREST.....	6,463,884
TOTAL CURRENT EXPENSE.....	\$ 14,031,817
INVESTMENT PURCHASE.....	84,149,712
CAPITAL OUTLAY.....	38,709,183
DEBT REDEMPTION.....	1,274,000
TOTAL DISBURSEMENTS.....	\$138,164,712
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding January 1, 1971 (2).....	\$115,725,000
Issued.....	14,000,000
Paid.....	1,274,000
Outstanding December 31, 1971.....	\$128,451,000

NOTE: (1) Net of \$21,728,333 billed charges less credits given for acquisition of property \$4,406,133 and credit given for Local Government payment of debt \$2,382,619.
(2) Net of \$116,049,000 less \$324,000 reclassified to cities, \$297,000 to Minneapolis, \$25,000 to Village of Minnetonka and \$2,000 to Eagle Creek.

EXPLANATION OF CLASSIFICATIONS USED

The data reported by the governmental units included receipts of all types and disbursements for all purposes. As the intent of this report is to provide information relating to the finances of the State and its local governmental units in comparable form, a uniform classification of receipts and disbursements was developed.

Receipts were first classified as to revenue and nonrevenue, and disbursements were classified as to expenditures, and disbursements not chargeable as expenditures. Nonrevenue receipts, and disbursements which are not chargeable as expenditures, neither add to nor detract from the net assets of the government. Examples of nonrevenue receipts are (1) borrowing, (2) sale of investments, (3) refunds, and (4) interfund transfers. Examples of disbursements not chargeable as expenditures are (1) debt redemption, (2) trust and agency payments, (3) purchase of investments, (4) refunds paid out, and (5) inter-fund transfers.

Revenue receipts are classified as to source, expenditures by activities. The classification used closely follows the standard classification developed by the National Committee on Governmental Accounting. A uniform classification of revenue by source permits accurate comparisons between governmental units, and the analysis of financing methods. A uniform classification of expenditures by activities reveals operating costs, and enables an accurate comparison between governmental units, as similar activities are common to most units.

In most communities the following activities are regarded as self-supporting public service enterprises:

1. Water utility
2. Electric utility
3. Heat utility
4. Gas utility
5. Liquor store
6. Hospital
7. Nursing homes

Because of the basic differences between the characteristics of governmental funds, and funds for the operation of these enterprises, the receipts and disbursements of the governmental and public service enterprise funds are shown separately.

The classification used herein is detailed below.

GOVERNMENTAL REVENUE RECEIPTS

1. **General Property Taxes** - Includes all receipts from the direct ad valorem tax on real and personal property. Includes penalties and interest on delinquent taxes. Includes power and light tax, mortgage registry tax, and bank excise tax in the case of cities, villages, towns, and school districts.

2. Other Taxes

- a. Mortgage Registry tax - apportioned 1/6 to the State; 1/6 to the county; 1/3 to the city, village or town; 1/3 to the school district.
- b. Inheritance, estate and gift taxes to the State. Twenty per cent of inheritance and estate taxes apportioned to the county in which the decedent resided.
- c. Motor Vehicle gasoline tax - to the State - apportioned after refunds and collection costs, 62% to state trunk highways, 29% to counties for state-aid highways and 9% to municipalities over 5,000 population for state-aid streets.
- d. Aviation fuel tax - transferred to the State Airports Fund.
- e. Income tax - to the State.
- f. Motor vehicle tax - to State - apportioned the same as Motor Vehicle gasoline tax.
- g. Gross earnings tax - to the State.
- h. Liquor tax - to the State, which apportions 30 per cent to local units.
- i. Iron ore occupational tax - to the State.
- j. Iron ore royalty tax - to the State.
- k. Insurance premiums tax - to the State, which apportions to municipalities maintaining fire departments.
- l. Bushel tax - to county.
- m. Vessel tonnage tax - to the State, (20%), and county, (80%).
- n. Air carriers' flight property tax - to the State.
- o. Aircraft license tax - to the State.
- p. Cigarette tax - to the State, which apportions 18% to local units.
- q. Tobacco products tax - to the State.
- r. Mobile homes tax - 10% to State, 10% to County, 30% to municipality, 50% to School District.
- s. Oleomargarine tax - to the State.
- t. Bank excise - to the State - transmitted to counties for distribution.
- u. Documents tax - to the State.

- v. Taconite tax and taconite railroad tax - 6% to State, 22% to counties, 22% to city, village, or town, 50% to school district.
- w. Sales tax - to the State.

- 3. **Special Assessments** - Includes receipts from benefited property owners for street, sidewalk, ditch, sewer, and other construction or improvement costs.
- 4. **Licenses and Permits** - Includes receipts from licenses and permits for street use, from businesses and occupations, non-business licenses, and permits for building, plumbing, etc.
- 5. **Fines, Forfeits, and Penalties** - Includes receipts exacted as penalties for law violation, penalties for non-observance of contracts, forfeited deposits, etc.
- 6. **Intergovernmental Revenue** - Includes grants and shared taxes from other governmental units.
- 7. **Department Service Charges** - Includes charges, fees, rentals, and minor sales of the various departments such as, police, fire, parks, etc.
- 8. **Miscellaneous Revenue** - Includes receipts from sale of property, interest on investments or deposits, rental of nondepartmental property and donations.
- 9. **Contributions from Public Service Enterprise Funds** - Permanent transfers or contributions from public service enterprises to governmental funds, such as payments in lieu of taxes, or flat sum contributions.

GOVERNMENTAL NONREVENUE RECEIPTS

- 1. **Borrowing** - Includes receipts from sale of bonds, certificates of indebtedness, tax anticipation certificates, except public service enterprise borrowing.
- 2. **Agency Receipts** - Includes all moneys collected for other civil divisions.
- 3. **Trust Receipts** - Includes all moneys received which are to be held in trust for the benefit of the public or of individuals, the principal of which adds nothing to the assets of the government.
- 4. **Sale of Investments** - Includes sale of securities or other property held as investments.
- 5. **Other Nonrevenue Receipts** - Includes refunds, reimbursements, receipts in error, and revolving and working capital funds.

DISBURSEMENTS

Disbursements of the various units include current expense (the annual recurring cost of

maintaining governmental functions including interest); capital outlay (expenditures for permanent improvements and equipment); debt redemption; trust fund payments; agency payments; purchase of investments.

Refunds and reimbursements have been deducted from receipts of a similar nature and off-set. Disbursements are classified under two board headings.

- 1. Expenditures
- 2. Disbursements not Chargeable as Expenditures

GOVERNMENTAL EXPENDITURES

Current Expenses

- 1. **General Government** - Includes all payments for the current expenses of general governmental officers, executive, legislative and judicial; boards and commissions; elections; general government buildings; and all general administrative expense payments.
- 2. **Public Safety** - Includes payments on account of the current expense of police and fire departments; protective inspection; National Guard and armory expense; protection to animals; coroner's expense; morgues; civil defense; flood control and correction.
- 3. **Conservation of Natural Resources** - Includes payments on account of county agents; county fairs; lake and stream improvements; ditches; contributions to agricultural societies; protection and propagation of game and fish; State Forests.
- 4. **Highways** - Includes maintenance and operation payments for roads, streets, bridges, alleys, sidewalks. Includes payments for lighting, snow removal and traffic control.
- 5. **Sanitation and Waste Removal** - Includes all expense payments for sanitary sewers; storm sewers; sewage disposal plants; garbage and refuse collection and disposal; weed cutting; public rest rooms; street cleaning and dust prevention.
- 6. **Conservation of Health** - Includes payments for current expense of health departments; health inspection; vital statistics; control of communicable diseases; child health service.
- 7. **Hospitals** - Includes payments for operation of State hospitals. County and municipal hospitals are considered public service enterprises in this report.
- 8. **Welfare** - Includes all payments for the support or assistance of the poor, the aged, the blind, dependent children; contributions to charitable organizations; veteran's aid; administration costs of the various programs.

9. **Education** - Includes payments for current expenses of all institutions of learning; books; school libraries; supplies furnished to pupils; school administration; transportation of pupils.
10. **Libraries** - Includes payments for current expenses of all libraries intended for the use of the public; and all payments to other units for library services.
11. **Recreation** - Includes the payments for operation and maintenance of recreational activities, buildings and supervision; parks, musical entertainments; celebrations.
12. **Miscellaneous** - Includes contributions to employees pension funds; insurance premiums not unallocated to a specific function; operation and maintenance of port authorities, public markets, municipal airports, housing and redevelopment authorities, and other unallocable current expense.
13. **Contributions to Public Service Enterprise Funds** - Includes permanent transfer made to these funds except payments for services.
14. **Interest** - Includes payment of interest on all classes of public debt, with the exception of interest on debt of municipally owned public service enterprises.

Capital Outlay

Includes all payments for construction and improvements of governmental property, exclusive of property belonging to a government owned public service enterprise. Includes purchase of real property and major equipment. In general, payments which create or enhance the value of governmental tangible assets are capital outlay.

GOVERNMENTAL DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES

Debt Redemption - Includes principal payments on all classes of public debt, such as bonds, certificates, except public service enterprise debt.

Agency Payments - Includes all payments to other civil divisions of money which has been collected on behalf of other civil divisions, for example: collections of taxes by the county for other units.

Trust Payments - Includes payments on account of private trust funds, i.e., funds which are in the custody of the government, but which add nothing to its assets.

Purchase of Investments - Includes payments for the purchase of investments, except purchases of investments by public service enterprise funds.

Other Disbursements - Includes refunds, rebates, revolving and working capital funds.

REVENUE AND EXPENDITURE ADJUSTMENTS

In the tables showing net revenues (Tables 4 and 6), the grants and aids received from the State by the counties, cities, villages, towns, school districts, and other agencies are eliminated in a column provided for that purpose. Grants and aids received from the counties by the cities, villages, towns, and other agencies are adjusted in the same manner. Elimination of grants from other units, e.g., the City of Saint Paul's contribution to the Ramsey County Welfare Board, is made in the same way. The amount of inter-governmental departmental service charges, i.e., reimbursement by one unit of government for services performed by another unit, were totaled for each type of governmental subdivision and the adjustment to eliminate duplication was made in the elimination column. Thus the inter-governmental transactions, insofar as they affect the revenue picture, have been eliminated and the net totals presented in the aforementioned tables represent the net revenues received by all levels of government reporting for the years covered by this report.

To arrive at the total net expenditures, shown in Table 5, for each governmental function (public safety, highways, etc.), each functional category, for each type of unit, was adjusted downward by the amounts paid to other governmental subdivisions, whether the payments were in the form of grants and aids or for services rendered. Through the use of this method of adjustment it is possible to show the total net expenditures on an over-all basis and indicate, as well, the gross expenditures for each class of government.

PUBLIC SERVICE ENTERPRISES

Tables are included in this report where operating revenue and expenses, and nonoperating revenue and expenses are shown for the purpose of arriving at the net income for each type of public service enterprise. In addition, columns are provided in these tables to show (1) net contributions to or from governmental funds, (2) borrowing, (3) capital outlay, (4) debt service (bonds and interest paid).

The classifications used for the public service enterprises closely follow those used by the Federal Bureau of the Census and, in general, include the types of revenue and expenses that are used in similar enterprises in private industry.