

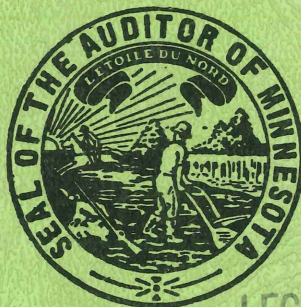
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**REPORT OF THE
STATE AUDITOR of MINNESOTA**

on the
REVENUES, EXPENDITURES, AND DEBT OF THE LOCAL GOVERNMENTS
in
MINNESOTA

FOR THE FISCAL YEARS ENDED
DURING THE PERIOD
JULY 1, 1977 to JUNE 30, 1978



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ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

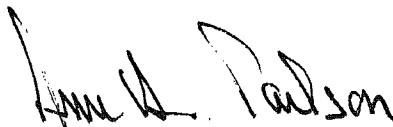
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P R E F A C E

Presented in this annual report of the State Auditor are the revenues, expenditures, indebtedness, taxable valuations, and the levies of the local governments in Minnesota for the fiscal years ended during the period July 1, 1977 to June 30, 1978. These data have been collected and are published and distributed pursuant to Minnesota Statutes § 3.976 and 3.977.

Legislators, local governing bodies and interested citizens have available, through this report, over-all information of local government financial transactions.

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


Arne H. Carlson
State Auditor

May, 1979

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INTRODUCTION

SCOPE

This report presents the financial affairs of the local units of government which operated during the calendar year, 1977 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.

The sources of the data incorporated in this report include statements of cities and other units of local government which are audited, and are on a modified accrual basis. Others are not audited, and are prepared on a cash receipts and cash disbursements basis.

GOVERNMENTAL AGENCY	NUMBER OF UNITS	YEAR ENDED	SOURCE OF DATA
The Counties	87	December 31, 1977	State Auditor's audit reports and county financial statements.
The Cities	855	Various dates from December 31, 1977 to June 30, 1978	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	1793	March 1, 1978	Township financial reporting forms; taxable valuations and tax levies from Dept. of Revenue records; indebtedness from county auditors' reports of indebtedness.
The School Districts	443	June 30, 1978	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, 1978	University annual report.
State Armory Building Commission	1	June 30, 1978	Financial statement.
Retirement and Relief Associations	639	December 31, 1977 and June 30, 1978	Financial statements.
State Fair	1	November 30, 1977	Legislative Auditor's audit report.
County Fairs	96	Various Dates in October and November 1977	Department of Agriculture reports.
Soil Conservation Districts	92	June 30, 1978	Department of Natural Resources annual reports.
Watershed Districts	35	October 31, 1977 to January 31, 1978	Public accountant's audit reports and financial statements.
Rural Water Systems	2	December 31, 1977	Public accountant's audit reports.
Drainage and Conservancy Districts	3	December 31, 1977 and June 30, 1978	State Auditor's reporting forms.
Sanitary Districts	5	December 31, 1977	Public accountant's audit reports.
Library Districts	13	December 31, 1977	State Department of Education reports.
Hospital Districts	18	August 31, 1977 to June 30, 1978	Public accountant's audit reports.
Mental Health Centers	25	June 30, 1978	Department of Welfare reporting forms.
Duluth Arena-Auditorium Administrative Board	1	June 30, 1978	State Auditor's audit report.
Transit Systems	2	December 31, 1977	State Auditor's audit report.
Airport Commissions	4	December 31, 1977	Financial statements.
Port Authorities	3	December 31, 1977 and March 31, 1978	State Auditor's audit report and public accountant's audit report.
Regional Development Commissions	13	December 31, 1977 and June 30, 1978	State Auditor's audit reports and public accountant's audit reports.
Metropolitan Airports Commission	1	December 31, 1977	Public accountant's audit report.
Twin Cities Area Metropolitan Transit Commission	1	June 30, 1978	Financial statement.
Metropolitan Waste Control Commission	1	December 31, 1977	State Auditor's audit report.
Conservation Districts	2	December 31, 1977	Financial statements.
Metropolitan Mosquito Control District	1	February 28, 1978	State Auditor's audit report.
Metropolitan Sports Area Commission	1	December 31, 1977	Public accountant's audit report.
Hennepin County Park Reserve District	1	December 31, 1977	Public accountant's audit report.
Hibbing-Stuntz Joint Recreation and Park Board and Ely Recreation Board	2	December 31, 1977	Financial statement.
Spirit Mountain Recreation Area Authority	1	September 30, 1977	State Auditor's audit report.
Housing and Redevelopment Authorities — Public Housing	98	September 30, 1977 to June 30, 1978	Public accountant's audit reports and financial statements; HUD reporting forms.
Housing and Redevelopment Authorities — Urban Renewal	45	September 30, 1977 to June 30, 1978	Public accountant's audit reports and financial statements; or State Auditor's reporting forms.
Total Units	4286		

GENERAL SUMMARY

ALL LOCAL GOVERNMENTAL UNITS

The financial data for all local governmental units in Minnesota covered in this report have been summarized in Tables 1 through 7 to show the governmental fund revenues, expenditures, and indebtedness. Operations of enterprise funds such as hospitals, nursing homes, water, and electric utilities are not included in Tables 1 through 5. Separate reports have been issued for cities and towns, from which summaries have been prepared for this publication.

REVENUES AND EXPENDITURES

Tables 1 and 2 present revenues and expenditures of the counties, cities, towns, school districts, and other agencies, and totals for each type of revenue and expenditure. Tables 3 and 4 present the same information in a two year comparative schedule, with current expense and capital outlay expenditure items shown separately. Revenues are classified by source and expenditures by function or major activity.

INDEBTEDNESS

In the years prior to 1971, the tables showing indebtedness were classified by purpose of issue. Since a classification of indebtedness by type of bonds, based upon security pledged is of greater interest and importance, years starting with 1971 are reported by type of indebtedness. The five types of indebtedness reported in Tables 6 and 7 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.

Table 7, which shows outstanding indebtedness for 10 years, was reclassified by type of bonded debt. The "all other" category could not be restated for cities and villages, and therefore, the years 1971 through 1977 should not be compared to prior years in this category.

THE COUNTIES

OPERATIONS

In addition to their governmental functions, counties serve as agents for other governmental units in the collection and distribution of taxes and grants. These 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 90.5% of total revenue in 1977. Over the past four years the percentage of revenue from taxes has increased from 27.8% to 32.5% in 1977. Intergovernmental revenue has declined from 64.9% in 1973 to 58.0% in 1977. During this five year period, the amount of tax collected increased from \$223.6 million to \$317.3 million, and intergovernmental revenue increased from \$523.0 million to \$566.4 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1977 totaled \$950.4 million which represents an increase of \$159.0 million or 20.1% in the past five years. Most of the increase came from highway expenditures which rose \$45.2 million, general government which rose \$40.4 million, and public safety was up \$48.3 million, while welfare continued to decline by \$47.9 million during this period.

The decline in welfare expenditures over the past five years is attributable to direct payment by the State Department of Public Welfare of certain medical assistance expenses since 1974. However, current welfare expenditures increased in 1977 over 1976 by \$44.7 million, or 13.2%.

Welfare is still the largest county function accounting for 40.5% of the total expenditures in 1977. Current expense for each type of welfare in 1976 and 1977 is presented in the following table.

Type of Welfare	1977	1976	Increase
General Relief	\$ 62,550,090	\$ 55,101,457	\$ 7,448,633
Aid to families with dependent children	155,976,773	147,870,724	8,106,049
Medical Assistance	24,934,406	19,364,704	5,569,702
Social Services Administration and all other costs	52,522,681	43,161,361	9,361,320
	88,306,913	74,040,815	14,266,098
TOTAL	\$384,290,863	\$339,539,061	\$44,751,802

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals and nursing homes are presented in Tables 15 and 16.

The 18 county hospitals had operating revenues of \$114.3 million and operating expense of \$122.0 million, resulting in a net operating loss of \$7.7 million. Most of this loss is attributable to Hennepin County and Saint Paul-Ramsey medical centers which are supported in part by tax levies.

Rest homes and nursing homes had operating revenue of \$20.7 million and operating expense of \$20.9 million resulting in a net operating loss of \$0.2 million. The loss is attributable to the operating loss of \$353 thousand at Nopeming in St. Louis County and \$178 thousand in Ramsey County.

INDEBTEDNESS

In 1977, counties issued bonds totaling \$33.9 million and retired bonds totaling \$36.0 million, leaving \$161.2 million outstanding at December 31, 1977.

CITIES

GOVERNMENTAL OPERATIONS

A separate report on the revenue, expenditures, and debt of cities is published by this office. Summaries from that report are included here. Governmental operations are presented in a summary by population groups, and in total for each of the latest five years.

REVENUE

Revenue receipts totaled \$991.4 million in the year 1977. This is \$115.8 million or 13.2% higher than in 1976, and \$380.2 million or 62.2% higher than in 1973.

During this five year period, taxes have increased \$86.0 million or 49.0%, but the percentage of revenue from this source has decreased from 28.8% to 26.4%. This resulted largely from the increase in intergovernmental revenue, mainly state shared taxes and aids which rose \$196.6 million or 89.7% and accounted for 41.9% of the total revenue in 1977, compared with 35.9% in 1973. Intergovernmental revenue includes Federal Revenue Sharing, which started in December, 1972, and all other State and Federal grants. Revenue from special assessments increased \$38.2 million, but the percentage of Revenue from this source is down from 12.8% to 11.7%. Revenue from all other sources increased slightly during this period.

EXPENDITURES

Expenditures by all cities for governmental functions in 1977 totaled \$989.7 million. This was \$80.8 million or 8.9% higher than in 1976 and \$328.3 million or 49.6% higher than in 1973.

Expenditures for public safety totaled \$199.9 million which was \$16.9 million higher than in 1976, and \$72.8 million above 1973. Expenditures for highways totaled \$164.7 million, down \$5.5 million over the preceding year and up \$33.4 million over 1973. Sanitation totaled \$148.0 million which was \$17.2 million over the total in 1976.

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.

OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate several types of public service enterprises. Seven are presented on separate tables and others are combined in one table, "Other service enterprises." Electric utilities which

operate generation and distribution systems are presented separately from those operating distribution systems only. When possible, the financial operations are presented on the accrual basis rather than the cash basis.

Operating revenue and expenses were both higher for all types of enterprises, except heat utilities, in 1977. The increase in operating expense exceeded the increase in operating revenue for the water and gas utilities, resulting in sharp decreases in operating income. Other service enterprises, which includes five transit systems, all of which reported operating losses.

Municipal liquor store sales were up \$2.7 million, cost of sales were up \$1.9 million, and gross profit was up \$0.8 million. Operating expense rose \$1.4 million, resulting in a decrease of \$0.6 million in operating income. Contributions to governmental funds totaled \$8.7 million compared to \$9.9 million in 1976.

INDEBTEDNESS

The outstanding bonded indebtedness of cities rose \$137.6 million in 1977 reaching a total of \$1.65 billion at the end of that year.

TOWNS

OPERATIONS

A separate report on the revenues, expenditures, and debt of towns is published by this office. That data is presented here in summarized form.

The source of data for towns was the township reporting form submitted to this office, and is the result of a cooperative data collection effort undertaken by the Office of the State Auditor and the Minnesota Department of Transportation and the U.S. Bureau of the Census.

REVENUE

A five year summary of the town revenue and expenditures is presented in Table 21. Grants and aids have become the principal source of revenue for towns, accounting for 56.6% of the total revenue in the current year.

EXPENDITURES

Expenditures of the towns totaled 62.9% for Highways, 15.0% general government, 8.9% public safety, 11.9% miscellaneous, and 1.3% interest for 1977.

INDEBTEDNESS

Relatively few towns have any bonded indebtedness and of these, eight towns account for 86% of the \$10.4 million outstanding at December 31, 1977.

SCHOOL DISTRICTS

OPERATIONS

School districts operate on a June 30 fiscal year, and the year in this report is for the fiscal year ended June 30, 1978.

REVENUE

The total revenue of all school districts in Minnesota exceeds \$1.93 billion for the year ended June 30, 1978. This was an increase over the total in the prior year by \$155.3 million, and was \$619.9 million or 47.0% higher than in 1973. During this five year period taxes have risen \$200.4 million or 46.2% and state aids \$318.4 million or 44.1%.

EXPENDITURES

Total expenditures exceeded \$1.83 billion in the current year, having increased \$107.1 million over the preceeding year. Current expense accounted for 91.8%, and capital outlay 8.2% of total expenditures.

Total current expense per pupil in the graded elementary and secondary schools and area vocational technical institutes in the last five years is presented in the following table.

Year Ended June 30	Enrollment	Current Expense	
		Total Amount	Per Pupil
1974	938,200	\$1,185,692,204	\$1,263.79
1975	929,213	1,333,022,327	1,434.57
1976	905,075	1,452,070,825	1,604.36
1977	889,735	1,584,162,573	1,780.49
1978	863,425	1,680,014,709	1,945.76

The cost per pupil has increased over \$682 during this period. Enrollment has declined by 8.0% since Fiscal Year 1974, while total current costs have increased \$494 million, or 41.7% during the same period.

INDEBTEDNESS

School districts issued bonds totaling \$116.4 million and paid \$132.8 million in 1977 leaving a balance of \$1.205 billion outstanding at the end of that year. School indebtedness was summarized from county auditors reports of outstanding indebtedness, which are prepared on the calendar year basis.

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 performed by other governmental units. They are supported by revenue derived from sources similar to those of other governments and their expenditures cover nearly every type of function, as shown in Table 4.

REVENUE

The Other Agencies had revenues totaling \$1.355 billion in 1977. Over \$737.7 million was from inter-governmental sources and \$320.0 million from charges for services.

EXPENDITURES

Expenditures of the Other Agencies total over \$1.080 billion, of which \$535.5 million were University of Minnesota expenditures, \$123.8 million retirement associations, \$92.7 million were housing authorities and urban renewal, \$77.3 million metro waste control, and \$59.6 million metro transit.

REVENUES, EXPENDITURES, AND DEBT

OF

LOCAL GOVERNMENTAL UNITS

TABLE 1
REVENUE RECEIPTS OF LOCAL GOVERNMENTAL UNITS
For the Calendar Year December 31, 1977
And Fiscal Years Ended Through June 30, 1978

SOURCES OF REVENUE	TOTAL (MEMORANDUM ONLY)	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND REVENUES						
TAXES	\$ 1,261,154,181	\$ 317,299,866	\$ 261,801,979	\$ 16,504,660	\$ 634,221,652	\$ 31,326,024
SPECIAL ASSESSMENTS	124,590,169	6,691,384	116,201,733	1,136,289	....	560,763
LICENSES AND PERMITS	21,485,137	2,502,001	18,607,348	375,788	....	....
INTERGOVERNMENTAL REVENUE						
Federal	564,885,975	85,032,773	146,740,217	5,871,123	106,634,366	220,607,496
State	2,144,368,433	476,603,191	244,902,135	20,599,802	1,040,538,991	361,724,314
County	32,562,218	....	13,620,461	533,838	4,554,437	13,853,482
Other Local Units	174,921,990	4,829,288	10,598,749	213,199	17,762,814	141,517,940
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,916,738,616	\$ 566,465,252	\$ 415,861,562	\$ 27,217,962	\$ 1,169,490,608	\$ 737,703,232
CHARGES FOR SERVICES	503,150,097	38,542,655	104,568,427	1,004,855	39,016,341	320,017,819
FINES AND FORFEITS	15,014,421	7,519,280	7,495,141	....	....	....
MISCELLANEOUS REVENUE						
Interest Earnings	182,240,808	19,139,227	27,149,161	889,636	....	135,062,784
All Other Revenue	263,677,265	19,187,288	17,930,722	939,170	95,034,104	130,585,981
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES ..	21,861,901	....	21,861,901	....	....	....
TOTAL GOVERNMENTAL REVENUE	\$ 5,309,912,595	\$ 977,346,953	\$ 991,477,974	\$ 48,068,360	\$ 1,937,762,705	\$ 1,355,256,603
BORROWING						
GOVERNMENTAL	\$ 503,952,769	\$ 27,689,880	\$ 274,306,160*	\$ 2,875,990*	\$ 136,410,843	\$ 62,669,896*
PUBLIC SERVICE ENTERPRISES	47,889,464	5,851,316	42,038,148	....	....	....
TOTAL BORROWING	\$ 551,842,233	\$ 33,541,196	\$ 316,344,308	\$ 2,875,990	\$ 136,410,843	\$ 62,669,896

NOTE: * Includes short term borrowing.

TABLE 2
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS
For the Calendar Year December 31, 1977
And Fiscal Years Ended Through June 30, 1978

EXPENDITURES BY FUNCTION	TOTAL (MEMORANDUM ONLY)	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND EXPENDITURES (Including Capital Outlay)						
GENERAL GOVERNMENT	\$ 241,556,220	\$ 133,017,855	\$ 82,409,281	\$ 7,027,516	\$	\$ 19,101,568
PUBLIC SAFETY	288,900,099	84,314,022	199,893,776	4,142,793	.....	549,508
HIGHWAYS	382,572,205	188,426,360	164,761,826	29,384,019	.....	.....
SANITATION	234,100,045	3,127,856	148,041,291	1,833,111	.....	81,097,787
HEALTH	80,354,243	40,357,732	17,141,220	.....	.....	22,855,291
HOSPITALS	126,064,149	17,887,980	.....	.....	.....	108,176,169
WELFARE	385,256,528	385,256,528	.....	.....	.....	.....
EDUCATION	2,226,176,234	.....	.....	.....	1,773,299,706	452,876,528
LIBRARIES	39,248,427	13,880,316	20,182,910	.....	.....	5,185,201
RECREATION	126,997,768	15,612,884	99,152,366	.....	.....	12,232,518
CONSERVATION OF NATURAL RESOURCES	31,386,555	15,071,155	.....	.....	.....	16,315,400
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	41,826,941	.....	41,826,941	.....	.....	.....
URBAN REDEVELOPMENT AND HOUSING	134,832,529	.....	55,756,187	.....	.....	79,076,342
UNALLOCATED	389,265,383	48,056,546	94,765,777	3,733,022	.....	242,710,038
INTEREST PAYMENTS	169,346,921	5,463,704	65,839,891	596,212	57,735,190	39,711,924
TOTAL GOVERNMENTAL EXPENDITURES	\$ 4,897,884,247	\$ 950,472,938	\$ 989,771,466	\$46,716,673	\$ 1,831,034,896	\$ 1,079,888,274
DEBT REDEMPTION						
GOVERNMENTAL	\$ 417,990,362	\$ 27,951,198	\$ 157,247,342*	\$ 1,553,624*	\$ 170,928,736	\$ 60,309,462*
PUBLIC SERVICE ENTERPRISES	31,430,562	8,058,500	23,372,062	.....	.....	.....
TOTAL DEBT REDEMPTION	\$ 449,420,924	\$ 36,009,698	\$ 180,619,404	\$ 1,553,624	\$ 170,928,736	\$ 60,309,462

NOTE: * Includes short term.

TABLE 3
REVENUE RECEIPTS OF LOCAL GOVERNMENTAL UNITS
For the Years 1976 and 1977

SOURCES OF REVENUE	COUNTIES		CITIES		TOWNS		SCHOOL DISTRICTS	
	1977	1976	1977	1976	1977	1976	1977	1976
GOVERNMENTAL FUND REVENUES								
TAXES	\$ 317,299,866	\$ 286,871,368	\$ 261,801,979	\$ 226,284,653	\$ 16,504,660	\$ 15,277,241	\$ 634,221,652	\$ 570,815,060
SPECIAL ASSESSMENTS	6,691,384	5,702,492	116,201,733	113,469,670	1,136,289	1,163,352	.....	.....
LICENSES AND PERMITS	2,502,001	1,912,719	18,607,348	14,943,985	375,788	315,684	.....	.....
INTERGOVERNMENTAL REVENUE								
Federal	85,032,773	67,178,585	146,740,217	120,116,255	5,871,123	5,309,465	106,634,366	94,871,747
State	476,603,191	422,706,963	244,902,135	210,723,099	20,599,802	18,319,245	1,040,538,991	987,073,747
County .....	.....	.....	13,620,461	14,368,526	533,838	693,369	4,554,437	2,202,719
Other Local Units	4,829,288	9,271,369	10,598,749	8,342,371	213,199	158,989	17,762,814	16,184,905
TOTAL INTERGOVERNMENTAL REVENUE	\$ 566,465,252	\$ 499,156,917	\$ 415,861,562	\$ 353,550,251	\$ 27,217,962	\$ 24,481,068	\$1,169,490,608	\$1,100,333,118
CHARGES FOR SERVICES	38,542,655	33,104,248	104,568,427	94,922,435	1,004,855	918,592	39,016,341	37,862,290
FINES AND FORFEITS	7,519,280	7,592,727	7,495,141	7,204,317	.....	.....	.....	.....
MISCELLANEOUS REVENUE								
Interest Earnings	19,139,227	16,947,584	27,149,161	26,467,955	889,636	713,767	.....	.....
All Other Revenue	19,187,288	14,329,719	17,930,722	15,954,915	939,170	691,499	95,034,104	73,395,163
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES .....	.....	.....	21,861,901	22,831,191	.....	.....	.....	.....
TOTAL GOVERNMENTAL REVENUE ...	\$ 977,346,953	\$ 865,617,774	\$ 991,477,974	\$ 875,629,372	\$ 48,068,360	\$ 43,561,203	\$1,937,762,705	\$1,782,405,631
BORROWING								
GOVERNMENTAL	\$ 27,689,880	\$ 24,137,638	\$ 274,306,160*	\$ 238,205,605*	\$ 2,875,990*	\$ 582,816*	\$ 136,410,843	\$ 69,427,505
PUBLIC SERVICE ENTERPRISES	5,851,316	567,201	42,038,148	38,312,749	.....	.....	.....	.....
TOTAL BORROWING	\$ 33,541,196	\$ 24,704,839	\$ 316,344,308	\$ 276,518,354	\$ 2,875,990	\$ 582,816	\$ 136,410,843	\$ 69,427,505

NOTE: * Includes short term borrowing.

TABLE 3 (Continued)
REVENUE RECEIPTS OF LOCAL GOVERNMENTAL UNITS
For the Years 1976 and 1977

SOURCES OF REVENUE	OTHER AGENCIES		TOTAL (MEMORANDUM ONLY)			
	1977	1976	1977	% OF TOTAL	1976	% OF TOTAL
GOVERNMENTAL FUND REVENUES						
TAXES	\$ 31,326,024	\$ 27,741,877	\$ 1,261,154,181	23.8	\$ 1,126,990,199	23.0
SPECIAL ASSESSMENTS	560,763	900,737	124,590,169	2.3	121,236,251	2.5
LICENSES AND PERMITS .....	....	....	21,485,137	.4	17,172,388	.3
INTERGOVERNMENTAL REVENUE						
Federal	220,607,496	203,956,383	564,885,975	10.6	491,432,435	10.0
State	361,724,314	358,909,293	2,144,368,433	40.4	1,997,732,347	40.8
County	13,853,482	8,825,375	32,562,218	.6	26,089,989	.5
Other Local Units	141,517,940	133,998,587	174,921,990	3.3	167,956,221	3.5
TOTAL INTERGOVERNMENTAL REVENUE	\$ 737,703,232	\$ 705,689,638	\$ 2,916,738,616	54.9	\$ 2,683,210,992	54.8
CHARGES FOR SERVICES	320,017,819	286,639,738	503,150,097	9.5	453,447,303	9.2
FINES AND FORFEITS .....	....	....	15,014,421	.3	14,797,044	.3
MISCELLANEOUS REVENUE						
Interest Earnings	135,062,784	155,052,839	182,240,808	3.4	199,182,145	4.1
All Other Revenue	130,585,981	155,138,480	263,677,265	5.0	259,509,776	5.3
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES .....	....	....	21,861,901	.4	22,831,191	.5
TOTAL GOVERNMENTAL REVENUE ...	\$ 1,355,256,603	\$ 1,331,163,309	\$ 5,309,912,595	100.0	\$ 4,898,377,289	100.0
BORROWING						
GOVERNMENTAL	\$ 62,669,896*	\$ 107,969,353*	\$ 503,952,769	.....	\$ 440,322,917	.....
PUBLIC SERVICE ENTERPRISES .....	....	....	47,889,464	.....	38,879,950	.....
TOTAL BORROWING	\$ 62,669,896	\$ 107,969,353	\$ 551,842,233	.....	\$ 479,202,867	.....

NOTE: * Includes short term borrowing.

TABLE 4
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS
For the Years 1976 and 1977

EXPENDITURES BY FUNCTION	COUNTIES		CITIES		TOWNS		SCHOOL DISTRICTS	
	1977	1976	1977	1976	1977	1976	1977	1976
GOVERNMENTAL FUND EXPENDITURES								
GENERAL GOVERNMENT								
Current Expense	\$ 118,750,697	\$ 108,362,408	\$ 72,184,818	\$ 59,871,982	\$ 6,660,018	\$ 6,887,714	\$	\$
Capital Outlay	14,267,158	12,449,769	10,224,463	6,124,980	367,498	181,339	.....	.....
Total	133,017,855	120,812,177	82,409,281	65,996,962	7,027,516	7,069,053	.....	.....
PUBLIC SAFETY								
Current Expense	71,042,477	59,414,001	186,111,419	169,376,673	3,656,509	2,930,440	.....	.....
Capital Outlay	13,271,545	10,368,443	13,782,357	13,613,704	486,284	459,546	.....	.....
Total	84,314,022	69,782,444	199,893,776	182,990,377	4,142,793	3,389,986	.....	.....
HIGHWAYS								
Current Expense	161,211,977	82,686,874	76,816,744	72,824,011	22,478,618	19,005,781	.....	.....
Capital Outlay	27,214,383	84,905,450	87,945,082	97,471,463	6,905,401	6,864,893	.....	.....
Total	188,426,360	167,592,324	164,761,826	170,295,474	29,384,019	25,870,674	.....	.....
SANITATION								
Current Expense	2,683,323	2,082,703	75,930,150	67,839,212	401,190	304,753	.....	.....
Capital Outlay	444,533	368,347	72,111,141	62,939,903	1,431,921	930,956	.....	.....
Total	3,127,856	2,451,050	148,041,291	130,779,115	1,833,111	1,235,709	.....	.....
HEALTH								
Current Expense	38,692,668	29,876,978	13,305,174	12,003,500	.....	.....	.....	.....
Capital Outlay	1,665,064	4,214,342	3,836,046	8,926,799	.....	.....	.....	.....
Total	40,357,732	34,091,320	17,141,220	20,930,299	.....	.....	.....	.....
HOSPITALS								
Current Expense	17,120,059	20,110,655	.....	.....	.....	.....	.....	.....
Capital Outlay	767,921	1,261,119	.....	.....	.....	.....	.....	.....
Total	17,887,980	21,371,774	.....	.....	.....	.....	.....	.....
WELFARE								
Current Expense	384,290,863	339,539,061	.....	.....	.....	.....	.....	.....
Capital Outlay	965,665	2,106,797	.....	.....	.....	.....	.....	.....
Total	385,256,528	341,645,858	.....	.....	.....	.....	.....	.....
EDUCATION								
Current Expense .....	.....	.....	.....	.....	.....	.....	1,622,279,519	1,528,982,340
Capital Outlay .....	.....	.....	.....	.....	.....	.....	151,020,187	139,761,373
Total .....	.....	.....	.....	.....	.....	.....	1,773,299,706	1,668,743,713
LIBRARIES								
Current Expense	11,586,708	10,230,154	14,368,325	12,730,250	.....	.....	.....	.....
Capital Outlay	2,293,608	3,091,006	5,814,585	2,282,997	.....	.....	.....	.....
Total	13,880,316	13,321,160	20,182,910	15,013,247	.....	.....	.....	.....
RECREATION								
Current Expense	7,974,278	7,032,471	73,778,202	57,245,699	.....	.....	.....	.....
Capital Outlay	7,638,606	12,595,799	25,374,164	30,744,805	.....	.....	.....	.....
Total	15,612,884	19,628,270	99,152,366	87,990,504	.....	.....	.....	.....
CONSERVATION OF NATURAL RESOURCES								
Current Expense	13,532,889	13,015,070	.....	.....	.....	.....	.....	.....
Capital Outlay	1,538,266	4,226,270	.....	.....	.....	.....	.....	.....
Total	15,071,155	17,241,340	.....	.....	.....	.....	.....	.....
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES								
Current Expense .....	.....	.....	13,000,477	10,680,889	.....	.....	.....	.....
Capital Outlay .....	.....	.....	28,826,464	30,457,210	.....	.....	.....	.....
Total .....	.....	.....	41,826,941	41,138,099	.....	.....	.....	.....
URBAN REDEVELOPMENT AND HOUSING								
Current Expense .....	.....	.....	42,804,348	.....	.....	.....	.....	.....
Capital Outlay .....	.....	.....	12,951,839	.....	.....	.....	.....	.....
Total .....	.....	.....	55,756,187	.....(1)	.....	.....	.....	.....
UNALLOCATED								
Current Expense	46,674,084	39,739,984	75,628,647	102,308,167	3,483,453	2,747,300	.....	.....
Capital Outlay	1,382,462	964,728	19,137,130	30,124,548	249,569	157,324	.....	.....
Total	48,056,546	40,704,712	94,765,777	132,432,715	3,733,022	2,904,624	.....	.....
INTEREST PAYMENTS								
Total Current Expense	5,463,704	5,649,554	65,839,891	61,331,826	596,212	597,815	57,735,190	55,180,233
Total Capital Expense	879,023,727	717,739,913	709,768,195	626,212,209	37,276,000	32,473,803	1,680,014,709	1,584,162,573
Total	71,449,211	136,552,070	280,003,271	282,686,409	9,440,673	8,594,058	151,020,187	139,761,373
TOTAL GOVERNMENTAL EXPENDITURES	\$ 950,472,938	\$ 854,291,983	\$ 989,771,466	\$ 908,898,618	\$46,716,673	\$41,067,861	\$1,831,034,896	\$1,723,923,946
Percentage of Expenditures	19.4	18.9	20.2	20.1	1.0	.9	37.4	38.1
DEBT REDEMPTION								
GOVERNMENTAL	\$ 27,951,198	\$ 24,330,034	\$ 157,247,342*	\$ 177,040,555*	\$ 1,553,624*	\$ 1,122,233*	\$ 170,928,736	\$ 77,129,601
PUBLIC SERVICE ENTERPRISES	8,058,500	3,530,000	23,372,062	18,935,239	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	\$ 36,009,698	\$ 27,860,034	\$ 180,619,404	\$ 195,975,794	\$ 1,553,624	\$ 1,122,233	\$ 170,928,736	\$ 77,129,601

NOTE: * Includes short term.

(1) Urban Redevelopment and Housing expense has been included in Unallocated expenditures for 1976 and prior years.

TABLE 4 (Continued)
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS
Years 1976 and 1977

EXPENDITURES BY FUNCTION	OTHER AGENCIES		TOTAL (MEMORANDUM ONLY)			
	1977	1976	1977	% OF TOTAL	1976	% OF TOTAL
GOVERNMENTAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Current Expense	\$ 13,313,786	\$ 10,344,306	\$ 210,909,319	....	\$ 185,466,410	....
Capital Outlay	5,787,782	9,207,751	30,646,901	....	27,963,839	....
Total	19,101,568	19,552,057	241,556,220	4.9	213,430,249	4.7
PUBLIC SAFETY						
Current Expense	151,366	176,260	260,961,771	....	231,897,374	....
Capital Outlay	398,142	289,618	27,938,328	....	24,731,311	....
Total	549,508	465,878	288,900,099	5.9	256,628,685	5.7
HIGHWAYS						
Current Expense .....	....	....	260,507,339	....	174,516,666	....
Capital Outlay .....	....	....	122,064,866	....	189,241,806	....
Total .....	....	....	382,572,205	7.8	363,758,472	8.0
SANITATION						
Current Expense	24,439,992	21,548,303	103,454,655	....	91,774,971	....
Capital Outlay	56,657,795	75,159,037	130,645,390	....	139,398,243	....
Total	81,097,787	96,707,340	234,100,045	4.8	231,173,214	5.1
HEALTH						
Current Expense	22,628,484	20,075,317	74,626,326	....	61,955,795	....
Capital Outlay	226,807	248,796	5,727,917	....	13,389,937	....
Total	22,855,291	20,324,113	80,354,243	1.6	75,345,732	1.7
HOSPITALS						
Current Expense	102,279,292	89,645,916	119,399,351	....	109,756,571	....
Capital Outlay	5,896,877	4,283,408	6,664,798	....	5,544,527	....
Total	108,176,169	93,929,324	126,064,149	2.6	115,301,098	2.5
WELFARE						
Current Expense .....	....	....	384,290,863	....	339,539,061	....
Capital Outlay .....	....	....	965,665	....	2,106,797	....
Total .....	....	....	385,256,528	7.9	341,645,858	7.6
EDUCATION						
Current Expense	402,699,731	368,323,355	2,024,979,250	....	1,897,305,695	....
Capital Outlay	50,176,797	49,907,883	201,196,984	....	189,669,256	....
Total	452,876,528	418,231,238	2,226,176,234	45.4	2,086,974,951	46.1
LIBRARIES						
Current Expense	5,016,468	4,287,387	30,971,501	....	27,247,791	....
Capital Outlay	168,733	151,657	8,276,926	....	5,525,660	....
Total	5,185,201	4,439,044	39,248,427	.8	32,773,451	.7
RECREATION						
Current Expense	8,192,549	7,467,432	89,945,029	....	71,745,602	....
Capital Outlay	4,039,969	5,333,825	37,052,739	....	48,674,429	....
Total	12,232,518	12,801,257	126,997,768	2.6	120,420,031	2.7
CONSERVATION OF NATURAL RESOURCES						
Current Expense	11,239,201	9,591,899	24,772,090	....	22,606,969	....
Capital Outlay	5,076,199	3,486,114	6,614,465	....	7,712,384	....
Total	16,315,400	13,078,013	31,386,555	.6	30,319,353	.7
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES						
Current Expense .....	....	....	13,000,477	....	10,680,889	....
Capital Outlay .....	....	....	28,826,464	....	30,457,210	....
Total .....	....	....	41,826,941	.9	41,138,099	.9
URBAN REDEVELOPMENT AND HOUSING						
Current Expense	21,915,352	36,838,313	64,719,700	....	36,838,313	....
Capital Outlay	57,160,990	59,222,805	70,112,829	....	59,222,805	....
Total	79,076,342	96,061,118	134,832,529	2.8	96,061,118	2.1
UNALLOCATED						
Current Expense	207,558,323	160,946,383	333,344,507	....	305,741,834	....
Capital Outlay	35,151,715	23,457,208	55,920,876	....	54,703,808	....
Total	242,710,038	184,403,591	389,265,383	7.9	360,445,642	7.9
INTEREST PAYMENTS						
Current Expense	39,711,924	37,922,553	169,346,921	3.5	160,681,981	3.6
Total Current Expense	859,146,468	767,167,424	4,165,229,099	85.0	3,727,755,922	82.4
Total Capital Outlay	220,741,806	230,748,102	732,655,148	15.0	798,342,012	17.6
TOTAL GOVERNMENTAL EXPENDITURES	\$1,079,888,274	\$ 997,915,526	\$4,897,884,247	100.0	\$4,526,097,934	100.0
Percentage of Expenditures	22.0	22.0	100.0		100.0	
DEBT REDEMPTION						
GOVERNMENTAL	\$ 60,309,462*	\$ 113,865,947*	\$ 417,990,362	....	\$ 393,488,370	....
PUBLIC SERVICE ENTERPRISES .....	....	....	31,430,562	....	22,465,239	....
TOTAL DEBT REDEMPTION	\$ 60,309,462	\$ 113,865,947	\$ 449,420,924	....	\$ 415,953,609	....

NOTE: * Includes short term.

TABLE 5
REVENUES AND EXPENDITURES - PERCENTAGE DISTRIBUTION
LOCAL GOVERNMENTAL UNITS - 1977

SOURCES OF REVENUE	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND REVENUES					
TAXES	32.5%	26.4%	34.3%	32.7%	2.3%
SPECIAL ASSESSMENTS .....	.7	11.7	2.4	...	.1
LICENSES AND PERMITS .....	.2	1.9	.8	...	...
INTERGOVERNMENTAL REVENUE					
Federal	8.7	14.8	12.2	5.5	16.3
State	48.8	24.7	42.9	53.7	26.7
County .....	...	1.4	1.1	.3	1.0
Other Local Units .....	.5	1.0	.4	.9	10.4
TOTAL INTERGOVERNMENTAL REVENUE	58.0	41.9	56.6	60.4	54.4
CHARGES FOR SERVICES	3.9	10.6	2.1	2.0	23.6
FINES AND FORFEITS .....	.8	.8	...	...	...
MISCELLANEOUS REVENUE					
Interest Earnings	1.9	2.7	1.8	...	10.0
All Other Revenue	2.0	1.8	2.0	4.9	9.6
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES					
...	...	2.2	...	...	...
TOTAL GOVERNMENTAL REVENUE	100.0%	100.0%	100.0%	100.0%	100.0%
EXPENDITURES BY FUNCTION					
GOVERNMENTAL FUND EXPENDITURES (1)					
CURRENT EXPENSE					
General Government	12.5%	7.3%	14.2%	...%	1.2%
Public Safety	7.5	18.8	7.8	...	*
Highways	17.0	7.8	48.1	...	...
Sanitation .....	.3	7.7	.9	...	2.3
Health	4.1	1.3	...	...	2.1
Hospitals	1.8	...	...	...	9.5
Welfare	40.4	...	...	...	...
Education .....	...	...	...	88.6	37.3
Libraries	1.2	1.4	...	...	.5
Recreation .....	.8	7.5	...	...	.8
Conservation of Natural Resources	1.4	...	...	...	1.0
Contributions to Public Service Enterprises .....	...	1.3	...	...	...
Urban Redevelopment and Housing .....	...	4.3	...	...	2.0
Unallocated	4.9	7.6	7.5	...	19.2
Interest Payments .....	.6	6.7	1.3	3.2	3.7
TOTAL CURRENT EXPENSE	92.5	71.7	79.8	91.8	79.6
CAPITAL OUTLAY	7.5	28.3	20.2	8.2	20.4
TOTAL GOVERNMENTAL EXPENDITURES	100.0%	100.0%	100.0%	100.0%	100.0%

NOTE: * Less than 1/10 of 1%.
(1) Based on expenditures shown on Table 4.

TABLE 6
CLASSIFICATION OF GROSS BONDED DEBT BY TYPE OF BONDS
December 31, 1977*

TYPES OF BONDS	COUNTIES (1)	CITIES (1)	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES	TOTAL	PERCENT OF TOTAL
GENERAL OBLIGATION	\$ 73,356,500	\$ 483,112,752	\$ 5,111,938	\$1,146,912,784	\$500,464,343	\$2,208,958,317	58.9%
SPECIAL ASSESSMENT	25,777,776	757,021,276	4,963,014	....	1,355,000	789,117,066	21.0
REVENUE	10,595,000	264,333,267	93,932	....	118,932,717	393,954,916	10.5
REFUNDING	33,535,000	124,355,000	....	58,618,000	96,656,000	313,164,000	8.4
ALL OTHER	17,910,000	22,373,938	273,627	....	5,385,355	45,942,920	1.2
TOTAL GROSS BONDS OUTSTANDING	\$161,174,276	\$1,651,196,233	\$10,442,511	\$1,205,530,784	\$722,793,415	\$3,751,137,219	100.0%

NOTE: *Debt of some 15 cities, the University, Armory Building Commission, MIC and certain other agencies are shown at the end of the fiscal year.

(1) "All Other" consists primarily of bonds payable from State-Aid Street Allocations.

TABLE 7
GROSS DEBT OF LOCAL GOVERNMENTAL UNITS
1968-1977*

TYPE OF BONDS	DEBT OUTSTANDING DECEMBER 31									
	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977
BONDED DEBT										
General Obligation ..	\$1,019,346,152	\$1,125,969,880	\$1,292,452,222	\$1,529,616,891	\$1,707,943,823	\$1,991,078,547	\$2,243,780,755	\$2,253,291,893	\$2,241,770,475	\$2,208,958,317
Special Assessment ..	260,191,869	279,020,833	289,732,152	598,650,893	574,194,945	609,538,277	631,459,701	731,029,732	755,121,200	789,117,066
Revenue	286,687,356	303,852,220	439,479,308	466,149,016	516,745,967	360,000,975	320,946,769	343,542,018	362,034,967	393,954,916
Refunding	37,928,692	37,404,950	46,581,000	43,662,000	43,963,000	35,561,500	54,537,890	124,049,141	222,966,664	313,164,000
All Other	296,327,092	344,815,919	418,372,463	29,529,704	35,409,959	33,337,590	31,654,459	34,306,797	42,083,580	45,942,920
GROSS BONDED DEBT	\$1,900,481,161	\$2,091,063,802	\$2,486,617,145	\$2,667,608,504	\$2,878,257,694	\$3,029,516,889	\$3,282,379,574	\$3,486,219,581	\$3,623,976,886	\$3,751,137,219
UNFUNDED DEBT (orders, Short Term Loans, etc.)	60,790,714	73,780,953	71,603,416	192,730,725**	222,756,664	194,317,772	164,843,647	234,685,491	115,456,569	111,921,518
TOTAL GROSS DEBT	\$1,961,271,875	\$2,164,844,755	\$2,558,220,561	\$2,860,339,229	\$3,101,014,358	\$3,223,834,661	\$3,447,223,221	\$3,720,905,072	\$3,739,433,455	\$3,863,058,737

NOTE: *Restated years 1968-1970 from purpose of issue to type of bonds classification. Caution should be applied in making comparisons of 1971 through 1977 to prior years, especially in "All Other" which could not be reclassified for cities.

** Correction in 1971.

TABLE 8
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*
SUBTOTAL	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	

Land Area in Square Miles 80,009

*Decrease

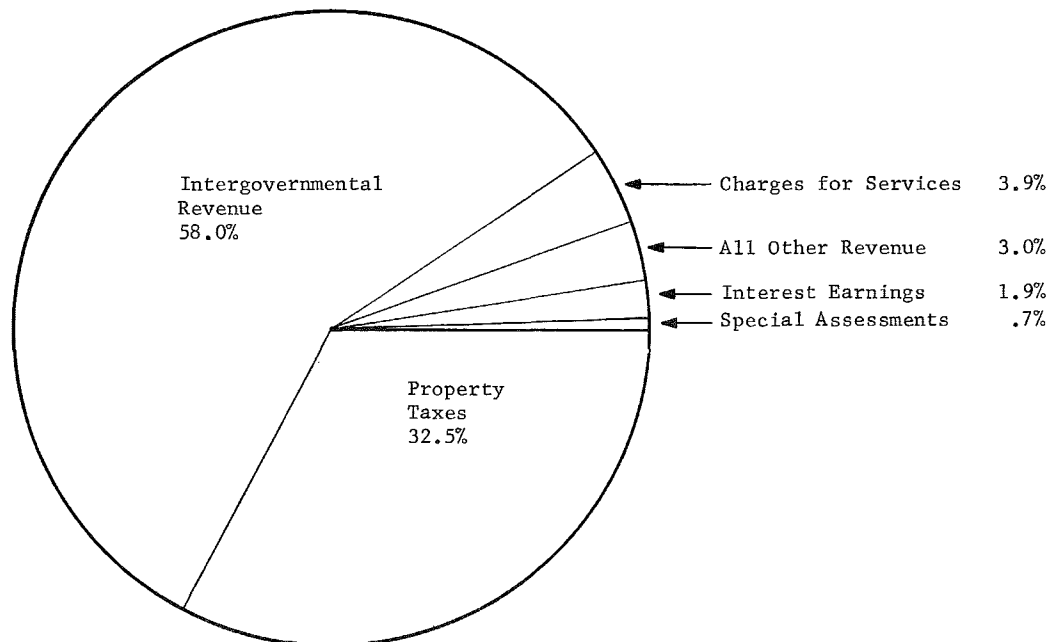
TABLE 9
TAXABLE VALUATIONS, TAX LEVIES AND DELINQUENT TAXES
OF THE STATE AND LOCAL GOVERNMENTAL UNITS IN MINNESOTA
1957 - 1976

YEAR (1)	TAXABLE VALUATION REAL AND PERSONAL PROPERTY	PROPERTY TAX LEVIES							TOTAL DELINQUENT TAXES*
		Total	State	Counties (2)	Cities	Towns	School Districts (2)	Other Agencies	
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	17,247,001
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	2,322,004,368	524,779,774	29,754,399	135,962,748	110,895,492	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	246,628,957	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
1971	3,218,357,525	957,404,916	....	246,366,619	178,772,329	13,064,940	504,452,892	14,748,136	48,303,198
1972**	10,432,572,323	982,326,389	....	253,740,529	176,068,110	14,565,676	521,696,691	16,255,383	26,167,716
1973	10,908,037,661	1,083,989,532	....	283,413,841	194,774,892	15,403,697	568,556,959	21,840,143	24,851,679
1974	11,423,354,820	1,233,797,284	....	320,755,064	227,746,820	16,320,512	631,719,865	37,255,023	30,409,604
1975	12,790,040,687	1,275,385,588	....	335,647,162	233,205,731	18,462,754	657,055,360	31,014,581	34,272,083
1976	14,032,480,658	1,451,876,178	....	374,950,902	262,398,284	21,456,226	757,026,429	36,044,337	31,158,616

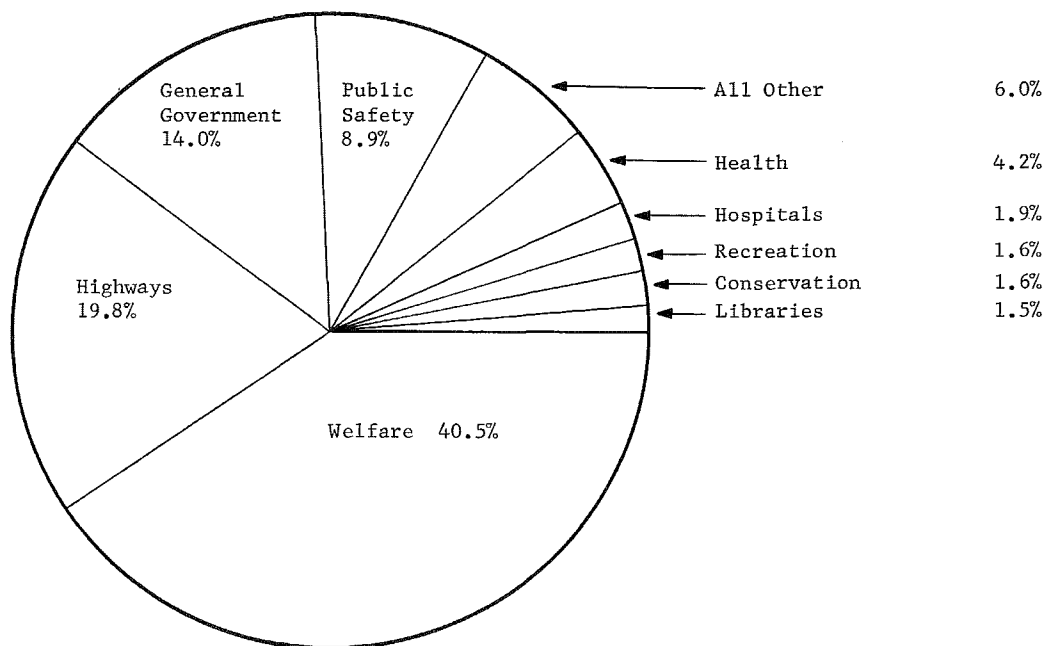
NOTE: (1) Year shown is year of tax levy collectible in following year.
 (2) Includes share of the power and light company tax.
 * Total Delinquent taxes, all years, as of January 1, 1957 and succeeding years, except current year's delinquencies.
 ** Taxes levied in 1972, payable in 1973 were the first levies to come under the market value concept.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FIGURE 1
THE COUNTIES - 1977



GOVERNMENTAL REVENUES* \$977,346,953



GOVERNMENTAL EXPENDITURES** \$950,472,938

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

FIGURE 2
THE COUNTIES
GOVERNMENTAL REVENUES

For the Years 1967-1977
(Millions of Dollars)

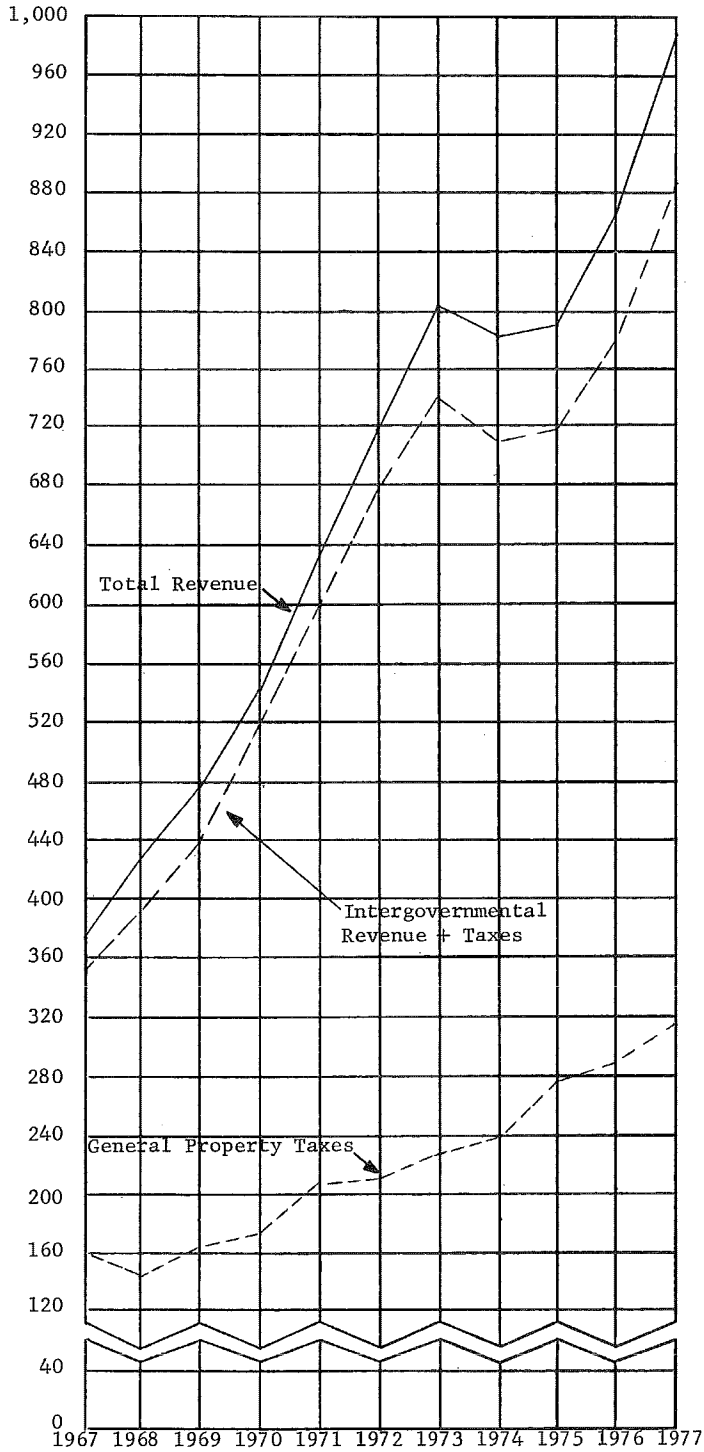


FIGURE 3
THE COUNTIES
GOVERNMENTAL EXPENDITURES

For the Years 1967-1977
(Millions of Dollars)

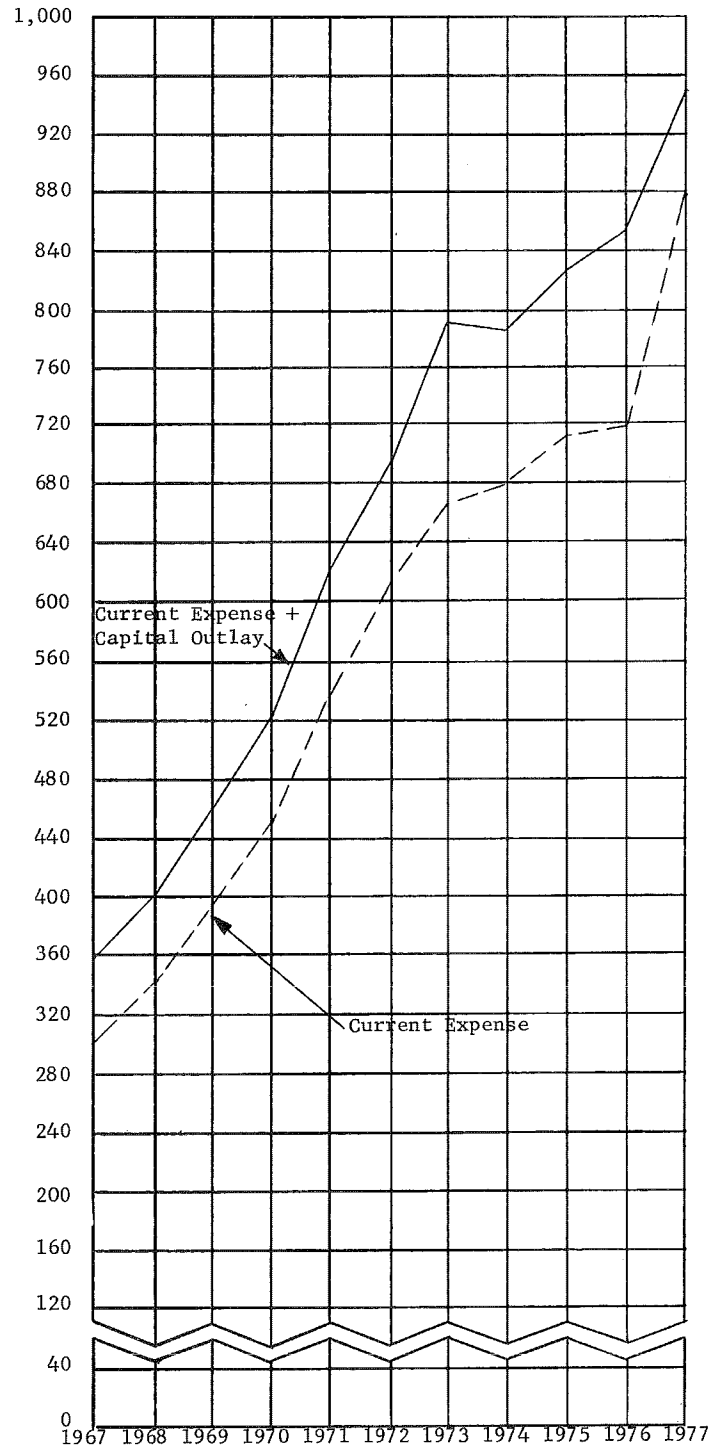


FIGURE 4
THE COUNTIES BONDED INDEBTEDNESS

For the Years 1968 - 1977
(Millions of Dollars)

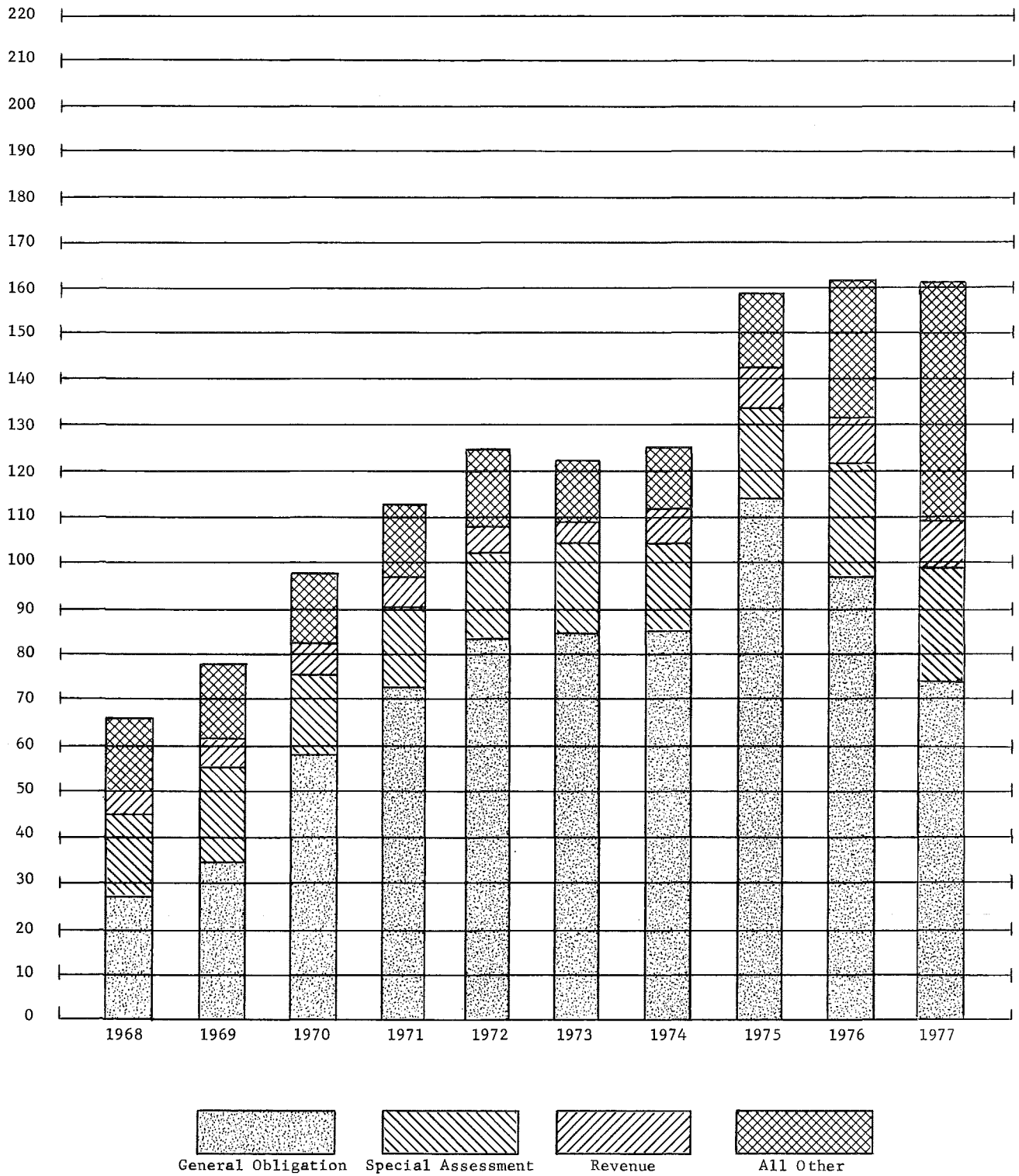


TABLE 10
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
For the Years 1973, 1974, 1975, 1976 and 1977

SOURCES OF REVENUE	1973		1974		1975		1976		1977	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES	\$223,630,768	27.8	\$234,903,992	29.9	\$274,417,407	34.7	\$286,871,368	33.1	\$317,299,866	32.5
SPECIAL ASSESSMENTS	4,456,097	.6	4,773,832	.6	4,409,829	.6	5,702,492	.6	6,691,384	.7
LICENSES AND PERMITS	6,783,224	.8	4,551,487	.6	3,531,255	.4	1,912,719	.2	2,502,001	.2
INTERGOVERNMENTAL REVENUE										
Federal Grants	52,911,863	...	46,071,568	...	48,675,881	...	67,178,585	...	85,032,773	...
State General Support	77,781,487	...	91,649,949	...	98,671,251	...	92,422,437	...	103,488,079	...
State Grants - Highways	54,389,911	...	67,150,602	...	64,678,064	...	76,664,701	...	97,298,548	...
State Grants - Welfare	310,721,575	...	243,491,043	...	192,258,654	...	220,208,662	...	240,867,252	...
State Grants - Other	19,089,404	...	20,692,411	...	34,254,666	...	33,411,163	...	34,949,312	...
Other Local Units	8,163,283	...	5,420,554	...	5,419,040	...	9,271,369	...	4,829,288	...
TOTAL INTERGOVERNMENTAL REVENUE	\$523,057,523	64.9	\$474,476,127	60.4	\$443,957,556	56.2	\$499,156,917	57.7	\$566,465,252	58.0
CHARGES FOR SERVICES	19,153,572	2.4	20,922,538	2.7	23,484,288	3.0	33,104,248	3.8	38,542,655	3.9
FINES AND FORFEITS	5,087,850	.6	5,239,577	.7	6,580,034	.8	7,592,727	.9	7,519,280	.8
MISCELLANEOUS REVENUE										
Interest Earnings	17,163,793	2.1	22,435,494	2.8	18,216,824	2.3	16,947,584	2.0	19,139,227	1.9
All Other Revenue (1)	6,061,073	.8	18,431,933	2.3	16,061,149	2.0	14,329,719	1.7	19,187,288	2.0
TOTAL REVENUE RECEIPTS	\$805,393,900	100.0	\$785,734,980	100.0	\$790,658,342	100.0	\$865,617,774	100.0	\$977,346,953	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including Capital Outlay)										
GENERAL GOVERNMENT	\$ 92,581,715	11.7	\$ 95,127,591	12.1	\$111,482,078	13.5	\$120,812,177	14.1	\$133,017,855	14.0
PUBLIC SAFETY	35,973,340	4.6	48,690,522	6.2	63,968,618	7.7	69,782,444	8.2	84,314,022	8.9
CONSERVATION OF NATURAL RESOURCES	10,234,059	1.3	9,163,598	1.2	11,175,469	1.4	17,241,340	2.0	15,071,155	1.6
HIGHWAYS	143,161,045	18.1	157,611,820	20.1	158,729,302	19.2	167,592,324	19.6	188,426,360	19.8
SANITATION	1,794,170	.2	2,403,137	.3	2,679,749	.3	2,451,050	.3	3,127,856	.3
HEALTH	15,240,902	1.9	21,141,882	2.7	27,295,395	3.3	34,091,320	4.0	40,357,732	4.2
HOSPITALS	16,897,324	2.2	19,503,359	2.5	24,365,064	3.0	21,371,774	2.5	17,887,980	1.9
WELFARE	433,154,327	54.7	361,624,990	46.2	363,629,838	44.0	341,645,858	40.0	385,256,528	40.5
EDUCATION	848,954	.1	7,336	*	.....	.....	.....	.....	.....
LIBRARIES	11,349,457	1.4	11,222,003	1.4	12,176,997	1.5	13,321,160	1.5	13,880,316	1.5
RECREATION	11,290,118	1.4	14,070,314	1.8	21,440,638	2.6	19,628,270	2.3	15,612,884	1.6
UNALLOCATED	15,169,167	1.9	39,629,263	5.1	25,173,628	3.0	40,704,712	4.8	48,056,546	5.1
INTEREST PAYMENTS	3,722,590	.5	3,406,507	.4	4,224,436	.5	5,649,554	.7	5,463,704	.6
TOTAL EXPENDITURES	\$791,417,168	100.0	\$783,602,322	100.0	\$826,341,212	100.0	\$854,291,983	100.0	\$950,472,938	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$123,275,888	...	\$122,020,714	...	\$123,685,599(2)	...	\$165,688,575(3)	...	\$163,249,974(4)	...
Issued	7,763,000	...	12,258,000	...	47,107,000	...	24,679,500	...	33,934,000	...
Paid	9,018,174	...	10,223,130	...	10,928,356	...	28,210,759	...	36,009,698	...
Outstanding December 31	\$122,020,714	...	\$124,055,584	...	\$159,864,243	...	\$162,157,316	...	\$161,174,276	...

NOTE: * Less than 1/10 of 1%.

(1) Includes Welfare (Income from recoveries) for 1973 through 1977.

(2) Overstated in previous year - Brown County escrow account \$370,000.

(3) During 1976, Hennepin County Park Reserve District bonds totaling \$5,825,000 were determined to be obligations of Hennepin County.

(4) Corrections and adjustments for debt not reported in previous years.

TABLE II
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Aitkin 11,403 \$ 39,040,428 1,010,756	Anoka 154,556 \$589,034,122 12,381,386	Becker 24,372 \$ 61,866,892 1,713,634	Beltrami 26,373 \$ 43,426,744 1,744,887	Benton 20,841 \$ 54,477,768 1,327,418	Big Stone 7,941 \$ 24,862,582 925,881	Blue Earth 52,322 \$183,300,772 4,402,133	Brown 28,887 \$104,292,846 2,148,434	Carlton 28,072 \$ 82,265,690 2,543,005	Carver 28,310 \$110,191,349 3,403,556
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 863,890	\$ 10,404,000	\$ 1,468,946	\$ 1,466,715	\$ 1,088,165	\$ 764,267	\$ 3,704,419	\$ 1,631,317	\$ 2,230,222	\$ 2,975,113
SPECIAL ASSESSMENTS . . . . .	....	14,203	902	5,834	2,480	4,791	118,241	350,640	....	34,061
LICENSES AND PERMITS	30,129	47,764	32,775	26,306	17,272	4,399	12,077	4,699	14,953	7,592
FINES AND FORFEITS	51,934	391,932	79,421	67,412	48,167	32,922	127,582	59,839	116,268	66,260
INTERGOVERNMENTAL REVENUE										
State General Support ³	469,033	3,419,277	690,961	658,554	582,735	299,897	1,372,698	880,866	1,137,829	1,037,517
State Grants - Highways ⁴	507,541	1,197,292	953,003	1,039,092	255,136	726,447	1,804,132	805,090	784,001	620,047
State Grants - Welfare	845,446	7,965,643	1,538,303	2,927,033	696,621	388,471	2,811,589	862,893	1,675,611	1,194,000
State Grants - Other	347,328	1,967,380	167,196	145,226	80,304	25,074	422,940	66,772	303,213	295,848
Federal Revenue Sharing	326,825	1,415,838	427,729	383,241	315,632	165,571	619,692	429,952	578,081	402,666
Federal Grants - Other	241,065	3,343,647	199,617	101,007	165,910	12,115	237,069	87,354	103,125	334,967
Grants from other Local Units . . . . .	....	100,000	130,737	....	....	....	5,700	....	182,881	134,545
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,737,238	\$ 19,409,077	\$ 4,107,546	\$ 5,254,153	\$ 2,096,338	\$ 1,617,575	\$ 7,273,820	\$ 3,132,927	\$ 4,764,741	\$ 4,019,590
CHARGES FOR SERVICES	132,987	1,728,101	332,085	259,813	57,735	116,608	396,554	158,093	425,252	523,212
INTEREST EARNINGS	26,617	603,111	112,562	125,702	95,125	34,813	300,787	118,878	171,681	173,057
WELFARE (INCOME FROM RECOVERIES) . . . . .	....	213,112	17,518	113,817	45,532	5,436	53,447	....	40,718	23,945
ALL OTHER REVENUE - UNCLASSIFIED	6,066	551,155	54,919	43,434	16,444	28,089	53,599	31,648	15,671	55,598
TOTAL REVENUE RECEIPTS	\$ 3,848,861	\$ 33,362,455	\$ 6,206,674	\$ 7,363,186	\$ 3,467,258	\$ 2,608,900	\$ 12,040,526	\$ 5,488,041	\$ 7,779,506	\$ 7,878,428
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	....	....	1,402,637	....	....	221,477	200,000	....	....
REFUNDS AND REIMBURSEMENTS	127,899	1,083,302	264,970	354,374	208,247	121,326	904,910	208,205	592,156	858,580
TRUST AND AGENCY RECEIPTS	6,532,140	108,867,551	10,518,824	8,844,773	5,536,659	4,350,019	17,477,675	13,402,197	14,985,334	23,420,455
SALE OF INVESTMENTS . . . . .	....	....	702,078	....	....	....	4,102,097	895,000	....	305,000
TOTAL NONREVENUE RECEIPTS	6,660,039	109,950,853	11,485,872	10,601,784	5,744,906	4,471,345	22,706,159	14,705,402	15,577,490	24,584,035
TOTAL RECEIPTS	\$ 10,508,900	\$143,313,308	\$ 17,692,546	\$ 17,964,970	\$ 9,212,164	\$ 7,080,245	\$ 34,746,685	\$ 20,193,443	\$ 23,356,996	\$ 32,462,463

TABLE 12
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Aitkin	Anoka	Becker	Beltrami	Benton	Big Stone	Blue Earth	Brown	Carlton	Carver
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 497,227	\$ 5,034,183	\$ 596,900	\$ 894,047	\$ 561,986	\$ 310,299	\$ 1,397,501	\$ 678,040	\$ 987,457	\$ 1,210,360
PUBLIC SAFETY										
Sheriff	178,940	1,910,761	319,085	204,001	147,611	99,521	559,275	221,621	408,452	699,649
Corrections	28,816	1,118,596	224,397	147,794	47,906	10,078	306,146	74,921	117,618	138,615
Other	18,094	33,688	82,976	11,346	9,926	1,595	30,607	15,027	22,319	25,765
TOTAL PUBLIC SAFETY	\$ 225,850	\$ 3,063,045	\$ 626,458	\$ 363,141	\$ 205,443	\$ 111,194	\$ 896,028	\$ 311,569	\$ 548,389	\$ 864,029
CONSERVATION OF NATURAL RESOURCES²										
	37,819	136,580	105,277	51,084	64,371	57,647	273,654	332,580	118,384	117,799
HIGHWAYS										
Administration	56,477	181,591	43,116	106,593	44,408	32,143	106,105	90,183	191,392	68,776
Operation and Maintenance	683,138	4,099,013	1,384,609	1,497,095	751,296	812,247	3,328,023	740,499	1,340,902	1,389,782
TOTAL HIGHWAYS	\$ 739,615	\$ 4,280,604	\$ 1,427,725	\$ 1,603,688	\$ 795,704	\$ 844,390	\$ 3,434,128	\$ 830,682	\$ 1,532,294	\$ 1,458,558
SANITATION										
	12,606	.....	52,248	.....	.....	.....	13,253	.....	82,175	.....
CONSERVATION OF HEALTH										
	309,201	1,066,527	80,837	122,303	63,545	68,700	321,044	118,559	315,913	383,928
CONTRIBUTIONS TO ENTERPRISE FUNDS.										
WELFARE										
Administration	248,420	1,289,609	395,480	510,808	258,593	187,473	541,854	180,697	508,496	379,305
General Relief	145,721	1,921,664	301,591	492,595	158,502	47,313	604,360	241,011	371,473	248,683
Aid to Families with Dependent Children	405,364	7,214,163	1,238,870	2,243,336	468,798	170,509	1,418,414	500,817	1,065,906	605,403
Medical Assistance	65,758	297,704	105,228	131,156	72,638	40,753	112,566	79,117	113,912	70,709
Social Services	343,206	1,636,816	377,766	487,923	210,094	121,208	1,050,587	348,891	575,571	510,496
Other Welfare Costs	50,293	71,939	75,852	48,252	34,790	55,911	51,225	21,814	83,639	58,881
TOTAL WELFARE	\$ 1,258,762	\$ 12,431,895	\$ 2,494,787	\$ 3,914,070	\$ 1,203,415	\$ 623,167	\$ 3,779,006	\$ 1,372,347	\$ 2,718,997	\$ 1,873,477
LIBRARIES										
	281	926,203	29,825	.....	34,291	.....	93,823	.....	19,186	103,935
PARKS AND RECREATION³										
	57,132	882,612	41,744	25,037	4,969	8,975	64,096	40,632	36,717	95,325
OTHER CULTURE - RECREATION										
	1,586	39,527	.....	4,193	125	.....	.....	24,513	11,700	4,000
MISCELLANEOUS										
	400,875	2,831,027	201,356	170,688	274,992	98,343	468,017	364,560	697,795	683,726
INTEREST PAYMENTS										
	.....	30,090	12,500	13,705	.....	.....	41,005	88,758	.....	43,328
TOTAL CURRENT EXPENSE	\$ 3,540,954	\$ 30,722,293	\$ 5,669,657	\$ 7,165,308	\$ 3,208,841	\$ 2,122,715	\$ 10,781,555	\$ 4,162,240	\$ 7,069,007	\$ 6,838,465
CAPITAL OUTLAY										
HIGHWAYS	19,971	14,972	43,310	225,492	34,647	33,568	197,645	959,995	313,741	31,447
GENERAL GOVERNMENT	2,713	2,217,416	4,241	18,515	7,322	64,409	78,382	7,099	18,152	31,447
ALL OTHER	54,903	823,158	183,711	20,614	39,081	6,056	593,267	400,821	61,339	87,800
TOTAL CAPITAL OUTLAY	77,587	3,055,546	231,262	264,621	81,050	104,033	869,294	1,367,915	393,232	150,694
TOTAL EXPENDITURES	\$ 3,618,541	\$ 33,777,839	\$ 5,900,919	\$ 7,429,929	\$ 3,289,891	\$ 2,226,748	\$ 11,650,849	\$ 5,530,155	\$ 7,462,239	\$ 6,989,159
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID										
	.....	15,000	100,000	60,000	.....	.....	116,000	175,000	.....	95,000
REFUNDS AND REIMBURSEMENTS										
	2,395	813,981	75,577	221,372	105,673	50,532	484,514	94,340	344,103	640,033
TRUST AND AGENCY PAYMENTS										
	6,521,553	107,912,107	10,548,724	8,569,456	5,544,890	4,354,803	18,063,136	13,412,786	15,107,824	23,367,093
PURCHASE OF INVESTMENTS										
	.....	.....	690,416	.....	.....	.....	3,946,108	1,225,000	.....	300,000
TOTAL DISBURSEMENTS	\$ 10,142,489	\$ 142,518,927	\$ 17,315,636	\$ 16,280,757	\$ 8,940,454	\$ 6,632,083	\$ 34,260,607	\$ 20,437,281	\$ 22,914,166	\$ 31,391,285

TABLE 11 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Cass 17,323 \$ 60,882,320 2,215,447	Chippewa 15,109 \$ 51,162,976 1,370,420	Chisago 17,492 \$ 61,433,188 1,780,920	Clay 46,585 \$124,669,163 2,648,423	Clearwater 8,013 \$ 24,875,528 715,669	Cook 3,423 \$ 16,719,960 521,254	Cottonwood 14,887 \$ 68,438,608 1,341,398	Crow Wing 34,826 \$129,034,186 3,015,523	Dakota 139,808 \$697,831,067 11,519,140	Dodge 13,037 \$ 47,565,394 1,233,379
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 2,126,106	\$ 1,108,770	\$ 1,420,188	\$ 2,177,968	\$ 662,201	\$ 422,473	\$ 1,047,333	\$ 2,628,434	\$ 10,521,118	\$ 972,246
SPECIAL ASSESSMENTS . . . . .	....	601,768	5,332	107,405	4,947	....	29,276	....	15,292	13,317
LICENSES AND PERMITS	54,854	1,781	9,065	14,902	5,614	14,842	4,577	38,107	30,090	2,089
FINES AND FORFEITS	91,894	25,880	78,565	185,631	30,404	17,512	21,125	70,329	382,822	18,678
INTERGOVERNMENTAL REVENUE										
State General Support ³	626,882	509,994	671,386	1,071,304	234,392	488,741	524,531	1,259,007	3,205,051	453,778
State Grants - Highways ⁴	1,194,807	915,181	546,015	1,418,468	560,864	332,557	919,890	855,191	2,266,329	943,969
State Grants - Welfare	1,978,104	528,676	783,311	1,307,414	853,888	232,162	498,657	2,228,241	7,302,448	377,969
State Grants - Other	158,187	94,208	218,224	272,067	45,608	73,396	81,893	347,452	688,487	19,136
Federal Revenue Sharing	484,156	301,583	321,023	407,851	235,152	48,989	223,083	616,683	1,226,152	221,372
Federal Grants - Other	329,728	162,726	308,157	16,156	108,275	132,261	30,202	188,160	292,587	136,903
Grants from other Local Units . . . . .	....	11,283	....	4,834	27,294	....	....	....	83,507	94
TOTAL INTERGOVERNMENTAL REVENUE	\$ 4,771,864	\$ 2,523,651	\$ 2,848,116	\$ 4,498,094	\$ 2,065,473	\$ 1,308,106	\$ 2,278,256	\$ 5,494,734	\$ 15,064,561	\$ 2,153,221
CHARGES FOR SERVICES	273,508	139,504	242,173	701,600	347,775	69,347	70,144	195,269	946,675	116,346
INTEREST EARNINGS	112,619	110,582	98,478	233,678	71,375	25,888	44,953	123,016	1,008,615	27,397
WELFARE (INCOME FROM RECOVERIES)	44,433	....	17,105	57,767	1,483	3,406	....	64,761	50,708	5,691
ALL OTHER REVENUE - UNCLASSIFIED	42,579	44,860	45,498	70,218	74,258	37,096	30,407	157,544	176,963	61,775
TOTAL REVENUE RECEIPTS	\$ 7,517,857	\$ 4,556,796	\$ 4,764,520	\$ 8,047,263	\$ 3,263,530	\$ 1,898,670	\$ 3,526,071	\$ 8,772,194	\$ 28,196,844	\$ 3,370,760
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	....	....	....	....	385,000	....	50,507	....	....
REFUNDS AND REIMBURSEMENTS	354,643	447,893	229,685	339,708	81,891	120,737	275,025	765,212	961,076	83,830
TRUST AND AGENCY RECEIPTS	11,075,891	8,638,053	10,867,534	24,012,815	4,463,058	2,624,816	9,685,162	17,688,948	137,291,997	7,564,738
SALE OF INVESTMENTS	100,000	1,514,443	272,744	998,575	26,600	30,000	....	....	355,000	....
TOTAL NONREVENUE RECEIPTS	11,530,534	10,600,389	11,369,963	25,351,098	4,571,549	3,160,553	9,960,187	18,504,667	138,608,073	7,648,568
TOTAL RECEIPTS	\$ 19,048,391	\$ 15,157,185	\$ 16,134,483	\$ 33,398,361	\$ 7,835,079	\$ 5,059,223	\$ 13,486,258	\$ 27,276,861	\$166,804,917	\$ 11,019,328

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Cass	Chippewa	Chisago	Clay	Clearwater	Cook	Cottonwood	Crow Wing	Dakota	Dodge
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 1,044,297	\$ 614,821	\$ 696,899	\$ 955,308	\$ 374,128	\$ 322,955	\$ 432,794	\$ 1,835,007	\$ 3,583,773	\$ 503,305
PUBLIC SAFETY										
Sheriff	374,842	93,490	357,286	278,373	109,268	75,582	97,994	313,054	1,146,562	198,366
Corrections	59,003	77,321	94,083	409,610	26,367	36,516	27,067	313,059	235,875	13,971
Other	56,990	25,740	14,261	71,402	15,540	9,506	11,394	64,504	45,602	16,308
TOTAL PUBLIC SAFETY	\$ 490,835	\$ 196,551	\$ 465,630	\$ 759,385	\$ 151,175	\$ 121,604	\$ 136,455	\$ 690,617	\$ 1,428,039	\$ 228,645
CONSERVATION OF NATURAL RESOURCES²										
	77,698	656,602	145,366	294,387	59,284	20,369	115,867	96,775	403,211	69,765
HIGHWAYS										
Administration	57,038	37,149	142,757	73,352	84,752	....	145,518	141,178	265,742	43,963
Operation and Maintenance	1,246,248	1,269,469	1,136,313	2,223,107	650,107	716,789	1,308,066	1,419,195	3,816,535	1,210,815
TOTAL HIGHWAYS	\$ 1,303,286	\$ 1,306,618	\$ 1,279,070	\$ 2,296,459	\$ 734,859	\$ 716,789	\$ 1,453,584	\$ 1,560,373	\$ 4,082,277	\$ 1,254,778
SANITATION										
	52,743	....	4,098	77,657	....	46,558	1,121	....	....	2,400
CONSERVATION OF HEALTH										
	101,104	72,169	162,780	266,697	318,681	13,343	109,909	257,624	1,263,139	74,858
CONTRIBUTIONS TO ENTERPRISE FUNDS										
	....	15,577	15,500	....	32,613	66,500	....	....	....	111,212
WELFARE										
Administration	418,862	191,360	221,177	446,822	174,714	73,080	167,279	542,278	1,085,541	91,772
General Relief	334,567	221,192	186,091	325,330	113,476	88,407	127,943	417,044	2,715,819	108,018
Aid to Families with Dependent Children	1,357,084	322,871	616,118	959,993	565,133	114,831	282,720	1,451,344	5,571,220	289,405
Medical Assistance	91,206	53,133	99,361	101,726	57,760	14,285	56,910	122,676	365,867	45,746
Social Services	783,055	234,991	224,610	470,202	280,607	140,656	142,640	664,192	1,167,956	123,856
Other Welfare Costs	62,202	21,737	15,200	65,162	36,376	4,516	15,143	36,367	63,735	21,877
TOTAL WELFARE	\$ 3,046,976	\$ 1,045,284	\$ 1,362,557	\$ 2,369,235	\$ 1,228,066	\$ 435,775	\$ 792,635	\$ 3,233,901	\$ 10,970,138	\$ 680,674
LIBRARIES										
	30,531	112,033	41,042	42,750	....	17,076	....	....	759,993	....
PARKS AND RECREATION³										
	24,011	1,226	18,572	5,244	12,562	....	44,688	....	354,397	....
OTHER CULTURE - RECREATION										
	5,105	22,303	325	16,663	5,150	2,448	....	....	18,756	150
MISCELLANEOUS										
	188,760	138,865	452,393	263,678	153,404	172,536	224,890	234,168	1,641,176	109,491
INTEREST PAYMENTS										
	26,460	188,499	6,330	59,471	51,014	....	10	7,853	2,482	....
TOTAL CURRENT EXPENSE	\$ 6,391,806	\$ 4,370,548	\$ 4,650,562	\$ 7,406,934	\$ 3,120,936	\$ 1,935,953	\$ 3,311,953	\$ 7,916,318	\$ 24,507,381	\$ 3,035,278
CAPITAL OUTLAY										
HIGHWAYS	194,965	42,769	87,965	124,260	19,613	169,768	46,528	65,550	131,670	105,928
GENERAL GOVERNMENT	85,057	49,902	65,653	69,243	3,861	8,210	27,106	36,960	215,664	83,412
ALL OTHER	25,566	42,684	97,553	54,537	22,558	81,739	21,953	141,959	1,614,462	41,143
TOTAL CAPITAL OUTLAY	305,588	135,355	251,171	248,040	46,032	259,717	95,587	244,469	1,961,796	230,483
TOTAL EXPENDITURES	\$ 6,697,394	\$ 4,505,903	\$ 4,901,733	\$ 7,654,974	\$ 3,166,968	\$ 2,195,670	\$ 3,407,540	\$ 8,160,787	\$ 26,469,177	\$ 3,265,761
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	140,000	340,000	40,000	230,000	105,000	....	....	....	25,000	....
REFUNDS AND REIMBURSEMENTS	142,736	409,336	134,235	219,651	53,367	59,007	37,893	224,931	993,236	44,063
TRUST AND AGENCY PAYMENTS	11,273,403	8,666,687	10,791,533	23,968,067	4,463,617	2,558,610	9,684,381	17,840,210	137,607,075	7,524,295
PURCHASE OF INVESTMENTS	151,340	1,842,266	272,383	973,333	187,400	60,000	....	....	349,000	....
TOTAL DISBURSEMENTS	\$ 18,404,873	\$ 15,764,192	\$ 16,139,884	\$ 33,046,025	\$ 7,976,352	\$ 4,873,287	\$ 13,129,814	\$ 26,225,928	\$ 165,443,488	\$ 10,834,119

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Douglas 22,892 \$ 70,978,824 1,586,383	Faribault 20,896 \$ 90,493,992 1,951,955	Fillmore 21,916 \$ 68,188,284 1,444,070	Freeborn 38,064 \$141,800,746 3,146,653	Goodhue 34,763 \$251,056,575 2,659,358	Grant 7,462 \$ 28,839,967 740,033	Hennepin 960,080 \$4,253,471,647 120,490,998	Houston 17,556 \$ 41,280,316 1,147,220	Hubbard 10,583 \$ 35,770,434 1,259,477	Isanti 16,560 \$ 51,653,828 1,462,842
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 1,226,802	\$ 1,552,821	\$ 1,096,486	\$ 2,422,900	\$ 2,353,560	\$ 583,325	\$104,363,475	\$ 823,085	\$ 1,116,375	\$ 1,071,332
SPECIAL ASSESSMENTS	24,854	179,795	....	293,877	169	14,425	....	....	....	392
LICENSES AND PERMITS	71,942	1,620	26,062	4,075	25,005	1,065	852,366	14,986	25,804	16,880
FINES AND FORFEITS	75,632	41,037	57,060	103,326	49,926	384	372,351	31,288	40,687	65,957
INTERGOVERNMENTAL REVENUE										
State General Support ³	686,279	678,715	715,995	1,156,636	506,116	285,568	18,206,860	574,574	352,015	622,712
State Grants - Highways ⁴	975,474	871,191	1,970,729	1,350,255	1,045,991	383,356	4,225,876	1,190,116	609,973	931,189
State Grants - Welfare	998,649	6,101	452,706	1,113,205	947,270	186,499	83,213,848	434,671	725,113	928,719
State Grants - Other	240,880	116,165	46,399	97,419	102,174	23,589	10,961,567	59,116	94,468	310,540
Federal Revenue Sharing	369,791	312,889	375,964	427,790	444,888	145,959	9,501,290	184,001	284,291	248,106
Federal Grants - Other	43,243	164,764	36,661	406,204	243,466	5,495	6,701,806	36,838	106,750	95,493
Grants from other Local Units	380	28,006	....	....	23,282	794	1,959,560	7,798	....	302
TOTAL INTERGOVERNMENTAL REVENUE	\$ 3,314,696	\$ 2,177,831	\$ 3,598,454	\$ 4,551,509	\$ 3,313,187	\$ 1,031,260	\$134,770,807	\$ 2,487,114	\$ 2,172,610	\$ 3,137,061
CHARGES FOR SERVICES	295,946	208,664	267,747	294,545	353,038	88,072	7,282,050	183,326	165,077	268,156
INTEREST EARNINGS	115,319	69,549	80,974	92,422	145,797	24,723	4,424,129	51,348	54,519	157,214
WELFARE (INCOME FROM RECOVERIES)	1,740	....	9,428	18,083	5,975	3,078	....	....	4,622	1,892
ALL OTHER REVENUE - UNCLASSIFIED	137,132	63,088	38,296	107,776	42,448	10,458	7,139,745	27,031	93,016	72,979
TOTAL REVENUE RECEIPTS	\$ 5,264,063	\$ 4,294,405	\$ 5,174,507	\$ 7,888,513	\$ 6,289,105	\$ 1,756,790	\$259,204,923	\$ 3,618,178	\$ 3,672,710	\$ 4,791,863
NONREVENUE RECEIPTS										
TOTAL BORROWING	602,085	203,456	....	....	....	....	11,914,912	....	....	3,855,802
REFUNDS AND REIMBURSEMENTS	155,109	411,621	94,761	249,785	197,175	63,173	....	74,379	102,963	229,139
TRUST AND AGENCY RECEIPTS	12,307,898	7,004,589	10,337,976	10,078,463	32,214,755	3,943,535	501,912,747	6,531,072	5,874,200	8,098,480
SALE OF INVESTMENTS . . . . .	....	28,000	5,136,179	258,857	1,997,420	....	....	1,962,673	....	25,570
TOTAL NONREVENUE RECEIPTS	13,065,092	7,647,666	15,568,916	10,587,105	34,409,350	4,006,708	513,827,659	8,568,124	5,977,163	12,208,991
TOTAL RECEIPTS	\$ 18,329,155	\$ 11,942,071	\$ 20,743,423	\$ 18,475,618	\$ 40,698,455	\$ 5,763,498	\$773,032,582	\$12,186,302	\$ 9,649,873	\$ 17,000,854

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Douglas	Faribault	Fillmore	Freeborn	Goodhue	Grant	Hennepin	Houston	Hubbard	Isanti
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 704,611	\$ 662,673	\$ 603,204	\$ 1,127,493	\$ 905,033	\$ 268,412	\$ 31,627,843	\$ 562,251	\$ 595,902	\$ 575,708
PUBLIC SAFETY										
Sheriff	259,500	147,163	171,800	350,729	432,690	74,195	4,940,081	127,155	169,090	225,052
Corrections	65,692	53,065	80,260	152,919	40,613	10,654	14,216,511	14,964	23,256	112,209
Other	22,548	17,238	8,221	21,405	28,489	4,533	722,240	11,743	29,213	19,691
TOTAL PUBLIC SAFETY	\$ 347,740	\$ 217,466	\$ 260,281	\$ 525,053	\$ 501,792	\$ 89,382	\$ 19,878,832	\$ 153,862	\$ 221,559	\$ 356,952
CONSERVATION OF NATURAL RESOURCES²	64,033	192,572	80,977	541,660	92,865	85,266	....	71,489	69,266	67,275
HIGHWAYS										
Administration	56,084	71,079	150,073	101,081	187,677	59,856	2,049,060	41,154	74,617	62,107
Operation and Maintenance	1,424,568	1,417,455	2,182,588	1,940,546	1,700,766	631,032	9,178,533	1,302,118	741,097	1,172,232
TOTAL HIGHWAYS	\$ 1,480,652	\$ 1,488,534	\$ 2,332,661	\$ 2,041,627	\$ 1,888,443	\$ 690,888	\$ 11,227,593	\$ 1,343,272	\$ 815,714	\$ 1,234,339
SANITATION	....	1,986	....	....	....	....	....	49,560	950	202
CONSERVATION OF HEALTH	148,698	7,380	77,342	189,209	298,058	....	13,698,502	62,108	93,066	20,086
CONTRIBUTIONS TO ENTERPRISE FUNDS.	....	....	....	....	....	13,000	11,574,550	....	51,758	....
WELFARE										
Administration	268,840	....	123,521	305,777	227,211	90,454	31,098,065	131,483	187,642	218,180
General Relief	322,695	....	106,828	330,538	223,775	50,766	16,604,073	98,011	137,996	196,877
Aid to Families with Dependent Children	550,392	....	291,571	725,324	693,462	111,592	50,853,886	289,227	566,944	703,616
Medical Assistance	89,772	....	84,045	305,009	103,235	28,072	13,769,413	66,873	56,421	55,441
Social Services	268,779	470,094 (4)	109,091	541,211	348,536	56,011	14,772,796	179,221	146,237	453,943
Other Welfare Costs	55,435	....	15,742	93,158	11,925	6,359	....	21,027	22,660	33,097
TOTAL WELFARE	\$ 1,555,913	\$ 470,094	\$ 730,798	\$ 2,301,017	\$ 1,608,144	\$ 343,254	\$127,098,233	\$ 785,842	\$ 1,117,900	\$ 1,661,154
LIBRARIES	18,000	57,909	....	52,945	....	6,209	5,398,745	....	....	45,728
PARKS AND RECREATION³	37,921	30,942	....	95,991	14,704	9,000	577,575	12,726	29,505	12,964
OTHER CULTURE - RECREATION	670	....	200	4,825	13,570	6,873	....	....	3,310	3,371
MISCELLANEOUS	219,915	322,861	186,350	449,917	301,498	129,430	6,362,278	179,002	133,803	251,459
INTEREST PAYMENTS . . . . .	....	53,912	32,792	139,980	....	....	1,415,924	....	4,250	223,219
TOTAL CURRENT EXPENSE	\$ 4,578,153	\$ 3,506,329	\$ 4,304,605	\$ 7,469,717	\$ 5,624,107	\$ 1,641,714	\$228,860,075	\$ 3,220,112	\$ 3,136,983	\$ 4,452,457
CAPITAL OUTLAY										
HIGHWAYS	335,790	64,479	141,890	60,436	114,989	92,573	9,127,472	148,971	66,207	80,144
GENERAL GOVERNMENT	349,476	32,205	6,637	55,278	94,881	16,025	3,375,663	489,406	43,095	23,353
ALL OTHER	92,027	23,012	27,040	78,903	120,515	4,855	5,718,758	11,123	20,489	387,122
TOTAL CAPITAL OUTLAY	777,293	119,696	175,567	194,617	330,385	113,453	18,221,893	649,500	129,791	490,619
TOTAL EXPENDITURES	\$ 5,355,446	\$ 3,626,025	\$ 4,480,172	\$ 7,664,334	\$ 5,954,492	\$ 1,755,167	\$247,081,968	\$ 3,869,612	\$ 3,266,774	\$ 4,943,076
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID . . . . .	....	185,000	110,000	238,000	....	....	14,650,000	....	50,000	3,690,000
REFUNDS AND REIMBURSEMENTS	128,162	392,842	120,973	136,553	115,561	25,264	....	14,711	80,631	1,929
TRUST AND AGENCY PAYMENTS	12,292,019	6,993,662	10,303,040	10,169,767	32,133,340	3,939,797	492,170,254	6,485,143	5,770,149	8,360,479
PURCHASE OF INVESTMENTS . . . . .	....	28,000	5,199,171	443,894	1,882,876	....	....	1,722,961	....	300,000
TOTAL DISBURSEMENTS	\$17,775,627	\$ 11,225,529	\$20,213,356	\$ 18,652,548	\$40,086,269	\$ 5,720,228	\$753,902,222	\$12,092,427	\$ 9,167,554	\$17,295,484

TABLE 11 (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Itasca 35,530 \$146,156,770 5,101,665	Jackson 14,352 \$ 76,667,795 1,190,132	Kanabec 9,775 \$ 22,038,483 946,112	Kandiyohi 30,548 \$101,880,656 2,804,664	Kittson 6,853 \$ 37,627,531 790,178	Koochiching 17,131 \$ 36,251,877 1,471,246	Lac qui Parle 11,164 \$ 48,037,447 799,296	Lake 13,351 \$ 26,925,833 1,246,129	Lake of the Woods 3,987 \$ 7,017,870 436,034	Le Sueur 21,332 \$ 66,097,292 2,145,709
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 4,710,864	\$ 942,829	\$ 732,963	\$ 2,231,331	\$ 721,976	\$ 1,442,583	\$ 629,926	\$ 817,887	\$ 372,408	\$ 1,714,382
SPECIAL ASSESSMENTS . . . . .	....	52,661	275	580,466	92,279	19,343	196,395	....	10,207	103,774
LICENSES AND PERMITS	42,157	6,385	10,079	19,553	1,129	15,225	1,374	8,313	8,864	14,101
FINES AND FORFEITS	137,376	26,124	34,544	78,352	20,663	64,354	16,982	28,296	24,514	43,183
INTERGOVERNMENTAL REVENUE										
State General Support ³	2,220,959	471,878	447,722	1,101,070	216,203	895,228	370,217	1,528,096	196,740	808,979
State Grants - Highways ⁴	1,360,452	845,087	624,590	985,555	626,994	1,648,999	1,399,309	567,140	644,552	785,999
State Grants - Welfare	3,239,187	467,812	744,424	1,187,960	186,460	1,313,532	208,980	534,357	172,570	733,109
State Grants - Other	311,233	89,611	46,297	200,711	37,584	214,744	54,604	123,507	206,578	71,015
Federal Revenue Sharing	950,900	278,790	188,836	454,131	160,158	238,715	247,523	145,232	109,428	331,463
Federal Grants - Other	692,293	26,313	69,807	80,670	255,874	53,637	21,457	506,343	50,716	96,959
Grants from other Local Units . . . . .	....	35,000	575	....	....	....	....	19,000	....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 8,775,024	\$ 2,214,191	\$ 2,122,251	\$ 4,010,097	\$ 1,483,273	\$ 4,364,855	\$ 2,302,090	\$ 3,423,675	\$ 1,380,584	\$ 2,827,524
CHARGES FOR SERVICES	949,977	136,830	66,094	868,955	124,310	175,540	63,476	99,554	49,294	161,915
INTEREST EARNINGS	301,997	46,735	88,342	319,015	79,772	76,333	108,119	179,122	39,202	35,124
WELFARE (INCOME FROM RECOVERIES)	37,861	1,232	27,611	13,386	7,603	23,843	3,739	6,224	1,002	5,343
ALL OTHER REVENUE - UNCLASSIFIED	7,272	17,118	13,844	54,985	30,887	5,832	19,853	62,169	115,211	40,126
TOTAL REVENUE RECEIPTS	\$ 14,962,528	\$ 3,444,405	\$ 3,096,003	\$ 8,176,140	\$ 2,561,892	\$ 6,187,908	\$ 3,341,954	\$ 4,625,240	\$ 2,001,286	\$ 4,945,472
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	....	....	....	620,000	....	....	500,000	....	....
REFUNDS AND REIMBURSEMENTS	719,324	80,740	88,949	228,105	54,489	316,041	165,401	261,733	92,509	349,538
TRUST AND AGENCY RECEIPTS	29,415,841	9,165,554	4,489,304	17,470,578	5,661,828	8,847,126	6,980,072	4,168,435	1,836,169	7,261,809
SALE OF INVESTMENTS	438,500	86,905	....	2,079,639	....	....	800,852	....	49,214	....
TOTAL NONREVENUE RECEIPTS	30,573,665	9,333,199	4,578,253	19,778,322	6,336,317	9,163,167	7,946,325	4,930,168	1,977,892	7,611,347
TOTAL RECEIPTS	\$ 45,536,193	\$12,777,604	\$ 7,674,256	\$ 27,954,462	\$ 8,898,209	\$ 15,351,075	\$11,288,279	\$ 9,555,408	\$ 3,979,178	\$ 12,556,819

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Itasca	Jackson	Kanabec	Kandiyohi	Kittson	Koochiching	Lac qui Parle	Lake	Lake of the Woods	Le Sueur
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 1,388,654	\$ 468,000	\$ 396,968	\$ 840,854	\$ 398,157	\$ 596,390	\$ 339,800	\$ 536,267	\$ 329,308	\$ 639,658
PUBLIC SAFETY										
Sheriff	555,772	122,998	115,266	260,432	113,223	264,612	80,982	276,295	86,787	195,773
Corrections	97,837	29,167	17,651	190,080	14,391	47,701	27,497	132,665	5,104	42,666
Other	108,067	29,547	5,662	32,332	18,431	22,385	4,055	34,101	3,898	13,361
TOTAL PUBLIC SAFETY	\$ 761,676	\$ 181,712	\$ 138,579	\$ 482,844	\$ 146,045	\$ 334,698	\$ 112,534	\$ 443,061	\$ 95,789	\$ 251,800
CONSERVATION OF NATURAL RESOURCES²										
	152,245	118,027	24,109	1,238,529	156,745	61,725	89,171	23,656	22,003	185,589
HIGHWAYS										
Administration	520,952	43,788	42,412	90,099	38,808	113,738	40,234	52,546	63,743	122,808
Operation and Maintenance	2,474,710	1,349,795	888,842	2,001,581	905,598	1,681,720	1,696,687	1,721,833	561,825	1,365,856
TOTAL HIGHWAYS	\$ 2,995,662	\$ 1,393,583	\$ 931,254	\$ 2,091,680	\$ 944,406	\$ 1,795,458	\$ 1,736,921	\$ 1,774,379	\$ 625,568	\$ 1,488,664
SANITATION	114,961	12,595	2,500	75,326	21,507	97,804	389	95,509	11,388	1,500
CONSERVATION OF HEALTH	279,590	149,930	20,832	182,053	50,841	61,042	47,430	177,946	27,085	102,840
CONTRIBUTIONS TO ENTERPRISE FUNDS	418,200	....	103,494	....	....	....	....	....	290	....
WELFARE										
Administration	505,337	158,042	160,945	289,927	93,894	413,011	83,124	181,404	98,622	157,629
General Relief	870,092	175,826	171,374	369,697	43,427	467,180	67,706	158,000	32,086	181,687
Aid to Families with Dependent Children	2,651,128	262,908	442,728	923,223	76,409	829,534	88,993	390,935	80,353	525,541
Medical Assistance	178,162	48,960	60,045	117,338	40,730	80,394	37,383	23,318	19,165	279,007
Social Services	1,294,293	192,618	270,824	423,018	71,193	397,856	81,799	203,816	58,630	247,685
Other Welfare Costs	132,878	19,823	17,464	79,087	12,364	36,918	10,049	66,276	986	15,555
TOTAL WELFARE	\$ 5,631,890	\$ 858,177	\$ 1,123,380	\$ 2,202,290	\$ 338,017	\$ 2,224,893	\$ 369,054	\$ 1,023,749	\$ 289,842	\$ 1,407,104
LIBRARIES	25,000	....	19,324	48,426	12,543	17,506	....	....	3,411	50,746
PARKS AND RECREATION ³	20,480	64,957	5,406	86,582	200	50,393	237	136,313	3,058	17,986
OTHER CULTURE - RECREATION	8,817	....	6,000	15,905	15,000	6,332	7,379	5,000	5,828	24,839
MISCELLANEOUS	783,362	155,377	41,671	359,144	27,195	375,348	106,991	329,321	143,172	247,904
INTEREST PAYMENTS . . . . .	....	8,360	....	206,832	67,174	51,605	61,680	24,146	1,142	35,729
TOTAL CURRENT EXPENSE	\$ 12,580,537	\$ 3,410,718	\$ 2,813,517	\$ 7,830,465	\$ 2,177,830	\$ 5,673,194	\$ 2,871,586	\$ 4,569,347	\$ 1,557,884	\$ 4,454,359
CAPITAL OUTLAY										
HIGHWAYS	1,530,212	7,747	43,351	156,742	30,213	1,899	78,763	74,913	58,984	214,720
GENERAL GOVERNMENT	41,296	282,322	2,814	368,427	54,891	22,111	5,781	75,413	3,656	12,099
ALL OTHER	157,869	17,779	52,259	19,264	156,614	245,249	361	79,722	288,413	112,442
TOTAL CAPITAL OUTLAY	1,729,377	307,848	98,424	544,433	241,718	269,259	84,905	230,048	351,053	339,261
TOTAL EXPENDITURES	\$ 14,309,914	\$ 3,718,566	\$ 2,911,941	\$ 8,374,898	\$ 2,419,548	\$ 5,942,453	\$ 2,956,491	\$ 4,799,395	\$ 1,908,937	\$ 4,793,620
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID . . . . .	....	10,000	....	367,000	640,000	185,000	220,000	20,000	5,712	28,000
REFUNDS AND REIMBURSEMENTS	512,357	40,459	59,962	26,224	53,150	161,560	24,497	131,717	38,713	291,567
TRUST AND AGENCY PAYMENTS	29,242,078	9,170,090	4,514,364	17,501,542	5,719,102	8,826,824	7,131,585	3,603,188	1,793,570	7,259,711
PURCHASE OF INVESTMENTS	438,500	....	....	1,881,977	80,000	....	1,043,609	14,990	....	....
TOTAL DISBURSEMENTS	\$ 44,502,849	\$12,939,115	\$ 7,486,267	\$28,151,641	\$ 8,911,800	\$15,115,837	\$11,376,182	\$ 8,569,290	\$ 3,746,932	\$12,372,898

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Lincoln 8,143 \$ 29,546,479 673,659	Lyon 24,273 \$ 82,584,060 1,606,093	McLeod 27,662 \$ 91,342,704 2,038,785	Mahnomen 5,638 \$ 13,206,165 526,662	Marshall 13,060 \$ 47,491,406 948,878	Martin 24,316 \$113,726,756 2,090,298	Meeker 18,810 \$ 61,178,976 1,499,649	Mille Lacs 15,703 \$ 41,466,571 951,656	Morrison 26,949 \$ 60,700,216 2,062,342	Mower 43,783 \$138,574,231 3,222,235
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 514,137	\$ 1,287,625	\$ 1,545,122	\$ 428,468	\$ 852,094	\$ 1,682,594	\$ 1,164,436	\$ 776,109	\$ 1,619,299	\$ 2,498,957
SPECIAL ASSESSMENTS	8,257	73,079	249,692	8,076	383,194	257,296	24,568	2,575	....	26,202
LICENSES AND PERMITS	3,491	4,425	3,339	3,468	3,246	3,326	1,597	17,630	24,939	9,125
FINES AND FORFEITS	11,410	64,891	146,833	....	45,722	94,750	39,126	66,684	68,873	92,413
INTERGOVERNMENTAL REVENUE										
State General Support ³	306,205	682,696	875,544	217,712	304,344	731,625	690,842	496,591	922,267	1,294,293
State Grants - Highways ⁴	629,297	683,546	505,553	341,397	1,016,460	1,566,078	1,089,548	659,165	788,104	1,573,721
State Grants - Welfare . . . . .	....	1,587,617	872,635	342,305	398,836	2,090,687	476,287	1,027,541	1,236,390	1,505,513
State Grants - Other	52,526	153,519	24,065	14,606	103,905	40,913	55,344	69,596	191,440	153,287
Federal Revenue Sharing	209,201	339,111	266,342	137,609	328,039	329,689	305,356	379,628	523,360	471,247
Federal Grants - Other	40,970	196,058	....	274,629	1,000,207	30,770	88,184	132,667	185,773	338,301
Grants from other Local Units . . . . .	....	7,658	689	....	415	....	1,133	283	....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,238,199	\$ 3,650,205	\$ 2,544,828	\$ 1,328,258	\$ 3,152,206	\$ 4,789,762	\$ 2,706,694	\$ 2,765,471	\$ 3,847,334	\$ 5,336,362
CHARGES FOR SERVICES	83,256	190,169	150,159	62,905	314,622	298,367	360,931	215,191	126,356	410,642
INTEREST EARNINGS	52,491	159,756	143,882	26,534	88,895	109,417	76,792	141,797	156,184	145,869
WELFARE (INCOME FROM RECOVERIES) . . . . .	....	25,643	....	6,600	3,512	22,256	3,745	65,577	56,546	27,383
ALL OTHER REVENUE - UNCLASSIFIED	18,038	36,147	67,359	52,006	4,026	26,508	24,079	6,397	44,358	135,528
TOTAL REVENUE RECEIPTS	\$ 1,929,279	\$ 5,491,940	\$ 4,851,214	\$ 1,916,315	\$ 4,847,517	\$ 7,284,276	\$ 4,401,968	\$ 4,057,431	\$ 5,943,889	\$ 8,682,481
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	....	150,000	....	1,418,000	368,972	....	....	....	....
REFUNDS AND REIMBURSEMENTS	54,450	324,715	260,909	13,877	325,131	287,634	112,285	94,880	941,319	528,368
TRUST AND AGENCY RECEIPTS	4,192,163	11,384,835	6,444,042	2,206,687	8,589,882	8,118,420	6,209,811	6,995,403	12,287,336	10,953,165
SALE OF INVESTMENTS . . . . .	....	750,350	190,177	425,000	....	....	....	....	....	1,829,526
TOTAL NONREVENUE RECEIPTS	4,246,613	12,459,900	7,045,128	2,645,564	10,333,013	8,775,026	6,322,096	7,090,283	13,228,655	13,311,059
TOTAL RECEIPTS	\$ 6,175,892	\$ 17,951,840	\$ 11,896,342	\$ 4,561,879	\$ 15,180,530	\$ 16,059,302	\$ 10,724,064	\$ 11,147,714	\$ 19,172,544	\$ 21,993,540

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Lincoln	Lyon	McLeod	Mahnomen	Marshall	Martin	Meeker	Mille Lacs	Morrison	Mower
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 301,465	\$ 635,176	\$ 725,322	\$ 316,070	\$ 471,337	\$ 770,780	\$ 592,945	\$ 650,439	\$ 759,571	\$ 1,062,866
PUBLIC SAFETY										
Sheriff	79,992	167,483	163,134	68,180	219,207	196,946	215,833	217,821	221,286	468,239
Corrections	6,734	39,917	45,375	15,874	14,110	132,229	20,486	51,878	101,071	191,759
Other	3,587	17,630	7,653	1,693	3,220	13,941	28,146	18,283	25,784	18,862
TOTAL PUBLIC SAFETY	\$ 90,313	\$ 225,030	\$ 216,162	\$ 85,747	\$ 236,537	\$ 343,116	\$ 264,465	\$ 287,982	\$ 348,141	\$ 678,860
CONSERVATION OF NATURAL RESOURCES²										
	80,201	137,193	204,332	46,007	307,865	244,903	145,322	41,590	62,223	129,225
HIGHWAYS										
Administration	37,058	58,429	106,648	28,822	93,930	103,786	43,493	69,811	95,699	69,019
Operation and Maintenance	736,123	1,070,715	1,168,444	554,820	1,078,336	2,211,093	1,570,692	1,030,252	1,540,306	2,495,912
TOTAL HIGHWAYS	\$ 773,181	\$ 1,129,144	\$ 1,275,092	\$ 583,642	\$ 1,172,266	\$ 2,314,879	\$ 1,614,185	\$ 1,100,063	\$ 1,636,005	\$ 2,564,931
SANITATION										
	9,600	.....	.....	.....	5,282	1,000	82	143	.....	33,618
CONSERVATION OF HEALTH										
	34,295	106,141	43,922	21,108	102,877	375,796	93,745	118,303	47,080	306,014
CONTRIBUTIONS TO ENTERPRISE FUNDS										
WELFARE										
Administration . . . . .	.....	402,157	185,045	74,221	122,227	641,644	158,003	281,099	335,143	347,183
General Relief . . . . .	.....	461,371	271,864	73,892	103,282	506,812	112,101	161,343	292,257	671,507
Aid to Families with Dependent Children . . . . .	.....	878,190	475,433	243,871	219,493	984,182	364,476	733,637	888,318	974,094
Medical Assistance . . . . .	.....	145,143	72,636	23,156	57,459	121,733	68,420	84,891	127,844	125,709
Social Services . . . . .	.....	529,307	228,870	120,252	137,498	508,036	127,571	356,361	352,072	486,346
Other Welfare Costs . . . . .	.....	31,102	34,325	9,179	19,230	81,172	40,663	30,977	35,306	35,298
TOTAL WELFARE	\$ (5)	\$ 2,447,270(5)	\$ 1,268,173	\$ 544,571	\$ 659,189	\$ 2,843,579(4)	\$ 871,234	\$ 1,648,308	\$ 2,030,940	\$ 2,640,137
LIBRARIES										
	.....	59,998	.....	1,000	15,473	159,962	33,552	33,995	47,820	65,277
PARKS AND RECREATION³										
	38,548	50,294	59,431	.....	20,998	10,716	22,824	.....	.....	100
OTHER CULTURE - RECREATION										
	400	5,863	.....	.....	7,183	.....	.....	.....	18,467	25,471
MISCELLANEOUS										
	175,498	476,298	408,948	111,200	138,990	305,196	225,506	149,041	395,261	686,490
INTEREST PAYMENTS										
	.....	.....	21,128	.....	223,293	46,424	22,685	.....	.....	9,054
TOTAL CURRENT EXPENSE	\$1,503,501	\$ 5,272,407	\$ 4,222,510	\$1,725,061	\$ 3,361,290	\$ 7,416,351	\$ 3,886,547	\$ 4,029,864	\$ 5,345,508	\$ 8,202,043
CAPITAL OUTLAY										
HIGHWAYS	82,672	37,859	68,139	7,522	198,256	98,356	75,180	88,569	173,426	178,803
GENERAL GOVERNMENT	11,246	4,785	114,209	239,064	10,846	16,776	11,124	50,559	38,113	63,198
ALL OTHER	65,507	171,847	143,807	11,520	669,642	38,477	47,462	20,377	187,250	150,070
TOTAL CAPITAL OUTLAY	159,425	214,491	326,155	258,106	878,744	153,609	133,766	159,505	398,789	392,071
TOTAL EXPENDITURES	\$1,662,926	\$ 5,486,898	\$ 4,548,665	\$1,983,167	\$ 4,240,034	\$ 7,569,960	\$ 4,020,313	\$ 4,189,369	\$ 5,744,297	\$ 8,594,114
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID										
	.....	.....	25,000	.....	1,466,654	82,000	120,000	.....	.....	10,000
REFUNDS AND REIMBURSEMENTS										
	3,401	181,605	92,439	8,412	241,288	339,608	33	53,821	775,518	405,111
TRUST AND AGENCY PAYMENTS										
	4,376,198	10,964,782	6,683,351	2,191,775	8,292,237	7,277,219	6,202,768	6,988,732	12,166,268	10,955,181
PURCHASE OF INVESTMENTS										
	100,000	1,100,350	174,815	375,000	.....	.....	.....	.....	.....	2,435,866
TOTAL DISBURSEMENTS	\$6,142,525	\$17,733,635	\$11,524,270	\$4,558,354	\$14,240,213	\$15,268,787	\$10,343,114	\$11,231,922	\$18,686,083	\$22,400,272

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Murray 12,508 \$ 55,428,200 921,676	Nicollet 24,518 \$ 80,239,900 1,603,795	Nobles 23,208 \$ 84,058,987 2,059,445	Norman 10,008 \$ 39,614,374 1,087,415	Olmsted 84,104 \$323,593,989 7,099,858	Otter Tail 46,097 \$133,647,128 2,884,530	Pennington 13,266 \$ 33,115,744 950,407	Pine 16,821 \$ 38,305,778 1,679,129	Pipestone 12,791 \$ 41,117,553 974,075	Polk 34,435 \$115,801,918 2,498,186
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 729,448	\$ 1,243,633	\$ 1,620,061	\$ 912,997	\$ 5,832,057	\$ 2,367,662	\$ 810,198	\$ 1,417,612	\$ 758,593	\$ 2,150,294
SPECIAL ASSESSMENTS	10,889	225,524	12,103	113,468	128,876	6,761	78,367	....	10,398	105,579
LICENSES AND PERMITS	4,269	4,786	3,794	2,119	137,417	32,826	1,418	12,003	930	6,595
FINES AND FORFEITS	21,494	21,954	50,600	19,820	172,102	152,957	49,488	69,953	27,622	130,549
INTERGOVERNMENTAL REVENUE										
State General Support ³	394,319	603,550	794,993	372,610	2,242,047	514,295	327,237	684,058	405,108	851,340
State Grants - Highways ⁴	936,572	589,865	1,103,660	852,917	1,708,110	2,119,321	562,675	1,142,561	657,926	2,994,891
State Grants - Welfare . . . . .	....	671,960	890,985	242,358	3,131,995	1,251,827	569,116	1,401,751	398,534	1,451,341
State Grants - Other	48,216	70,904	90,146	14,633	1,148,243	263,945	69,173	234,467	126,342	169,791
Federal Revenue Sharing	189,864	187,977	380,524	261,357	703,255	659,693	173,537	406,533	227,781	517,938
Federal Grants - Other	80,550	33,725	61,270	211,380	98,605	142,279	120,658	67,634	14,479	29,232
Grants from other Local Units . . . . .	....	....	47,276	....	22,121	....	18,400	....	4,000	1,116
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,649,521	\$ 2,157,981	\$ 3,368,854	\$ 1,955,255	\$ 9,054,376	\$ 4,951,360	\$ 1,840,796	\$ 3,937,004	\$ 1,834,170	\$ 6,015,649
CHARGES FOR SERVICES	90,568	143,124	301,229	100,156	912,787	403,976	138,570	226,249	101,787	434,055
INTEREST EARNINGS	75,331	73,569	112,640	64,185	342,950	211,830	88,231	78,992	145,329	178,011
WELFARE (INCOME FROM RECOVERIES) . . . . .	....	81,136	....	6,708	252,942	58,237	6,836	11,584	4,777	28,818
ALL OTHER REVENUE - UNCLASSIFIED	25,111	88,130	46,536	26,287	100,091	156,177	14,700	36,774	15,159	187,295
TOTAL REVENUE RECEIPTS	\$ 2,606,631	\$ 4,039,837	\$ 5,515,817	\$ 3,200,995	\$ 16,933,598	\$ 8,341,786	\$ 3,028,604	\$ 5,790,171	\$ 2,898,765	\$ 9,236,845
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	275,794	....	153,591	....	....	400,544	....	....	....
REFUNDS AND REIMBURSEMENTS	18,655	179,540	317,610	97,443	464,397	342,886	113,903	293,412	62,352	368,772
TRUST AND AGENCY RECEIPTS	6,449,442	12,149,308	14,313,300	6,373,208	23,606,665	21,456,256	6,669,821	7,480,904	6,158,985	22,300,118
SALE OF INVESTMENTS . . . . .	....	1,164,460	....	....	276,379	....	....	691,770	2,424,536	1,400,000
TOTAL NONREVENUE RECEIPTS	6,468,097	13,769,102	14,630,910	6,624,242	24,347,441	21,799,142	7,184,268	8,466,086	8,645,873	24,068,890
TOTAL RECEIPTS	\$ 9,074,728	\$ 17,808,939	\$ 20,146,727	\$ 9,825,237	\$ 41,281,039	\$ 30,140,928	\$ 10,212,872	\$ 14,256,257	\$ 11,544,638	\$ 33,305,735

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Murray	Nicollet	Nobles	Norman	Olmsted	Otter Tail	Pennington	Pine	Pipestone	Polk
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 333,262	\$ 687,005	\$ 797,207	\$ 394,005	\$ 2,710,354	\$ 1,128,457	\$ 414,878	\$ 666,175	\$ 407,840	\$ 809,856
PUBLIC SAFETY										
Sheriff	112,641	176,297	133,193	87,412	916,988	313,335	165,212	379,620	127,475	351,583
Corrections	25,389	63,684	77,531	8,760	580,321	237,765	76,645	52,657	27,004	221,860
Other	6,782	26,574	11,977	5,873	212,478	20,727	1,267	17,644	33,766	35,816
TOTAL PUBLIC SAFETY	\$ 144,812	\$ 266,555	\$ 222,701	\$ 102,045	\$ 1,709,787	\$ 571,827	\$ 243,124	\$ 449,921	\$ 188,245	\$ 609,259
CONSERVATION OF NATURAL RESOURCES²										
	78,355	304,032	78,143	352,222	109,643	115,909	197,563	40,736	89,953	247,303
HIGHWAYS										
Administration	64,261	....	39,439	55,229	106,968	88,058	67,944	129,463	35,053	76,003
Operation and Maintenance	1,133,335	1,047,623	1,572,690	1,732,938	3,720,999	3,513,599	744,144	1,603,448	1,500,991	2,556,098
TOTAL HIGHWAYS	\$1,197,596	\$ 1,047,623	\$ 1,612,129	\$ 1,788,167	\$ 3,827,967	\$ 3,601,657	\$ 812,088	\$ 1,732,911	\$ 1,536,044	\$ 2,632,101
SANITATION										
	16,713	520	....	....	....	17,020	9,476	....	30,336	66,163
CONSERVATION OF HEALTH										
	47,700	153,146	213,657	83,243	1,391,046	173,868	51,043	123,654	50,804	332,036
CONTRIBUTIONS TO ENTERPRISE FUNDS										
	82,837	....	....	....	....	6,000	77,396	....	57,943	....
WELFARE										
Administration	20	161,973	254,075	97,637	610,006	385,741	169,418	870,172	104,285	414,598
General Relief . . . . .	....	188,721	235,304	91,738	1,001,108	485,731	93,386	283,118	103,744	291,314
Aid to Families with Dependent Children . . . . .	....	533,639	490,921	115,546	1,952,746	724,558	401,265	837,556	229,027	929,014
Medical Assistance . . . . .	....	47,814	56,284	35,400	177,181	219,626	54,185	94,865	35,120	176,574
Social Services . . . . .	....	204,490	282,202	76,017	1,371,971	409,848	148,799	....	130,063	528,875
Other Welfare Costs . . . . .	....	16,485	58,561	18,025	151,442	64,486	36,971	70,793	4,548	88,977
TOTAL WELFARE	\$ 20(5)	\$ 1,153,122	\$ 1,377,347	\$ 434,363	\$ 5,264,454	\$ 2,289,990	\$ 904,024	\$ 2,156,504	\$ 606,787	\$ 2,429,352
LIBRARIES										
	16,110	36,187	187,853	26,542	204,128	4,790	13,000	27,176	....	74,815
PARKS AND RECREATION³										
	12,950	1,548	28,451	2,780	202,427	30,715	634	7,000	4,297	12,271
OTHER CULTURE - RECREATION										
	2,318	8,000	17,403	5,506	82,880	18,290	11,005	2,926	10,266	28,840
MISCELLANEOUS										
	215,953	363,751	319,680	86,679	210,464	295,796	107,662	344,520	94,074	142,853
INTEREST PAYMENTS										
	....	55,487	36,838	52,500	41,660	....	77,359	....	52,960	62,006
TOTAL CURRENT EXPENSE	\$2,148,626	\$ 4,076,976	\$ 4,891,409	\$ 3,328,052	\$ 15,754,810	\$ 8,254,319	\$ 2,919,252	\$ 5,551,523	\$ 3,129,549	\$ 7,446,855
CAPITAL OUTLAY										
HIGHWAYS	63,116	83,066	68,006	171,923	78,454	182,380	167,439	295,539	58,918	87,170
GENERAL GOVERNMENT	11,448	440,990	327,104	69,172	110,808	135,188	34,683	18,884	600,193	27,425
ALL OTHER	366,751	15,778	16,851	66,693	361,302	47,894	123,330	60,391	85,109	47,645
TOTAL CAPITAL OUTLAY	441,315	539,834	411,961	307,788	550,564	365,462	325,452	374,814	744,220	162,240
TOTAL EXPENDITURES	\$2,589,941	\$ 4,616,810	\$ 5,303,370	\$ 3,635,840	\$ 16,305,374	\$ 8,619,781	\$ 3,244,704	\$ 5,926,337	\$ 3,873,769	\$ 7,609,095
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID										
	....	172,000	75,000	139,000	50,000	....	95,000	....	....	318,000
REFUNDS AND REIMBURSEMENTS										
	258	26,417	86,379	42,848	332,946	159,176	61,515	152,785	28,078	312,170
TRUST AND AGENCY PAYMENTS										
	6,665,589	5,917,864	14,320,183	6,362,152	23,764,832	20,643,594	6,641,966	7,552,032	6,164,357	22,224,202
PURCHASE OF INVESTMENTS										
	....	1,003,045	....	....	....	....	....	395,425	1,600,537	1,910,448
TOTAL DISBURSEMENTS	\$9,255,788	\$11,736,136	\$19,784,932	\$10,179,840	\$ 40,453,152	\$29,422,551	\$10,043,185	\$14,026,579	\$11,666,741	\$32,373,915

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Pope 11,107 \$ 32,853,234 670,210	Ramsey 476,255 \$1,537,609,024 51,614,217	Red Lake 5,388 \$ 13,608,225 458,013	Redwood 20,024 \$ 93,904,932 1,565,034	Renville 21,139 \$104,342,921 1,580,1795	Rice 41,582 \$119,271,644 3,001,527	Rock 11,346 \$ 49,486,549 882,587	Roseau 11,569 \$ 20,527,903 623,227	St. Louis 220,693 \$494,284,667 24,287,886	Scott 32,423 \$141,808,930 4,720,811
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 550,883	\$ 45,275,670	\$ 380,474	\$ 1,180,032	\$ 1,262,767	\$ 2,342,943	\$ 673,073	\$ 543,357	\$ 18,148,647	\$ 5,605,953
SPECIAL ASSESSMENTS	6,451	....	130,691	378,785	301,110	18,732	565	105,335	....	4,510
LICENSES AND PERMITS	1,358	34,194	2,642	4,305	4,058	30,712	2,327	1,536	200,426	23,433
FINES AND FORFEITS	37,541	1,019,696	9,213	28,676	16,649	138,759	12,785	44,323	371,289	125,075
INTERGOVERNMENTAL REVENUE										
State General Support ³	329,646	8,488,552	175,525	669,050	645,879	1,115,028	393,638	343,792	10,712,867	2,004,228
State Grants - Highways ⁴	751,126	3,537,423	519,650	1,304,337	870,491	695,289	509,385	836,915	4,670,318	796,751
State Grants - Welfare	349,025	45,876,577	180,746	586,093	531,957	1,266,444	199,357	390,381	18,830,191	2,210,402
State Grants - Other	61,116	6,647,473	20,211	131,506	20,974	219,797	12,943	33,165	3,347,590	353,352
Federal Revenue Sharing	107,787	4,922,643	131,516	338,735	357,365	476,523	163,227	188,899	3,791,944	562,163
Federal Grants - Other	5,410	4,487,952	53,971	30,255	200,873	188,647	6,757	134,276	7,659,908	52,118
Grants from other Local Units . . . . .	....	928,559	22,825	....	....	....	....	16,634	542,610	15,925
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,604,110	\$ 74,889,179	\$ 1,104,444	\$ 3,059,976	\$ 2,627,539	\$ 3,961,728	\$ 1,285,307	\$ 1,944,062	\$ 49,555,428	\$ 5,994,939
CHARGES FOR SERVICES	76,620	6,369,695	108,644	178,710	203,587	297,040	49,457	394,624	1,906,345	496,997
INTEREST EARNINGS	29,568	2,343,899	45,242	184,671	35,700	189,217	104,766	59,705	913,917	316,613
WELFARE (INCOME FROM RECOVERIES)	5,716	3,513,195	2,786	....	2,336	8,974	19,838	18,066	20,237	....
ALL OTHER REVENUE - UNCLASSIFIED	10,272	1,159,833	9,452	31,363	30,057	21,277	69,752	13,036	250,629	50,701
TOTAL REVENUE RECEIPTS	\$ 2,322,519	\$134,605,361	\$ 1,793,588	\$ 5,046,518	\$ 4,483,803	\$ 7,009,382	\$ 2,217,870	\$ 3,124,044	\$ 71,366,918	\$ 12,618,221
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	1,700,000	....	....	....	....	....	....	....	....
REFUNDS AND REIMBURSEMENTS	100,047	27,069	44,430	204,525	292,338	385,254	17,694	103,506	2,525,613	893,852
TRUST AND AGENCY RECEIPTS	4,528,307	176,798,269	2,624,196	6,745,791	12,683,497	18,876,435	5,830,919	4,708,347	106,822,107	33,642,744
SALE OF INVESTMENTS . . . . .	....	....	100,000	691,240	320,000	175,000	529,809	....	3,360,000	2,347,366
TOTAL NONREVENUE RECEIPTS	4,628,354	178,525,338	2,768,626	7,641,556	13,295,835	19,436,689	6,378,422	4,811,853	112,707,720	36,883,962
TOTAL RECEIPTS	\$ 6,950,873	\$313,130,699	\$ 4,562,214	\$ 12,688,074	\$ 17,779,638	\$ 26,446,071	\$ 8,596,292	\$ 7,935,897	\$184,074,638	\$ 49,502,183

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Pope	Ramsey	Red Lake	Redwood	Renville	Rice	Rock	Roseau	St. Louis	Scott
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 367,735	\$ 12,377,416	\$ 233,113	\$ 564,714	\$ 454,385	\$ 945,359	\$ 329,591	\$ 314,567	\$ 7,100,759	\$ 1,257,013
PUBLIC SAFETY										
Sheriff	68,400	4,041,506	102,993	135,633	76,599	336,535	94,153	176,419	1,861,481	814,166
Corrections	24,358	6,458,963	9,923	31,747	33,992	185,503	14,318	66,478	4,076,765	244,521
Other	23,992	294,378	2,970	7,787	2,725	18,954	8,127	4,880	400,595	42,166
TOTAL PUBLIC SAFETY	\$ 116,750	\$ 10,794,847	\$ 115,886	\$ 175,167	\$ 113,316	\$ 540,992	\$ 116,598	\$ 247,777	\$ 6,338,841	\$ 1,100,853
CONSERVATION OF NATURAL RESOURCES²										
Administration	149,120	1,039,050	58,058	55,038	49,908	91,490	22,550	120,584	1,415,333	60,564
Operation and Maintenance	308,128	5,332,888	535,395	1,850,559	1,302,447	1,305,782	703,201	1,119,022	6,974,399	2,301,177
TOTAL HIGHWAYS	\$ 457,248	\$ 6,371,938	\$ 593,453	\$ 1,905,597	\$ 1,352,355	\$ 1,397,272	\$ 725,751	\$ 1,239,606	\$ 8,389,732	\$ 2,361,741
SANITATION . . . . .	....	....	22,614	45	41,070	109,423	16,052	32,066	1,222,257	....
CONSERVATION OF HEALTH	27,239	7,503,819	19,549	122,091	96,165	127,576	76,066	26,846	2,918,886	605,049
CONTRIBUTIONS TO ENTERPRISE FUNDS - WELFARE . . . . .	....	3,830,318	....	....	40,995	....	....	....	546,021	....
Administration	121,236	15,892,233	65,486	285,577	181,755	344,944	85,643	115,239	9,195,799	263,718
General Relief	55,340	14,969,831	28,300	87,880	155,727	374,221	63,114	89,067	6,376,598	431,275
Aid to Families with Dependent Children	234,080	31,071,964	90,884	298,652	307,300	926,924	123,041	247,896	11,249,221	483,528
Medical Assistance	47,869	2,771,796	20,926	67,969	79,314	112,283	23,825	51,499	1,014,440	....
Social Services	146,504	7,801,493	58,281	233,567	207,892	418,105	72,442	101,700	1,740,007	....
Other Welfare Costs	31,540	1,216,042	11,041	55,297	35,441	87,354	3,703	28,378	3,213,684	1,476,106 (6)
TOTAL WELFARE	\$ 636,569	\$ 73,723,359	\$ 274,918	\$ 1,028,942	\$ 967,429	\$ 2,263,831	\$ 371,768	\$ 633,779	\$ 32,789,749	\$ 2,654,627
LIBRARIES . . . . .	....	1,260,262	8,476	....	....	13,455	22,868	13,750	127,211	168,098
PARKS AND RECREATION³	14,422	1,861,449	155	28,966	22,780	30,887	9,649	....	22,576	40,474
OTHER CULTURE - RECREATION . . . . .	....	740,108	....	15,504	2,244	22,986	2,057	4,274	223,708	77,573
MISCELLANEOUS	126,942	6,375,936	67,380	283,506	322,013	444,272	135,121	150,523	6,630,037	1,259,524
INTEREST PAYMENTS	360	1,186,204	32,603	74,140	930	88,245	....	10,874	9,045	41,650
TOTAL CURRENT EXPENSE	\$1,808,811	\$126,353,906	\$1,493,155	\$ 4,365,878	\$ 3,619,834	\$ 6,121,816	\$1,853,450	\$2,810,300	\$ 66,617,142	\$ 9,676,360
CAPITAL OUTLAY										
HIGHWAYS	479,256	2,664,577	104,041	138,172	159,204	236,166	33,982	6,549	3,708,240	99,401
GENERAL GOVERNMENT . . . . .	....	366,430	9,232	206,661	12,949	59,555	3,953	4,898	1,251,277	267,226
ALL OTHER	551	11,922,382	11,620	75,563	40,993	358,526	23,122	15,264	942,085	230,025
TOTAL CAPITAL OUTLAY	479,807	14,953,389	124,893	420,396	213,146	654,247	61,057	26,711	5,901,602	596,652
TOTAL EXPENDITURES	\$2,288,618	\$141,307,295	\$1,618,048	\$ 4,786,274	\$ 3,832,980	\$ 6,776,063	\$1,914,507	\$2,837,011	\$ 72,518,744	\$10,273,012
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	2,000	1,425,000	82,000	239,000	30,000	115,000	....	110,000	220,000	275,000
REFUNDS AND REIMBURSEMENTS	7,018	....	16,065	165,455	66,711	254,184	....	100,814	1,308,806	273,193
TRUST AND AGENCY PAYMENTS	4,690,184	175,538,089	2,637,080	6,734,667	12,670,288	18,642,999	5,605,089	4,651,802	106,110,161	37,018,158
PURCHASE OF INVESTMENTS . . . . .	....	....	100,000	1,310,967	600,000	175,000	788,272	....	3,184,946	2,993,651
TOTAL DISBURSEMENTS	\$6,987,820	\$318,270,384	\$4,453,193	\$13,236,363	\$17,199,979	\$25,963,246	\$8,307,868	\$7,699,627	\$183,342,657	\$50,833,014

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Sherburne 18,344 \$108,773,926 2,548,490	Sibley/ 15,845 \$ 61,407,474 1,306,136	Stearns 95,400 \$256,598,489 4,382,886	Steele 26,931 \$ 97,036,314 2,182,882	Stevens 11,218 \$ 38,027,856 1,030,655	Swift 13,177 \$ 42,916,306 1,220,359	Todd 22,114 \$ 40,786,788 1,248,893	Traverse 6,254 \$ 28,120,690 562,583	Wabasha 17,224 \$ 49,461,247 1,382,678	Wadena 12,412 \$ 22,672,930 846,085
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 2,301,182	\$ 967,650	\$ 3,447,710	\$ 1,647,029	\$ 884,529	\$ 1,015,927	\$ 967,244	\$ 442,908	\$ 1,070,981	\$ 708,705
SPECIAL ASSESSMENTS	8,089	200,310	....	34,577	56,707	163,185	21,244	16,733	....	....
LICENSES AND PERMITS	39,174	9,268	39,820	14,334	3,092	3,914	27,039	850	7,382	4,758
FINES AND FORFEITS	72,437	29,331	226,157	92,908	5,778	20,512	34,472	9,080	53,085	27,858
INTERGOVERNMENTAL REVENUE										
State General Support ³	507,447	594,927	1,933,820	792,244	369,903	466,999	644,012	220,619	611,634	361,080
State Grants - Highways ⁴	600,419	767,580	2,651,038	752,037	787,401	682,291	1,391,621	951,325	1,123,454	738,521
State Grants - Welfare	891,614	311,781	2,444,762	535,142	260,516	478,735	905,075	161,448	459,168	636,407
State Grants - Other	85,228	114,998	211,520	158,940	8,667	51,692	251,342	12,133	72,321	29,779
Federal Revenue Sharing	296,364	279,126	994,653	311,232	223,146	307,398	476,265	136,776	242,037	237,062
Federal Grants - Other	82,888	132,435	749,731	33,804	22,009	51,326	17,497	10,223	99,950	64,539
Grants from other Local Units . . . . .	....	....	105,435	....	....	692	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,463,960	\$ 2,200,847	\$ 9,090,959	\$ 2,583,399	\$ 1,671,642	\$ 2,039,133	\$ 3,685,812	\$ 1,492,524	\$ 2,608,564	\$ 2,067,388
CHARGES FOR SERVICES	138,793	212,774	435,434	195,094	211,740	80,452	262,646	134,805	129,739	148,846
INTEREST EARNINGS	100,828	91,738	314,972	139,925	47,116	116,093	113,332	22,641	62,057	50,112
WELFARE (INCOME FROM RECOVERIES)	4,204	7,434	90,125	949	3,489	3,042	....	14,465	11,221	31,803
ALL OTHER REVENUE - UNCLASSIFIED	52,666	21,169	100,543	30,886	89,929	33,199	15,849	11,807	44,625	26,856
TOTAL REVENUE RECEIPTS	\$ 5,181,333	\$ 3,740,521	\$ 13,745,720	\$ 4,739,101	\$ 2,974,022	\$ 3,475,457	\$ 5,127,638	\$ 2,145,813	\$ 3,987,654	\$ 3,066,326
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	....	346,022	....	....	....	240,515	....	....	....	....
REFUNDS AND REIMBURSEMENTS	243,320	154,220	704,526	191,656	99,261	81,027	175,997	27,936	108,202	145,933
TRUST AND AGENCY RECEIPTS	14,311,324	7,484,106	55,015,309	5,560,108	5,469,657	6,549,687	4,691,846	3,838,656	8,201,357	4,267,137
SALE OF INVESTMENTS	20,000	190,000	....	2,387,795	....	1,116,320	....	....	....	....
TOTAL NONREVENUE RECEIPTS	14,574,644	8,174,348	55,719,835	8,139,559	5,568,918	7,987,549	4,867,843	3,866,592	8,309,559	4,413,070
TOTAL RECEIPTS	\$ 19,755,977	\$ 11,914,869	\$ 69,465,555	\$ 12,878,660	\$ 8,542,940	\$ 11,463,006	\$ 9,995,481	\$ 6,012,405	\$ 12,297,213	\$ 7,479,396

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Sherburne	Sibley	Stearns	Steele	Stevens	Swift	Todd	Traverse	Wabasha	Wadena
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 857,356	\$ 524,555	\$ 1,739,257	\$ 1,036,542	\$ 367,772	\$ 450,783	\$ 764,621	\$ 248,846	\$ 552,761	\$ 418,991
PUBLIC SAFETY										
Sheriff	344,101	133,343	489,704	244,085	80,597	93,025	148,188	50,022	210,027	83,622
Corrections	88,915	20,064	95,956	60,981	17,050	1,232	235,125	46,248	61,262	11,444
Other	17,227	4,370	38,041	8,268	1,515	2,890	29,942	434	19,112	7,422
TOTAL PUBLIC SAFETY	\$ 450,243	\$ 157,777	\$ 623,701	\$ 313,334	\$ 99,162	\$ 97,147	\$ 413,255	\$ 96,704	\$ 290,401	\$ 102,488
CONSERVATION OF NATURAL RESOURCES²										
Administration	110,811	62,058	95,820	141,162	68,566	36,608	156,334	43,075	58,163	64,471
Operation and Maintenance	767,309	1,252,835	3,424,179	1,151,814	1,020,114	1,156,141	1,459,860	987,826	1,748,215	697,265
TOTAL HIGHWAYS	\$ 878,120	\$ 1,314,893	\$ 3,519,999	\$ 1,292,976	\$1,088,680	\$ 1,192,749	\$1,616,194	\$1,030,901	\$ 1,806,378	\$ 761,736
SANITATION										
CONSERVATION OF HEALTH	81,719	75,280	362,187	109,548	159,613	71,242	92,291	216	33,191	134,356
CONTRIBUTIONS TO ENTERPRISE FUNDS	81,719	75,280	362,187	109,548	159,613	71,242	92,291	216	33,191	134,356
WELFARE										
Administration	580,403	129,504	526,790	142,720	119,082	161,381	465,127	77,244	143,690	152,648
General Relief	171,370	62,374	653,574	167,157	60,891	145,560	154,979	24,313	74,701	147,114
Aid to Families with Dependent Children	758,459	201,750	1,791,387	295,352	125,344	270,467	525,019	86,933	272,000	404,322
Medical Assistance	51,989	48,265	250,914	57,922	35,348	53,280	98,717	32,363	55,542	52,987
Social Services	38,567	127,791	936,908	241,100	186,749	170,946	107,007	73,289	132,565	272,117
Other Welfare Costs	38,567	19,093	108,157	50,568	13,908	14,261	45,831	4,900	50,671	23,662
TOTAL WELFARE	\$ 1,600,788	\$ 588,777	\$ 4,267,730	\$ 954,819	\$ 541,322	\$ 815,895	\$1,396,680	\$ 299,042	\$ 729,169	\$1,052,850
LIBRARIES										
PARKS AND RECREATION ³	50,781	25,500	112,813	30,096	10,179	10,179	10,179	2,083	8,627	8,627
OTHER CULTURE - RECREATION	53,488	17,838	37,508	122,812	2,185	2,750	2,750	19,875	9,614	9,614
MISCELLANEOUS	95,694	14,500	58,515	4,229	88,735	132,375	476,301	72,526	39,953	293,682
INTEREST PAYMENTS	31,981	31,981	31,981	35,480	35,358	35,358	35,358	35,358	25,712	25,712
TOTAL CURRENT EXPENSE	\$ 4,158,943	\$ 3,430,168	\$12,118,123	\$ 4,188,966	\$2,457,444	\$ 3,083,935	\$4,825,917	\$1,802,473	\$ 3,539,075	\$2,856,294
CAPITAL OUTLAY										
HIGHWAYS	309,575	98,495	368,838	54,950	150,500	291,331	11,286	60,686	38,633	211,410
GENERAL GOVERNMENT	23,450	9,843	84,474	474,641	78,548	128,336	3,667	3,363	136,531	3,070
ALL OTHER	53,487	101,658	136,831	22,980	97,848	19,256	81,040	8,171	29,023	18,352
TOTAL CAPITAL OUTLAY	386,512	209,996	590,143	552,571	326,896	438,923	95,993	72,220	204,187	232,832
TOTAL EXPENDITURES	\$ 4,545,455	\$ 3,640,164	\$12,708,266	\$ 4,741,537	\$2,784,340	\$ 3,522,858	\$4,921,910	\$1,874,693	\$ 3,743,262	\$3,089,126
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	149,213	135,000	411,105	137,905	29,332	66,927	55,624	16,149	297,929	75,000
REFUNDS AND REIMBURSEMENTS	14,255,594	7,399,342	54,982,542	5,494,826	2,385,312	6,526,303	4,648,986	3,831,542	7,969,427	4,307,000
TRUST AND AGENCY PAYMENTS	413,500	390,000	2,367,167	2,367,167	1,192,629	1,192,629	1,192,629	1,192,629	1,192,629	1,192,629
PURCHASE OF INVESTMENTS	413,500	390,000	2,367,167	2,367,167	1,192,629	1,192,629	1,192,629	1,192,629	1,192,629	1,192,629
TOTAL DISBURSEMENTS	\$19,363,762	\$11,729,808	\$68,101,913	\$12,869,987	\$5,198,984	\$11,372,095	\$9,626,520	\$5,722,384	\$12,010,618	\$7,472,203

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1977

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Waseca 16,663 \$ 69,927,409 1,759,028	Washington 82,948 \$368,042,438 9,015,133	Watowan 13,298 \$ 54,262,332 1,270,770	Wilkin 9,389 \$ 39,603,406 891,955	Winona 44,409 \$119,999,043 2,846,456	Wright 38,933 \$165,505,853 3,729,420	Yellow Medicine 14,418 \$ 59,291,243 1,160,596	Total 3,804,971 \$14,032,480,658 374,950,902
RECEIPTS								
REVENUE RECEIPTS								
PROPERTY TAXES	\$ 1,351,941	\$ 7,737,322	\$ 1,028,450	\$ 730,478	\$ 2,276,652	\$ 3,025,774	\$ 908,988	\$317,299,866
SPECIAL ASSESSMENTS	120,551	....	92,901	107,292	....	103,963	217,348	6,691,384
LICENSES AND PERMITS	7,114	72,601	1,076	1,826	33,312	107,023	2,812	2,502,001
FINES AND FORFEITS	24,963	186,437	34,150	52,799	103,810	79,044	38,599	7,519,280
INTERGOVERNMENTAL REVENUE								
State General Support ³	660,202	2,389,834	498,271	313,325	1,070,508	1,343,742	482,636	103,488,079
State Grants - Highways ⁴	718,591	1,335,868	873,050	1,095,588	1,736,813	1,009,063	2,382,957	97,298,548
State Grants - Welfare	444,750	4,401,828	2,858	291,594	1,511,197	1,982,449	387,425	240,867,252
State Grants - Other	68,632	230,535	28,660	16,821	93,324	312,375	31,017	34,949,312
Federal Revenue Sharing	252,629	886,906	243,353	218,242	564,974	769,235	252,281	49,281,938
Federal Grants - Other	13,367	1,154,148	89,030	....	304,600	618,139	113,791	35,750,835
Grants from other Local Units	1,500	281,900	14,223	310	....	....	40,012	4,829,288
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,159,671	\$ 10,681,019	\$ 1,749,445	\$ 1,935,880	\$ 5,281,416	\$ 6,035,003	\$ 3,690,119	\$566,465,252
CHARGES FOR SERVICES	190,553	838,148	183,545	153,303	240,590	457,573	46,455	38,542,655
INTEREST EARNINGS	67,867	428,567	94,809	72,788	192,938	343,971	74,801	19,139,227
WELFARE (INCOME FROM RECOVERIES)	3,679	74,873	....	4,234	....	5,968	....	5,440,475
ALL OTHER REVENUE - UNCLASSIFIED	35,248	284,637	23,762	13,265	106,437	324,112	77,658	13,746,813
TOTAL REVENUE RECEIPTS	\$ 3,961,587	\$ 20,303,604	\$ 3,208,138	\$ 3,071,865	\$ 8,235,155	\$ 10,482,431	\$ 5,056,780	\$977,346,953
NONREVENUE RECEIPTS								
TOTAL BORROWING	1,250,000	....	105,646	1,100,000	....	....	224,920	27,689,880
REFUNDS AND REIMBURSEMENTS	542,058	1,558,974	256,773	89,419	411,595	524,619	159,941	27,590,926
TRUST AND AGENCY RECEIPTS	6,173,722	88,757,448	5,175,354	5,316,589	20,403,269	25,098,017	9,630,331	1,994,993,350
SALE OF INVESTMENTS	2,432,000	110,740	4,791,517	1,890,000	545,000	....	2,617,174	54,941,505
TOTAL NONREVENUE RECEIPTS	10,397,780	90,427,162	10,329,290	8,396,008	21,359,864	25,622,636	12,632,366	2,105,215,661
TOTAL RECEIPTS	\$ 14,359,367	\$110,730,766	\$ 13,537,428	\$ 11,467,873	\$ 29,595,019	\$ 36,105,067	\$ 17,689,146	\$3,082,562,614

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1

NOTE: (1) Taxable value of real and personal property, 1976 assessment for taxes collectible in 1977.
(2) 1976 tax levy for taxes collectible in 1977.
(3) Includes local government aid and homestead credit.
(4) Includes County share of State gasoline tax and other aids for highways.

TABLE 12 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1977

NAME OF COUNTY	Waseca	Washington	Watonwan	Wilkin	Winona	Wright	Yellow Medicine	Total
DISBURSEMENTS								
CURRENT EXPENSE								
GENERAL GOVERNMENT ¹	\$ 544,119	\$ 3,366,060	\$ 463,338	\$ 385,636	\$ 914,363	\$ 1,015,641	\$ 421,921	\$ 118,750,697
PUBLIC SAFETY								
Sheriff	184,366	1,434,638	127,752	95,074	372,938	893,009	69,736	34,307,317
Corrections	41,578	252,135	21,364	30,572	94,262	58,880	75,716	33,233,062
Other	13,442	246,204	15,189	5,217	6,527	17,545	5,726	3,502,098
TOTAL PUBLIC SAFETY	\$ 239,386	\$ 1,932,977	\$ 164,305	\$ 130,863	\$ 473,727	\$ 969,434	\$ 151,178	\$ 71,042,477
CONSERVATION OF NATURAL RESOURCES²								
	230,609	102,796	138,828	79,323	115,387	138,313	209,084	13,532,889
HIGHWAYS								
Administration	76,777	73,062	79,155	87,261	142,109	61,917	98,181	11,780,487
Operation and Maintenance	2,035,380	3,243,430	1,511,092	1,292,472	2,142,341	1,719,774	2,143,257	149,431,490
TOTAL HIGHWAYS	\$ 2,112,157	\$ 3,316,492	\$ 1,590,247	\$ 1,379,733	\$ 2,284,450	\$ 1,781,691	\$ 2,241,438	\$ 161,211,977
SANITATION								
	49,403	23,695	77,154	....	....	....	....	2,683,323
CONSERVATION OF HEALTH								
	78,455	532,372	14,983	79,664	141,812	114,015	34,061	38,692,668
CONTRIBUTIONS TO ENTERPRISE FUNDS. WELFARE								
Administration	99,292	709,824	....	92,923	321,137	419,332	189,260	79,203,362
General Relief	136,248	1,622,927	28,765	111,789	415,634	522,244	211,070	62,550,090
Aid to Families with Dependent Children	315,835	3,267,478	....	158,338	1,005,360	1,377,252	191,956	155,976,773
Medical Assistance	49,412	284,474	....	38,882	149,105	175,912	44,339	24,934,406
Social Services	135,272	1,468,988	....	128,982	334,926	714,069	230,429	52,522,681
Other Welfare Costs	24,717	66,192	....	13,451	29,199	58,704	9,830	9,103,551
TOTAL WELFARE	\$ 760,776	\$ 7,419,883	\$ 28,765(4)	\$ 544,365	\$ 2,255,361	\$ 3,267,513	\$ 876,884	\$ 384,290,863
LIBRARIES								
	35,097	467,859	76,651	....	60,651	110,912	18,462	11,586,708
PARKS AND RECREATION³								
	22,695	145,814	19,322	....	4,198	206,547	13,315	6,074,146
OTHER CULTURE - RECREATION								
	9,400	20,466	15,360	6,875	14,475	48,643	10,796	1,900,132
MISCELLANEOUS								
	270,929	189,567	144,251	171,411	229,001	724,262	171,801	46,674,084
INTEREST PAYMENTS								
	41,381	126,115	12,819	20,942	48,965	....	41,256	5,463,704
TOTAL CURRENT EXPENSE	\$ 4,394,407	\$ 17,659,092	\$ 2,746,023	\$ 2,798,812	\$ 6,542,390	\$ 8,376,971	\$ 4,190,196	\$ 879,023,727
CAPITAL OUTLAY								
HIGHWAYS	42,301	19,693	143,813	53,711	46,770	59,444	64,267	27,214,383
GENERAL GOVERNMENT	27,151	173,829	11,866	994	17,194	86,624	35,988	14,267,158
ALL OTHER	117,908	419,021	37,574	3,199	177,424	274,764	22,580	29,967,670
TOTAL CAPITAL OUTLAY	187,360	612,543	193,253	57,904	241,388	420,832	122,835	71,449,211
TOTAL EXPENDITURES	\$ 4,581,767	\$ 18,271,635	\$ 2,939,276	\$ 2,856,716	\$ 6,783,778	\$ 8,797,803	\$ 4,313,031	\$ 950,472,938
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES								
DEBT REDEMPTION - BONDS PAID	66,000	205,000	32,000	43,000	140,000	....	165,000	27,951,198
REFUNDS AND REIMBURSEMENTS	486,107	889,200	24,636	38,324	277,548	310,753	96,383	16,444,473
TRUST AND AGENCY PAYMENTS	6,169,749	88,737,605	5,489,439	5,302,562	20,520,190	25,086,594	9,675,648	1,974,596,414
PURCHASE OF INVESTMENTS	3,087,000	903,910	4,886,774	2,990,000	993,579	....	3,338,088	61,844,193
TOTAL DISBURSEMENTS	\$14,390,623	\$109,007,350	\$13,372,125	\$11,230,602	\$28,715,095	\$34,195,150	\$17,588,150	\$3,031,309,216

NOTE: (1) Includes expense of all general county offices and buildings - assessor, treasurer, attorney, election, audits, etc.
(2) Includes county agent, county fair appropriations, lake and stream improvements, ditch maintenance and repairs, and weed eradication.
(3) Includes cost of county recreational activities, buildings, and park and playground areas.
(4) Tri County Human Services (Faribault, Martin, and Watonwan Counties) reported in Martin County.
(5) Region VIII North Welfare Board (Lincoln, Lyon, and Murray Counties) reported in Lyon County.
(6) Includes income subsidies.

TABLE 13
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1977

COUNTY	TOTAL BONDS OUTSTANDING	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987-2007	
Aitkin	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	.....
Anoka	645,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	25,000	445,000	1998
Becker	755,000	115,000	115,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	400,000	1999
Beltrami	2,500,000	250,000	255,000	260,000	255,000	200,000	190,000	190,000	190,000	190,000	520,000	1999
Benton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Big Stone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blue Earth	803,000	210,000	67,000	59,000	59,000	69,000	64,000	65,000	65,000	65,000	80,000	1988
Brown	1,874,000	211,000	161,000	131,000	137,000	136,000	116,000	132,000	95,000	90,000	665,000	1998
Carlton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carver	905,000	100,000	100,000	105,000	110,000	105,000	110,000	105,000	60,000	60,000	50,000	1987
Cass	420,000	140,000	140,000	140,000	.....	.....	.....	.....	.....	.....	.....	.....
Chippewa	3,945,000	340,000	370,000	365,000	360,000	315,000	315,000	325,000	200,000	165,000	1,190,000	1995
Chisago	1,050,000	90,000	95,000	110,000	60,000	65,000	70,000	75,000	80,000	85,000	320,000	1990
Clay	875,000	230,000	240,000	250,000	155,000	.....	.....	.....	.....	.....	.....	.....
Clearwater	1,022,000	120,000	120,000	117,000	110,000	110,000	110,000	115,000	115,000	15,000	90,000	1992
Cook	695,000	25,000	35,000	40,000	40,000	45,000	45,000	50,000	50,000	55,000	310,000	1997
Cottonwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crow Wing	216,000	10,000	66,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	.....
Dakota	55,000	20,000	25,000	10,000	.....	.....	.....	.....	.....	.....	.....	.....
Dodge	965,000	30,000	30,000	40,000	40,000	40,000	40,000	45,000	45,000	45,000	610,000	1997
Douglas	3,295,000	120,000	125,000	130,000	135,000	145,000	150,000	155,000	160,000	165,000	2,010,000	1999
Faribault	1,200,000	190,000	170,000	160,000	155,000	140,000	170,000	35,000	40,000	35,000	105,000	1992
Fillmore	570,000	110,000	110,000	110,000	110,000	10,000	15,000	15,000	15,000	15,000	60,000	1990
Freeborn	2,454,000	248,000	238,000	243,000	273,000	248,000	249,000	240,000	240,000	80,000	395,000	1995
Goodhue	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grant	290,000	30,000	25,000	30,000	25,000	30,000	30,000	20,000	20,000	20,000	60,000	1989
Hennepin	45,650,000	3,775,000	4,375,000	5,075,000	4,100,000	4,125,000	3,525,000	3,525,000	3,525,000	3,500,000	10,125,000	1995
Houston	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard	165,000	90,000	75,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Isanti	5,160,000	30,000	30,000	85,000	90,000	95,000	100,000	110,000	120,000	125,000	4,375,000	2007
Itasca	850,000	110,000	115,000	130,000	70,000	75,000	80,000	85,000	90,000	95,000	.....	.....
Jackson	138,000	11,000	8,000	9,000	8,000	13,000	14,000	5,000	5,000	5,000	60,000	1995
Kanabec	1,050,000	45,000	50,000	55,000	70,000	70,000	75,000	55,000	60,000	90,000	480,000	1991
Kandiyohi	4,095,000	272,000	282,000	287,000	297,000	267,000	262,000	267,000	267,000	262,000	1,632,000	2000
Kittson	730,000	31,000	32,000	33,000	38,000	39,000	15,000	15,000	16,000	17,000	494,000	2004
Koochiching	1,895,000	215,000	220,000	245,000	55,000	55,000	60,000	60,000	65,000	70,000	850,000	1999
Lac qui Parle	1,395,000	225,000	230,000	230,000	200,000	185,000	85,000	80,000	75,000	75,000	10,000	.....
Lake	830,000	70,000	70,000	70,000	70,000	75,000	75,000	75,000	75,000	80,000	170,000	1990
Lake of the Woods	141,790	25,885	26,065	24,068	28,570	28,678	3,790	3,906	828	.....	.....	.....
Le Sueur	503,000	63,000	56,000	55,000	51,000	45,000	35,000	36,000	35,000	35,000	92,000	1996
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lyon	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McLeod	465,000	30,000	35,000	35,000	40,000	40,000	40,000	45,000	45,000	35,000	120,000	1995
Mahnomen	191,500	3,500	3,500	4,000	4,000	4,500	4,500	4,500	5,000	5,000	153,000	2004
Marshall	1,990,585	120,112	102,154	104,745	103,400	107,121	112,411	116,273	71,369	69,000	1,084,000	2004

TABLE 13 (Continued)
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1977

COUNTY	TOTAL BONDS OUTSTANDING	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987-2007	
Martin	\$ 1,274,000	\$ 85,000	\$ 112,000	\$ 120,000	\$ 107,000	\$ 100,000	\$ 85,000	\$ 80,000	\$ 80,000	\$ 85,000	\$ 420,000	1994
Meeker	1,395,000	195,000	190,000	195,000	200,000	80,000	85,000	75,000	75,000	75,000	225,000	1989
Mille Lacs .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morrison .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mower	130,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	65,000	1994
Murray	765,000	40,000	40,000	45,000	45,000	45,000	50,000	50,000	55,000	60,000	335,000	1991
Nicollet	1,210,000	180,000	65,000	55,000	65,000	65,000	85,000	80,000	75,000	65,000	475,000	1997
Nobles	850,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000	.....	.....	.....
Norman	1,037,000	144,000	147,000	152,000	152,000	147,000	102,000	100,000	30,000	30,000	33,000	1988
Olmsted	1,070,000	75,000	75,000	75,000	80,000	80,000	80,000	80,000	50,000	50,000	425,000	1995
Otter Tail	275,000	20,000	20,000	25,000	25,000	25,000	30,000	30,000	30,000	35,000	35,000	.....
Pennington	2,440,000	150,000	175,000	175,000	205,000	205,000	155,000	170,000	95,000	95,000	1,015,000	1995
Pine	180,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	.....	.....
Pipestone	1,105,000	95,000	75,000	80,000	85,000	90,000	100,000	100,000	110,000	120,000	250,000	1990
Polk	2,437,000	234,000	230,000	207,000	213,000	205,000	166,000	38,000	44,000	36,000	1,064,000	2004
Pope	8,000	2,000	3,000	3,000	.....	.....	.....	.....	.....	.....	.....	.....
Ramsey	36,625,000	2,320,000	2,335,000	2,455,000	2,560,000	2,655,000	2,730,000	2,750,000	2,840,000	2,720,000	13,260,000	1994
Red Lake	767,000	112,000	118,000	122,000	108,000	102,000	50,000	55,000	45,000	20,000	35,000	1992
Redwood	1,533,000	236,000	231,000	231,000	210,000	165,000	120,000	95,000	90,000	85,000	70,000	1988
Renville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rice	995,000	120,000	130,000	130,000	130,000	130,000	135,000	25,000	25,000	25,000	145,000	1991
Rock .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Roseau	170,000	110,000	5,000	10,000	10,000	5,000	10,000	10,000	10,000	.....	.....	.....
St. Louis	225,000	225,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Scott	843,000	63,000	70,000	70,000	60,000	60,000	65,000	65,000	70,000	70,000	250,000	1991
Sherburne .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sibley	980,000	130,000	75,000	75,000	75,000	60,000	65,000	80,000	75,000	60,000	285,000	1998
Stearns .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steele	2,129,833	178,644	183,771	189,377	155,004	90,652	91,320	102,009	102,722	88,457	947,877	1997
Stevens	2,430,000	65,000	70,000	75,000	80,000	85,000	100,000	100,000	100,000	100,000	1,655,000	1996
Swift	1,206,294	53,239	72,369	78,504	79,644	76,791	67,943	82,101	78,265	72,436	545,002	1997
Todd .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Traverse .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabasha .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wadena	1,405,000	100,000	55,000	60,000	60,000	60,000	70,000	70,000	80,000	80,000	770,000	1997
Waseca	1,623,274	208,000	208,000	208,000	217,000	218,000	228,000	235,692	70,500	7,500	22,582	1989
Washington	2,230,000	130,000	75,000	75,000	90,000	90,000	90,000	90,000	90,000	110,000	1,390,000	1997
Watsonwan	324,000	32,000	27,000	43,000	28,000	38,000	28,000	33,000	15,000	15,000	65,000	1992
Wilkin	1,550,000	152,000	153,000	147,000	148,000	147,000	143,000	142,000	143,000	142,000	233,000	1990
Winona	1,020,000	50,000	55,000	60,000	60,000	60,000	65,000	65,000	70,000	70,000	465,000	1992
Wright .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yellow Medicine ..	1,158,000	116,000	102,000	95,000	90,000	55,000	45,000	80,000	80,000	50,000	445,000	1998
TOTAL	\$161,174,276	\$13,471,380	\$13,443,859	\$14,172,694	\$12,766,618	\$12,196,742	\$11,391,964	\$11,147,481	\$10,678,684	\$10,004,393	\$51,900,461	

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

TABLE 14
OUTSTANDING INDEBTEDNESS OF COUNTIES
December 31, 1977

COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	REVENUE	REFUNDING	ALL OTHER (1)	TOTAL INDEBTEDNESS
Aitkin	\$	\$	\$	\$	\$	\$
Anoka .....	.....	.....	645,000	.....	.....	645,000
Becker .....	.....	.....	555,000	.....	200,000	755,000
Beltrami .....	.....	.....	845,000	.....	1,655,000	2,500,000
Benton .....	.....	.....	.....	.....	.....	.....
Big Stone .....	.....	.....	.....	.....	.....	.....
Blue Earth .....	.....	368,000	.....	.....	435,000	803,000
Brown .....	.....	1,774,000	.....	100,000	.....	1,874,000
Carlton .....	.....	.....	.....	.....	.....	.....
Carver	365,000	110,000	.....	.....	430,000	905,000
Cass .....	.....	.....	.....	.....	420,000	420,000
Chippewa .....	.....	2,380,000	865,000	.....	700,000	3,945,000
Chisago	920,000	.....	.....	.....	130,000	1,050,000
Clay	60,000	.....	.....	.....	815,000	875,000
Clearwater	195,000	17,000	.....	.....	810,000	1,022,000
Cook	695,000	.....	.....	.....	.....	695,000
Cottonwood .....	.....	.....	.....	.....	.....	.....
Crow Wing .....	.....	216,000	.....	.....	.....	216,000
Dakota .....	.....	55,000	.....	.....	.....	55,000
Dodge	965,000	.....	.....	.....	.....	965,000
Douglas	600,000	.....	2,695,000	.....	.....	3,295,000
Faribault .....	.....	575,000	.....	.....	625,000	1,200,000
Fillmore	170,000	.....	.....	.....	400,000	570,000
Freeborn .....	.....	1,214,000	.....	.....	1,240,000	2,454,000
Goodhue .....	.....	.....	.....	.....	.....	.....
Grant	230,000	.....	60,000	.....	.....	290,000
Hennepin	29,350,000	.....	.....	16,300,000	.....	45,650,000
Houston .....	.....	.....	.....	.....	.....	.....
Hubbard	65,000	.....	.....	.....	100,000	165,000
Isanti .....	.....	.....	1,475,000	3,685,000	.....	5,160,000
Itasca	690,000	.....	160,000	.....	.....	850,000
Jackson .....	.....	138,000	.....	.....	.....	138,000
Kanabec	1,050,000	.....	.....	.....	.....	1,050,000
Kandiyohi	1,060,000	3,035,000	.....	.....	.....	4,095,000
Kittson	110,000	620,000	.....	.....	.....	730,000
Koochiching	1,060,000	245,000	.....	.....	590,000	1,895,000
Lac qui Parle .....	.....	885,000	.....	30,000	480,000	1,395,000
Lake	330,000	.....	.....	.....	500,000	830,000
Lake of the Woods	110,000	31,790	.....	.....	.....	141,790
Le Sueur .....	.....	503,000	.....	.....	.....	503,000
Lincoln .....	.....	.....	.....	.....	.....	.....
Lyon .....	.....	.....	.....	.....	.....	.....
McLeod .....	.....	465,000	.....	.....	.....	465,000
Mahnomen	191,500	.....	.....	.....	.....	191,500
Marshall .....	.....	1,990,585	.....	.....	.....	1,990,585
Martin .....	.....	1,274,000	.....	.....	.....	1,274,000
Meeker .....	.....	55,000	900,000	.....	440,000	1,395,000
Mille Lacs .....	.....	.....	.....	.....	.....	.....
Morrison .....	.....	.....	.....	.....	.....	.....
Mower .....	.....	130,000	.....	.....	.....	130,000
Murray	765,000	.....	.....	.....	.....	765,000
Nicollet .....	.....	1,090,000	.....	40,000	80,000	1,210,000
Nobles .....	.....	.....	.....	.....	850,000	850,000
Norman .....	.....	367,000	.....	.....	670,000	1,037,000
Olmsted	195,000	875,000	.....	.....	.....	1,070,000
Otter Tail .....	.....	.....	275,000	.....	.....	275,000
Pennington	1,690,000	.....	.....	.....	750,000	2,440,000
Pine .....	.....	.....	180,000	.....	.....	180,000
Pipestone	165,000	.....	.....	.....	940,000	1,105,000
Polk	225,000	1,442,000	.....	.....	770,000	2,437,000
Pope .....	.....	8,000	.....	.....	.....	8,000
Ramsey	23,305,000	.....	.....	13,320,000	.....	36,625,000
Red Lake	45,000	342,000	130,000	.....	250,000	767,000
Redwood .....	.....	1,533,000	.....	.....	.....	1,533,000
Renville .....	.....	.....	.....	.....	.....	.....
Rice	345,000	.....	.....	.....	650,000	995,000
Rock .....	.....	.....	.....	.....	.....	.....
Roseau .....	.....	70,000	.....	.....	100,000	170,000
St. Louis	225,000	.....	.....	.....	.....	225,000
Scott	730,000	113,000	.....	.....	.....	843,000
Sherburne .....	.....	.....	.....	.....	.....	.....
Sibley	345,000	595,000	.....	40,000	.....	980,000
Stearns .....	.....	.....	.....	.....	.....	.....
Steele	1,125,000	239,833	340,000	.....	425,000	2,129,833
Stevens	2,430,000	.....	.....	.....	.....	2,430,000
Swift .....	.....	736,294	470,000	.....	.....	1,206,294
Todd .....	.....	.....	.....	.....	.....	.....
Traverse .....	.....	.....	.....	.....	.....	.....
Wabasha .....	.....	.....	.....	.....	.....	.....
Wadena	355,000	.....	1,000,000	.....	50,000	1,405,000
Waseca .....	.....	373,274	.....	.....	1,250,000	1,623,274
Washington	2,175,000	.....	.....	.....	55,000	2,230,000
Watonwan .....	.....	324,000	.....	.....	.....	324,000
Wilkin .....	.....	450,000	.....	.....	1,100,000	1,550,000
Winona	1,020,000	.....	.....	.....	.....	1,020,000
Wright .....	.....	.....	.....	.....	.....	.....
Yellow Medicine .....	.....	1,138,000	.....	20,000	.....	1,158,000
TOTAL	\$ 73,356,500	\$ 25,777,776	\$ 10,595,000	\$ 33,535,000	\$ 17,910,000	\$161,174,276

NOTE: (1) Includes bonds payable from County State-Aid street allocations.

TABLE 15
ANALYSIS OF COUNTY HOSPITAL OPERATIONS
Year Ended December 31, 1977

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	\$ 929,831	\$ 940,752	\$ (10,921)	\$ 9,154	\$ 7,497	\$ (9,264)	\$ 57,943	\$	\$ 28,967	\$ 7,441	\$ 30,000
Chippewa County - Montevideo (2) ..	Montevideo	1,140,290	1,083,460	56,830	32,522	10,819	78,533	15,577	....	7,620	103,110	....
Clearwater Memorial	Bagley	1,109,457	1,088,511	20,946	6,440	16,824	10,562	32,613	....	56,039	10,075	10,000
Cook County - North Shore	Grand Marais ..	628,493	631,640	(3,147)	474	....	(2,673)	41,479	....	80,963	9,761	....
Douglas	Alexandria	4,584,881	4,475,853	109,028	48,210	....	157,238	....	....	388,012	137,629	55,000
Grant (3)	Elbow Lake	514,965	540,359	(25,394)	23,748	1,042	(2,688)	13,000	....	....	2,348	25,000
Hennepin County Medical Center	Minneapolis ...	50,735,053	55,100,426	(4,365,373)	126,280	851,625	(5,090,718)	12,054,389	4,195,670	1,273,679	851,625	6,675,000
Itasca Memorial	Grand Rapids ..	5,205,274	5,428,755	(223,481)	277,597	....	54,116	252,209	....	242,868	12,600	50,000
Kanabec	Mora	1,703,671	1,634,370	69,301	3,932	4,220	69,013	103,494	....	13,406	58,313	45,000
Mahnomen County - City (1)(2)	Mahnomen	601,841	757,505	(155,664)	17,492	4,426	(142,598)	15,716	....	9,024	5,632	3,500
Meeker Memorial	Litchfield	2,335,304	2,174,605	160,699	23,244	....	183,943	2	....	61,904	63,650	50,000
Murray Memorial	Slayton	814,332	801,998	12,334	18,979	54,429	(23,116)	82,837	800,000	456,600	38,940	35,000
Olmsted	Rochester	2,560,540	2,609,644	(49,104)	120	8,906	(57,890)	....	....	119,066	19,009	25,000
Pine Memorial (1)(4)	Sandstone	421,290	464,554	(43,264)	....	....	(43,264)	....	....	....	4,600	15,000
Ramsey (2)(5)	St. Paul	37,731,216	40,823,167	(3,091,951)	1,808,070	506,942	(1,790,823)	3,516,715	....	4,512,497	506,942	665,000
Renville Memorial	Olivia	1,155,933	1,199,515	(43,582)	1,250	1,169	(43,501)	65,514	....	54,517	....	....
Stevens Memorial	Morris	1,501,166	1,590,511	(89,345)	....	....	(89,345)	50,843	....	2,075,619	118,746	....
Swift County - Benson (2)	Benson	678,458	741,082	(62,624)	5,200	....	(57,424)	253,418	....	204,969	28,377	10,000
TOTAL		\$114,351,995	\$122,086,707	\$(7,734,712)	\$2,402,712	\$ 1,467,899	\$(6,799,899)	\$16,555,749	\$4,995,670	\$9,585,750	\$1,978,798	\$7,693,500

NOTE: (1) Includes operations of the County Nursing Home.
(2) Operated jointly by municipality and county.
(3) For nine month period ended December 31, 1977. The county purchased the Community Memorial Hospital at Elbow Lake and effective April 1, 1977, the Hospital was operated as a County Hospital pursuant to Minn. Stat. ch. 376 (1976).
(4) Hospital and Nursing Home sold July 12, 1977.
(5) Excludes debt service paid by City of St. Paul.

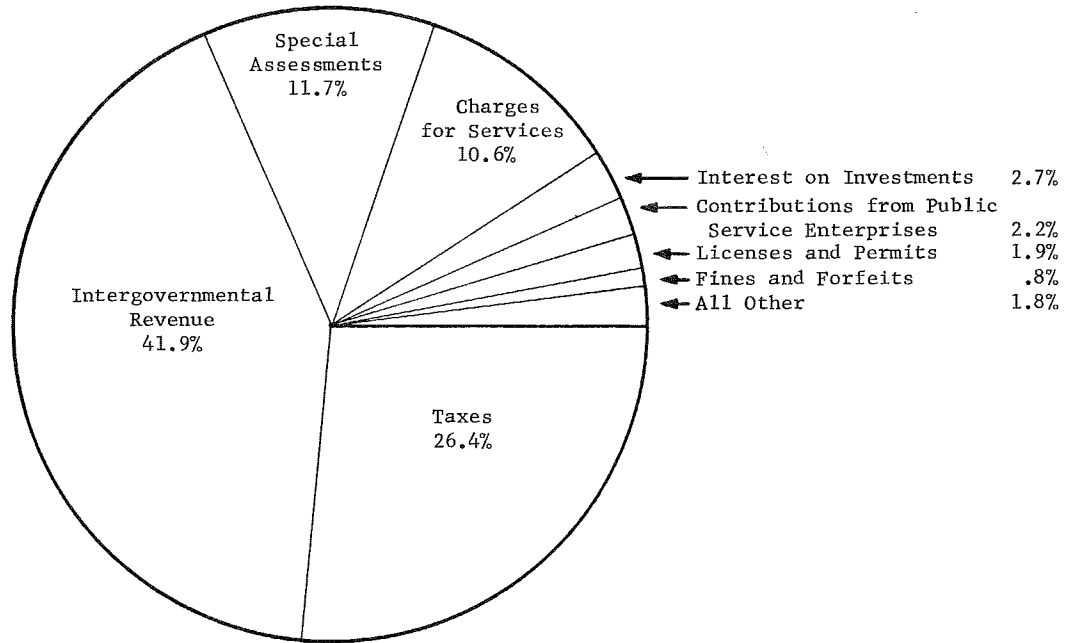
TABLE 16
ANALYSIS OF COUNTY NURSING HOME OPERATIONS
December 31, 1977

NAME	COUNTY	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS FROM GOV'T 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
Sunnyside	Becker-Clay	\$ 476,408	\$ 422,260	\$ 54,148	\$ 60	\$ 27,141	\$ 27,067	\$	\$	\$ 4,848	\$ 27,055	\$ 15,000
Lake Julia	Beltrami	1,035,642	957,183	78,459	3,475	42,381	39,553	3,352	.....	14,569	42,381	45,000
Green Acres	Chisago	913,079	931,701	(18,622)	15,500	60,808	(63,930)	16,829	.....	26,730	60,645	50,000
North Shore	Cook	401,879	382,136	19,743	.....	.....	19,743	45,960	.....	.....	9,988	25,000
Cedarbrook Manor	Crow Wing	651,947	677,941	(25,994)	10,682	.....	(15,312)	.....	.....	13,615	.....	.....
Fairview	Dodge	675,894	604,284	71,610	7,173	57,370	21,413	133,658	.....	32,342	56,614	30,000
Sunset	Hubbard	907,239	859,126	48,113	4,399	.....	52,512	57,120	.....	29,313	4,212	35,000
Itasca	Itasca	1,383,547	1,418,230	(34,683)	.....	32,627	(67,310)	165,991	.....	52,833	32,510	60,000
Kittson	Kittson	299,313	298,867	446	.....	.....	446	.....	.....	4,816	.....	.....
Falls	Koochiching	480,791	489,034	(8,243)	5,448	7,832	(10,627)	142,533	855,646	178,532	7,790	10,000
Northern Minnesota												
Pioneer	Lake of the Woods ...	390,336	355,779	34,557	1,728	12,263	24,022	947	.....	3,663	4,155	20,000
Mahnomen (1)(2)	Mahnomen .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Otter Tail	Otter Tail	368,582	370,868	(2,286)	3,250	12,299	(11,335)	6,000	.....	4,540	12,299	20,000
Oakland Park	Pennington-Marshall .	596,468	544,564	51,904	.....	69,148	(17,244)	112,531	.....	36,288	69,148	.....
Pine Memorial (1)(3) ...	Pine .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ashton Memorial	Pipestone	326,036	413,614	(87,578)	776	.....	(86,802)	.....	.....	.....	.....	.....
Ramsey	Ramsey	1,977,424	2,155,616	(178,192)	293,603	.....	115,411	313,603	.....	48,299	.....	.....
Hillcrest	Red Lake	505,669	515,231	(9,562)	3,272	9,948	(16,238)	.....	.....	19,231	9,109	25,000
Cook, Morrow, and												
Jensen	St. Louis	4,282,228	4,306,474	(24,246)	29,275	1,132	3,897	.....	.....	44,416	.....	.....
Nopeming	St. Louis	2,710,015	3,063,211	(353,196)	449	1,796	(354,543)	546,021	.....	75,478	.....	.....
Cedar View	Steele	915,560	825,585	89,975	7,128	86,356	10,747	.....	.....	18,400	86,356	30,000
Traverse	Traverse	447,267	428,026	19,241	7,230	1,234	25,237	4,789	.....	17,961	.....	.....
Shady Lane	Wadena-Todd	837,002	720,578	116,424	19,100	80,852	54,672	.....	.....	31,106	80,852	.....
Pine Point (4)	Washington	115,724	193,329	(77,605)	2,574	.....	(75,031)	14,996	.....	.....	.....	.....
TOTAL		\$ 20,698,050	\$ 20,933,637	\$ (235,587)	\$ 415,122	\$ 503,187	\$ (323,652)	\$ 1,564,330	\$ 855,646	\$ 656,980	\$ 503,114	\$ 365,000

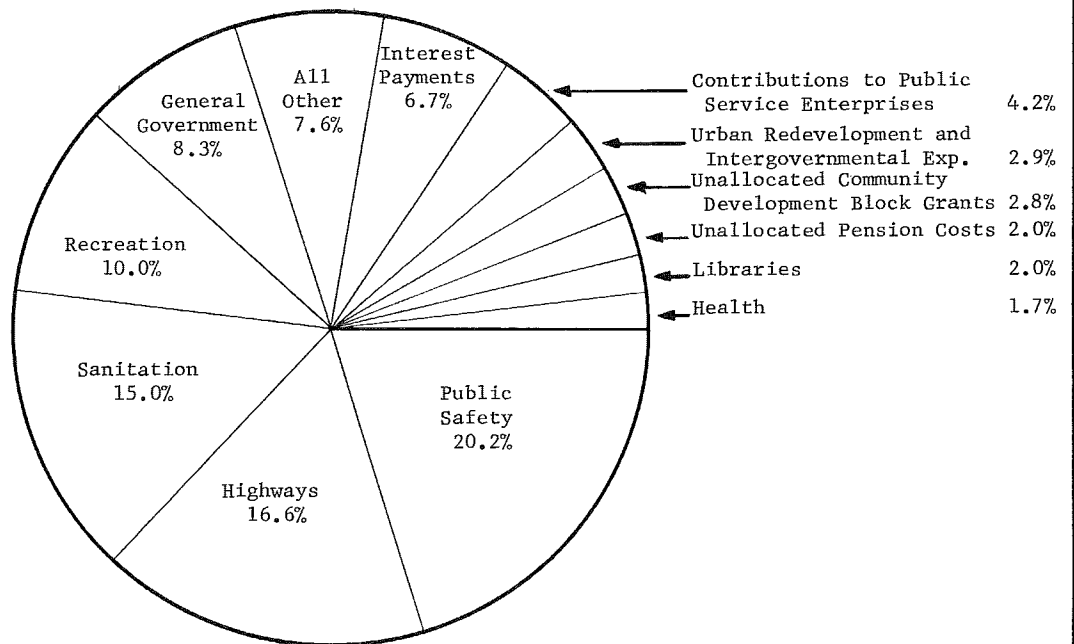
NOTE: (1) Operation included with County Hospital.
(2) Operated jointly by municipality and county.
(3) Nursing Home sold July 12, 1977.
(4) Discontinued operations June 30, 1977.

REVENUES, EXPENDITURES, AND DEBT
OF
THE CITIES

FIGURE 5
THE CITIES - 1977



REVENUES* \$991,477,974



EXPENDITURES** \$989,771,466

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

FIGURE 6
 THE CITIES
 GOVERNMENTAL REVENUE AND EXPENDITURES

For the Years 1967 - 1977
 (Millions of Dollars)

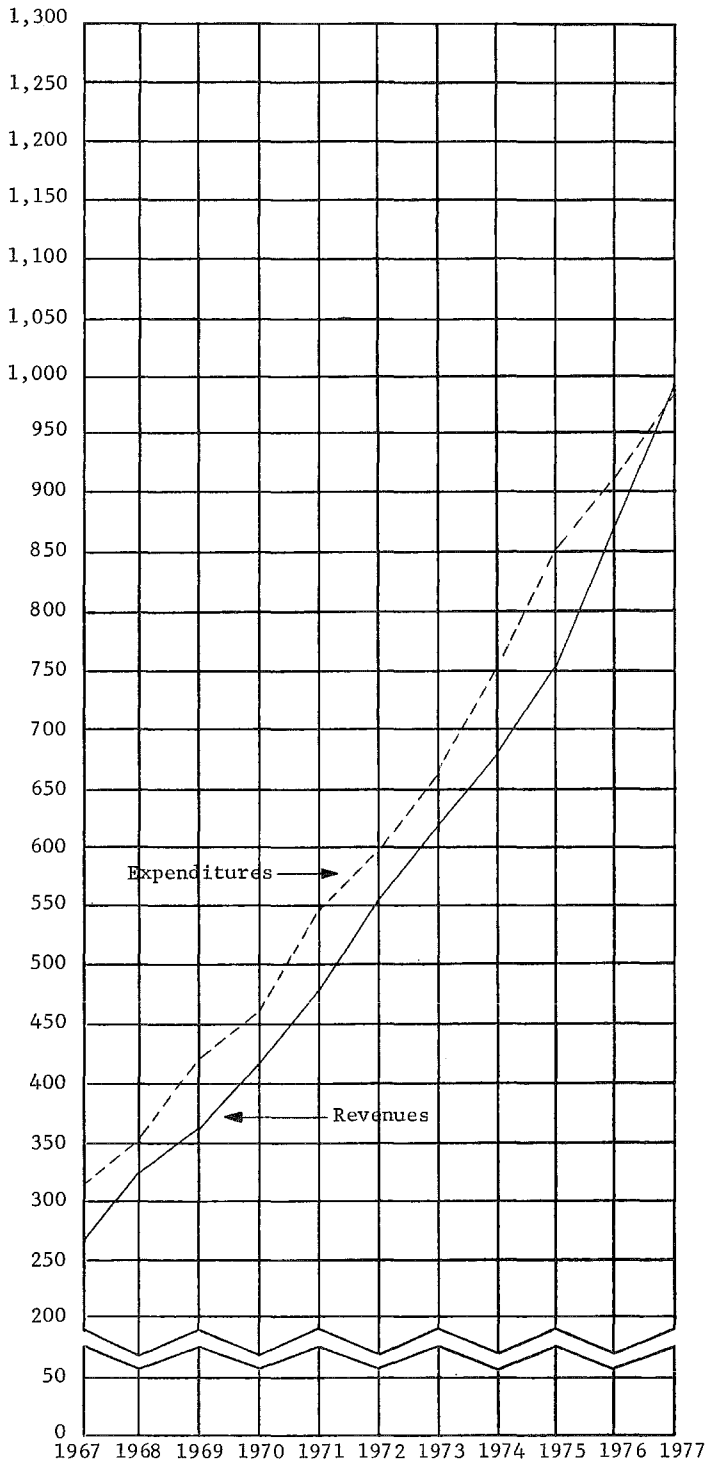


FIGURE 7
 THE CITIES
 BONDED INDEBTEDNESS

For the Years 1967 - 1977
 (Millions of Dollars)

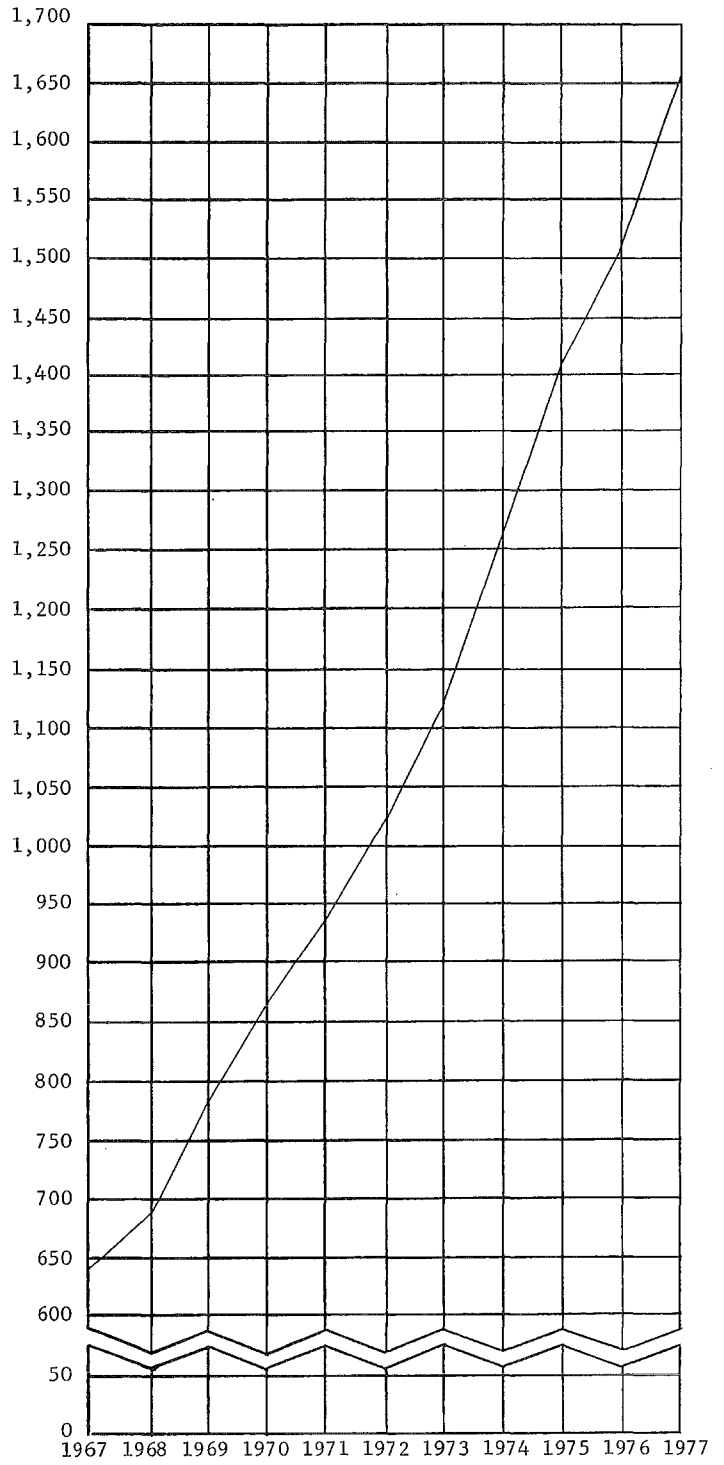


TABLE 17
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE CITIES
For the Years 1973, 1974, 1975, 1976 and 1977

SOURCES OF REVENUE	1973		1974		1975		1976		1977	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES	\$ 175,733,324	28.8	\$ 179,606,561	26.8	\$ 218,064,716	28.9	\$ 226,284,653	25.9	\$ 261,801,979	26.4
SPECIAL ASSESSMENTS	78,011,763	12.8	76,063,231	11.3	88,553,324	11.7	113,469,670	13.0	116,201,733	11.7
LICENSES AND PERMITS	11,606,263	1.9	12,431,878	1.8	12,957,201	1.7	14,943,985	1.7	18,607,348	1.9
FINES AND FORFEITS	7,414,861	1.2	7,174,423	1.1	7,414,541	1.0	7,204,317	.8	7,495,141	.8
INTERGOVERNMENTAL REVENUE	219,219,545	35.9	259,165,461	38.7	273,732,050	36.3	353,550,251	40.4	415,861,562	41.9
CHARGES FOR SERVICES	69,193,370	11.3	73,582,563	11.0	86,141,625	11.4	94,922,435	10.8	104,568,427	10.6
CONTRIBUTIONS FROM PUBLIC SERVICE										
ENTERPRISES	18,237,258	3.0	19,358,809	2.9	22,399,660	3.0	22,831,191	2.6	21,861,901	2.2
INTEREST EARNINGS	20,431,089	3.3	29,527,995	4.4	29,921,026	4.0	26,467,955	3.0	27,149,161	2.7
ALL OTHER REVENUE	11,350,515	1.8	13,452,279	2.0	14,854,877	2.0	15,954,915	1.8	17,930,722	1.8
TOTAL REVENUE RECEIPTS	\$ 611,197,988	100.0	\$ 670,363,200	100.0	\$ 754,039,020	100.0	\$ 875,629,372	100.0	\$ 991,477,974	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	\$ 46,580,740	7.0	\$ 61,900,095	8.3	\$ 81,863,586	9.7	\$ 65,996,962	7.3	\$ 82,409,281	8.3
PUBLIC SAFETY	127,087,736	19.2	142,188,778	19.1	165,619,401	19.5	182,990,377	20.1	199,893,776	20.2
HIGHWAYS	131,306,310	19.9	142,001,067	19.0	165,406,121	19.5	170,295,474	18.7	164,761,826	16.6
SANITATION	131,744,604	19.9	121,428,054	16.3	115,079,757	13.6	130,779,115	14.4	148,041,291	15.0
HEALTH	8,383,538	1.3	11,622,440	1.6	21,497,195	2.5	20,930,299	2.3	17,141,220	1.7
WELFARE	10,697,760	1.6	407,472	.1	.....	.....	.....	.....	.....
LIBRARIES	11,747,853	1.8	13,559,989	1.8	14,722,132	1.7	15,013,247	1.7	20,182,910	2.0
RECREATION	65,987,386	10.0	85,319,996	11.4	80,597,201	9.5	87,990,504	9.7	99,152,366	10.0
CONTRIBUTIONS TO PUBLIC SERVICE										
ENTERPRISES	23,894,371	3.6	31,739,037	4.3	38,865,075	4.6	41,138,099	4.5	41,826,941	4.2
UNALLOCATED	62,300,217	9.4	89,428,585	12.0	107,479,889	12.7	132,432,715	14.6	150,521,964	15.3
INTEREST PAYMENTS	41,668,044	6.3	45,639,504	6.1	56,356,015	6.7	61,331,826	6.7	65,839,891	6.7
TOTAL EXPENDITURES	\$ 661,398,559	100.0	\$ 745,235,017	100.0	\$ 847,486,372	100.0	\$ 908,898,618	100.0	\$ 989,771,466	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$ 1,024,787,957	...	\$ 1,120,852,669	...	\$ 1,268,096,839	...	\$ 1,423,764,801	...	\$ 1,513,551,487	...
Issued	193,685,439	...	247,276,127	...	266,637,430	...	289,487,184	...	320,151,944	...
Paid	100,018,264	...	100,170,453	...	114,116,149	...	199,879,437	...	182,622,148	...
Transfers in	2,397,537	...	138,496	...	3,146,681	...	178,939	...	114,950	...
Outstanding December 31	\$ 1,120,852,669	...	\$ 1,268,096,839	...	\$ 1,423,764,801	...	\$ 1,513,551,487	...	\$ 1,651,196,233	...

TABLE 18
 RECEIPTS AND DISBURSEMENTS OF CITIES
 GOVERNMENTAL FUNDS BY POPULATION GROUPS
 FOR THE YEAR 1977

POPULATION GROUP POPULATION	TOTAL ALL UNITS 3059643		OVER 100000 758878		20000 - 100000 927146		10000 - 20000 467292		2500 - 10000 489630		LESS THAN 2500 416697	
	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%
REVENUE RECEIPTS												
PROPERTY TAXES	236986267	23.9	102009034	27.1	58742159	23.4	29656038	21.8	25164141	19.8	21414895	21.2
OTHER TAXES	24815712	2.5	20970481	5.6	3041488	1.2	642384	.5	159211	.1	2148	-
SPECIAL ASSESSMENTS	116201733	11.7	9250303	2.5	50457463	20.1	25644309	18.8	20119177	15.9	10730481	10.6
LICENSES AND PERMITS	18607348	1.9	5591705	1.5	6040321	2.4	2807997	2.1	2293018	1.8	1874307	1.9
FINES AND FORFEITS	7495141	.8	2862926	.8	2084865	.8	1002936	.7	976265	.8	568149	.6
INTERGOVERNMENTAL REVENUE	415861562	41.9	189406630	50.3	80912983	32.2	49027870	36.0	51050306	40.2	45463773	45.1
CHARGES FOR SERVICES	104568427	10.6	35351406	9.4	29297816	11.7	16497949	12.1	13618069	10.7	9803187	9.7
CONTRIB FROM PUB SERV ENTERPRISES	21861901	2.2	441266	.1	5350239	2.1	3293860	2.4	6578570	5.2	6197966	6.2
INTEREST ON INVESTMENTS	27149161	2.7	5054333	1.3	11386761	4.5	4729014	3.5	3720251	2.9	2258802	2.2
ALL OTHER REVENUE	17930722	1.8	5398096	1.4	3944960	1.6	2822485	2.1	3256282	2.6	2508899	2.5
TOTAL REVENUE RECEIPTS	991477974	100.	376336180	100.	251259055	100.	136124842	100.	126935290	100.	100822607	100.
PERCENT REVENUE OF TOTAL		78.3		81.8		74.7		79.8		76.2		76.2
OTHER SOURCES												
BORROWING	274306160	21.7	83757166	18.2	85118665	25.3	34381471	20.2	39585470	23.8	31463388	23.8
TOTAL REVENUE RECEIPTS AND BORROWING*	1265784134	100.	460093346	100.	336377720	100.	170506313	100.	166520760	100.	132285995	100.
EXPENDITURES BY FUNCTION												
EXPENDITURES (INCLUDING CAPITAL OUTLAY)												
GENERAL GOVERNMENT	82409281	8.3	28177164	7.4	19077155	7.6	9993035	7.8	13771925	11.1	11390002	11.1
PUBLIC SAFETY	199893776	20.2	90525650	23.6	47696495	18.9	24316669	19.0	20584642	16.6	16770320	16.3
HIGHWAYS	164761826	16.6	50581625	13.2	43576977	17.3	23142748	18.1	23649464	19.0	23811012	23.2
SANITATION	148041291	15.0	35560027	9.3	51334696	20.3	21793557	17.1	20922599	16.8	18430412	18.0
HEALTH	17141220	1.7	10864481	2.8	1452663	.6	422261	.3	1489367	1.2	2912448	2.8
LIBRARIES	20182910	2.0	11735768	3.1	4323010	1.7	1909852	1.5	1612804	1.3	601476	.6
RECREATION	99152366	10.0	42976555	11.2	25967839	10.3	12933553	10.1	11873638	9.5	5400781	5.3
CONTRIB TO PUB SERV ENTERPRISES	41826941	4.2	3471846	.9	15645123	6.2	6676657	5.2	8480014	6.8	7553301	7.4
UNALLOCATED PENSION COSTS	19805641	2.0	15024456	3.9	800646	.3	1094040	.9	1695920	1.4	1190579	1.2
UNALLOCATED COMM. DEV. BLOCK GRANTS	27560785	2.8	19102165	5.0	5398245	2.1	1714296	1.3	1236592	1.0	109487	.1
URBAN REDEVEL. AND HOUSING-CITY EXP.	6642679	.7	4056369	1.1	719469	.3	1467491	1.2	184318	.1	215032	.2
INTERGOVERNMENTAL EXPENDITURES	21552723	2.2	16608620	4.3	4700000	1.9	11363	.1	106654	.1	126086	.1
MISCELLANEOUS - ALL OTHER	74960136	7.6	37834968	9.9	10467900	4.1	11042823	8.6	8624872	6.9	6989573	6.8
INTEREST PAYMENTS	65839891	6.7	16346328	4.3	21087147	8.4	11194940	8.8	10168580	8.2	7042896	6.9
TOTAL EXPENDITURES	989771466	100.	382866022	100.	252247365	100.	127713285	100.	124401389	100.	102543405	100.
SUMMARY OF EXPENDITURES												
CURRENT EXPENSE	709768195	61.9	319898525	77.9	159807290	50.4	83372816	54.6	80814500	53.5	65875064	56.9
CAPITAL OUTLAY	280003271	24.4	62967497	15.3	92440075	29.2	44340469	29.1	43586889	28.9	36668341	31.6
TOTAL EXPENDITURES (AS ABOVE)	989771466	86.3	382866022	93.2	252247365	79.6	127713285	83.7	124401389	82.4	102543405	88.5
OTHER USES												
DEBT REDEMPTION	157247342	13.7	27857000	6.8	64697029	20.4	24853223	16.3	26507083	17.6	13333007	11.5
TOTAL EXPENDITURES AND DEBT REDEMPTION*	1147018808	100.	410723022	100.	316944394	100.	152566508	100.	150908472	100.	115876412	100.

*NOTE: Table 18 has been changed and no longer include cash purchases and sales of investments, and other items.
 Comparison of these totals should not be made to prior years totals of receipts and disbursements.

TABLE 19
 OUTSTANDING INDEBTEDNESS OF CITIES
 BY COUNTIES
 END OF FISCAL YEAR 1977

COUNTY	POP.	GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	TOTAL INDEBTEDNESS
AITKIN	2822	184000	687000	759000	0	0	1130000
ANOKA	181300	5848353	42490189	8675000	1030000	20000	58063542
BECKER	8849	322000	2230800	544000	0	86995	3183795
RELTRAMI	12796	975000	378000	781400	1750000	170000	3554400
RENTON	6906	290000	1483000	250000	0	0	2023000
BIG STONE	4768	2159000	409000	2835000	0	49000	5452000
BLUE EARTH	37858	4827820	7797000	2871000	5440000	365000	21300820
BROWN	20248	1394000	3457636	5575000	0	20097	10446733
CARLTON	16029	202000	526000	3795000	0	315000	4838000
CARVER	23815	796198	17669000	3606000	0	6000	22077198
CASS	5915	135000	817575	110000	0	0	1062575
CHIPPEWA	8346	751000	610000	2737000	0	0	4098000
CHISAGO	8370	1383000	4267140	568000	0	0	6218140
CLAY	37363	2397365	13162795	7284300	900000	0	23744460
CLEARWATER	2796	226000	206000	425166	0	0	857166
COOK	1301	285000	105000	50000	0	0	440000
COTTONWOOD	7942	2329000	1895000	1636000	64000	5604	5929604
CROW WING	20280	1735600	4132000	1626000	0	595000	8088600
DAKOTA	174185	16457000	76829177	11050000	11570000	895000	116801177
DODGE	6142	845500	4567000	815000	625000	0	6852500
DOUGLAS	10644	304000	943000	2044000	3000	329000	3623000
FARIBAULT	12421	373000	2149982	2403776	0	73679	5000437
FILLMORE	12496	2395000	3150000	3366000	0	49295	8960295
FREEBORN	23865	1071800	3968000	5435000	0	0	10474800
GOODHUE	21565	4219000	6159933	2314000	510000	14000	13216933
GRANT	3871	308000	1044614	620000	0	0	1972614
HENNEPIN	941451	216999051	281168449	51734000	39510000	11530000	600941500
HOUSTON	9617	1957500	1577353	265000	0	0	3799853
HUBBARD	3702	18000	401600	250000	0	0	669600
ISANTI	4600	384606	821063	474000	0	0	1679669
ITASCA	15620	2944000	3371000	155000	0	105840	6575840
JACKSON	6695	1005000	575000	455000	0	0	2035000
KANABEC	3202	373000	1919000	79000	2400000	0	4771000
KANDIYOH	18173	816173	4118000	5005000	1275000	0	11214173
KITTSO	3789	672000	3225135	1026000	0	0	4923135
KOOCHICHI	10681	979449	882200	1539000	0	0	3400649
LAC QUI PAR	4980	1910000	120000	915000	0	0	2945000
LAKE	8303	785000	0	1217000	0	0	2002000
LAKE OF THE WOODS	1704	0	225000	1121530	0	0	1346530
LE SUEUR	11386	1667669	1000750	914000	0	24417	3606836
LINCOLN	3399	409000	75000	107000	795000	0	1386000
LYON	16914	3896220	2889388	10953250	80000	0	17818858
MC LEOD	17389	761000	7246000	11640500	4425000	20000	24092500
MAHNOMEN	1815	129000	340000	195000	0	0	664000
MARSHALL	5684	78000	1923141	204000	0	471508	2676649
MARTIN	15900	2762304	4810000	4360000	2430000	0	14362304
MEEKER	9539	1120240	1464917	970000	0	0	3555157
MILLE LACS	6465	565000	2110000	1400000	0	0	4075000
MORRISON	11809	11704	4189460	88000	0	172500	4461664
MOWER	31501	1495000	3600976	3534945	4500000	0	13130921
MURRAY	5328	314000	500000	155000	0	0	969000
NICOLLET	17302	520000	4258000	2785000	180000	0	7743000

TABLE 19
 OUTSTANDING INDEBTEDNESS OF CITIES
 BY COUNTIIES
 END OF FISCAL YEAR 1977

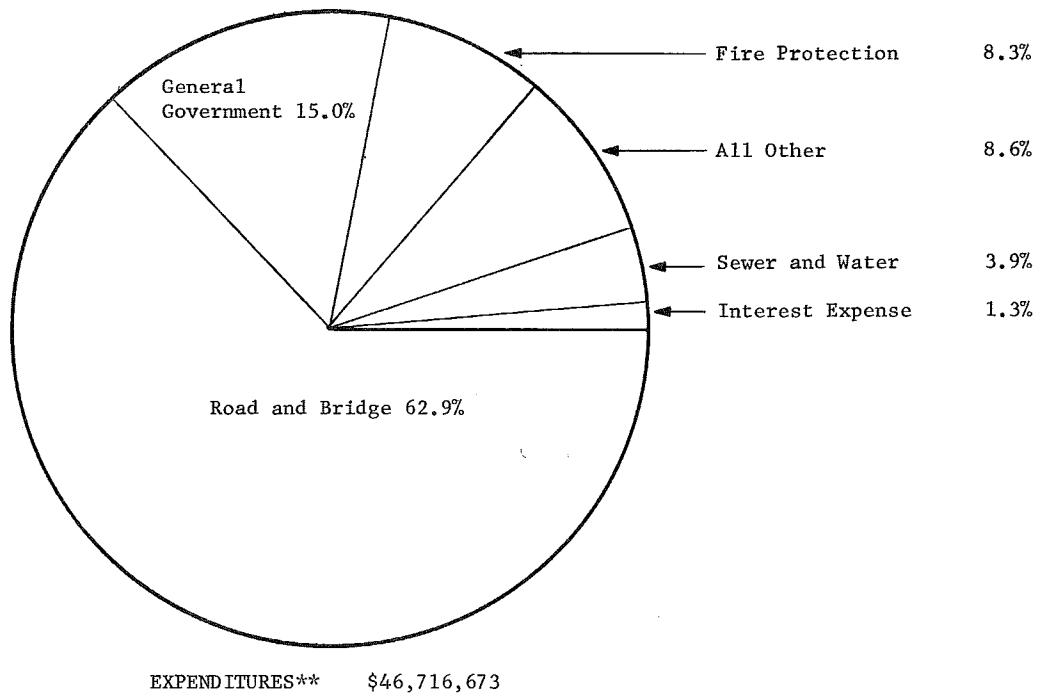
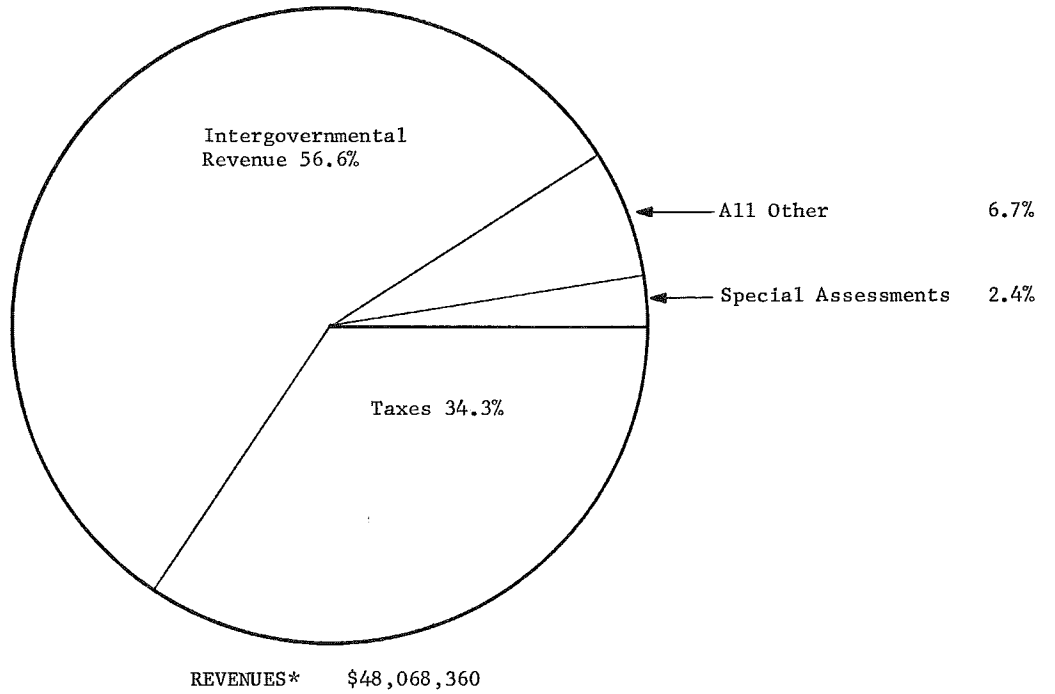
COUNTY	POP.	GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	TOTAL INDEBTEDNESS
NOBLES	14913	4041000	3498000	799000	1150000	0	9488000
NORMAN	4655	1393000	1213553	1524000	0	0	4130553
OLMSTED	59728	2049000	8401500	1550000	0	0	12000500
OTTER TAIL	21919	2979922	5543100	2625000	1050000	0	12198022
PENNINGTON	9099	3465000	4061000	1825000	50000	81071	9482071
PINE	7041	325000	890227	601000	0	0	1816227
PIPESTONE	8423	453000	495819	121000	0	55000	1124819
POLK	22117	2654601	10596912	3309000	2010000	0	18570513
POPE	4930	596000	318000	106000	0	0	1020000
RAMSEY	459413	114474000	73123000	16368000	26300000	3610000	233875000
RED LAKE	2724	826000	470000	3000	0	9000	1308000
REDWOOD	10950	2710192	1546000	2087157	0	0	6343349
RENVILLE	10834	502922	3815000	445000	0	12863	4775785
RICE	28802	1296250	4115000	415000	905000	715501	7446751
ROCK	6296	375000	893000	1251607	0	0	2519607
ROSEAU	4887	402000	2724000	1919000	665000	0	5710000
ST. LOUIS	177359	15299948	5253000	21246963	5405000	140000	47344911
SCOTT	28481	1980000	14950903	2485000	4980000	0	24395903
SHERBURNE	5187	201000	3083039	1035000	990000	2400	5311439
SIBLEY	7178	878000	2018542	1201000	775000	0	4872542
STEARNS	68023	5374500	20511205	8749500	330000	900000	35865205
STEELE	18404	1747000	3022000	2274000	0	80000	7123000
STEVENS	7019	195000	885000	658873	0	6000	1744873
SWIFT	6961	1561000	929000	1708000	0	8000	4206000
TODD	8239	1487500	893500	3313800	53000	0	5747800
TRAVERSE	3306	310000	376000	0	0	40984	726984
WABASHA	10403	816000	4879000	4139000	145000	0	9979000
WADENA	6862	570000	515000	1365000	0	0	2450000
WASECA	9923	1422400	973000	505000	0	50184	2950584
WASHINGTON	93194	6540600	28729000	3491000	1700000	1244000	41704600
WATONWAN	7929	734000	1924000	411500	360000	0	3429500
WILKIN	5721	3060200	1068000	505000	0	0	4633200
WINONA	34159	1169309	3362929	1895000	0	0	6427238
WRIGHT	16895	5673000	6955000	1399000	0	70000	14097000
YELLOW MEDICINE	7970	763856	1042774	284000	0	31000	2121630
STATE TOTALS	3059785	483112752	757021276	264333267	124355000	22373938	1651196233

TABLE 20
PUBLIC SERVICE ENTERPRISES OF CITIES
SUMMARY OF OPERATIONS

TYPE OF PUBLIC SERVICE ENTERPRISE	1977		1976	
	Amount	%	Amount	%
WATER UTILITIES				
Operating Revenue	\$ 75,585,287	100.0	\$ 74,228,095	100.0
Operating Expense	69,086,985	91.4	62,565,879	84.3
INCOME FROM OPERATIONS	\$ 6,498,302	8.6	\$ 11,662,216	15.7
ELECTRIC UTILITIES				
Generation and Distribution Systems				
Operating Revenue	\$ 95,087,806	100.0	\$ 83,563,102	100.0
Operating Expense	79,600,793	83.7	70,163,162	84.0
INCOME FROM OPERATIONS	\$ 15,487,013	16.3	\$ 13,399,940	16.0
Distribution Systems Only				
Operating Revenue	\$ 36,018,212	100.0	\$ 31,967,112	100.0
Operating Expense	29,925,783	83.1	26,023,584	81.4
INCOME FROM OPERATIONS	\$ 6,092,429	16.9	\$ 5,943,528	18.6
HEAT UTILITIES				
Operating Revenue	\$ 6,817,940	100.0	\$ 7,065,467	100.0
Operating Expense	7,047,379	103.4	7,265,156	102.8
LOSS FROM OPERATIONS	\$ (229,439)	3.4	\$ (199,689)	2.8
GAS UTILITIES				
Operating Revenue	\$ 25,685,598	100.0	\$ 24,208,609	100.0
Operating Expense	24,381,213	94.9	21,746,707	89.8
INCOME FROM OPERATIONS	\$ 1,304,385	5.1	\$ 2,461,902	10.2
HOSPITALS				
Operating Revenue	\$ 57,959,997	100.0	\$ 54,655,168	100.0
Operating Expense	57,299,612	98.9	54,116,693	99.0
INCOME FROM OPERATIONS	\$ 660,385	1.1	\$ 538,475	1.0
NURSING HOME				
Operating Revenue	\$ 16,790,907	100.0	\$ 15,815,765	100.0
Operating Expense	16,270,460	96.9	15,502,716	98.0
INCOME FROM OPERATIONS	\$ 520,447	3.1	\$ 313,049	2.0
LIQUOR STORES				
Sales	\$ 114,522,235	100.0	\$ 111,858,593	100.0
Cost of Sales	76,824,379	67.1	74,937,120	67.0
Gross Profit	37,697,856	32.9	36,921,473	33.0
Operating Expense	27,936,186	24.4	26,568,969	23.7
INCOME FROM OPERATIONS	\$ 9,761,670	8.5	\$ 10,352,504	9.3
OTHER SERVICE ENTERPRISES				
Operating Revenue	\$ 860,565	100.0	\$ 746,295	100.0
Operating Expense	1,154,199	134.1	950,058	127.3
LOSS FROM OPERATIONS	\$ (293,634)	34.1	\$ (203,763)	27.3

REVENUES, EXPENDITURES, AND DEBT
OF
THE TOWNS

FIGURE 8
THE TOWNS - MARCH 1978



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

FIGURE 9

THE TOWNS

GOVERNMENTAL REVENUES AND EXPENDITURES

For the Years 1967-1977
(Millions of Dollars)

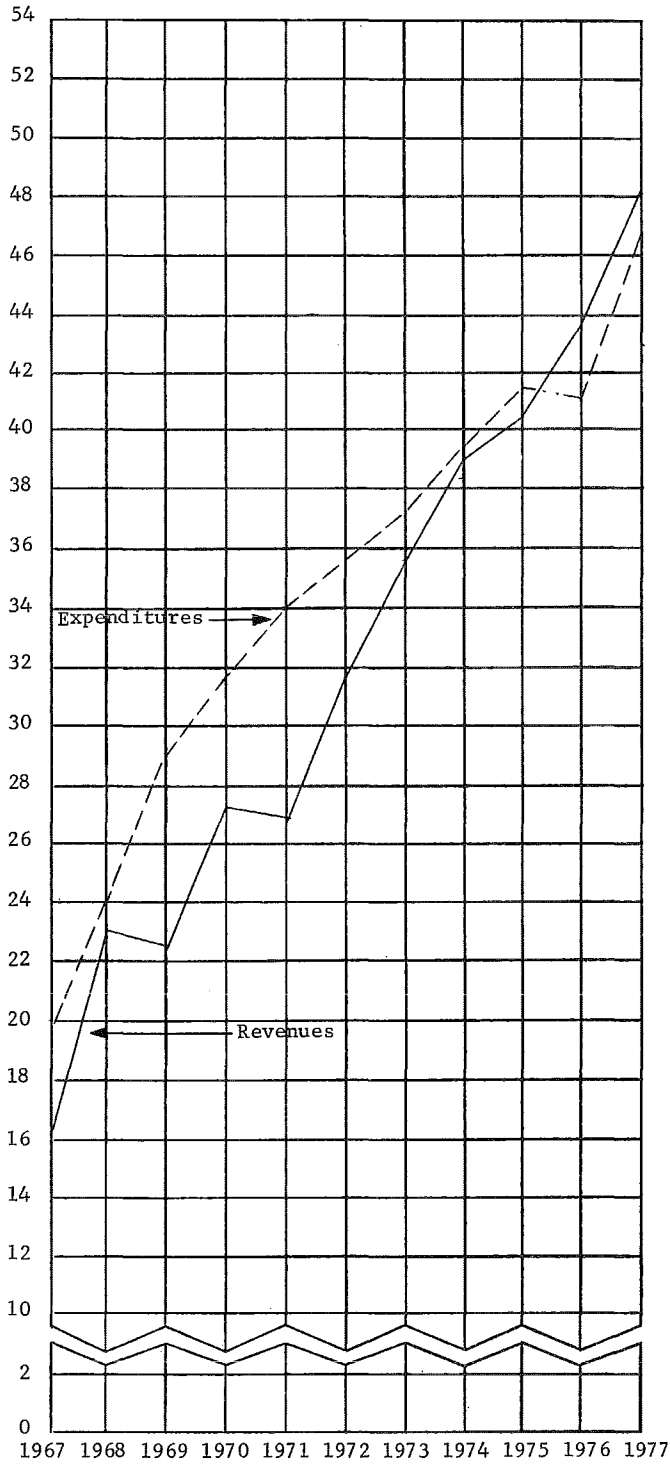


FIGURE 10

THE TOWNS

BONDED INDEBTEDNESS

For the Years 1967-1977
(Millions of Dollars)

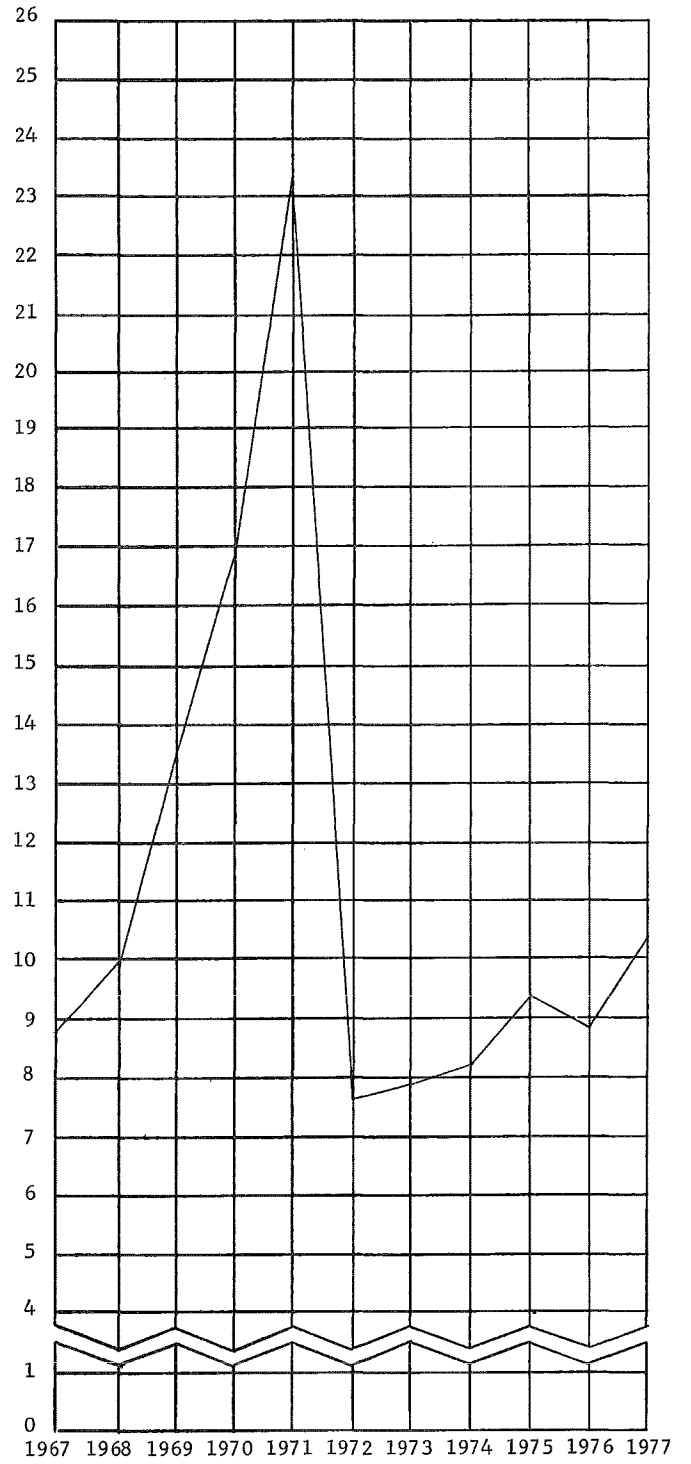


TABLE 21
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF THE TOWNS
For the Years 1973, 1974, 1975, 1976 and 1977

SOURCES OF REVENUE	1973 (1)		1974		1975		1976		1977	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES	\$ 12,943,911	36.5	\$ 12,985,614	33.4	\$ 13,461,758	33.2	\$ 15,277,241	35.1	\$ 16,504,660	34.3
SPECIAL ASSESSMENTS	724,665	2.0	653,061	1.7	770,471	1.9	1,163,352	2.7	1,136,289	2.4
INTERGOVERNMENTAL REVENUE	20,222,356	57.1	23,063,987	59.3	23,735,101	58.6	24,481,068	56.2	27,217,962	56.6
ALL OTHER REVENUE	1,546,447	4.4	2,197,014	5.6	2,540,194	6.3	2,639,542	6.0	3,209,449	6.7
TOTAL REVENUE RECEIPTS	\$ 35,437,379	100.0	\$ 38,899,676	100.0	\$ 40,507,524	100.0	\$ 43,561,203	100.0	\$ 48,068,360	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	\$ 5,324,544	14.5	\$ 6,161,986	15.8	\$ 6,647,534	16.0	\$ 7,069,053	17.2	\$ 7,027,516	15.0
PUBLIC SAFETY	1,764,150	4.8	2,142,505	5.5	2,340,585	5.6	3,389,986	8.3	4,142,793	8.9
HIGHWAYS	25,058,340	68.4	27,178,891	69.5	28,441,860	68.5	25,870,674	63.0	29,384,019	62.9
MISCELLANEOUS	4,024,074	11.0	3,214,158	8.2	3,660,883	8.8	4,140,333	10.0	5,566,133	11.9
INTEREST PAYMENTS	470,326	1.3	404,451	1.0	450,390	1.1	597,815	1.5	596,212	1.3
TOTAL EXPENDITURES	\$ 36,641,434	100.0	\$ 39,101,991	100.0	\$ 41,541,252	100.0	\$ 41,067,861	100.0	\$ 46,716,673	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$ 8,049,503	...	\$ 7,946,050	...	\$ 8,094,373	...	\$ 9,306,453	...	\$ 8,958,141	...
Issued	776,298	...	3,388,449	...	2,099,170	...	375,343	...	2,733,608	...
Paid	1,518,785	...	3,281,991	...	876,548	...	821,290	...	1,334,213	...
Transfers Out and Adjustments	639,034 (2)	...	41,865 (3)	...	(10,542) (4)	...	97,635 (5)	...	84,975 (4)	...
Outstanding December 31	\$ 7,946,050	...	\$ 8,094,373	...	\$ 9,306,453	...	\$ 8,958,141	...	\$ 10,442,511	...

NOTE: (1) Data was summarized from reporting forms submitted by the towns, starting with the year 1973 (March 1, 1974).
(2) Adjustments to county auditors outstanding indebtedness records to agree to township reporting forms.
(3) Includes \$18,000 of Ham Lake transferred to cities.
(4) Corrections and adjustments.
(5) Includes \$445,000 Town of Herman transferred to cities and \$400,000 adjustment to Town of White Bear.

TABLE 22
CLASSIFICATION OF TOWN RECEIPTS - 1977

COUNTIES:	TAXABLE VALUATION	TAX LEVY COLLECT. 1976	TAXES	SPECIAL ASSMNTS	---GRANTS AND SHARED TAXES---				OTHER REVENUE RECEIPTS	TOTAL REVENUE	BOR-ROWING	OTHER NON REVENUE	TOTAL RECEIPTS
					STATE	FEDERAL	---COUNTY---	OTHER					
AITKIN COUNTY	31024587	204125	166591	0	216616	74689	0	6747	28251	492894	0	41682	534576
ANOKA COUNTY	26899454	153700	137288	8391	152928	40386	0	0	73178	412171	0	14500	426671
BECKER COUNTY	40338846	309176	248944	10154	405051	104476	127	1154	31277	801183	0	34739	835922
BELTRAMI COUNTY	23958550	144050	113191	0	183102	63496	131	1878	16049	377847	0	0	377847
BENTON COUNTY	23785601	125464	92561	408	164813	55525	0	0	4108	317415	0	0	317415
BIG STONE COUNTY	16997322	81706	66381	0	66244	21487	0	120	7331	161563	0	1500	163063
BLUE EARTH COUNTY	87086064	336670	272422	481	280508	75668	16879	1424	30327	677709	0	17870	695579
BROWN COUNTY	53447004	166989	120383	0	169631	44683	36053	0	26299	397049	16723	44790	458562
CARLTON COUNTY	37751635	241361	194851	23551	211513	56809	0	3722	59032	549478	30211	8242	587931
CARVER COUNTY	41143416	203804	158192	88691	242223	58576	1587	0	100462	649731	756608	18352	1424691
CASS COUNTY	39825734	284779	252248	0	347237	81936	4636	307	28149	714513	10558	31200	756271
CHIPPEWA COUNTY	31759546	272219	174282	0	167985	55076	248	241	13367	411199	0	48373	459572
CHISAGO COUNTY	34272871	305989	219821	0	271184	70563	0	16	23083	584667	0	35000	619667
CLAY COUNTY	48358234	232388	180265	8918	210802	78642	12686	171	11751	503235	0	10500	513835
CLEARWATER COUNTY	21018567	83075	73304	0	123948	43978	1857	14124	13040	270251	0	7997	278248
COOK COUNTY	2474132	6803	3116	0	73741	3454	0	0	10746	91057	0	0	91057
COTTONWOOD COUNTY	50135453	246123	193737	0	177229	43861	141	0	15422	430390	0	52198	482588
CROW WING COUNTY	51187796	415183	334315	2294	422986	117679	584	15005	142395	1035258	0	207581	1242839
DAKOTA COUNTY	43786012	200843	153589	157722	218779	48316	9892	3064	105549	696911	0	6243	703154
DODGE COUNTY	35211566	274063	208310	0	200557	54215	0	34	28068	491184	0	5256	496440
DOUGLAS COUNTY	46361794	444601	288847	2224	259077	73394	1170	0	62625	687337	0	87081	774418
FARIBAULT COUNTY	67239068	358697	272403	0	260258	69648	3331	5276	18568	629484	0	35510	664994
FILLMORE COUNTY	46376173	505561	372554	0	336947	125722	1059	1427	30944	868653	14750	113884	997287
FREEBORN COUNTY	76632382	276959	204313	1394	265843	74791	5362	0	43840	595543	0	81371	676914
GOODHUE COUNTY	64080793	648170	456808	0	440215	107509	0	0	57631	1062163	0	23169	1085332
GRANT COUNTY	22385994	109791	84635	0	80396	19542	0	1422	8665	194660	0	23444	218104
HENNEPIN COUNTY	5460539	58672	47142	0	29817	4858	0	2377	11058	95252	0	389	95641
HOUSTON COUNTY	23002378	288622	211568	0	287232	50196	26084	305	23803	599188	0	10500	609688
HUBBARD COUNTY	28113601	99892	86032	0	148572	48046	0	2245	14655	299550	0	10502	310052
ISANTI COUNTY	39479711	146557	104450	0	290103	74348	213	564	39604	509282	0	40206	549488
ITASCA COUNTY	79688479	656496	696882	0	743175	206244	0	25172	272440	1943913	0	124573	2068486
JACKSON COUNTY	62566441	258340	198742	0	196496	55909	0	6	21712	472865	22000	30150	525015
KANABEC COUNTY	14164089	69983	55979	0	112695	42671	312	767	11419	223843	0	5543	229386
KANDIYOHI COUNTY	55044597	337926	259662	17983	270506	71526	8	0	30440	650125	131941	81899	863965
KITTSOON COUNTY	30272946	153806	134865	0	90556	23786	3812	75	11074	264168	0	7602	271770
LAC QUI PARLE COUNTY	37051799	193388	132198	0	155145	49802	1971	7564	11977	358657	0	43422	402079
LAKE COUNTY	8866584	105535	86236	0	106527	18315	136	12786	7615	231615	0	944	232559
LE SUEUR COUNTY	39293167	169094	128287	0	157425	50173	0	0	16817	352702	0	0	352702
LINCOLN COUNTY	23300472	133390	98344	0	117892	27859	42	207	4163	248507	2200	6088	256795
LYON COUNTY	41574140	157368	119323	0	154921	41834	0	0	16326	332404	0	13964	346368
MC LEOD COUNTY	44090158	154031	109270	505	177584	50585	3543	0	25023	366510	0	13984	380494
MAHONOMEN COUNTY	9467889	68559	54169	50	66574	20223	3165	6444	1781	152406	0	897	153303
MARSHALL COUNTY	40209563	238707	204775	0	253092	77270	840	9629	18782	564388	0	39492	603880
MARTIN COUNTY	73332764	273509	217571	0	184153	43329	0	0	18301	463354	0	33454	496808
MEEKER COUNTY	41501188	404632	298033	0	268573	75455	0	0	10529	652590	117128	48848	818566
MILLE LACS COUNTY	25751689	127772	96774	0	174177	56030	0	928	13650	341559	0	52767	394326
MORRISON COUNTY	39966001	331324	245849	0	340870	115290	38	2001	39374	743422	0	3000	746422
MOWER COUNTY	66182643	378171	291522	0	302140	80480	12005	5081	25101	716329	9000	26181	751510

TABLE 23
CLASSIFICATION OF TOWN DISBURSEMENTS - 1977

COUNTIES:	POP.	GENL. GOVT.	FIRE	ROAD AND BRIDGE	PAID TO COUNTY INTEREST FOR ROADS PAYMNTS	ALL OTHER	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	OTHER NON CURRENT	TOTAL DISBURSEMENTS	
AITKIN COUNTY	8419	89315	33331	202982	13983	587	17159	357357	69339	7277	19389	453362
ANOKA COUNTY	5806	102942	32955	94672	12154	928	11263	254914	73925	5153	28563	362555
BECKER COUNTY	16078	110403	56380	455845	19493	672	27503	670296	154024	1000	15313	840633
BELTRAMI COUNTY	10608	94980	33483	126986	14647	0	21027	291123	106634	34	3082	400873
BENTON COUNTY	9539	54007	27060	120782	3924	0	18854	224627	43791	0	8343	276761
BIG STONE COUNTY	3173	30925	9911	96598	18882	51	4765	161132	2052	0	1022	164206
BLUE EARTH COUNTY	14437	78068	44671	381416	12777	4563	78772	600267	66853	5000	41961	714081
BROWN COUNTY	8652	53899	14055	274640	246	734	15572	359146	88992	8000	11500	467638
CARLTON COUNTY	10749	53772	44744	156595	47795	11097	50712	364715	49919	9775	29354	453763
CARVER COUNTY	10566	64994	36888	210679	10096	64132	183044	569833	106150	756000	64904	1496887
CASS COUNTY	11061	136204	52348	244414	11715	296	53707	498684	172564	9750	43879	724877
CHIPPEWA COUNTY	6204	56810	22749	271833	2226	64	17392	371074	116578	0	6500	494152
CHISAGO COUNTY	9456	57041	45856	241600	266	0	38667	383430	121446	0	78203	583079
CLAY COUNTY	9245	59551	41715	180836	76998	4733	23301	387134	52267	7000	806	447207
CLEARWATER COUNTY	5451	41489	27453	82297	11406	0	10632	173277	47933	0	15000	236210
COOK COUNTY	617	4897	9475	11926	1455	0	26606	54359	1222	0	0	55581
COTTONWOOD COUNTY	6932	68711	28301	236348	2510	3029	35119	374018	53846	12000	45678	485542
CROW WING COUNTY	12295	150441	77603	323128	1766	681	38599	592218	261817	4430	256613	1115078
DAKOTA COUNTY	9072	67428	39213	188749	13967	51403	48787	409547	144778	1700	130879	686904
DODGE COUNTY	6895	56057	23689	241945	9496	385	26917	358489	50010	3000	98599	510097
DOUGLAS COUNTY	12335	94296	80541	210035	60041	0	93339	538252	19900	0	119724	677876
FARIBAUT COUNTY	8502	53895	23185	396697	29310	47	29387	532521	56154	0	78306	666981
FILLMORE COUNTY	10143	91811	35570	513137	15431	7843	43258	707050	190079	28500	48075	973704
FREEBORN COUNTY	14199	74010	60971	302059	16400	2881	30449	486770	83959	35455	36479	642663
GOODHUE COUNTY	12932	104142	61951	620386	1061	4974	45986	838500	166820	33253	20343	1058916
GRANT COUNTY	3591	27349	18148	103098	15610	140	10947	175292	10088	1800	33265	220445
HENNEPIN COUNTY	917	22497	13004	2154	163	1475	5775	45068	48184	2000	389	95641
HOUSTON COUNTY	7939	46154	32121	370478	28552	524	20211	498040	86927	2500	33773	621240
HUBBARD COUNTY	6778	84904	22288	121729	847	0	20219	249987	33798	0	8806	292591
ISANTI COUNTY	12417	49667	42046	248088	0	288	17392	357481	84974	4800	109172	556427
ITASCA COUNTY	15499	249996	99073	248107	223616	3571	290245	1114608	594688	10000	76757	1796053
JACKSON COUNTY	7657	64205	21012	264084	2070	2125	14077	367573	66512	13080	34580	481745
KANABEC COUNTY	6563	46360	23477	92657	3382	104	4481	170461	15642	1000	23204	210307
KANDIYOHY COUNTY	13138	80064	47040	255284	146436	629	27484	556937	156268	15000	62086	790291
KITTSOON COUNTY	3045	38788	6699	95985	43236	0	16312	201020	27849	0	12155	241024
LAC QUI PARLE COUNTY	6184	63217	16529	254057	6685	86	14676	355250	62392	0	26525	444167
LAKE COUNTY	2980	45569	10404	177753	1896	49	13782	249453	7474	7736	20000	284663
LE SUEUR COUNTY	9005	57627	24602	180340	1987	0	12923	277479	41147	0	5867	324493
LINCOLN COUNTY	4744	41386	14080	173251	501	789	8141	238148	15567	2200	441	256356
LYON COUNTY	7688	42276	22628	225999	5595	0	18512	315010	17521	0	13155	345686
MC LEOD COUNTY	10419	61680	31618	154191	14550	2550	22896	287485	43541	20000	46286	397312
MAHNOMEN COUNTY	3355	22320	9961	59900	32280	615	17947	143023	3976	0	244	147243
MARSHALL COUNTY	7362	95839	21059	206594	76774	235	25003	425504	76818	0	45075	547397
MARTIN COUNTY	8354	48260	23318	257781	6195	3642	28947	368143	29048	26543	40229	463963
MEEKER COUNTY	9135	66310	39626	236597	83350	720	41796	468399	268468	0	51206	788073
MILLE LACS COUNTY	9238	53069	21353	111444	10419	0	11562	207847	58024	0	55379	321250
MORRISON COUNTY	15140	113342	59905	279983	1980	0	36958	492168	160862	0	20136	673166
MOWER COUNTY	13418	84640	40390	445115	7924	760	24767	603596	124093	7491	17068	752248

TABLE 22
CLASSIFICATION OF TOWN RECEIPTS - 1977

COUNTIES:	TAXABLE VALUATION	TAX LEVY COLLECT. 1976	TAXES	SPECIAL ASSMNTS	---GRANTS AND SHARED TAXES---				OTHER REVENUE RECEIPTS	TOTAL REVENUE	BOR-ROWING	OTHER NON REVENUE	TOTAL RECEIPTS
					STATE	FEDERAL	---COUNTY--- HIGHWAY	OTHER					
MURRAY COUNTY	46080678	241252	181165	0	192536	44069	0	46	29719	447535	0	13000	460535
NICOLLET COUNTY	40808399	174156	132229	0	181464	40156	0	35	25885	379769	5000	32741	417510
NOBLES COUNTY	53306458	248682	194906	0	188262	47004	198	177	12744	443291	0	17303	460594
NORMAN COUNTY	32143758	115083	93316	0	117693	28254	0	8400	11037	258700	0	24619	283319
OLMSTED COUNTY	77559787	552947	422094	0	476321	125273	360	3914	68012	1095974	23000	188563	1307537
OTTER TAIL COUNTY	78440230	671891	509116	46458	577347	155939	15914	6192	98708	1409674	25000	140406	1575080
PENNINGTON COUNTY	14857308	83671	70226	0	71175	24752	77	0	2855	169085	0	5834	174919
PINE COUNTY	24467289	190313	164594	0	260692	67963	0	5419	25386	524054	0	32094	556148
PIPESTONE COUNTY	25553483	112839	84177	0	89053	21087	0	0	5601	199918	5000	3591	208509
POLK COUNTY	70443464	479693	400379	0	331447	94265	0	40	43961	870092	4500	31762	906354
POPE COUNTY	23312416	153809	113598	0	135305	53466	8095	9656	7606	327726	18095	5346	351167
RAMSEY COUNTY	13509165	95754	82974	446531	116635	29406	0	0	221329	896875	967198	0	1864073
RED LAKE COUNTY	9754487	61303	48785	0	47035	15425	0	1000	2022	114267	0	7434	121701
REDWOOD COUNTY	68950039	265863	199319	0	235215	54413	974	194	23882	513997	5500	26279	545776
RENVILLE COUNTY	82211822	308878	230916	0	290931	80259	0	123	18221	620450	0	57399	677849
RICE COUNTY	54672013	269574	186781	0	253123	71187	0	0	37852	548943	0	23064	572007
ROCK COUNTY	34821375	160114	120790	0	126226	30124	1146	168	12312	290766	0	22649	313415
ROSEAU COUNTY	12517501	134076	112331	0	132559	40491	365	55	3956	289757	0	13000	302757
ST. LOUIS COUNTY	111824819	940246	683440	83521	1721314	552607	842	23398	340003	3405125	234500	975156	4614781
SCOTT COUNTY	41464555	127141	106435	6534	245732	63340	0	0	54666	476707	0	27150	503857
SHERBURNE COUNTY	37284101	207052	148204	0	219336	70937	0	2145	15713	456335	0	10000	466335
SIBLEY COUNTY	47514707	232900	170694	221	221668	53390	0	0	28590	474563	0	36464	511027
STEARNS COUNTY	110634697	851200	600360	5674	859403	307563	0	7264	101748	1882012	3500	64922	1950434
STEELE COUNTY	43069985	199010	147360	0	197531	45246	3740	2582	31864	428323	0	27900	456223
STEVENS COUNTY	25681174	99719	79508	0	89411	21468	0	1989	3267	195643	0	15600	211243
SWIFT COUNTY	30089354	211225	170215	0	156834	44096	0	2253	4541	377939	0	5198	383137
TODD COUNTY	27879219	281007	198087	0	271350	89061	0	2057	15445	576000	0	44032	620032
TRAVERSE COUNTY	22727068	74504	59825	6	58510	16330	80	126	8735	143612	1500	23494	168606
WABASHA COUNTY	27382348	240528	182303	0	202682	57345	0	375	40948	483653	0	26140	509793
WADENA COUNTY	9413620	40730	33156	0	81978	27889	0	0	7392	150415	0	19000	169415
WASECA COUNTY	43310668	172206	127612	0	135890	32500	26	285	22967	319280	0	67849	387129
WASHINGTON COUNTY	62314474	431616	374631	208454	309520	66744	0	970	270439	1230758	268000	564573	2063331
WATONWAN COUNTY	38968664	147167	115361	0	119176	35128	16752	0	14227	300644	40000	54196	394840
WILKIN COUNTY	31206320	84639	62460	0	79333	23353	0	0	7019	172165	0	6000	178165
WINONA COUNTY	37757787	421242	304225	6485	302906	75830	0	5808	39659	734913	89300	45435	869648
WRIGHT COUNTY	89548394	705414	504996	9639	740376	273700	84907	28872	107439	1749929	61608	34603	1846140
YELLOW MEDICINE CO	44147787	230719	167068	0	185795	42713	6538	86	21097	423297	13170	44197	480664
STATE TOTALS:	3537548845	21456226	16504660	1136289	20599802	5871123	287926	245912	3422648	48068360	2875990	4281980	55226330

TABLE 23
CLASSIFICATION OF TOWN DISBURSEMENTS - 1977

COUNTIES:	POP.	GENL. GOVT.	FIRE	ROAD AND BRIDGE	PAID TO COUNTY FOR ROADS	INTEREST PAYMNTS	ALL OTHER	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	OTHER NON CURRENT	TOTAL DISBURSEMENTS
MURRAY COUNTY	7180	59157	41352	269808	54	144	12189	382704	47019	0	33942	463665
NICOLLET COUNTY	7416	35728	23917	182710	4403	341	32185	279284	61343	9000	68284	417911
NOBLES COUNTY	8741	73557	24224	227299	11114	0	43576	379770	39621	0	12023	431414
NORMAN COUNTY	5353	43922	21571	119220	4986	783	34682	225164	17714	0	20175	263053
OLMSTED COUNTY	23870	97936	133974	467694	47893	525	19004	767026	293108	23000	208120	1291254
OTTER TAIL COUNTY	24031	207359	90076	800897	75296	3629	54769	1232026	329983	25907	77636	1665552
PENNINGTON COUNTY	4167	25211	11940	54534	8707	262	13925	114579	31028	2900	14443	162950
PINE COUNTY	9768	80244	31238	207021	14028	0	19669	352200	83647	0	56721	492568
PIPESTONE COUNTY	4442	29728	28947	117467	9135	626	8343	194246	25215	3043	660	223164
POLK COUNTY	12789	116051	52443	533672	17300	1478	73298	794242	85597	6810	17220	903869
POPE COUNTY	6177	48883	31612	146621	3432	1260	15353	247161	89322	12694	14285	363462
RAMSEY COUNTY	5666	69469	18620	93192	0	193687	100178	475146	920357	193000	0	1588503
RED LAKE COUNTY	2664	21707	11904	35893	21818	30	6023	97375	5645	765	0	103785
REDWOOD COUNTY	9074	64137	36903	339127	15704	392	13493	469756	41883	1500	43054	556193
RENVILLE COUNTY	10305	89531	41068	374336	23433	2735	33971	565074	123633	0	42412	731119
RICE COUNTY	12780	44596	46398	232962	3486	0	60394	387836	108628	0	45971	542435
ROCK COUNTY	4976	41290	34408	153657	0	1449	20044	250848	29141	4520	15625	300134
ROSEAU COUNTY	6332	49370	9278	106876	30043	0	19716	215283	15072	34	10115	240504
ST. LOUIS COUNTY	40380	633934	301509	973465	53211	56650	854329	2873098	769123	72039	994752	4709012
SCOTT COUNTY	12397	77534	42189	186624	3150	3060	43801	356358	23901	0	94881	475140
SHERBURNE COUNTY	10019	80456	45513	191681	4446	1336	27861	351293	62171	0	25739	439203
SIBLEY COUNTY	8667	66231	31139	244746	2974	0	12423	357513	41155	0	49074	447742
STEARNS COUNTY	39326	274889	135761	925325	9789	5512	61645	1412921	424032	11900	47484	1896337
STEELE COUNTY	8527	42683	22517	223402	16175	0	26069	330846	52638	0	40735	424219
STEVENS COUNTY	4199	27153	15813	114364	17876	1854	10135	187195	13964	10799	4924	216882
SWIFT COUNTY	6281	52598	22462	253898	2836	0	29358	361152	26620	0	409	388181
TODD COUNTY	13910	76580	68334	166449	61965	0	32222	405550	139788	0	28808	574146
TRAVERSE COUNTY	2948	33645	17287	63357	14923	25	12938	142175	1954	1500	3719	149348
WABASHA COUNTY	7019	54784	43394	267423	208	774	27303	393886	92206	0	13227	499319
WADENA COUNTY	5550	30334	18362	63766	4695	52	10926	128135	17669	2000	8107	155911
WASECA COUNTY	6919	30371	19853	143129	7982	70	5707	207112	91627	0	47203	345942
WASHINGTON COUNTY	11419	150961	73412	210449	70478	123742	490534	1119576	162224	95000	652315	2029115
WATONWAN COUNTY	5431	49817	16948	151679	5680	987	9437	234548	84948	0	40406	359902
WILKIN COUNTY	3815	32584	8437	80035	30730	34	15825	167645	3620	0	10399	181664
WINONA COUNTY	10998	91282	65059	332216	37381	12427	32140	570505	177186	20900	55083	823674
WRIGHT COUNTY	23087	234476	92546	644212	7918	4330	151584	1135066	516948	10200	101497	1763711
YELLOW MEDICINE CO	7196	66223	36874	261811	1005	616	18472	385001	56030	4636	30242	475909
STATE TOTALS:	811751	6660018	3391761	20712271	1766347	596212	4149391	37276000	9440673	1553624	4868002	53138299

65

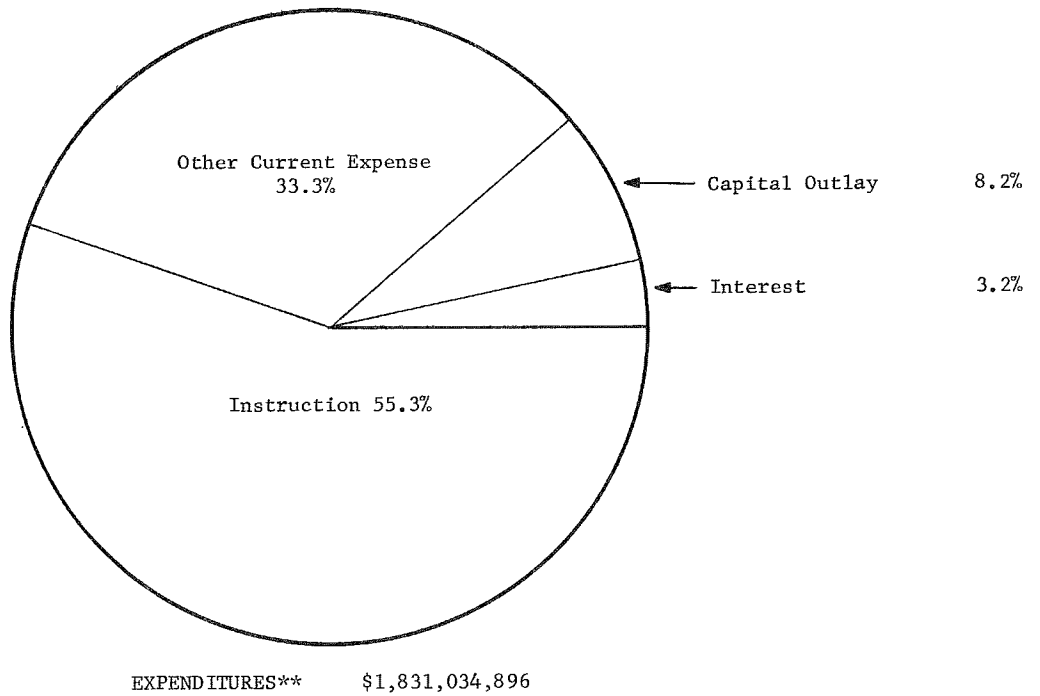
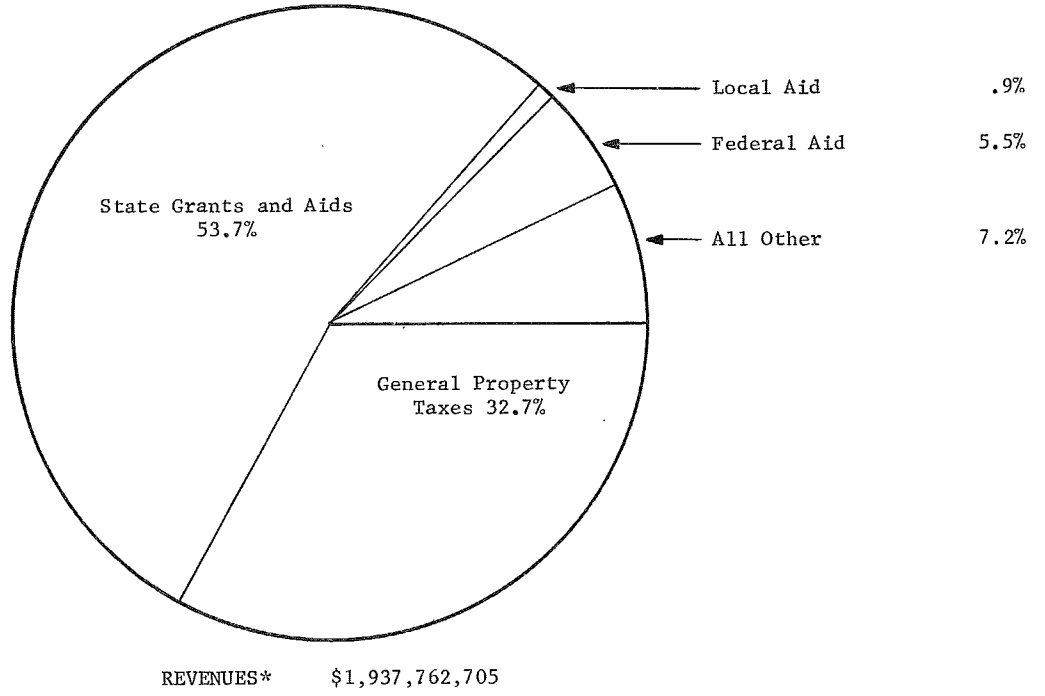
TABLE 24
OUTSTANDING INDEBTEDNESS OF TOWNS* BY COUNTY
December 31, 1977

COUNTY	POPULATION	TYPE OF BONDS				TOTAL INDEBTEDNESS
		General Obligation	Special Assessments	Revenue	All Other	
Aitkin	8,419	\$ 5,017	\$	\$	\$ 833	\$ 5,850
Anoka	5,806	.....	.....	.....	10,306	10,306
Becker	16,078	.....	.....	.....	.....	.....
Beltrami	10,608	.....	.....	.....	.....	.....
Benton	9,539	.....	.....	.....	.....	.....
Big Stone	3,173	.....	.....	.....	.....	.....
Blue Earth	14,437	.....	80,000	.....	.....	80,000
Brown	8,652	2,500	.....	.....	.....	2,500
Carlton	10,749	.....	194,406	.....	30,000	224,406
Carver	10,566	20,000	756,608	.....	1,000	777,608
Cass	11,061	1,250	.....	.....	.....	1,250
Chippewa	6,204	.....	.....	.....	.....	.....
Chisago	9,456	.....	.....	.....	.....	.....
Clay	9,245	52,000	.....	.....	.....	52,000
Clearwater	5,451	.....	.....	.....	.....	.....
Cook	617	.....	.....	.....	.....	.....
Cottonwood	6,932	.....	.....	.....	30,000	30,000
Crow Wing	12,295	.....	9,000	.....	1,000	10,000
Dakota	9,072	15,800	720,000	.....	.....	735,800
Dodge	6,895	7,000	.....	.....	.....	7,000
Douglas	12,335	.....	.....	.....	.....	.....
Faribault	8,502	.....	.....	.....	.....	.....
Fillmore	10,143	48,000	.....	.....	.....	48,000
Freeborn	14,199	.....	.....	.....	.....	.....
Goodhue	12,932	30,400	.....	.....	.....	30,400
Grant	3,591	.....	.....	.....	.....	.....
Hennepin	917	.....	.....	.....	.....	.....
Houston	7,939	5,000	.....	.....	.....	5,000
Hubbard	6,778	5,000	.....	.....	.....	5,000
Isanti	12,417	.....	.....	.....	.....	.....
Itasca	15,499	50,000	.....	.....	.....	50,000
Jackson	7,657	9,000	.....	.....	26,000	35,000
Kanabec	6,563	2,000	.....	.....	.....	2,000
Kandiyohi	13,138	112,000	.....	.....	.....	112,000
Kittson	3,045	.....	.....	.....	.....	.....
Koochiching	(1)	.....	.....	.....	.....	.....
Lac qui Parle	6,184	.....	.....	.....	.....	.....
Lake	2,980	.....	.....	.....	.....	.....
Lake of the Woods	(1)	.....	.....	.....	.....	.....
LeSueur	9,005	.....	.....	.....	.....	.....
Lincoln	4,744	.....	.....	.....	.....	.....
Lyon	7,688	.....	.....	.....	.....	.....
McLeod	10,419	.....	.....	.....	30,000	30,000
Mahnomen	3,355	.....	.....	.....	.....	.....
Marshall	7,362	.....	.....	.....	.....	.....
Martin	8,354	19,300	.....	.....	40,042	59,342
Meeker	9,135	90,000	.....	.....	.....	90,000
Mille Lacs	9,238	.....	.....	.....	.....	.....
Morrison	15,140	.....	.....	.....	.....	.....
Mower	13,418	.....	.....	.....	31,200	31,200
Murray	7,180	.....	.....	.....	.....	.....
Nicollet	7,416	.....	.....	.....	.....	.....
Nobles	8,741	6,000	.....	.....	.....	6,000
Norman	9,353	.....	.....	.....	.....	.....
Olmsted	23,870	.....	.....	.....	.....	.....
Otter Tail	24,031	22,000	.....	.....	.....	22,000
Pennington	4,167	.....	.....	.....	900	900
Pine	9,768	.....	.....	.....	.....	.....
Pipestone	4,442	.....	.....	.....	12,000	12,000
Polk	12,789	4,500	.....	.....	.....	4,500
Pope	6,177	6,000	.....	.....	.....	6,000
Ramsey	5,666	3,835,000	.....	.....	.....	3,835,000
Red Lake	2,664	.....	.....	.....	.....	.....
Redwood	9,074	.....	.....	.....	8,000	8,000
Renville	10,305	.....	.....	.....	.....	.....
Rice	12,780	.....	.....	.....	.....	.....
Rock	4,976	.....	.....	.....	13,560	13,560
Roseau	6,332	.....	.....	.....	.....	.....
St. Louis	40,380	179,425	995,000	93,932	.....	1,268,357
Scott	12,397	.....	.....	.....	32,786	32,786
Sherburne	10,019	.....	.....	.....	.....	.....
Sibley	8,667	.....	.....	.....	.....	.....
Stearns	39,326	53,600	.....	.....	.....	53,600
Steele	8,527	.....	.....	.....	.....	.....
Stevens	4,199	.....	.....	.....	6,000	6,000
Swift	6,281	.....	.....	.....	.....	.....
Todd	13,910	.....	.....	.....	.....	.....
Traverse	2,948	.....	.....	.....	.....	.....
Wabasha	7,019	20,000	.....	.....	.....	20,000
Wadena	5,550	.....	.....	.....	.....	.....
Waseca	6,919	.....	.....	.....	.....	.....
Washington	11,419	177,000	2,208,000	.....	.....	2,385,000
Watonswan	5,431	40,000	.....	.....	.....	40,000
Wilkin	3,815	.....	.....	.....	.....	.....
Winona	10,998	197,000	.....	.....	.....	197,000
Wright	23,087	97,146	.....	.....	.....	97,146
Yellow Medicine	7,196	.....	.....	.....	.....	.....
TOTAL	811,751	\$ 5,111,938	\$ 4,963,014	\$ 93,932	\$ 273,627	\$ 10,442,511

NOTE: * Does not include short term debt, which totaled \$498,403 on March 1, 1978.
(1) No organized towns in county.

REVENUES, EXPENDITURES, AND DEBT
OF
THE SCHOOL DISTRICTS

FIGURE 11
THE SCHOOL DISTRICTS - 1977



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

FIGURE 12

THE SCHOOL DISTRICTS

REVENUES

For the Years Ended June 30, 1968
to June 30, 1978

(Millions of Dollars)

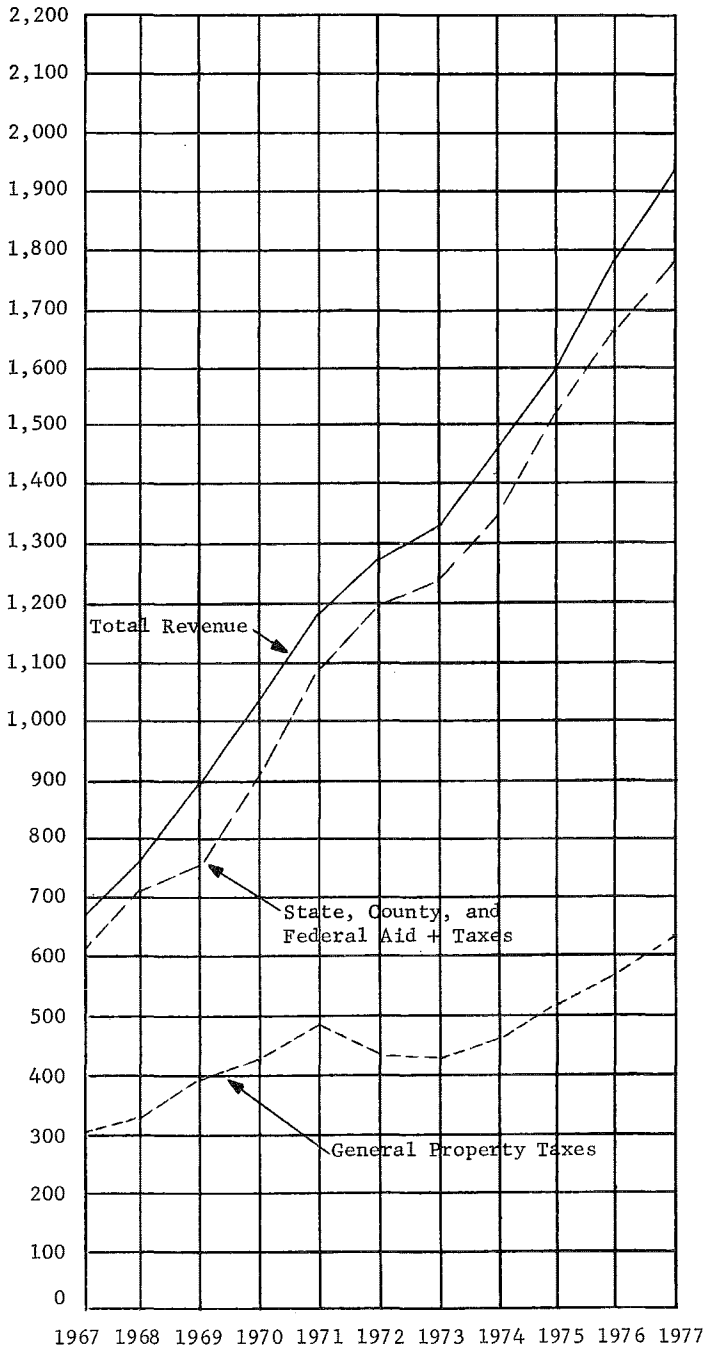


FIGURE 13

THE SCHOOL DISTRICTS

EXPENDITURES

For the Years Ended June 30, 1968
to June 30, 1978

(Millions of Dollars)

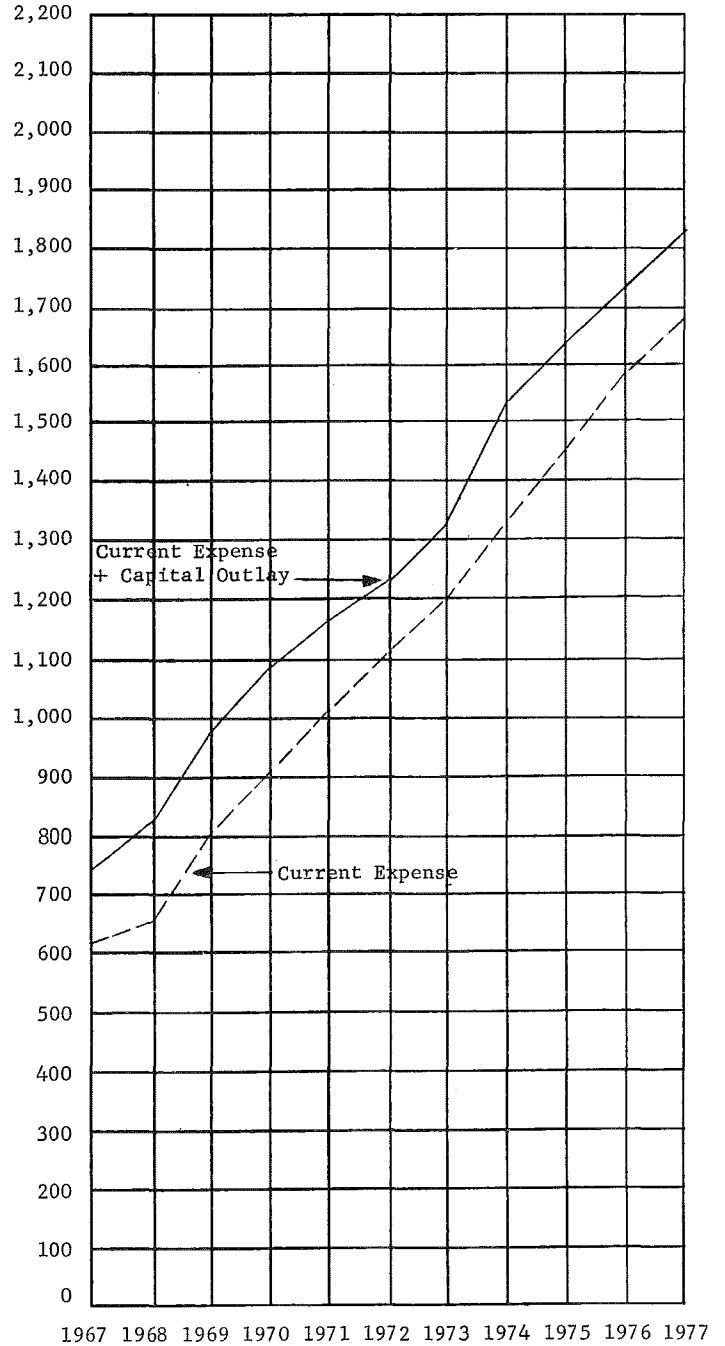


FIGURE 14
THE SCHOOL DISTRICTS
BONDED INDEBTEDNESS

For the Years 1958-1977
(Millions of Dollars)

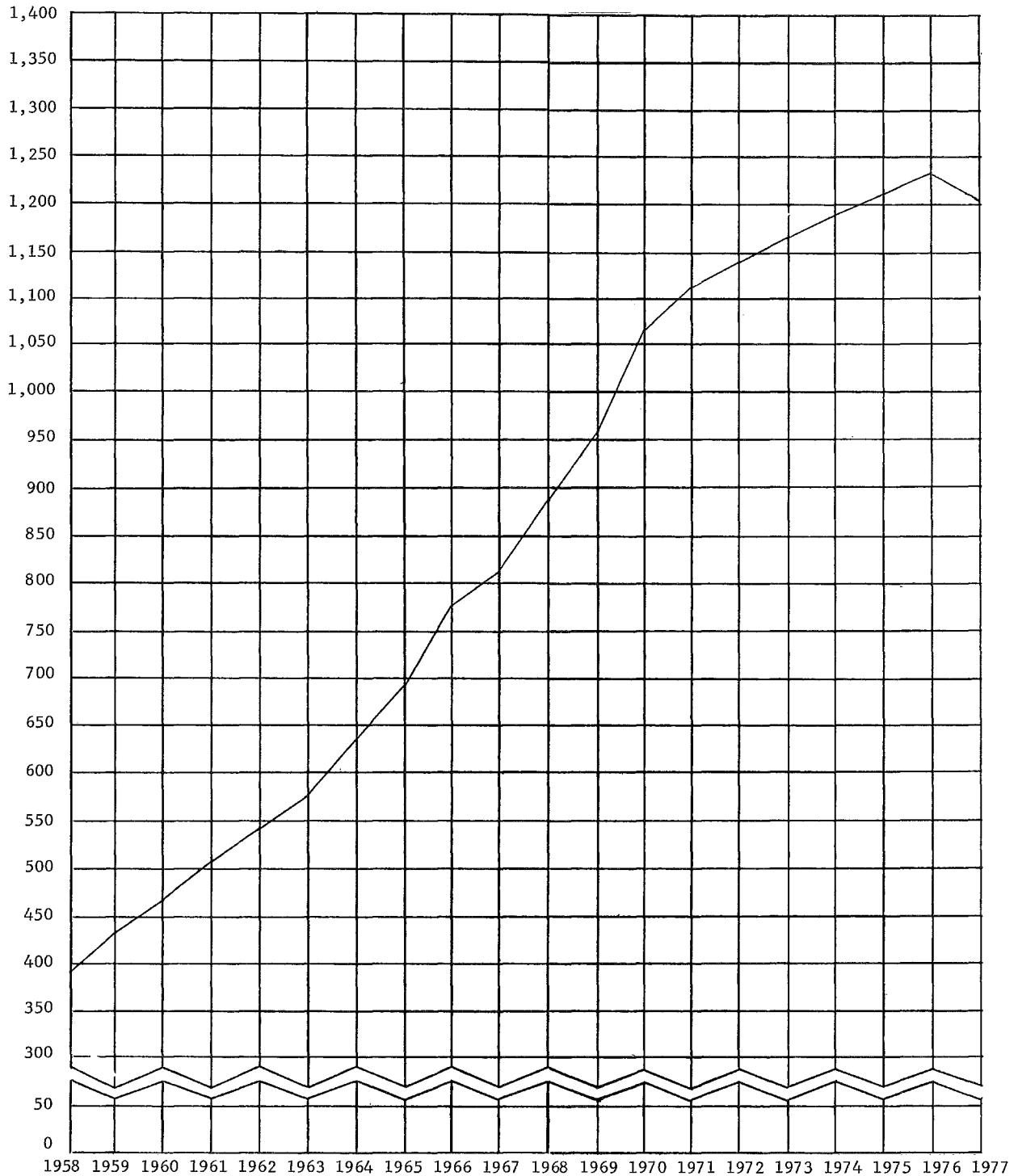


TABLE 25
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF SCHOOL DISTRICTS
For the Years 1973, 1974, 1975, 1976 and 1977

SOURCES OF REVENUE	1973		1974		1975(1)		1976(1)		1977(1)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES.....	\$ 433,784,410	32.9	\$ 464,063,901	31.8	\$ 501,514,477	31.5	\$ 570,815,060	32.0	\$ 634,221,652	32.7
INTERGOVERNMENTAL REVENUE										
Federal	64,116,578	4.9	75,691,601	5.2	91,830,395	5.8	94,871,747	5.3	106,634,366	5.5
State	722,110,879	54.8	809,143,921	55.5	890,010,082	55.9	987,073,747	55.4	1,040,538,991	53.7
County	9,275,432	.7	6,162,833	.4	5,642,119	.3	2,202,719	.1	4,554,437	.3
Other Districts	8,642,362	.6	10,863,278	.7	13,793,994	.9	16,184,905	.9	17,762,814	.9
TOTAL INTERGOVERNMENTAL REVENUE	\$ 804,145,251	61.0	\$ 901,861,633	61.8	\$1,001,276,590	62.9	\$1,100,333,118	61.7	\$1,169,490,608	60.4
ALL OTHER REVENUE *	79,896,965	6.1	93,091,984	6.4	88,392,222	5.6	111,257,453	6.3	134,050,445	6.9
TOTAL REVENUE RECEIPTS	\$1,317,826,626	100.0	\$1,459,017,518	100.0	\$1,591,183,289	100.0	\$1,782,405,631	100.0	\$1,937,762,705	100.0
DISBURSEMENTS										
EXPENDITURES										
ADMINISTRATION	\$ 38,060,095	2.9	\$ 43,142,098	2.8	\$ 46,018,852	2.8	\$ 50,155,051	2.9	\$ 55,820,388	3.0
INSTRUCTION	755,352,595	57.6	841,753,828	55.5	911,324,797	55.9	973,004,925	56.4	1,012,799,875	55.3
OPERATION AND MAINTENANCE	203,696,704	15.5	235,912,699	15.6	146,680,073	9.0	163,932,487	9.5	169,482,860	9.3
TRANSPORTATION	57,948,389	4.4	68,702,023	4.5	76,170,196	4.7	83,756,821	4.9	90,512,280	4.9
SCHOOL LUNCHES	54,503,365	4.2	58,513,427	3.9	63,284,735	3.9	67,783,837	3.9	76,139,237	4.2
INTEREST PAYMENTS	50,576,811	3.9	54,893,763	3.6	55,903,674	3.4	55,180,233	3.2	57,735,190	3.2
ALL OTHER	25,554,245	1.9	30,104,489	2.0	152,688,498	9.4	190,349,219	11.1	217,524,879	11.9
TOTAL CURRENT EXPENSE	\$1,185,692,204	90.4	\$1,333,022,327	87.9	\$1,452,070,825	89.1	\$1,584,162,573	91.9	\$1,680,014,709	91.8
CAPITAL OUTLAY	126,637,454	9.6	182,695,362	12.1	177,821,242	10.9	139,761,373	8.1	151,020,187	8.2
TOTAL EXPENDITURES	\$1,312,329,658	100.0	\$1,515,717,689	100.0	\$1,629,892,067	100.0	\$1,723,923,946	100.0	\$1,831,034,896	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$1,132,194,743	...	\$1,166,713,979	...	\$1,187,820,207	...	\$1,208,297,974	...	\$1,221,904,954(3)	...
Issued	132,984,948	...	139,817,625	...	128,961,635(2)	...	98,445,048	...	116,463,011	...
Paid	98,465,712	...	118,711,397	...	108,483,868	...	77,447,749	...	132,837,181	...
Outstanding December 31	\$1,166,713,979	...	\$1,187,820,207	...	\$1,208,297,974	...	\$1,229,295,273	...	\$1,205,530,784	...

NOTE: * Includes sale of school lunches.

(1) Department of Education furnished the data by computer for the years ended June 30, 1976, 1977 and 1978. Source was Annual Financial Report filed by school districts. Classification was changed for certain categories, at the recommendation of the Department of Education, particularly "Operation and Maintenance" where fixed charges, student activities, and outgoing transfers were changed to "other".

(2) Bonds issued includes adjustments reflecting differences between current year and prior year reports. Included was an adjustment for Minneapolis - Special District 1, to include tax anticipation notes issued in 1975.

(3) Differs from bonds outstanding December 31, 1976 because of County Auditor's corrections to data previously reported incorrectly by the school districts.

TABLE 26
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLL- MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE								BONDS	TOTAL	
						A I D S				OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE			
						COUNTY	STATE	FEDERAL FROM STATE	DIRECT FEDERAL							
01	AITKIN	1 001	1,667	33,280,330	957,904		2,811,854	213,038			9,289	86,599	149,371	4,228,054		4,228,054
01	HILL CITY	1 002	440	4,175,109	168,051	24,987	604,846	68,640				19,343	25,474	911,340		911,340
01	MC GREGOR	1 004	778	16,506,728	532,472		885,937	115,651	30,145			32,537	88,267	1,685,009		1,685,009
02	ANOKA	1 011	31,923	341,046,853	14,378,822	71,328	38,268,223	2,309,257	153,560	47,589	1,829,366	3,174,866	60,233,011	7,904,155	68,137,166	
02	CENTENNIAL	1 012	3,111	27,766,563	1,488,945	60,318	4,232,635	254,023	37,902	16,969	166,865	274,823	6,532,480		6,532,480	
02	COLUMBIA HEIGHTS	1 013	5,825	108,512,440	3,973,454	28,219	6,413,803	336,227			396,444	387,720	11,535,868		11,535,868	
02	FRIDLEY	1 014	4,580	72,649,651	3,230,565		5,413,578	220,666		2,982	264,381	348,180	9,482,353		9,482,353	
02	ST FRANCIS	1 015	3,861	34,314,034	1,526,760	57,547	5,460,495	241,699	8,842	192,143	205,759	178,294	7,871,539		7,871,539	
02	SPRING LAKE PARK	1 016	4,581	75,372,808	3,655,937	39,507	5,024,876	244,350	39,632	51,104	233,958	384,547	9,673,911		9,673,911	
03	AUDUBON	1 021	460	8,104,926	250,469	1,537	504,197	49,477			17,364	117,362	940,427	1,400,000	2,340,427	
03	DETROIT LAKES	1 022	3,148	48,893,173	1,719,650	10,924	3,735,585	365,323	29,562	4,046	127,829	545,898	6,538,817		6,538,817	
03	FRAZEE = VERGAS	1 023	1,413	15,351,483	481,473	3,663	1,847,240	207,991	13,437	15,487	40,426	63,700	2,673,417		2,673,417	
03	LAKE PARK	1 024	547	10,127,708	267,962	2,030	609,246	26,297			8,562	28,426	34,064		976,587	
04	BEMIDJI	1 031	4,577	57,470,172	1,833,357		5,866,524	494,000	161,304	166,303	162,320	259,001	8,942,810		8,942,810	
04	BLACKDUCK	1 032	936	6,976,576	277,105	3,221	1,229,669	126,289			63,433	23,578	1,816,269		1,816,269	
04	KELLIMER	1 036	313	2,422,121	92,376		433,427	39,277			10,331	11,403	586,815		586,815	
04	RED LAKE	1 038	863	58,503	7,567		1,706,567	308,483	910,010	8,455	3,584	68,375	3,013,041		3,013,041	
05	SAUK RAPIDS	1 047	2,368	32,765,894	1,068,664	29,409	2,971,161	175,894	21,552	9,788	98,634	107,524	4,480,124		4,480,124	
05	FOLEY	1 051	1,824	20,118,099	817,825	29,247	2,287,831	175,538	137		220,635	3,531,213	3,531,213		3,531,213	
06	BEARDSLEY	1 057	195	4,201,151	176,759		224,230	31,134			6,653	31,748	478,113		478,113	
06	CLINTON	1 058	275	6,637,285	185,456	7,609	250,845	52,353			14,178	32,424	537,521		537,521	
06	GRACEVILLE	1 060	474	10,837,477	353,672		594,491	89,472		2,988	19,438	30,145	1,090,205		1,090,205	
06	ORTONVILLE	1 062	1,002	14,771,946	570,885	17,955	1,142,156	118,445		135,513	32,592	60,600	2,078,146		2,078,146	
07	LAKE CRYSTAL	1 070	685	20,553,423	614,181		599,483	56,897			32,474	39,001	1,342,036		1,342,036	
07	MAPLETON	1 072	648	20,757,827	546,377		462,783	54,126		2,741	32,314	63,109	1,161,451		1,161,451	
07	ST CLAIR	1 075	548	13,967,573	405,698		606,800	72,188			21,841	21,841	1,132,736		1,132,736	
07	MANKATO	1 077	7,314	162,363,549	5,883,508		7,600,686	656,104		44,522	393,763	419,777	14,998,360		14,998,360	
07	GARDEN CITY	1 078	635	20,345,840	557,766		537,609	60,427			36,518	90,977	1,283,297		1,283,297	
07	AMBOY = GOOD THUNDER	1 079	424	18,766,373	441,065	6,571	280,864	32,832			26,140	25,360	812,832		812,832	
08	COMFREY	1 081	323	15,152,633	435,085	13,007	237,204	83,296		6,411	29,014	818,542	618,542		618,542	
08	SLEEPY EYE	1 084	834	35,271,222	828,987	17,383	790,643	113,925			54,107	105,805	1,910,849		1,910,849	
08	SPRINGFIELD	1 085	798	25,460,181	449,274	11,562	738,292	105,510		104	35,692	73,120	1,413,554		1,413,554	
08	NEW ULM = HANSKA	1 088	3,254	88,359,260	2,667,519	17,058	3,389,453	311,748		2,033	158,174	261,072	6,807,057		6,807,057	
09	BARNUM	1 091	840	6,446,106	212,411		1,146,984	102,377			22,254	35,471	1,543,591		1,543,591	
09	CARLTON	1 093	939	13,025,049	611,188		1,047,788	87,889	27,053		61,595	39,226	1,974,960		1,974,960	
09	CLOQUET	1 094	3,181	41,961,912	1,686,485	11,300	4,068,962	325,681	150,728		122,270	161,622	223,568	6,750,615	6,750,615	
09	CROWWELL	1 095	372	3,698,565	137,777		477,559	49,442			3,348	15,582	23,366	707,073	707,073	
09	MOOSE LAKE	1 097	818	10,780,846	383,455	10	1,006,695	99,061			48,563	44,726	1,609,161		1,609,161	
09	ESKO	1 099	1,191	11,932,420	451,537		1,401,668	54,198	1,139		16,679	51,085	113,379	2,089,687	2,089,687	
09	WRENSHALL	1 100	390	12,952,858	551,506	13,278	372,713	58,200			8,785	103,846	1,108,328		1,108,328	
10	NORWOOD = YOUNG AMERICA	1 108	964	28,041,310	750,127		967,667	69,994			3,689	49,018	1,940,989		1,940,989	
10	WACONIA	1 110	1,394	34,802,672	1,184,508		1,562,722	89,627			7,116	71,604	3,003,386		3,003,386	
10	WATERTOWN = MAYER	1 111	1,273	23,648,728	736,646		1,581,308	104,948			3,521	70,435	2,947,288		2,947,288	
10	CHASKA	1 112	3,355	61,342,248	2,844,114	21,776	3,873,535	199,452	4,586		160,119	270,093	7,469,303	25,579	7,469,303	
11	BACKUS	1 114	315	6,848,196	214,920		343,544	44,156			19,097	19,256	672,370		672,370	
11	CASS LAKE	1 115	846	15,427,727	669,262	22,211	1,024,604	228,787	182,771		14,156	27,289	2,189,079		2,189,079	
11	PILLAGER	1 116	491	10,935,267	360,349		698,982	68,066			13,505	9,897	950,798		950,798	
11	PINE RIVER	1 117	1,006	13,981,176	488,542		1,379,250	122,898		40,008	21,329	36,506	2,088,533		2,088,533	
11	REMER	1 118	771	22,599,648	747,655	38,719	728,403	109,815	71,170		23,057	25,041	1,770,860		1,770,860	
11	WALKER	1 119	911	23,843,793	696,914	6,922	840,379	65,206	72,361		492	79,271	1,788,685		1,788,685	
12	CLARA CITY	1 126	555	14,118,510	381,592		408,505	80,824			20,585	26,613	1,215,305		1,215,305	
12	MAYNARD	1 127	371	10,334,006	316,436	7,060	264,155	94,152			3,422	14,131	727,059		727,059	

TABLE 27
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CD	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
01	AITKIN	1 001	103,009	1,574,011	253,149	264,055	202,636	294,450	437,818	3,129,127	498,587	160,000	3,787,714
01	HILL CITY	1 002	57,744	409,125	74,422	90,740	72,449	3,139	74,877	782,496	48,542	5,000	836,037
01	MC GREGOR	1 004	55,347	734,201	131,062	127,837	94,507	48,580	137,509	1,329,042	96,732	42,000	1,467,773
02	ANOKA	1 011	1,329,428	30,423,789	5,156,276	3,312,998	1,168,622	1,927,895	7,458,765	52,777,774	1,911,003	12,060,680	66,749,457
02	CENTENNIAL	1 012	170,336	3,257,348	769,839	309,062	325,388	473,590	627,134	5,932,697	270,423	77,000	6,280,120
02	COLUMBIA HEIGHTS	1 013	370,873	6,379,484	1,100,420	324,795	661,802	220,235	1,277,332	10,334,940	515,439	605,000	11,455,379
02	FRIDLEY	1 014	202,472	4,789,846	942,332	253,745	394,493	274,749	946,921	7,804,559	393,001	854,060	9,051,620
02	SPRING LAKE PARK	1 015	178,697	3,458,306	522,745	565,904	383,395	276,792	791,576	6,177,415	653,510	436,100	7,267,025
03	AUDUBON	1 016	245,484	4,843,485	1,040,119	409,279	368,006	757,816	1,080,683	8,741,872	436,125	508,333	9,686,330
03	DETROIT LAKES	1 021	48,085	366,883	74,991	73,508	50,315	14,775	138,901	767,458	1,432,996	25,000	2,225,455
03	FRAZEE - VERGAS	1 023	179,620	3,056,923	377,483	498,599	253,235	274,374	730,020	5,370,254	4,135,459	65,000	9,570,713
03	LAKE PARK	1 024	51,224	503,639	54,877	82,172	186,838	26,658	287,043	2,297,720	67,092	50,000	2,414,812
04	BEMIDJI	1 031	241,802	4,897,703	822,273	576,484	402,731	97,521	805,240	7,843,754	59,056	30,000	1,022,522
04	BLACKDUCK	1 032	56,697	890,682	134,068	115,892	84,207	28,758	134,522	1,438,806	367,717	25,000	1,831,523
04	KELLINER	1 036	43,511	285,154	48,134	46,032	34,243	4,296	53,053	514,422	38,879	10,000	563,301
04	RED LAKE	1 038	112,534	1,515,346	353,076	79,967	113,083	409,936	2,583,962	115,344	2,699,306	2,699,306	2,699,306
05	SAUK RAPIDS	1 047	112,647	2,314,786	392,272	310,818	181,928	148,198	469,397	3,930,046	512,694	205,000	4,647,740
05	FOLEY	1 051	76,422	1,629,861	248,057	272,359	164,327	17,651	418,901	2,827,580	149,299	50,000	3,026,879
06	BEARDSLEY	1 057	11,828	218,349	42,579	35,914	16,559	1,136	56,758	383,123	12,510	20,000	415,633
06	CLINTON	1 058	43,365	264,471	46,178	29,604	29,864	72,563	478,365	512,044	33,678	512,044	512,044
06	GRACEVILLE	1 060	48,001	443,979	83,677	44,342	48,068	6,531	107,440	782,039	94,333	35,000	911,372
06	ORTONVILLE	1 062	55,051	1,102,705	181,716	103,817	79,062	73,225	225,743	1,821,318	69,620	35,000	1,925,939
07	LAKE CRYSTAL	1 070	43,562	678,863	102,501	74,355	62,103	75,566	84,384	1,121,334	37,890	75,000	1,234,224
07	MAPLETON	1 072	51,112	585,549	94,393	61,900	49,954	34,378	144,889	1,022,174	38,872	50,000	1,111,046
07	ST CLAIR	1 075	65,574	543,845	90,640	118,927	55,218	3,454	93,187	970,845	17,500	6,000	994,344
07	HANKATO	1 077	179,029	8,170,667	1,194,401	758,318	761,195	420,340	1,412,106	12,896,055	893,774	705,000	14,494,829
07	GARDEN CITY	1 078	63,159	668,516	123,487	125,070	65,194	4,160	124,605	1,174,191	92,629	25,000	1,291,821
07	AMBOY - GOOD THUNDER	1 079	32,091	395,765	72,645	68,245	49,617	7,240	67,753	693,356	36,825	25,000	755,181
08	COMFREY	1 081	40,000	400,490	69,629	50,225	31,928	4,258	109,259	705,788	59,467	65,000	830,256
08	SLEEPY EYE	1 084	59,736	903,370	113,059	220,923	80,978	6,683	369,071	1,753,820	129,080	25,000	1,907,900
08	SPRINGFIELD	1 085	46,415	750,081	96,523	127,898	90,623	195,655	1,307,195	198,297	198,297	1,505,492	1,505,492
08	NEW ULM - HANSKA	1 088	147,976	3,514,906	531,073	542,680	288,492	74,933	928,225	6,028,285	210,032	300,000	6,538,317
09	BARNUM	1 091	71,988	721,660	132,257	112,909	95,594	12,260	185,613	1,332,281	112,968	20,000	1,465,250
09	CARLTON	1 093	70,694	986,925	202,410	107,777	93,708	60,674	253,159	1,775,347	300,814	74,000	2,150,161
09	CLOUQUET	1 094	230,511	3,755,240	604,057	334,465	346,360	122,540	727,038	6,120,210	238,751	203,000	6,561,961
09	CROMWELL	1 095	43,329	347,139	85,957	52,763	44,945	28,480	97,698	700,312	10,560	20,000	750,872
09	MOOSE LAKE	1 097	61,465	793,663	117,329	88,204	67,421	22,750	181,929	1,332,761	162,574	45,000	1,540,336
09	ESKO	1 099	77,448	1,113,077	187,249	114,251	87,910	17,355	226,753	1,824,043	238,147	105,000	2,187,190
09	WRENSHALL	1 100	51,082	435,395	84,279	68,888	42,550	141,389	79,193	902,776	34,779	90,000	1,027,555
10	NORWOOD - YOUNG AMERICA	1 108	45,548	941,242	142,997	128,927	92,877	21,100	220,130	1,592,621	145,781	67,005	1,805,607
10	WACONIA	1 110	88,895	1,523,231	246,690	243,667	110,526	113,223	385,076	2,711,328	85,411	113,000	2,909,739
10	WATERTOWN - MAYER	1 111	94,051	1,209,714	203,646	206,377	115,899	128,728	268,381	2,228,796	66,761	89,045	2,384,602
10	CHASKA	1 112	164,494	4,047,428	674,594	469,307	308,500	468,485	813,984	6,946,791	231,699	450,000	7,628,490
11	BACKUS	1 114	43,880	303,786	59,106	37,831	31,790	15,560	123,063	615,016	21,091	20,000	656,107
11	CASS LAKE	1 115	97,912	1,138,901	157,495	143,087	79,042	21,123	285,981	1,923,542	27,903	50,000	2,001,445
11	PILLAGER	1 116	43,489	473,460	80,450	78,271	37,506	35,855	82,199	831,230	19,178	50,000	900,408
11	PINE RIVER	1 117	76,062	906,661	147,312	132,138	104,231	83,020	210,059	1,657,484	113,558	55,000	1,826,042
11	REMER	1 118	71,651	802,553	148,643	150,920	87,558	46,315	185,287	1,492,926	117,877	40,000	1,650,803
11	WALKER	1 119	48,126	896,550	108,704	102,329	93,835	31,980	111,502	1,393,025	106,871	35,000	1,534,896
12	CLARA CITY	1 126	39,066	536,362	128,520	74,263	62,531	26,660	138,153	1,005,555	84,643	55,000	1,145,198
12	HAYNARD	1 127	46,194	347,656	79,189	60,922	16,452	15,690	78,495	644,598	37,584	20,000	702,182

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	REVENUE										BONDS	TOTAL
					LOCAL TAXES	A I D S			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE				
						COUNTY	STATE	FEDERAL FROM STATE					DIRECT FEDERAL			
12	MILAN	1 128	297	9,800,639	297,223	3,000	241,660	38,188			19,327	11,221	25,067	635,686		635,686
12	MONTEVIDEO	1 129	1,840	33,824,929	1,329,992	45,586	1,863,544	232,189	264,120	55,135	108,370	255,324	4,154,260	4,154,260		4,154,260
13	NORTH BRANCH	1 138	2,387	25,552,917	1,120,394		3,105,920	170,743		71,513	92,998	189,105	4,750,674	4,750,674		4,750,674
13	RUSH CITY	1 139	937	14,156,979	422,167	5,864	1,144,650	72,563		8,696	37,418	43,956	1,735,316	1,735,316		1,735,316
13	TAYLORS FALLS	1 140	450	7,429,556	216,981		528,738	23,953		4,681	25,905	8,495	813,005	813,005		813,005
13	CHISAGO LAKES	1 141	2,086	30,041,446	1,131,687	4,380	2,395,213	104,378		46,375	112,367	124,545	3,918,945	3,918,945		3,918,945
13	FRANCONIA	2 323	24	453,102	14,552		22,572					228	37,352	37,352		37,352
14	GLYNDOH = FELTON	1 145	888	22,667,280	691,393	36,516	859,301	110,132			51,348	31,715	1,780,405	1,780,405		1,780,405
14	BARNESVILLE	1 146	1,050	26,168,099	657,138	5,428	1,099,087	131,530		3,876	50,840	51,813	1,999,712	1,999,712		1,999,712
14	DILWORTH	1 147	583	4,308,226	192,949		701,301			3,474	16,994	986,472	986,472	986,472		986,472
14	HAWLEY	1 150	786	10,159,909	365,963	24,133	976,641	38,063			35,134	33,185	1,473,119	1,473,119		1,473,119
14	MOORHEAD	1 152	6,054	116,135,381	3,803,904	8,049	7,142,017	549,611		26,380	285,520	289,823	12,105,304	12,105,304		12,105,304
14	ULEN = MITTERDAL	1 914	443	10,186,531	269,185	15,002	436,646	61,299			18,608	4,732	805,471	805,471		805,471
15	GONVICK	1 158	306	8,131,464	344,130		267,826	52,087		6,337	11,600	72,422	761,077	761,077	443,700	1,204,777
15	CLEARBROOK	1 161	483	11,963,012	434,896		446,108	44,622			19,238	28,520	974,451	974,451		974,451
15	SAGLEY	1 162	1,479	15,690,400	651,582	11,789	2,130,630	177,891		90,962	3,418	25,474	102,423	3,194,170		3,194,170
15	COOK COUNTY	1 166	842	25,426,255	387,433	12,407	1,875,664	104,385		105,727	30,574	170,488	2,686,676	2,686,676		2,686,676
17	MOUNTAIN LAKE	1 173	681	20,648,761	650,628		734,375	68,953			40,685	28,422	1,534,455	1,534,455		1,534,455
17	WESTBROOK	1 175	523	15,123,951	388,420		512,563	50,525			38,975	27,543	44,708	1,062,735		1,062,735
17	WINDOM	1 177	1,647	36,714,798	1,169,343		1,946,957	146,686			78,002	104,208	51,196	3,496,392		3,496,392
17	STORDEN = JEFFERS	1 178	473	16,008,740	486,004		416,335	57,529			23,897	23,185	1,033,581	1,033,581		1,033,581
18	BRAINERD	1 181	6,405	98,366,344	2,756,833		8,667,675	729,269	9,176	400,068	366,283	507,369	13,436,673	13,436,673		13,436,673
18	CROSSBY = IRONTON	1 182	1,724	32,737,621	810,209		2,658,244	266,128			13	79,968	194,392	4,008,974		4,008,974
18	PEQUOT LAKES	1 186	917	34,533,638	748,203	1,539	589,636	69,963		32,045	33,187	222,661	1,697,235	1,697,235		1,697,235
19	BURNSVILLE	1 191	10,842	202,039,342	8,508,414	102,221	10,386,079	471,302		82,369	608,148	1,220,892	21,379,425	21,379,425	2,580,000	23,959,425
19	FARMINGTON	1 192	2,318	32,321,989	1,328,578	4,909	2,588,389	139,026		33,330	118,253	116,710	4,329,196	4,329,196		4,329,196
19	LAKEVILLE	1 194	3,133	47,088,032	2,006,158	17,617	3,669,359	220,486		25,260	178,159	204,751	6,334,140	6,334,140		6,334,140
19	RANDOLPH	1 195	485	12,207,057	365,369	47,762	539,248	43,014			21,719	44,549	1,061,661	1,061,661		1,061,661
19	ROSEMOUNT	1 196	10,865	159,656,720	6,995,007	61,081	11,978,724	526,606		113,099	8,040	504,700	667,080	20,854,337	18,685,000	39,539,337
19	WEST ST PAUL	1 197	5,632	172,907,555	6,170,605	11,055	4,645,464	220,260		38,829	31,587	302,178	11,919,080	11,919,080		11,919,080
19	INVER GROVE = PINE BEND	1 199	4,133	55,833,523	2,024,285	12,589	5,126,868	332,045		1,873	215,836	291,355	8,006,852	8,006,852		8,006,852
19	HASTINGS	1 200	5,094	79,272,485	2,771,744	75,712	5,794,678	319,514			183	239,730	311,039	9,512,599		9,512,599
19	SOUTH ST PAUL	3 006	4,376	75,814,493	3,316,322	154,091	5,362,795	284,033		5,327	1,018	223,792	240,408	9,587,786	5,120,000	14,707,786
19	DAKOTA COUNTY AVTI	6 917	163		309,702		175,163	50,555				5,803	541,224	541,224		541,224
20	CLAREMONT	1 201	295	8,315,212	261,981		268,613	39,678			10,407	14,051	12,695	607,425		607,425
20	ODDGE CENTER	1 202	705	12,851,985	432,348		755,464	58,862				31,553	47,926	1,326,153		1,326,153
20	HAYFIELD	1 203	1,206	27,417,802	679,156	5,048	1,394,688	128,717		35,580	68,454	81,612	2,393,258	2,393,258		2,393,258
20	KASSON = MANTORVILLE	1 204	1,191	18,653,867	495,840		1,284,168	115,579		3,959	55,541	98,292	2,053,379	2,053,379	800,000	2,853,379
20	WEST CONCORD	1 205	551	12,635,056	395,327		563,833	53,966		33,337	35,246	71,588	1,153,294	1,153,294		1,153,294
21	ALEXANDRIA	1 206	3,869	71,390,696	2,139,041	213,082	4,713,972	448,626		43,240	180,080	330,928	8,088,967	8,088,967		8,088,967
21	BRANDON	1 207	483	6,069,891	180,925	1,922	576,818	48,473		1,611	21,458	16,103	847,309	847,309		847,309
21	EVANSVILLE	1 208	300	6,252,415	163,370		330,589	35,403			16,733	17,726	566,721	566,721		566,721
21	KENSINGTON	1 209	256	3,716,721	159,902		325,848	30,415			7,201	50,241	571,608	571,608		571,608
21	OSAKIS	1 213	734	12,992,466	324,753		858,235	135,163		8,818	7,324	17,310	65,489	1,417,091	466,000	1,883,091
22	BLUE EARTH	1 214	1,105	25,466,442	758,560		1,159,732	148,271			12,764	64,461	181,194	2,324,982		2,324,982
22	BRICELYN	1 217	262	9,064,304	260,594	5,212	224,519	25,912		9,362	14,016	27,304	566,919	566,919		566,919
22	DELAVAN	1 218	218	12,078,549	355,881	8,351	137,437	37,840		950	13,675	26,553	580,687	580,687		580,687
22	ELMORE	1 219	293	9,041,652	322,559		228,499	34,443			13,773	20,571	619,808	619,808		619,808
22	FROST	1 220	178	6,659,191	301,389	10,938	100,511	29,037			23,216	12,085	490,916	490,916		490,916
22	KIESTER = WALTERS	1 222	387	11,688,682	361,947	2,932	381,575	34,714		840	29,011	36,343	847,362	847,362		847,362
22	MINNESOTA LAKE	1 223	343	12,577,363	482,235	13,432	293,641	30,721			21,856	83,179	925,064	925,064		925,064
22	WELLS	1 224	931	24,521,605	604,021	18,996	943,916	178,957			27,147	47,135	1,886,633	1,886,633		1,886,633

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE	TOTAL CURRENT EXPENSE			
12	MILAN	1 128	30,167	326,111	52,099	41,902	31,709	3,935	72,039	557,962	14,878	20,000	592,840
12	MONTEVIDEO	1 129	88,471	2,353,139	413,355	144,362	204,674	29,773	508,526	3,742,300	149,711	145,000	4,037,011
13	NORTH BRANCH	1 138	80,967	2,129,486	317,528	319,113	204,818	216,893	431,477	3,700,281	232,608	190,000	4,122,889
13	RUSH CITY	1 139	65,874	902,345	161,299	84,335	98,438	29,926	162,692	1,504,910	90,745	40,000	1,635,655
13	TAYLORS FALLS	1 140	49,066	411,478	58,672	51,618	43,681	6,958	51,328	674,760	54,622	25,000	754,382
13	CHISAGO LAKES	1 141	115,036	1,908,763	317,405	246,221	177,091	197,825	437,087	3,399,428	189,518	180,000	3,768,947
13	FRANCONIA	2 323	510			1,296			37,394	39,200			39,200
14	GLYNDON - FELTON	1 145	76,881	928,961	134,778	128,272	109,312	32,297	182,041	1,592,542	59,389	65,000	1,716,931
14	BARNESVILLE	1 146	69,328	966,404	151,316	187,454	111,896	25,986	292,654	1,805,038	82,745	65,000	1,952,783
14	DILWORTH	1 147	56,737	585,863	69,292	21,149	41,945	8,749	136,106	919,842	20,332	25,000	965,174
14	HAWLEY	1 150	69,385	707,019	120,927	83,847	59,729	26,530	181,023	1,248,460	78,424	45,000	1,371,884
14	MOORHEAD	1 152	255,878	8,075,234	913,335	440,527	514,723	221,007	1,527,189	11,947,892	313,774	405,000	12,666,666
14	ULEN - MITTERDAL	1 914	38,268	478,612	79,905	61,397	35,990	4,341	66,269	764,782	36,261	20,000	821,043
15	GONVICK	1 156	44,839	309,499	59,168	53,440	37,914	4,447	57,615	566,922	478,426	10,174	1,055,522
15	CLEARBROOK	1 161	42,802	510,174	72,830	71,096	45,033	9,248	823,410	8,836	51,000		883,246
15	BAGLEY	1 162	80,842	1,558,543	169,534	181,110	105,162	33,883	299,359	2,428,433	287,698	75,000	2,791,131
16	COOK COUNTY	1 166	72,069	1,037,610	172,243	138,583	66,301	37,054	142,310	1,668,170	336,348	60,000	2,064,518
17	MOUNTAIN LAKE	1 173	45,272	792,013	135,675	81,941	69,262	60,151	83,148	1,267,462	112,484	70,000	1,449,946
17	WESTBROOK	1 175	39,310	517,561	77,061	69,534	52,653	24,678	110,841	891,223	69,202	50,000	1,010,426
17	WINDOM	1 177	90,039	1,941,712	340,321	146,748	163,038	120,286	347,549	3,149,693	177,127	100,000	3,426,820
17	STORDEN - JEFFERS	1 178	47,745	506,344	109,848	60,255	47,458	24,678	103,116	899,444	29,134	45,000	973,578
18	BRAINERD	1 181	331,314	7,622,541	983,456	819,685	696,056	151,734	1,771,562	12,376,348	524,271	277,000	13,177,619
18	CROSBY - IRONTON	1 182	81,654	1,525,028	366,192	248,205	214,686	248,114	346,574	3,030,452	304,108	121,500	3,456,061
18	PEQUOT LAKES	1 186	77,160	836,257	108,144	116,298	61,955	38,020	162,705	1,401,337	848,712	55,000	2,305,050
19	BURNSVILLE	1 191	512,099	11,465,115	2,139,238	820,695	935,035	1,590,703	2,336,512	19,799,307	5,492,075	3,365,000	28,656,472
19	FARMINGTON	1 192	145,612	2,137,347	416,514	245,666	192,097	188,953	392,074	3,718,261	331,336	230,000	4,279,598
19	LAKEVILLE	1 194	187,238	2,956,333	495,787	418,634	296,467	328,215	614,181	5,296,855	360,510	335,000	5,992,365
19	RANDOLPH	1 195	46,425	471,647	88,752	72,554	44,461	35,549	107,951	847,339	64,351	30,000	941,689
19	ROSEMOUNT	1 196	583,453	9,685,178	2,001,903	832,303	931,695	1,183,386	2,106,799	17,324,717	1,145,491	1,520,000	19,990,208
19	WEST ST PAUL	1 197	322,385	6,233,397	1,240,127	459,654	429,711	528,190	1,285,455	10,498,918	641,766	805,000	11,945,684
19	INVER GROVE - PINE BEND	1 199	183,035	3,938,998	740,306	328,752	423,104	296,989	811,028	6,722,211	384,773	458,000	7,564,983
19	HASTINGS	1 200	240,692	4,800,515	859,035	494,798	396,550	358,643	1,124,539	8,274,772	401,191	370,000	9,045,963
19	SOUTH ST PAUL	3 006	283,005	5,094,692	824,257	201,666	316,368	444,071	866,848	8,030,908	239,720	5,605,000	13,875,628
19	DAKOTA COUNTY AVTI	6 917		339,536	6,840				54,319	400,695			400,695
20	CLAREMONT	1 201	39,019	304,346	46,126	26,031	27,488	42,240	51,011	536,261	39,866	25,000	601,127
20	ODDGE CENTER	1 202	48,732	607,514	105,581	47,465	80,474	61,574	130,450	1,081,790	45,629	75,000	1,202,418
20	HAYFIELD	1 203	51,584	1,269,479	168,451	155,834	130,946	39,099	211,649	2,027,041	50,862	90,000	2,175,903
20	KASSON - MANTORVILLE	1 204	57,287	1,167,052	130,985	83,123	98,959	16,290	146,875	1,700,571	577,704	55,000	2,333,275
20	WEST CONCORD	1 205	40,049	545,861	93,570	53,521	57,145	13,041	109,524	921,711	47,472	45,000	1,014,183
21	ALEXANDRIA	1 206	127,746	4,228,945	571,719	440,098	380,926	104,272	1,041,779	6,895,485	499,366	168,696	7,563,547
21	BRANDON	1 207	36,449	408,454	71,326	71,663	50,045	22,480	87,889	748,305	20,398	35,000	803,703
21	EVANSVILLE	1 208	29,173	256,434	57,530	39,954	33,552	8,432	73,333	498,307	17,476	25,000	540,783
21	KENSINGTON	1 209	31,998	232,940	34,116	23,482	30,312	9,319	68,619	430,786	15,780	20,000	466,566
21	OSAKIS	1 213	54,603	722,057	86,174	82,497	51,578	7,410	196,445	1,200,764	302,445	15,000	1,518,209
22	BLUE EARTH	1 216	59,594	1,274,312	186,830	73,080	93,263	9,375	323,928	2,020,382	172,589	55,000	2,247,971
22	BRIGELYN	1 217	51,105	261,650	49,035	33,061	31,166	11,796	70,991	508,604	20,797	25,000	554,601
22	DELANAV	1 218	32,068	269,974	52,434	48,118	24,666	1,175	64,005	487,380	9,576	30,000	526,955
22	ELMORE	1 219	42,038	297,770	60,588	28,747	26,379	4,521	67,822	527,845	22,535	25,000	575,380
22	FROST	1 220	26,498	204,366	42,713	24,532	17,747		37,357	393,192	8,271		401,463
22	KIESTER - WALTERS	1 222	37,349	373,541	71,868	54,422	43,814	8,442	89,398	678,833	35,707	35,000	749,540
22	MINNESOTA LAKE	1 223	37,554	389,515	87,350	33,969	44,688	50,010	131,124	778,220	14,065	55,000	847,285
22	WELLS	1 224	58,630	1,116,679	157,782	90,513	84,685	7,400	208,893	1,724,581	53,330	20,000	1,797,911

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE										TOTAL
						A I D S			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE	BONDS			
						COUNTY	STATE	FEDERAL FROM STATE						DIRECT FEDERAL		
22	WINNEBAGO	1 225	515	13,029,776	373,442	4,326	418,893	54,925			11,052	22,240	45,605	930,483		930,483
23	HARMONY	1 228	566	13,338,204	331,597		570,236	57,263			33,686	33,229	39,197	1,065,208		1,065,208
23	LANESBORO	1 229	468	8,877,909	286,960		549,850	73,691			37,990	28,690	48,492	1,025,673		1,025,673
23	PETERSON	1 232	231	4,563,157	196,690		249,971	63,163			4,663		21,471	535,958		535,958
23	PRESTON - FOUNTAIN	1 233	654	11,464,123	335,737		792,068	55,104			41,210	33,541	51,275	1,308,934		1,308,934
23	RUSHFORD	1 234	642	12,129,369	352,929		667,370	70,045			3,481		60,783	1,154,608		1,154,608
23	WYKOFF	1 236	362	7,671,858	259,664		436,595	72,379				17,978	56,887	843,503		843,503
23	SPRING VALLEY	1 237	1,014	17,369,003	479,553		1,098,327	106,812			4,212		56,423	1,789,147		1,789,147
23	MABEL - CANTON	1 238	645	13,025,679	296,900		647,129	73,436			79,606		37,485	1,165,114		1,165,114
24	ALBERT LEA	1 241	6,042	113,325,320	3,004,665		6,470,385	391,619			8,389	334,154	286,247	10,495,459		10,495,459
24	ALDEN	1 242	488	13,708,255	341,626	16,166	462,647	41,777					89,753	951,969		951,969
24	EMMONS	1 243	260	7,351,275	200,600	28,486	233,654	22,569				19,055	17,949	522,313		522,313
24	FREEBORN	1 244	310	10,433,764	243,284		276,114	19,413			62		22,508	17,175		606,866
24	GLENVILLE	1 245	602	14,644,934	400,021	36,489	653,266	55,719					39,146	1,215,531		1,215,531
25	CANNON FALLS	1 252	1,576	29,624,200	865,607		1,813,297	126,470			15,319		187,840	3,010,533		3,010,533
25	GODDHOUE	1 253	665	17,140,289	433,726		752,533	64,162				7,400	46,863	1,339,010		1,339,010
25	KENYON	1 254	834	21,733,156	736,180		709,024	72,799					47,027	1,621,537		1,621,537
25	PINE ISLAND	1 255	1,130	18,029,801	525,376		1,310,220	94,311					78,016	2,060,277		2,060,277
25	RED WING	1 256	3,500	180,390,393	5,518,930		1,841,811	243,281			3,494		1,054	651,901		7,586,238
25	WANAMINGO	1 258	435	12,545,926	350,843	1,896	458,446	36,460				1,090	23,111	895,908	2,930,000	10,516,238
25	ZUMBROTA	1 260	773	20,257,284	552,731		813,742	167,338					37,574	1,673,965		1,673,965
26	ASHBY	1 261	290	5,477,450	160,640	10,632	328,177	29,443					13,718	4,961		547,569
26	BARRETT	1 262	183	3,684,804	151,926		202,690	26,930				3,533	8,204	402,574		402,574
26	ELDON LAKE	1 263	624	17,516,660	485,914		635,204	72,603			1,794		24,891	1,288,459		1,288,459
26	HERMAN	1 264	398	12,440,830	343,753	5,939	397,937	63,888					24,388	857,506		857,506
26	HOFFMAN	1 265	279	5,832,098	141,069		346,355	36,472					31,568	570,700		570,700
26	BLOOMINGTON	1 271	18,655	450,812,935	19,513,339	132,389	17,316,701	1,404,985			148,302	1,377,879	1,488,771	41,396,366	7,185,000	48,581,366
27	EDEN PRAIRIE	1 272	2,933	93,749,642	3,451,896	25,868	2,782,295	102,766				12,111	187,279	598,736	12,421,287	19,582,238
27	EDINA	1 273	8,795	317,729,557	12,979,117	14,290	5,095,566	286,319					801,158	19,695,089		19,695,089
27	HOPKINS	1 274	8,226	262,951,334	10,696,192	48,487	6,548,851	592,133			18,184	71,719	457,285	19,343,178		19,343,178
27	GOLDEN VALLEY	1 275	1,213	49,050,877	2,369,316		849,191	110,399					9,958	66,769		3,553,530
27	MINNETONKA	1 276	7,182	148,708,371	6,273,705		7,212,651	329,103					5,791	411,127		14,862,939
27	MOUND	1 277	3,586	74,465,709	3,336,444	7,710	3,803,782	161,077					12,917	212,938		7,841,630
27	ORONO	1 278	2,574	57,678,013	2,361,349	12,323	2,514,445	95,224					166,784	491,195		5,641,319
27	OSSEO	1 279	14,664	195,610,077	8,037,119		17,215,298	727,841				8,251	778,435	1,022,616		27,789,560
27	RICHFIELD	1 280	7,091	201,112,750	7,654,348	24,128	6,503,714	397,113			56,300	19,248	336,547	612,934		15,604,331
27	ROBBINSDALE	1 281	21,669	427,790,723	16,412,314	44,503	23,236,611	1,388,838			16,520	156,195	1,237,432	1,537,291		44,029,703
27	ST ANTHONY VILLAGE	1 282	1,724	52,815,217	2,525,426		1,449,672	130,741					3,503	126,032		4,526,905
27	ST LOUIS PARK	1 283	6,875	231,484,438	9,188,159	31,029	5,444,310	396,810					14,965	368,814		1,465,060
27	WAYZATA	1 284	6,884	188,943,696	6,716,931		5,445,918	198,293					70,172	310,802		939,735
27	BROOKLYN CENTER	1 286	1,723	36,688,676	1,519,328		2,211,712	120,261					88,021	234,693		4,179,264
27	MINNEAPOLIS	3 001	47,690	1,584,985,849	57,934,251		52,573,280	14,306,276			2,018,646	816,713	2,042,777	6,811,696		136,505,639
27	SUBURBAN HENN, CO, AVTI	6 287	882									1,014,388	24,818	205,519		8,405,360
28	HOUSTON	1 294	668		3,030,385		3,466,849	191,709					4,505	38,628		1,235,536
28	SPRING GROVE	1 297	520	11,058,049	256,930		519,727	43,619					22,678	30,471		914,392
28	CALEDONIA	1 299	1,235	21,958,876	490,434		1,592,237	116,074				4,046	55,879	42,581		2,341,251
28	LA CRESCENT	1 300	1,481	19,517,329	412,665		1,922,425	139,265					60,782	50,415		2,587,512
29	AKELEY	1 301	306	3,273,961	171,271	8,181	411,967	56,729					3,139	37,990		698,304
29	LAPORTE	1 306	296	3,509,158	172,398		399,485	36,439					11,807	21,550		641,679
29	NEVITS	1 308	317	7,719,954	229,666	7,631	338,130	48,360					7,545	9,053		642,484
29	PARK RAPIDS	1 309	2,258	33,994,582	1,094,457	18,414	2,828,908	343,063			257,028	11,194	62,052	150,172		4,765,288
30	BRAHAM	1 314	1,133	12,535,666	466,589	26,255	1,492,768	101,773					1,928	56,701		2,197,231

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CD	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI-STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS-PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
22	WINNEBAGO	1 225	44,325	500,712	71,219	38,340	46,140	5,735	115,938	822,409	64,863	30,000	917,272
23	HARMONY	1 228	51,605	576,555	97,321	71,497	60,782	32,545	110,210	1,000,515	14,161	60,000	1,074,676
23	LANESBORO	1 229	50,620	491,426	79,986	59,591	60,925	12,710	135,862	891,120	35,974	30,000	957,094
23	PETERSON	1 232	32,603	258,297	49,178	28,911	36,657	5,150	55,240	466,036	6,617	15,000	487,653
23	PRESTON - FOUNTAIN	1 233	67,010	682,522	111,045	88,288	63,079	16,545	191,759	1,220,248	104,582	35,000	1,359,830
23	RUSHFORD	1 234	56,421	721,295	123,505	64,570	50,618	55,394	113,242	1,185,045	14,181	40,000	1,239,226
23	WYKOFF	1 236	34,322	369,996	62,914	51,401	36,577	41,272	101,049	717,571	57,556	50,000	825,127
23	SPRING VALLEY	1 237	53,351	1,026,430	143,296	71,353	84,378	17,355	196,633	1,592,797	75,824	90,000	1,758,621
23	MABEL - CANTON	1 238	36,007	593,401	102,815	60,302	76,390	2,490	69,605	941,049	72,104	25,000	1,038,153
24	ALBERT LEA	1 241	208,632	6,843,098	1,051,469	405,593	550,506	263,670	1,088,891	10,411,859	390,667	480,000	11,282,556
24	ALDEN	1 242	38,569	444,279	67,878	58,013	56,020	10,492	135,182	810,433	9,571	35,000	855,004
24	EMMONS	1 243	30,199	261,205	45,382	24,884	30,951	13,598	60,274	466,493	9,124	25,000	500,616
24	FREEBORN	1 244	33,305	282,721	53,190	37,498	30,412	6,726	61,049	505,401	21,580	20,000	546,982
24	GLENVILLE	1 245	38,969	591,177	95,820	58,728	58,965	39,022	86,755	969,455	57,441	70,000	1,096,896
25	CANNON FALLS	1 252	56,284	1,463,294	247,934	175,677	131,862	108,960	122,553	2,574,883	100,301	100,000	2,775,184
25	GOODHUE	1 253	47,993	625,114	85,696	137,133	63,690	20,397	173,291	1,490,970	78,743	55,000	1,624,713
25	KENYON	1 254	57,858	932,604	121,257	108,369	77,195	20,397	184,353	1,803,150	503,792	115,000	2,421,943
25	PINE ISLAND	1 255	55,597	1,157,936	127,728	91,381	132,952	53,203	184,353	1,803,150	503,792	115,000	2,421,943
25	RED WING	1 256	177,659	3,919,066	536,204	331,718	185,781	375,119	839,444	6,364,991	530,155	3,205,000	10,100,146
25	WANAMINGO	1 258	34,842	451,000	73,665	73,988	51,815	5,980	80,838	772,128	17,788	25,000	814,916
25	ZUMBROTA	1 260	55,601	945,733	96,319	74,047	80,697	28,750	102,165	1,383,353	46,775	75,000	1,505,128
26	ASHBY	1 261	30,247	273,431	51,923	33,232	30,487	8,137	37,082	464,538	41,442	25,000	530,980
26	BARRETT	1 262	31,457	248,765	29,622	19,664	18,372	2,494	29,622	383,279	43,275	2,500	429,054
26	ELBOW LAKE	1 263	47,810	679,513	88,036	70,011	50,524	19,590	150,805	1,106,289	54,454	40,000	1,200,743
26	HERMAN	1 264	48,518	461,612	62,919	50,435	45,507	11,838	100,107	780,935	49,186	25,000	855,122
26	HOFFMAN	1 265	34,023	295,526	43,862	33,051	29,427	330	87,417	523,636	37,015	10,000	570,651
27	BLOOMINGTON	1 271	1,067,365	22,330,894	3,444,740	1,120,247	2,176,091	1,507,802	4,842,156	36,489,295	1,669,561	9,305,000	47,463,856
27	EDEN PRAIRIE	1 272	293,896	2,871,042	521,124	322,029	232,665	178,855	821,823	5,241,434	1,157,139	265,000	6,663,573
27	EDINA	1 273	501,755	10,413,585	2,097,746	741,486	663,618	650,505	1,695,255	16,763,950	871,322	1,325,000	18,969,272
27	HOPKINS	1 274	789,707	11,107,069	2,031,151	661,285	818,155	467,242	2,132,712	18,007,321	477,335	983,000	19,467,656
27	GOLDEN VALLEY	1 275	139,877	1,611,233	326,199	133,995	92,355	207,944	402,548	2,914,151	75,063	280,000	3,269,214
27	MINNETONKA	1 276	339,121	8,677,955	1,400,975	671,762	542,029	199,343	1,485,731	13,316,915	741,387	585,000	14,643,302
27	MOUND	1 277	324,182	3,806,725	719,638	414,349	307,958	293,760	829,499	6,696,111	500,845	595,000	7,791,956
27	ORONO	1 278	158,360	3,003,940	529,239	320,190	253,879	118,854	692,155	5,076,617	113,896	210,000	5,400,513
27	OSSED	1 279	624,620	14,536,650	2,425,362	1,158,127	1,273,867	966,834	2,318,105	23,303,565	633,114	1,983,114	25,919,793
27	RICHFIELD	1 280	329,308	9,248,818	1,736,146	468,079	516,369	189,092	1,850,231	14,336,044	596,124	620,000	15,552,168
27	ROBBINSDALE	1 281	784,215	26,810,505	3,759,874	1,220,556	1,948,414	1,238,606	4,215,061	39,977,231	1,167,875	1,970,000	43,115,106
27	ST ANTHONY VILLAGE	1 282	121,858	2,248,790	376,598	76,099	163,337	153,650	703,402	3,863,733	79,811	290,000	4,233,544
27	ST LOUIS PARK	1 283	449,413	9,663,158	1,639,722	481,408	538,932	93,400	1,888,553	14,754,586	899,282	1,050,000	16,703,868
27	WAZATA	1 284	279,890	7,968,820	1,250,970	633,658	400,801	324,607	1,484,446	12,383,192	319,493	695,000	13,397,685
27	BROOKLYN CENTER	1 286	135,706	2,030,300	318,746	84,442	171,907	74,235	509,144	3,324,481	139,972	190,000	3,654,452
27	MINNEAPOLIS	3 001	4,269,758	70,020,630	12,629,898	6,064,766	4,444,989	4,077,463	19,085,202	120,592,706	13,384,355	7,102,000	141,079,061
27	SUBURBAN HENN, CO, AVTI	6 287	194,106	5,991,058	617,355	72,459	72,459	302,300	966,869	8,144,148	395,571	25,000	8,539,718
28	HOUSTON	1 294	48,305	653,241	74,029	62,379	61,111	36,358	103,729	1,041,152	42,960	25,000	1,109,113
28	SPRING GROVE	1 297	43,598	531,425	67,698	52,254	52,092	106,543	853,610	28,673	25,000	862,283	
28	CALEDONIA	1 299	61,548	1,360,665	163,694	208,252	104,118	23,781	263,508	2,185,565	111,269	36,000	2,332,834
28	LA CRESCENT	1 300	67,774	1,581,096	228,715	198,910	127,329	53,125	229,218	2,486,169	24,781	70,000	2,580,950
28	AKELEY	1 301	47,306	330,230	52,343	30,960	29,277	16,395	585,759	26,971	15,000	25,000	627,730
29	LAPORTE	1 306	42,436	284,845	53,381	58,236	30,265	13,170	41,842	524,175	52,407	10,000	586,581
29	NEVIS	1 308	37,191	312,058	47,290	33,927	31,087	4,701	72,700	538,955	23,095	12,000	574,050
29	PARK RAPIDS	1 309	170,668	2,380,226	442,954	266,060	238,341	108,790	429,334	4,036,373	311,451	105,000	4,452,824
30	BRAMAH	1 314	72,739	996,395	205,367	168,784	106,827	111,680	268,961	1,930,753	45,864	100,000	2,076,617

TABLE 26 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF REVENUES
 Year Ended June 30, 1978

CD	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE							BONDS	TOTAL		
						A I D S				OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE			TOTAL REVENUE	
						COUNTY	STATE	FEDERAL FROM STATE	DIRECT FEDERAL							
30	CAMBRIDGE	1 911	4,090	43,834,281	1,913,929		5,617,611	457,323			713,476	204,722	270,116	9,177,178		9,177,178
31	COLERAINE	1 316	2,089	25,037,311	836,985		3,687,105	185,861			2,007	68,384	106,619	4,904,699		4,904,699
31	DEER RIVER	1 317	1,291	21,009,386	618,259	20,222	2,083,709	219,771		206,132	4,959	36,003	91,953	3,281,007		3,281,007
31	GRAND RAPIDS	1 318	5,407	124,386,718	3,479,061		8,188,931	415,583		21,365	119,420	237,506	353,983	12,853,841		12,853,841
31	NASHUAUK - KEEWATIN	1 319	1,092	9,905,468	316,736	230	2,079,146	116,313		3,762	17,535		116,097	2,649,820		2,649,820
32	HERON LAKE	1 323	388	10,254,715	304,735		351,911	30,190			12,139		60,660	759,635		759,635
32	JACKSON	1 324	1,290	41,889,562	1,065,561		1,154,011	82,287			4,223	64,562	112,546	2,483,190		2,483,190
32	LAKEFIELD	1 325	611	20,845,709	597,072		548,573	51,831			1,175	38,780	53,152	1,290,584		1,290,584
32	OKABENA	1 326	152	9,827,338	319,296		122,273	12,203			3,596	12,438	6,408	476,214		476,214
32	SILOUX VALLEY	1 328	214	8,013,902	222,687		181,171	59,362			16,010	13,959	26,668	519,857		519,857
33	MORA	1 332	1,799	22,079,191	751,635	13,194	2,088,395	227,226			18,613	68,900	141,968	3,309,929		3,309,929
33	OGILVIE	1 333	706	5,997,720	260,464	5,299	958,359	85,253			3,147	22,493	32,602	1,367,617		1,367,617
34	ATWATER	1 341	694	17,757,684	478,678	3,357	699,902	75,270			10,005	25,169	39,436	1,329,817		1,329,817
34	NEW LONDON	1 345	1,269	22,848,053	646,412	29,607	1,470,659	155,724			62,548	45,811	10,005	2,410,762		2,410,762
34	RAYMOND	1 346	386	9,991,047	283,980		363,153	60,939			13,513	15,294	38,236	775,115		775,115
34	WILLMAR	1 347	4,145	74,122,170	2,335,292		5,031,682	358,283			299,923	197,261	363,737	8,586,178		8,586,178
34	PRINSBURG	2 815	6	4,432,267	25,882		33,750	5,599						65,231		65,231
35	HALLOCK	1 351	442	13,978,192	436,079	4,579	372,023	40,341		9,291	25,792	54,269	54,269	942,374		942,374
35	HUMBOLDT	1 352	136	9,170,414	316,996		47,984	8,676			7,619	15,503	396,778	396,778		396,778
35	KARLSTAD	1 353	474	11,086,416	331,699		459,200	55,446		22,435	17,796	27,541	914,116	914,116		914,116
35	KENNEDY	1 354	246	14,906,790	401,419		114,687	23,773		28,420	11,915	23,074	603,288	603,288		603,288
35	LANCASTER	1 356	259	7,020,728	282,578		277,351	36,807			1,300	86,867	696,883	1,092,883	396,000	1,092,883
36	INTERNATIONAL FALLS	1 361	3,125	40,488,005	1,657,209	761	3,997,517	228,135		20,570	7,011	152,962	251,646	6,315,811		6,315,811
36	LITTLEFORK	1 362	631	4,168,924	218,765		917,628	66,020			2,029	19,039	40,443	1,263,924		1,263,924
36	SOUTH KOOCHICING-R R	1 363	420	3,575,270	206,649		714,041	95,528		2,385	52,076	14,662	544,984	1,630,325		1,630,325
37	BELLINGHAM	1 371	270	6,497,222	139,641	4,144	312,512	58,108			2,945	76,627	608,345	608,345		608,345
37	MARIETTA	1 376	165	4,021,747	159,089		158,235	29,299				7,956	18,275	372,854		372,854
37	MADISON	1 377	796	20,229,929	564,185	9,677	846,795	112,505			28,413	43,519	69,933	1,675,026		1,675,026
37	DANBON	1 378	832	26,276,897	891,385		791,852	90,281				35,987	104,494	1,954,000		1,954,000
38	LAKE SUPERIOR	1 381	3,388	36,965,154	532,715	2,377	7,285,279	303,773		65,804	88	174,090	133,271	8,497,396		8,497,396
39	LAKE OF THE WOODS	1 390	915	10,203,213	370,831		1,168,100	102,235		28,679	1,113	32,252	59,628	1,762,837		1,762,837
40	CLEVELAND	1 391	476	11,664,510	334,560		460,639	47,107				28,000	890,116	890,116		890,116
40	LE CENTER	1 392	878	15,817,535	511,098		1,004,079	63,619				37,975	103,923	1,724,790		1,724,790
40	LE SUEUR	1 393	1,398	26,843,218	812,995	4,095	1,525,097	87,752		9,684	67,953	57,261	2,560,742	2,825,742		2,825,742
40	MONTGOMERY - LONSDALE	1 394	1,198	26,466,759	691,672		1,378,979	111,187				3,130	134,251	2,356,892	265,000	2,356,892
40	MATERVILLE	1 395	904	19,552,927	675,041	9,011	952,077	73,113			12,359	37,673	42,605	1,800,964		1,800,964
41	HENDRICKS	1 402	395	6,459,239	149,687		343,780	42,849				36,760	39,139	679,105		679,105
41	IVANHOE	1 403	442	9,373,523	238,514		476,744	83,819				16,898	39,139	835,289		835,289
41	LAKE BENTON	1 404	432	8,438,409	203,061		488,140	65,980				18,266	17,556	833,004		833,004
41	VERDI	1 408	131	5,058,561	152,242		110,506	51,367			424	5,477	7,412	327,428		327,428
41	TYLER	1 409	526	9,899,322	261,753		571,117	78,506			5,614	24,973	26,452	968,416		968,416
42	BALATON	1 411	379	9,650,084	276,030		359,954	64,190				18,542	25,667	744,384		744,384
42	COTTONWOOD	1 412	477	11,770,291	298,216		474,781	44,650				25,524	24,239	867,410		867,410
42	MARSHALL	1 413	2,322	50,399,619	1,531,721		2,507,387	166,387			25,884	137,410	167,543	4,536,332		4,536,332
42	MINNEOTA	1 414	607	16,812,634	443,648		637,461	92,476			2,056	26,069	39,330	1,241,039		1,241,039
42	LYNO	1 415	217	5,647,531	173,517		222,328	31,014				10,804	24,809	462,472		462,472
42	TRACY	1 417	1,152	28,069,921	891,812		1,359,473	116,668			66,469	54,315	129,972	2,618,709		2,618,709
42	RUSSELL	1 418	252	5,283,003	138,455		273,594	53,651			3,477	13,639	8,143	490,959		490,959
43	BRDWNTON	1 421	376	10,350,696	274,098		335,508	43,664				11,196	28,228	709,951		709,951
43	GLENCOE	1 422	1,658	35,944,366	1,151,395		1,932,067	131,066			19,782	101,545	121,000	3,456,855		3,456,855
43	HUTCHINSON	1 423	2,555	53,498,884	1,629,973	23,334	2,776,569	125,781			43,914	161,210	132,340	4,893,122		4,893,122
43	LESTER PRAIRIE	1 424	499	8,930,205	240,007		566,556	53,336			8,713	23,562	36,674	928,847		928,847

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT Typ NBR	CURRENT EXPENSE							TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
30	CAMBRIDGE	1 911	174,600	4,486,782	704,423	373,537	311,003	433,613	1,212,053	7,696,010	274,889	520,000	8,490,899
31	COLERAINE	1 316	148,704	2,336,519	527,860	288,265	105,004	605,708	605,708	4,032,059	260,002		4,292,061
31	DEER RIVER	1 317	92,365	1,303,458	255,088	278,611	125,209	53,470	320,159	2,428,561	342,284	70,000	2,840,845
31	GRAND RAPIDS	1 318	276,661	5,840,567	1,103,700	719,122	425,001	149,990	1,350,473	9,869,514	323,074	410,000	10,602,588
31	NASHUAUK - KEEWATIN	1 319	99,063	1,438,469	307,027	166,052	51,915		297,484	2,360,010	34,552		2,394,562
32	HERON LAKE	1 323	40,351	358,332	84,303	49,109	35,321	35,935	51,754	655,105	29,264	30,000	714,369
32	JACKSON	1 324	46,390	1,306,849	161,140	168,524	93,268	29,432	254,770	2,060,373	69,813	75,000	2,201,186
32	LAKEFIELD	1 325	52,764	719,967	91,972	52,469	63,896	19,209	81,521	1,081,798	87,783	60,000	1,229,581
32	OKABENA	1 326	25,209	232,737	56,068	28,047	18,277	2,190	35,090	397,618	13,345	15,000	425,963
32	SIoux VALLEY	1 328	35,220	183,776	34,805	26,667	26,511	2,667	46,319	355,965	16,071	10,000	384,036
33	MORA	1 332	101,761	1,534,111	262,613	183,845	158,455	136,115	302,832	2,679,732	334,120	75,000	3,088,652
33	OGILVIE	1 333	45,571	563,008	98,674	87,988	63,092	111,513	113,513	1,083,159	90,609	55,000	1,208,768
34	ATWATER	1 341	49,574	706,527	104,965	71,886	48,831	127,575	1,167,054	64,830	52,400	52,400	1,284,284
34	NEW LONDON	1 345	55,512	1,253,673	176,378	217,697	126,669	21,964	214,253	2,066,146	55,744	75,000	2,198,890
34	RAYMOND	1 346	33,919	386,110	60,226	49,822	36,550	32,084	106,258	704,969	46,314	35,000	786,282
34	WILLMAR	1 347	152,277	4,715,481	663,357	449,032	371,786	236,625	970,506	7,559,064	1,421,939	267,500	9,248,503
34	PRINSBURG	2 815	1,290	14,354	2,901	12,530	224		31,353	62,652			62,652
35	HALLOCK	1 351	41,240	460,202	69,676	36,694	61,338	8,674	112,388	790,212	50,778	55,000	895,990
35	HUMBOLDT	1 352	35,536	164,285	46,229	15,438	17,725		50,367	329,581	6,477		336,058
35	KARLSTAD	1 353	46,025	465,680	69,790	61,368	58,549	4,660	67,803	773,876	45,476	20,000	844,352
35	KENNEDY	1 354	49,318	277,589	53,650	21,370	37,561	5,078	86,187	530,752	50,127	20,000	595,879
35	LANCASTER	1 356	38,207	247,633	51,212	35,671	34,124	1,890	136,096	544,833	235,987	10,000	790,820
36	INTERNATIONAL FALLS	1 361	157,370	3,488,085	660,133	267,911	278,575	60,030	774,474	5,686,578	308,086	215,000	6,209,664
36	LITTLEFORK	1 362	56,758	553,018	109,246	79,270	53,235	19,090	183,164	1,053,781	107,122	50,000	1,210,902
36	SOUTH KOOCHECHING-R R	1 363	47,613	475,320	79,708	104,333	52,221	47,663	183,760	990,617	4,061,057	50,000	5,101,674
37	BELLINGHAM	1 371	29,038	327,143	54,678	39,424	34,125	5,460	79,408	569,277	15,905	15,000	600,182
37	MARIETTA	1 376	30,569	195,972	42,778	20,235	19,909	3,285	35,739	348,486	27,386	10,000	385,872
37	MAISON	1 377	55,497	978,082	140,569	83,026	78,080	37,203	242,776	1,615,234	50,021	75,000	1,740,256
37	DAWSON	1 378	75,974	801,869	142,663	91,574	70,480	183,123	267,198	1,632,882	72,968	140,000	1,845,850
38	LAKE SUPERIOR	1 381	176,927	3,463,803	682,273	414,434	366,137		771,438	5,875,012	313,642		6,188,688
39	LAKE OF THE WOODS	1 390	56,569	939,283	144,986	153,012	81,059	9,399	230,386	2,575,012	98,574	15,000	2,728,268
40	CLEVELAND	1 391	37,970	413,121	59,871	49,628	54,723	30,982	99,903	746,198	35,387	30,000	811,585
40	LE CENTER	1 392	46,741	649,690	125,274	85,530	66,594	74,510	271,700	1,522,039	75,151	60,000	1,657,190
40	LE SUEUR	1 393	86,245	1,398,039	250,296	94,326	105,570	49,716	265,880	2,250,073	406,357	80,000	2,776,429
40	MONTGOMERY - LONSDALE	1 394	78,997	1,063,135	184,257	103,719	92,896	25,264	310,803	1,859,071	92,580	70,000	2,021,651
40	WATERVILLE	1 395	58,924	915,915	182,002	98,845	75,682	102,663	166,070	1,600,101	89,618	100,000	1,789,718
41	HENDRICKS	1 402	35,879	374,142	55,999	32,398	43,911	19,032	56,790	618,151	322,476		940,627
41	IVANHOE	1 403	40,289	450,490	78,053	44,197	47,969	6,830	74,540	748,368	41,508	25,000	814,876
41	LAKE BENTON	1 404	53,797	422,182	91,568	33,110	52,177	16,131	71,257	740,223	9,528	30,000	779,751
41	VERDI	1 408	31,299	148,710	32,951	25,456	16,448	59	41,496	296,420	9,528		305,478
41	TYLER	1 409	39,981	470,083	94,086	42,605	63,375	11,205	149,155	870,489	49,216	20,000	939,705
42	BALATON	1 411	39,689	349,638	72,002	51,895	50,205	3,822	117,262	683,873	34,949	45,000	763,821
42	COTTONWOOD	1 412	31,201	467,048	86,866	45,238	51,134	6,673	67,654	755,814	20,267	35,000	811,081
42	MARSHALL	1 413	125,570	2,548,818	445,060	232,837	207,431	151,449	434,354	4,145,719	150,355	160,000	4,456,074
42	MINNEOTA	1 414	54,538	664,221	100,908	79,178	61,802	23,393	110,620	1,094,660	45,330	65,000	1,204,989
42	LYND	1 415	27,930	241,958	35,011	26,622	25,325	8,383	46,052	411,282	11,348	10,000	432,630
42	TRACY	1 417	74,284	1,213,002	175,716	143,305	88,314	78,980	326,417	2,100,018	125,225	170,000	2,395,243
42	RUSSELL	1 418	32,615	233,962	41,218	28,019	30,068	2,761	56,159	424,802	6,711	15,000	446,512
43	BROWNTON	1 421	36,514	304,732	52,484	51,525	34,794	4,850	77,351	562,250	36,597	25,000	623,847
43	GLENCOE	1 422	93,470	1,808,339	319,000	158,437	165,638	131,795	377,296	3,053,976	157,840	100,000	3,311,816
43	HUTCHINSON	1 423	118,440	2,410,435	435,438	308,120	237,926	42,468	907,028	4,459,853	325,686	100,000	4,885,540
43	LESTER PRAIRIE	1 424	48,352	505,248	63,319	58,058	47,092	21,065	84,916	828,050	44,842	28,000	900,892

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	REVENUE										TOTAL	
					LOCAL TAXES	A I D S			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE	BONDS			
						COUNTY	STATE	FEDERAL FROM STATE						DIRECT FEDERAL		
43	SILVER LAKE	1 425	395	9,138,340	248,659		465,613	53,532			324	14,741	19,342	802,210		802,210
43	STEWART	1 426	314	10,786,516	259,585		249,699	30,034				12,682	16,256	568,257		568,257
43	WINSTED	1 427	107	7,322,984	166,747	2,488	181,158	25,951			1,455	4,736	5,770	388,306		388,306
44	MAHMONEN	1 432	978	12,370,149	405,104	3,741	1,248,509	153,104				14,466	59,025	2,024,216		2,024,216
44	WAUBUN	1 435	885	10,899,953	338,323	1,178	1,204,091	235,272		160,694	3,360	13,756	35,615	1,992,289		1,992,289
45	ALVARADO	1 436	230	7,464,422	290,814	671	207,333	27,067				8,975	6,938	618,945		618,945
45	ARGYLE	1 437	325	10,575,501	361,649		269,672	52,262			49,910	19,000	78,064	830,558		830,558
45	MIDDLE RIVER	1 440	283	2,075,105	161,201	1,800	405,566	74,860			12,000	10,657	14,157	680,242		680,242
45	NEWFOLDEN	1 441	553	15,302,916	630,902		485,979	108,474			5,969	23,682	49,994	1,305,001		1,305,001
45	OSLO	1 442	442	4,105,591	211,422		246,441	45,510			336,643	14,661	65,588	920,265		920,265
45	STEPHEN	1 443	487	15,298,193	453,943		385,358	96,259			12,320	23,051	28,364	999,295		999,295
45	STRANDQUIST	1 444	125	2,417,495	138,895	7,175	163,410	26,964			4,443	3,285	6,269	350,441		350,441
45	WARREN	1 446	819	19,216,461	717,977		780,764	105,921			3,519	40,123	44,379	1,692,683		1,692,683
45	GRYGLA-GATZKE	1 447	370	2,892,696	161,588	21,695	513,879	88,401			5,656	33,915	825,134	825,134		825,134
46	CEYLON	1 451	258	11,147,672	295,322		166,729	21,835				12,263	28,284	524,433		524,433
46	EAST CHAIN	1 453	249	11,777,312	363,129	2,043	183,846	25,191				16,042	21,004	611,254		611,254
46	FAIRMONT	1 454	2,242	60,244,641	1,892,333	39,912	2,102,212	158,984			58,740	127,611	148,223	4,528,015		4,528,015
46	SHERBURN	1 456	624	26,806,236	795,063	19,515	327,044	38,395			10,040	38,096	64,368	1,290,541		1,290,541
46	TRIMONT	1 457	292	15,563,732	485,786	11,509	167,663	31,897				17,763	19,351	731,970		731,970
46	TRUMAN	1 458	598	26,095,185	687,039		369,813	49,431				27,038	39,866	1,173,187		1,173,187
46	WELCOME	1 459	343	12,830,529	359,547	12,088	259,225	35,964			399	17,567	20,192	704,982		704,982
46	GRANADA = HUNTLEY	1 460	392	17,486,091	508,287		290,692	42,990				24,256	46,952	913,176		913,176
47	COSMOS	1 461	370	10,973,806	288,324	8,396	396,821	40,705				20,066	35,614	789,926		789,926
47	EDEN VALLEY = WATKINS	1 463	1,029	15,084,217	550,396	23,682	1,373,658	249,874			335	31,535	95,226	2,324,705		2,324,705
47	GROVE CITY	1 464	414	8,554,114	241,226	17,088	457,109	44,284					32,788	792,494		792,494
47	LITCHFIELD	1 465	2,123	40,305,056	1,138,373	41,660	2,496,517	225,405			14,191	279,279	4,195,425	4,445,425	250,000	4,445,425
47	DASSEL = COKATO	1 466	1,723	28,904,157	807,842		1,868,404	138,237			149	72,199	111,193	2,998,024		2,998,024
48	ISLE	1 473	522	9,963,325	384,966		626,790	89,873		10,516	3,620	14,979	50,518	1,181,263		1,181,263
48	PRINCETON	1 477	2,731	32,944,363	1,176,257	15,320	3,669,818	205,616		11,693	52,462	103,553	231,206	5,465,925		5,465,925
48	ONAMIA	1 480	1,074	15,694,306	643,710		1,358,080	203,464		117,750		33,458	66,104	2,543,042		2,543,042
48	MILACA	1 912	2,013	21,692,626	791,722	13,090	2,714,953	195,511			573	67,516	77,638	3,861,002		3,861,002
49	LITTLE FALLS	1 482	3,714	40,837,175	1,795,765		5,252,058	544,911			36,328	116,630	286,160	8,031,851	2,710,000	10,741,851
49	MOTLEY	1 483	535	7,348,813	319,418		664,452	85,240				11,775	15,670	1,096,555		1,096,555
49	PIERPZ	1 484	1,006	14,714,894	410,103	1,263	1,518,689	247,523			6,302	19,577	103,109	2,306,566		2,306,566
49	ROYALTON	1 485	753	8,681,037	386,135	6,123	946,110	68,888				27,157	44,754	1,479,167		1,479,167
49	SWANVILLE	1 486	485	4,925,217	177,770		622,644	48,049		9,281		15,063	23,936	896,743		896,743
49	UPSALA	1 487	504	4,749,114	194,690		679,433	86,911				16,156	60,401	1,037,591		1,037,591
50	AUSTIN	1 492	5,599	98,056,849	3,203,357	26,911	7,135,624	545,462			275,132	262,299	547,451	11,996,236		11,996,236
50	GRAND MEADOW	1 495	464	12,529,159	374,525	14,529	432,466	57,574			17,680	23,906	46,078	966,758		966,758
50	LYLE	1 497	298	8,887,695	237,156	6,348	304,023	35,630				14,439	13,454	611,050		611,050
50	LE ROY = OSTRANDER	1 499	532	15,345,003	412,261	16,205	510,920	39,273				24,477	56,710	1,059,845		1,059,845
50	SOUTHLAND	1 500	926	27,744,099	706,619	17,720	1,017,905	114,377			13,660	53,559	79,931	2,003,971		2,003,971
51	SLAYTON	1 504	1,106	24,668,529	674,393		1,215,660	138,526			81,774	49,441	45,001	2,204,796		2,204,796
51	FULDA	1 505	829	24,697,265	667,039		803,877	121,481			3,031	41,394	17,461	1,654,283		1,654,283
51	CHANDLER = LAKE WILSON	1 918	386	13,418,790	321,975		358,754	57,751			510	18,212	23,115	780,316		780,316
52	NICOLLET	1 507	387	18,588,481	691,173	33,877	139,204	64,972			1,127	23,304	38,727	992,384		992,384
52	ST PETER	1 508	2,106	37,269,913	1,273,605		2,505,482	126,628			104,397	79,868	235,742	4,325,723		4,325,723
53	ADRIAN	1 511	796	20,923,942	503,392		833,305	109,503			1,741	37,026	55,243	1,540,211		1,540,211
53	BREWSTER	1 513	301	10,014,588	257,209		264,358	42,039				21,821	14,017	599,444		599,444
53	ELLSWORTH	1 514	314	10,035,822	268,755		277,018	40,000			3,904	18,096	35,664	643,437		643,437
53	ROUND LAKE	1 516	235	8,084,825	218,143		208,777	34,338			11	11,007	32,717	504,993		504,993
53	WORTHINGTON	1 518	2,071	68,029,835	1,899,443		3,294,692	304,732			277,273	165,111	220,210	6,161,461		6,161,461

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL	
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				TOTAL CURRENT EXPENSE
43	SILVER LAKE	1 425	46,529	392,035	58,695	75,111	31,422	23,258	87,283	714,333	7,682	35,000	757,015
43	STEWART	1 426	46,647	258,359	56,123	40,538	23,539	4,200	70,108	499,514	5,858	20,000	525,372
43	WINSTED	1 427	11,284	125,895	21,288	33,102	12,768	9,289	157,432	371,106	2,281	10,000	383,387
44	MAHONEN	1 432	67,255	1,031,787	152,169	174,470	90,339	18,267	164,086	1,698,373	74,123	30,000	1,802,496
44	WAUBUN	1 435	66,837	1,030,517	141,773	142,786	103,881	7,500	169,873	1,663,167	86,124	20,000	1,769,291
45	ALVARADO	1 436	35,399	245,159	44,556	23,733	24,951	51,111	60,826	485,735	928,748	5,000	1,419,483
45	ARGYLE	1 437	44,454	311,047	65,600	38,481	44,064	90,358	86,301	680,306	76,094	65,000	821,400
45	MIDDLE RIVER	1 440	34,606	299,420	33,257	44,302	58,145	19,577	70,914	560,221	54,755	15,000	629,976
45	NEWFOLDEN	1 441	42,551	544,082	108,805	102,970	75,762	63,615	163,670	1,101,456	110,923	70,000	1,282,379
45	OSLO	1 442	34,299	373,879	61,342	54,627	59,311	47,243	108,914	739,615	803,847	45,000	1,588,462
45	STEPHEN	1 443	42,018	481,410	102,287	48,053	50,873	16,769	91,337	832,746	55,425	40,000	928,172
45	STRANDQUIST	1 444	29,844	161,168	34,925	33,715	15,751	5,305	46,896	327,604	12,054		339,658
45	WARREN	1 446	57,406	791,173	156,493	78,785	83,857	125,970	215,317	1,509,001	95,437	125,000	1,729,438
45	GRYGLA-GATZKE	1 447	32,280	344,104	93,270	86,491	45,005	40,156	89,047	730,352	11,313	15,000	756,666
46	CEYLON	1 451	38,378	235,840	53,583	23,656	20,532		69,194	441,184	26,128		467,311
46	EAST CHAIN	1 453	47,984	284,134	66,259	39,655	31,929	9,746	70,622	550,330	15,448	20,000	585,778
46	FAIRMONT	1 454	116,582	2,296,787	472,161	260,291	193,493	199,759	608,625	4,149,698	184,786	195,000	4,509,484
46	SHERBURN	1 456	45,798	557,466	103,004	48,605	63,670	35,056	148,132	1,001,730	81,384	105,000	1,188,114
46	TRIMONT	1 457	36,025	320,837	87,462	44,664	33,175	12,250	86,135	602,534	26,154	35,000	663,688
46	TRUMAN	1 458	40,958	563,422	91,850	102,933	63,175	22,308	85,775	974,419	38,124	50,000	1,062,543
46	WELCOME	1 459	33,425	340,630	62,028	28,988	36,716	384	96,133	598,317	19,259		617,576
46	GRANADA - HUNTLEY	1 460	48,102	380,316	89,857	51,058	41,833	4,225	121,095	736,487	23,201	30,000	789,689
47	COSMOS	1 461	33,574	348,040	62,322	64,678	37,553	6,485	101,929	654,581	36,664	30,000	721,245
47	EDEEN VALLEY - WATKINS	1 463	87,012	1,073,176	147,098	200,497	112,446	82,842	239,021	1,942,092	1,267,974	92,000	3,302,066
47	GROVE CITY	1 464	31,760	409,806	57,069	65,775	57,688	18,430	65,788	686,304	12,262	40,000	738,567
47	LITCHFIELD	1 465	143,229	2,183,345	404,476	351,814	229,084	84,398	540,598	3,936,944	253,127	130,000	4,320,071
47	DASSEL - COKATO	1 466	82,829	1,408,396	264,126	174,567	145,245	133,466	279,876	2,488,505	92,457	184,000	2,764,962
48	ISLE	1 473	57,338	528,988	115,402	76,675	41,692	89,728	131,074	1,040,897	961,750	15,000	2,017,648
48	PRINCETON	1 477	129,940	2,784,233	454,259	430,371	216,713	164,507	716,721	4,896,744	101,574	225,000	5,223,318
48	ONAMIA	1 480	84,722	1,217,751	161,904	146,173	80,439	100,075	214,522	2,005,586	329,616	80,000	2,415,202
48	MILACA	1 912	92,882	1,895,350	333,149	285,900	144,994	170,536	425,322	3,348,133	131,922	107,000	3,587,055
49	LITTLE FALLS	1 482	237,449	3,459,577	684,080	625,914	285,330	546,547	1,199,223	7,038,120	272,939	3,163,950	10,475,008
49	MOTLEY	1 483	48,311	471,464	83,919	88,270	64,623	68,010	92,217	922,117	23,237	59,000	1,004,354
49	PIERZ	1 484	82,201	949,443	100,969	254,317	117,236	72,508	288,304	1,864,978	64,267	70,000	1,999,245
49	ROYALTON	1 485	40,171	607,788	110,459	89,759	78,274	71,603	136,874	1,134,927	43,229	50,000	1,228,156
49	SWANVILLE	1 486	40,403	488,476	90,308	76,923	38,217	7,795	90,398	832,520	16,755	15,000	864,275
49	UPSALA	1 487	42,324	582,085	91,459	59,459	63,365	35,340	92,510	966,522	45,672	35,000	1,047,194
50	AUSTIN	1 492	383,670	7,177,238	1,062,355	513,783	459,192	111,484	1,046,814	10,754,537	373,560	375,000	11,503,096
50	GRAND MEADOW	1 495	39,224	449,870	93,885	37,116	45,096	31,152	91,368	787,711	57,937	25,000	870,248
50	LYLE	1 497	32,672	251,512	54,912	30,253	34,652	11,373	61,954	477,328	30,649	31,000	538,977
50	LE ROY - OSTRANDER	1 499	45,818	519,424	79,243	53,240	49,299	4,121	93,756	844,900	108,000	65,000	1,017,900
51	SOUTHLAND	1 500	60,979	1,078,945	193,925	171,673	93,481	17,855	201,984	1,818,842	301,283	50,000	2,170,125
51	SLAYTON	1 504	65,499	1,120,692	164,173	137,283	104,216	16,470	329,281	1,937,613	158,191	90,000	2,185,804
51	FULDA	1 505	59,081	862,532	144,980	126,943	78,901	19,769	133,054	1,415,640	63,366	80,000	1,559,026
51	CHANDLER - LAKE WILSON	1 918	42,320	405,167	81,293	66,208	43,874	6,210	76,712	721,784	36,136	15,000	772,920
52	NICOLLER	1 507	41,350	521,635	68,195	97,523	40,013	6,547	79,679	849,942	35,293	20,000	905,235
52	ST PETER	1 508	136,106	2,469,686	400,892	233,347	145,394	119,727	471,753	3,476,905	229,105	180,000	4,386,010
53	ADRIAN	1 511	48,532	762,330	125,283	106,068	73,189	2,794	238,145	1,356,341	59,106	25,000	1,440,447
53	BREWSTER	1 513	31,279	269,664	60,413	33,645	33,690	7,840	77,116	513,647	17,761	20,000	551,408
53	ELLSWORTH	1 514	29,109	314,238	60,979	57,366	32,566	28,883	59,734	582,876	207,099	20,000	809,975
53	ROUND LAKE	1 516	25,207	205,606	43,522	32,458	25,992	6,577	74,445	413,807	14,297	15,000	443,104
53	WORTHINGTON	1 518	220,814	3,445,767	432,042	252,990	280,952	32,815	680,451	5,345,831	136,391	117,000	5,599,222

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	REVENUE										BONDS	TOTAL
					LOCAL TAXES	A I D S				OTHER DISTRICTS	SCHOOL LUNCHEES	OTHER REVENUE	TOTAL REVENUE			
						COUNTY	STATE	FEDERAL FROM STATE	DIRECT FEDERAL							
54	ADA	1 521	627	20,386,245	666,428	7,492	512,835	99,799			8,632	33,260	120,723	1,449,169		1,449,169
54	BORUP	1 523	174	7,981,786	283,831		91,363	21,971				10,109	14,022	421,296		421,296
54	GARY	1 523	288	4,987,259	238,672		355,928	68,980			8,881	10,630	29,700	712,791		712,791
54	HALSTAD	1 524	289	8,674,334	247,827	3,845	228,688	147,896				35,148	36,696	715,446		715,446
54	HENDRUM - PERLEY	1 525	218	8,305,890	287,949		114,392	25,077				39,201	12,380	486,274		486,274
54	TWIN VALLEY	1 526	422	6,514,992	182,891	9,277	514,400	67,293				2,873	15,760	23,412		815,906
55	CHATFIELD	1 227	1,093	18,803,535	496,871		1,356,462	124,949				839	42,008	97,298		2,118,427
55	BYRON	1 531	1,305	16,017,935	454,359	8,650	1,515,741	96,709			2,129	73,577	82,561	2,233,727		2,233,727
55	DOVER - EYOTA	1 533	839	15,412,468	426,353	10,316	874,975	69,724				40,490	46,225	1,470,283		1,470,283
55	STEWARTVILLE	1 534	1,964	28,002,845	855,997	4,374	2,233,654	96,786	1,086		44,006	98,156	133,511	3,467,570		3,467,570
55	ROCHESTER	1 535	14,566	368,634,499	13,601,528		14,013,538	830,168			164,352	637,842	1,558,538	30,805,966		30,805,966
56	BATTLE LAKE	1 542	744	18,926,084	478,383	9,568	762,661	92,165				4,251	26,676	1,386,705		1,386,705
56	DEER CREEK	1 543	267	2,280,234	61,567		345,178	41,999				2,442	7,107	473,298		473,298
56	FERGUS FALLS	1 544	3,718	71,864,830	2,155,558		4,349,455	321,329			245,306	148,083	367,171	7,586,902		7,586,902
56	HENNING	1 545	620	8,315,240	203,971		741,773	79,363				16,591	56,910	1,101,560		1,101,560
56	PARKERS PRAIRIE	1 547	750	9,214,141	287,095	7,307	1,005,275	143,693			2,399	23,544	28,106	1,497,724		1,497,724
56	PELICAN RAPIIDS	1 548	1,195	26,138,293	822,906		1,387,956	99,280				40,194	188,244	2,538,579		2,538,579
56	PERHAM	1 549	1,334	29,589,216	736,929		1,572,181	182,109				44,239	69,630	2,605,087		2,605,087
56	UNDERWOOD	1 550	513	5,617,675	179,878	19,636	639,634	67,341			735	22,191	38,384	967,800		967,800
56	NEW YORK MILLS	1 553	821	8,626,727	300,000	1,252	1,029,284	92,165			2,797	23,464	36,782	1,486,346		1,486,346
57	GODDRIDGE	1 561	277	3,444,247	136,355	18,473	392,986	102,347				3,315	6,875	670,012		670,012
57	THIEF RIVER FALLS	1 564	3,004	47,346,044	1,610,849	30,011	3,654,049	244,368			54,579	187,353	342,079	6,123,288		6,123,288
58	ASKOV	1 566	467	3,385,186	152,330	9,540	626,318	53,442				17,918	12,777	872,324		872,324
58	FINLAYSON	1 570	278	3,572,685	120,385	17,269	321,197	7,579			5,038	9,297	15,742	496,507		496,507
58	HINCKLEY	1 573	894	10,540,610	470,445	25,280	1,213,388	94,249			4,731	37,576	76,976	1,928,494		1,928,494
58	SANDSTONE	1 576	700	7,555,650	292,395	31,213	1,261,472	185,168	5,849		200,258	29,261	68,934	2,018,520	2,600,000	4,618,520
58	WILLOW RIVER	1 577	503	5,980,177	227,028	8,994	678,259	45,465				11,236	18,294	1,004,547		1,004,547
58	PINE CITY	1 578	1,534	22,326,129	623,830		1,814,398	150,177				35,447	53,229	2,778,934		2,778,934
59	EDGERTON	1 581	293	15,041,180	392,708		316,193	71,262				16,520	17,251	51,553		865,487
59	JASPER	1 582	432	11,733,872	303,824		352,523	53,777				78,289	21,613	888,346		888,346
59	PIPESTONE	1 583	1,666	32,693,539	1,198,247		1,510,006	148,666				904	73,930	111,454		3,043,207
59	RUTHTON	1 584	320	7,532,250	201,442		345,722	70,735			1,728	14,883	39,173	673,682		673,682
60	CLIMAX - SHELLEY	1 592	248	9,803,653	305,643		146,722	20,131			39,636	15,476	11,376	538,984		538,984
60	CROOKSTON	1 593	2,190	48,525,855	1,791,439		2,244,572	316,349			24,036	128,723	441,044	4,946,143	1,400,000	6,346,143
60	EAST GRAND FORKS	1 595	2,204	50,553,225	1,388,372	30,749	2,394,499	266,039			262,573	90,904	244,713	4,693,800		4,693,800
60	ERSKINE	1 597	270	3,316,272	155,601		346,688	37,991			3,377	10,045	10,805	564,507		564,507
60	FERTILE - BELTRAMI	1 599	707	11,740,472	371,762		883,152	104,702			24,911	30,849	25,141	1,440,517		1,440,517
60	FISHER	1 600	326	13,637,572	326,033		143,764	21,443			916	15,056	18,675	525,887		525,887
60	FOSSTON	1 601	1,009	11,403,724	367,058	9,131	1,362,425	166,742			1,350	31,481	48,703	1,994,853		1,994,853
60	MC INTOSH	1 603	241	6,156,876	209,632	3,520	524,502	83,607			1,182	16,604	60,713	899,761		899,761
60	MENTOR	1 604	241	4,771,788	141,263		250,347	55,354			8,539	4,906	25,866	486,275		486,275
61	CYRUS	1 611	225	5,244,824	201,923	13,333	227,440	25,738				22	12,906	513,013		513,013
61	GLENWOOD	1 612	1,337	21,818,609	585,331	55,824	1,573,551	123,409			2,454	44,542	101,060	2,505,855		2,505,855
61	STARBUCK	1 614	499	10,181,628	325,014		557,990	53,506				21,243	41,739	999,492		999,492
61	VILLARD	1 615	257	4,074,639	116,009	19,876	303,967	44,113			8,749	12,204	504,918		504,918	
62	MOUNDS VIEW	1 621	14,122	263,302,964	11,256,374	84,741	15,120,421	834,892			24,857	705,245	1,044,134	29,169,706	4,170,000	33,339,706
62	NORTH ST PAUL-MAPLEWOOD	1 622	10,613	231,239,028	9,084,666	113,798	10,807,484	665,125				31,173	1,397,552	22,807,879	3,805,000	26,612,879
62	ROSEVILLE	1 623	10,315	273,109,707	10,627,081	79,972	10,004,169	597,928			78,512	29,674	528,826	1,290,962	6,385,000	29,622,124
62	WHITE BEAR LAKE	1 624	9,378	128,853,162	5,737,974	39,304	11,871,440	331,780				2,244	1,026,112	19,008,855		19,008,855
62	ST PAUL	1 625	35,743	1,060,041,996	48,513,191	30,305	35,063,953	9,270,358	1,297,454		982,422	1,291,907	6,912,401	103,361,991	1,450,000	104,811,991
63	OKLEE	1 627	416	7,657,780	254,933		482,651	65,121				3,947	9,874	839,974		839,974
63	PLUMMER	1 628	326	4,765,277	170,990		366,895	66,127			19,339	8,562	16,758	648,671		648,671

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI-STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS-PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
54	ADA	1 521	47,418	637,342	95,644	45,072	46,391	83,153	130,500	1,085,520	1,270,354	80,000	2,435,874
54	BORUP	1 522	32,887	32,887	21,125	33,758	7,480	33,782	359,232	359,232	32,583	10,000	401,815
54	GARY	1 523	50,323	287,944	77,406	48,718	30,526	75,627	52,924	623,468	166,156	17,000	806,624
54	HALSTAD	1 524	35,689	267,693	44,103	23,236	30,517	14,405	199,067	614,710	33,569	20,000	668,279
54	HENDRUM - PERLEY	1 525	35,399	194,774	36,334	29,575	24,350	8,847	33,511	362,790	5,411	10,000	378,201
54	TWIN VALLEY	1 526	48,412	443,621	64,144	67,381	52,344	3,141	71,167	750,210	48,818	15,000	814,028
55	CHATFIELD	1 227	46,561	1,162,388	145,002	157,635	91,976	15,050	192,313	1,810,925	74,329	105,000	1,990,254
55	BYRON	1 531	59,778	1,147,883	201,103	130,296	127,267	54,190	197,984	1,918,502	152,077	75,000	2,145,579
55	DOVER - EYOTA	1 533	57,212	760,499	117,360	87,386	75,486	18,105	138,477	1,254,524	119,256	35,000	1,408,781
55	STEWARTVILLE	1 534	96,335	1,857,624	228,334	184,885	177,689	78,568	340,268	2,963,702	212,759	120,000	3,296,461
55	ROCHESTER	1 535	642,839	18,451,241	2,719,690	1,366,143	1,154,361	284,811	1,985,273	26,609,158	1,510,836	1,961,092	30,081,086
56	BATTLE LAKE	1 542	47,951	747,208	111,792	92,051	69,137	26,385	62,122	1,176,647	147,385	48,000	1,372,032
56	DEER CREEK	1 543	34,488	234,644	32,935	24,410	27,186	3,388	60,296	417,345	50,858	10,000	478,204
56	FERGUS FALLS	1 544	135,475	4,040,753	668,424	402,174	268,731	147,463	956,869	6,619,891	225,141	240,000	7,085,032
56	HENNING	1 545	51,641	591,723	87,482	69,139	53,105	7,840	137,066	997,798	92,403	25,000	1,115,199
56	PARKERS PRAIRIE	1 547	79,314	754,898	107,494	120,364	94,451	42,153	125,728	1,324,402	117,029	41,229	1,482,660
56	PELICAN RAPIDS	1 548	79,211	1,129,501	194,456	238,102	100,481	95,960	264,537	2,102,246	123,542	160,000	2,385,790
56	PERHAM	1 549	63,263	1,382,950	168,272	266,840	145,367	17,814	305,966	2,350,472	83,772	50,184	2,484,428
56	UNDERWOOD	1 550	46,410	470,099	82,773	63,012	65,458	50,320	108,018	886,089	65,401	13,000	964,490
56	NEW YORK MILLS	1 553	69,382	740,729	140,816	88,240	68,415	34,723	158,893	1,301,199	69,229	60,000	1,430,428
57	GODDRIDGE	1 561	43,696	342,582	51,988	60,183	46,132	4,098	68,314	646,993	26,155	15,000	688,148
57	THIEF RIVER FALLS	1 564	211,837	2,861,631	774,157	290,902	336,349	51,472	1,232,719	5,759,067	174,344	130,000	6,063,411
58	ASKOV	1 566	44,712	430,121	106,460	41,911	40,282	26,306	95,811	785,602	16,434	25,000	829,036
58	FINLAYSND	1 570	40,924	236,122	34,029	38,969	33,302	61,114	444,460	8,010	8,010	452,470	
58	HINCKLEY	1 573	46,912	803,772	144,025	111,717	88,702	60,795	144,318	1,400,241	96,479	85,000	1,581,220
58	SANDSTONE	1 576	58,590	769,163	94,986	114,795	70,045	9,526	538,783	1,655,888	110,399	17,000	1,783,287
58	WILLOW RIVER	1 577	41,856	478,543	98,526	88,732	49,799	4,950	130,845	893,251	27,950	25,000	946,202
58	PINE CITY	1 578	100,117	1,459,957	160,819	209,597	110,667	10,420	310,056	2,361,633	173,220	40,000	2,574,853
59	EDGERTON	1 581	39,385	408,744	72,138	91,040	29,019	33,407	125,615	799,348	84,620	35,000	842,468
59	JASPER	1 582	41,664	414,644	66,675	61,015	36,285	10,895	150,317	781,495	17,873	30,000	829,368
59	PIPESTONE	1 583	86,587	1,777,236	294,792	186,836	133,736	21,903	297,842	2,798,932	64,002	70,000	2,932,934
59	RUTHIN	1 584	36,394	332,449	49,252	36,829	40,922	5,732	78,061	579,639	45,300	20,000	644,940
60	CLIMAX - SHELLY	1 592	47,059	281,668	71,848	50,977	33,283	6,039	78,128	569,002	20,552	15,000	604,554
60	CROOKSTON	1 593	129,564	2,375,004	441,949	128,449	247,394	252,970	695,811	4,271,141	437,678	285,000	4,993,819
60	EAST GRAND FORKS	1 595	184,519	2,182,969	379,994	140,690	202,449	196,198	697,026	3,983,845	256,058	325,000	4,564,903
60	ERSKINE	1 597	41,152	269,634	66,530	29,185	28,586	7,252	50,924	493,243	35,375	6,000	532,618
60	FERTILE - BELTRAMI	1 599	50,425	693,858	109,508	108,986	84,941	34,865	205,786	1,288,169	49,335	40,000	1,377,504
60	FISHER	1 600	39,449	296,637	57,243	35,650	35,263	4,776	58,114	525,132	18,028	10,000	553,160
60	FOSTON	1 601	52,390	1,118,263	131,783	126,585	81,480	14,799	261,320	1,786,620	42,303	31,826	1,860,749
60	MC INTOSH	1 603	39,829	376,257	69,636	39,356	41,665	1,715	100,314	668,771	76,538	17,000	762,309
60	MENTOR	1 604	33,828	247,522	36,221	31,349	28,034	64,962	441,915	15,037	15,037	456,952	
60	CYRUS	1 611	30,317	222,612	38,334	24,130	31,648	1,015	66,228	414,284	23,189	15,000	452,473
61	GLENNWOOD	1 612	85,962	1,358,926	188,099	167,858	113,708	11,165	321,326	2,247,044	146,993	35,000	2,429,038
61	STARBUCK	1 614	48,454	540,357	80,910	54,852	61,655	70,971	17,586	874,787	43,063	35,000	952,850
61	VILLARD	1 615	32,221	256,966	43,600	26,110	30,975	620	48,039	440,531	9,790	10,000	460,321
62	MOUNDS VIEW	1 621	698,884	16,213,163	2,435,485	1,299,100	1,223,621	968,032	3,268,031	26,106,316	1,159,553	5,165,000	32,411,269
62	NORTH ST PAUL-MAPLEWOOD	1 622	432,654	11,994,782	1,960,622	973,744	991,598	803,110	2,926,420	20,082,930	848,712	4,791,000	25,722,642
62	ROSEVILLE	1 623	451,580	13,835,635	2,270,151	912,317	928,094	678,789	2,250,315	21,326,881	590,722	7,210,000	29,127,603
62	WHITE BEAR LAKE	1 624	488,800	10,491,619	1,587,170	587,998	639,221	481,060	2,169,756	16,445,624	1,027,510	910,000	18,383,134
62	ST PAUL	1 625	2,804,356	53,285,022	9,582,313	3,993,127	3,452,788	5,525,021	12,807,933	91,960,575	19,960,575	5,283,205	116,694,340
63	OKLEE	1 627	44,721	417,489	78,428	53,195	43,831	33,221	127,473	798,358	418,706	22,000	1,239,664
63	PLUMMER	1 628	46,893	327,670	43,756	37,479	35,465	9,118	44,590	544,990	12,643	10,000	567,632

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE							BONDS	TOTAL	
						A I D S				OTHER DISTRICTS	SCHOOL LUNCHEES	OTHER REVENUE			TOTAL REVENUE
						COUNTY	STATE	FEDERAL FROM STATE	DIRECT FEDERAL						
63	RED LAKE FALLS	1 630	666	7,965,309	299,277		930,620	92,480		1,752	30,929	40,323	1,395,381	1,395,381	
64	BELVIEW	1 631	245	8,320,023	220,125		229,920	34,362		244	11,780	8,180	504,612	504,612	
64	LAMBERTON	1 633	471	13,936,027	368,043		401,090	57,169			21,473	23,172	870,947	870,947	
64	MILROY	1 635	247	9,330,614	254,576		207,881	27,257		8,962	18,321	17,504	534,501	534,501	
64	MORGAN	1 636	390	18,419,641	387,138		241,143	11,849			22,666	45,881	708,678	708,678	
64	REDWOOD FALLS	1 637	1,623	32,381,910	903,541		1,589,815	119,064		19,474	59,399	100,720	2,792,014	2,792,014	
64	SANBORN	1 638	335	11,098,455	274,639	761	283,034	38,230		1,050	18,732	33,293	649,739	649,739	
64	WABASSO	1 640	845	27,532,520	660,090		804,993	128,879		8,466	34,941	15,815	1,653,184	1,653,184	
64	WALNUT GROVE	1 641	364	15,902,043	343,917		262,322	56,515		18,538	20,285	18,584	720,161	720,161	
65	BIRD ISLAND	1 646	568	18,532,313	635,366		538,958	83,846		42,455	21,917	39,279	1,361,821	1,361,821	
65	BUFFALO LAKE	1 647	362	13,562,813	351,095		295,426	37,703	592		20,177	13,665	718,658	718,658	
65	DANUBE	1 648	433	13,355,102	354,213		434,495	39,883		2,870	19,417	118,701	969,579	969,579	
65	FAIRFAX	1 649	403	17,487,846	507,832	6,505	382,581	52,720		5,645	19,149	113,459	1,087,891	1,087,891	
65	FRANKLIN	1 650	201	8,174,387	211,181		157,653	37,073			10,508	10,671	428,064	428,064	
65	HECTOR	1 651	570	18,406,553	490,708		509,697	34,246		22,859	22,522	49,827	1,129,858	1,129,858	
65	MORTON	1 652	297	7,022,606	188,526		306,217	43,442	29,101	5,259	13,101	18,299	603,945	603,945	
65	OLIVIA	1 653	781	21,677,421	635,861	3,455	764,075	75,072		22,694	34,257	64,492	1,599,906	1,599,906	
65	RENVILLE	1 654	499	23,893,663	574,206	11,867	399,894	51,765		30,975	30,975	25,491	1,110,953	1,110,953	
65	SACRED HEART	1 655	316	11,024,335	366,408		275,024	37,605		20,849	14,467		729,151	729,151	
66	FARIBAULT	1 656	4,850	84,084,115	2,537,646		5,503,472	584,800	3,802	507,038		260,736	9,397,493	9,397,493	
66	MORRISTOWN	1 657	356	6,906,239	167,916	26,860	389,914	33,756			12,568	43,360	670,372	670,372	
66	NORTHFIELD	1 659	3,107	62,296,881	2,211,078		3,443,254	179,169		9,155	137,404	200,667	6,180,767	6,180,767	
67	MAGNOLIA	1 669	166	7,492,821	242,141		84,737	11,647			11,604	12,885	363,014	363,014	
67	LIVERNE	1 670	1,551	36,205,959	984,347		1,543,647	143,701		6,211	83,728	145,240	2,906,872	2,906,872	
67	HILLS - BEAVER CREEK	1 671	518	14,010,261	381,573		529,261	38,843			29,085	34,865	1,013,627	1,013,627	
68	BADGER	1 676	278	3,215,722	111,376	6,120	339,309	32,671		760	9,135	7,673	507,044	507,044	
68	GREENBUSH	1 678	625	6,841,675	333,412	7,049	711,398	62,305		1,543	18,667	38,197	1,172,571	1,172,571	
68	ROSEAU	1 682	1,459	18,376,208	790,050	1,485	1,886,574	127,014		98,295	59,456	163,097	3,125,971	3,125,971	
68	WARROAD	1 690	788	7,856,418	337,872		1,018,572	88,772		13,063	24,050	61,779	1,544,109	1,544,109	
69	AURORA - HOYT LAKES	1 691	2,185	22,636,302	277,847	2,468	4,834,383	146,725	3,807	8,004	3,772	136,753	5,413,761	5,413,761	
69	BABBITT	1 692	1,442	7,995,114	257,462	4,379	3,372,704	100,575		2,210	39,297	74,104	3,850,731	3,850,731	
69	BIWABIK	1 693	758	11,003,534	383,757	530	1,501,340	35,706		24,062	18,604	40,704	2,004,703	2,004,703	
69	BUHL	1 694	505	5,384,271	193,899	1,079	1,110,688	50,482		185	13,449	64,415	1,434,198	1,434,198	
69	CHISHOLM	1 695	1,435	17,352,395	561,257	445	2,221,948	86,968	4,703	76,489		43,513	2,997,322	2,997,322	
69	ELY	1 696	1,448	16,225,300	373,421	2,578	2,168,693	95,787	17,597	169,599	50,938	96,608	2,975,220	2,975,220	
69	EVELETH	1 697	1,582	19,466,618	499,281	8,376	2,086,213	56,809		60,771	38,247	66,938	2,816,635	2,816,635	
69	FLOODWOOD	1 698	486	8,818,150	408,667		497,762	96,345		10,132	49,726	32,427	1,065,566	1,065,566	
69	GILBERT	1 699	736	7,631,943	266,485	165	1,237,721	49,242		17,296		79,127	1,650,036	1,650,036	
69	HERMANTOWN	1 700	1,883	24,150,239	676,022		2,334,915	123,585	86,364	5,178	90,006	23,215	3,339,285	3,339,285	
69	HIBBING	1 701	4,577	58,631,085	1,555,074		8,295,769	283,289	6,417	43,660		462,870	10,647,079	10,647,079	
69	MOUNTAIN IRON	1 703	886	10,255,746	99,291		2,721,392	45,271			27,147	37,780	2,998,370	2,998,370	
69	PROCTOR	1 704	2,649	23,979,752	777,251		3,880,103	260,179	41,784	38,824	120,192	101,573	5,219,907	5,219,907	
69	VIRGINIA	1 706	2,567	44,685,883	1,180,991	774	4,274,242	169,849		195,973	78,060	247,210	6,167,099	6,167,099	
69	NETT LAKE	1 707	76	18,335	8,465		216,979	72,020		192,840	5,451	495,755	495,755	495,755	
69	TOWER - SOUDAN	1 708	584	15,187,121	493,454	5,789	669,828	78,059		36,353	14,773	18,728	1,316,984	1,316,984	
69	DULUTH	1 709	18,166	286,176,412	9,603,841	293,831	24,722,496	1,919,467	1,203,869	182,720	666,336	604,211	39,156,770	39,156,770	
69	ST LOUIS COUNTY	1 710	3,215	38,362,964	1,527,956	9,836	4,747,860	501,122	134,243	177,073		323,188	7,421,278	7,421,278	
70	BELLE PLAINE	1 716	1,022	21,941,421	648,068		1,116,714	64,742		445	38,331	62,051	1,930,351	1,930,351	
70	JORDAN	1 717	1,288	18,801,930	511,945		1,498,957	107,985		8,479	67,826	175,815	2,371,006	2,371,006	
70	PRIOR LAKE	1 719	2,877	42,823,055	1,493,581	592	3,483,182	121,997		400,292	500,749	400,292	5,509,749	5,509,749	
70	SHAKOPEE	1 720	2,747	55,855,086	2,371,959	592	2,979,476	158,475		16,292	132,441	184,058	5,843,295	5,843,295	
70	NEW PRAGUE	1 721	2,133	41,093,153	1,158,488	5,042	2,562,130	135,817		2,492	108,479	4,070,437	12,083,295	12,083,295	
													6,240,000	18,323,295	18,323,295
														4,070,437	4,070,437

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
			ADMINI-STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS-PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
63	RED LAKE FALLS	1 630	52,929	677,612	94,575	76,379	72,356	29,255	191,495	1,194,601	64,514	35,000	1,294,115
64	BELVIEW	1 631	32,986	32,986	251,799	45,425	33,658	20,898	55,846	444,342	15,492	19,000	478,834
64	LAMBERTON	1 633	42,424	476,896	63,904	42,875	41,734	32,315	55,371	755,519	28,020	25,000	808,539
64	MILROY	1 635	21,103	197,911	59,657	197,911	59,657	26,709	71,283	425,723	4,690	25,000	455,413
64	MORGAN	1 636	40,686	361,449	62,559	68,186	38,241	18,334	75,966	665,420	30,693	30,000	726,112
64	REDWOOD FALLS	1 637	91,397	1,480,780	193,015	115,636	107,803	23,948	369,251	2,381,629	154,415	110,000	2,646,244
64	SANBORN	1 638	36,504	314,400	50,224	40,525	38,384	1,002	53,325	534,364	52,411	20,000	606,775
64	NABASSO	1 640	59,001	1,045,361	126,004	117,964	71,676	14,931	131,977	1,566,914	68,510	40,000	1,675,424
64	WALNUT GROVE	1 641	37,131	343,057	51,777	47,344	40,437	7,345	91,611	618,702	33,659	20,000	672,361
65	BIRD ISLAND	1 646	53,037	743,839	135,923	99,525	63,624	26,185	141,297	1,263,430	24,597	45,890	1,333,917
65	BUFFALO LAKE	1 647	46,765	343,136	56,567	37,562	33,976	3,820	56,735	578,561	29,146	39,000	646,707
65	DANUBE	1 648	40,827	539,242	72,159	55,793	42,739		177,114	927,874	31,594		959,468
65	FAIRFAX	1 649	45,964	404,952	92,240	71,365	83,032	35,312	116,680	166,226	80,531	65,000	1,069,062
65	FRANKLIN	1 650	30,207	224,189	39,455	20,006	55,334	42,904	3,894	367,629	26,281	30,000	443,909
65	HECTOR	1 651	43,503	510,156	92,240	50,334	42,904	35,555	149,057	928,748	22,889	55,000	1,006,637
65	MORTON	1 652	47,400	314,732	48,906	24,889	33,935			532,253	20,085		552,338
65	OLIVIA	1 653	64,910	823,970	144,309	84,525	66,992	43,985	231,425	1,460,116	73,323	95,000	1,628,438
65	RENVILLE	1 654	45,136	567,550	96,473	52,469	51,981	10,597	112,321	936,529	58,567	25,000	1,020,095
65	SACRED HEART	1 655	41,898	358,221	61,704	36,894	33,117	21,288	94,601	647,723	36,488	30,000	714,211
66	FARIBAULT	1 656	175,911	5,885,420	750,767	432,235	160,190	66,336	987,665	8,478,524	499,853	270,000	9,248,377
66	MORRISTOWN	1 657	41,461	339,733	53,480	37,172	30,565	6,483	80,941	589,835	28,221	15,000	633,057
66	NORTHFIELD	1 659	245,603	3,550,143	549,753	385,515	224,461	181,417	552,806	5,689,698	137,616	225,000	6,052,314
67	MAGNOLIA	1 669	25,599	176,654	38,969	29,504	20,746	1,483	29,225	324,180	18,919	5,000	348,099
67	LUVERNE	1 670	84,534	1,447,616	238,742	118,782	128,798	36,300	292,665	2,347,439	45,901	65,000	2,478,340
67	HILLS - BEAVER CREEK	1 671	49,827	533,352	98,155	55,089	50,717	3,045	140,736	930,920	77,885	10,000	1,018,806
68	BADGER	1 676	40,224	267,754	52,079	41,595	29,094	1,784	78,941	511,471	14,635	10,000	536,107
68	GREENBUSH	1 678	39,358	553,861	70,254	81,465	60,995	13,110	138,956	957,999	39,477	30,000	1,027,476
68	ROSEAU	1 682	80,441	1,551,163	226,931	221,549	111,510	35,539	479,256	2,706,390	253,804	65,000	3,025,194
68	WARROAD	1 690	68,636	788,762	126,273	84,046	61,899	20,525	162,783	1,312,924	59,629	45,000	1,417,553
69	AURORA - HOYT LAKES	1 691	132,000	2,202,309	497,349	216,795	113,603	524,743	3,686,838	158,224			3,845,062
69	BABBITT	1 692	101,151	1,642,158	409,440	152,894	121,838	43,500	383,514	2,854,495	28,906	150,000	3,033,400
69	BINABIK	1 693	72,794	905,824	169,562	90,086	51,555		181,770	1,469,591	51,902		1,521,493
69	BUHL	1 694	69,674	624,535	242,639	71,162	39,473	32,646	121,315	1,201,445	29,400	20,000	1,230,845
69	CHISHOLM	1 695	100,981	1,540,732	407,728	89,943	37,540	25,850	445,715	2,648,489	134,728		2,803,217
69	ELY	1 696	119,607	1,523,934	294,949	76,014	107,681		2,488,147	100,851			2,588,998
69	EVELETH	1 697	79,851	1,481,776	309,509	89,437	64,307	50,357	427,701	2,552,697	181,861		2,734,556
69	FLOODWOOD	1 698	61,155	451,157	96,623	56,437	50,357	53,270	126,425	895,424	48,737	40,000	984,161
69	GILBERT	1 699	87,065	861,778	199,092	88,697	57,229	3,897	260,539	1,558,296	71,481	3,000	1,632,777
69	HERMANTOWN	1 700	124,567	1,841,640	287,917	276,346	195,329	23,108	3,897	3,077,045	200,209	70,000	3,347,254
69	HIBBING	1 701	225,727	5,238,347	1,234,254	563,256	90,779	1,132	1,268,923	8,622,417	299,558		8,921,975
69	MOUNTAIN IRON	1 703	83,639	1,210,045	212,987	126,383	43,133		1,957,809	11,838			1,969,647
69	PROCTOR	1 704	193,242	2,535,855	463,550	361,068	215,564	11,900	522,395	4,303,574	207,888	6,000	4,517,462
69	VIRGINIA	1 706	191,729	3,001,741	684,188	198,542	167,453	14,250	803,161	5,061,064	241,186	125,000	5,427,250
69	NETT LAKE	1 707	47,449	132,288	24,455	21,416	18,841		265,594	510,043	803,249		1,313,292
69	TOWER - SOUDAN	1 708	54,575	707,040	161,457	88,317	65,708		183,271	1,260,368	25,263		1,285,631
69	DULUTH	1 709	1,190,983	23,068,269	4,121,029	1,189,796	1,189,796	276,579	4,102,650	35,622,681	1,137,816	510,000	37,270,497
69	ST LOUIS COUNTY	1 710	209,077	3,353,658	599,611	587,142	314,398		920,282	5,984,368	422,006		6,406,373
70	BELLE PLAINE	1 716	57,268	1,000,257	136,321	136,939	64,263	44,842	173,494	1,613,683	47,629	83,920	1,745,232
70	JORDAN	1 717	121,962	1,222,309	189,791	205,778	135,977	216,556	181,165	2,275,358	106,617	1,495,000	3,876,975
70	PRIOR LAKE	1 719	176,803	2,640,143	388,296	388,296	248,900	200,267	522,657	4,627,415	357,896	180,000	5,165,311
70	SHAKOPEE	1 720	148,543	2,701,319	514,601	308,463	234,758	758,763	692,679	5,359,124	137,096	6,460,000	11,956,220
70	NEW PRAGUE	1 721	113,554	2,068,744	366,464	238,704	166,842	218,558	556,240	3,729,105	544,734	255,000	4,528,839

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CD	DISTRICT NAME	DISTRICT TYP NBR	ENROLLMENT	TAXABLE VALUATION	REVENUE										BONDS	TOTAL
					LOCAL TAXES	A I D S			DIRECT FEDERAL	OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE			
						COUNTY	STATE	FEDERAL FROM STATE								
71	BECKER	1 726	788	61,773,452	1,690,437		351,277	48,810			4,467	24,723	299,200	2,418,915		2,418,915
71	BIG LAKE	1 727	895	10,477,400	397,756	20,264	1,156,222	65,024			6,489	35,702	25,528	1,706,985		1,706,985
71	ELK RIVER	1 728	4,910	53,925,486	3,082,629	32,030	5,774,707	343,645			47,561	273,176	637,379	10,191,126	120,275	10,311,401
72	ARLINGTON	1 731	912	21,694,838	501,774		967,948	69,718			928	36,708	42,932	1,620,009		1,620,009
72	GAYLORD	1 732	760	22,410,351	552,703		746,000	71,878			3,048	38,641	35,265	1,447,534		1,447,534
72	GIBBON	1 733	365	15,761,582	353,758		273,633	63,617				20,641	29,634	741,483		741,483
72	HENDERSON	1 734	427	6,186,166	200,385	3,617	488,228	35,062				14,978	19,158	761,430		761,430
72	WINTHROP	1 735	603	19,493,350	543,942		559,320	74,943				30,389	14,799	1,249,684		1,249,684
73	BELGRADE	1 736	745	9,386,773	379,668		938,648	98,874				8,678	30,837	1,519,001		1,519,001
73	BROOTEN	1 737	586	8,637,610	224,323		662,217	107,454			26,291	30,389	1,249,684		1,249,684	
73	HOLDINGFORD	1 738	1,169	9,285,983	302,085	3,955	1,608,578	263,464			1,735	23,684	33,017	1,052,429		1,052,429
73	KIMBALL	1 739	976	12,245,305	432,437	14,427	1,242,102	107,573				32,675	51,279	2,262,035		2,262,035
73	MELROSE	1 740	2,014	28,875,545	617,959		2,471,209	383,694			1,729	35,612	42,782	1,876,661		1,876,661
73	PAYNESVILLE	1 741	1,495	22,355,569	629,257	8,393	1,776,187	206,378			80	46,374	81,092	3,600,408		3,600,408
73	ST CLOUD	1 742	11,456	194,785,046	6,741,217	17,864	13,557,057	1,143,287	119,186		233,712	613,903	799,481	23,225,706		23,225,706
73	SAUK CENTRE	1 743	1,560	22,465,635	867,070	29,866	1,889,127	258,976			77,315	49,510	121,539	3,293,405		3,293,405
73	ALBANY	1 745	1,758	18,891,359	704,402		2,224,583	296,452				76,582	80,624	2,686,156		2,686,156
73	SARTELL	1 748	1,234	15,192,917	640,778	57,180	1,623,399	186,709	12,782		19,923	40,562	330,193	4,891,814	14,309	4,916,114
73	COLD SPRING - RICHMOND	1 750	2,351	28,238,004	955,466	17,029	3,134,023	341,235				113,866	42,039	2,159,712		2,159,712
74	BLOOMING PRAIRIE	1 756	1,118	27,846,321	736,026		1,199,853	98,431			19,304	64,059	9,043,896	9,043,896		9,043,896
74	OWATONNA	1 761	4,814	100,457,845	3,049,602	1,469	5,024,909	400,732			22,741	209,553	334,892	1,024,421		1,024,421
74	ELLENDALE - GENEVA	1 762	570	16,685,418	411,321	4,972	565,451	69,263				30,698	20,535	1,102,240		1,102,240
74	MEDFORD	1 763	602	12,323,542	272,867		621,677	64,263			1,834	33,124	30,657	1,024,421		1,024,421
75	HANCOCK	1 768	347	6,629,606	246,174	425	404,300	39,127			5,129	1,905	12,347	726,498		726,498
75	MORRIS	1 769	1,470	28,566,384	878,299	2,397	1,687,077	179,113			62,596	65,510	112,312	2,987,304		2,987,304
75	CHOKIO - ALBERTA	1 771	480	14,821,681	407,247		488,386	57,280				105,046	105,046	1,082,793		1,082,793
76	BENSON	1 777	1,594	31,478,854	924,963	30,187	1,866,650	202,807			200	60,564	149,301	3,299,012		3,299,012
76	MURDOCK	1 782	282	6,547,329	169,649	9,930	327,196	42,477			60,339	24,834	22,710	584,593		584,593
76	KERKHOVEN	1 783	565	11,739,571	245,444	6,955	677,307	55,559				21,964	78,246	1,085,475		1,085,475
76	APPLETON	1 784	906	19,990,727	552,905	22,555	944,279	90,521			8,583	56,491	114,336	1,769,671		1,769,671
77	BERTHA - HEWITT	1 786	631	6,044,225	146,847		899,894	142,389			1,404	24,226	27,533	1,242,294		1,242,294
77	BROWERVILLE	1 787	499	5,784,230	268,372	20,246	752,221	89,107			16,517	17,608	30,075	1,194,146		1,194,146
77	CLARISSA	1 789	418	3,609,045	102,022		562,702	69,447			2,226	15,509	16,359	768,264		768,264
77	EAGLE BEND	1 790	399	3,825,845	93,200	5,468	594,688	67,083				14,636	34,801	810,075		810,075
77	GREY EAGLE	1 791	402	4,394,456	144,710	3,294	507,264	53,038				8,599	13,522	730,816		730,816
77	LONG PRAIRIE	1 792	1,328	15,998,313	477,660		1,767,692	184,930			8,531	44,454	51,779	2,535,245		2,535,245
77	STAPLES	1 793	1,585	15,515,950	561,809		2,403,354	400,498			153,823	82,963	98,836	3,815,726		3,815,726
78	BROWNS VALLEY	1 801	389	3,276,291	97,345	3,162	261,936	68,325			18,828	211,383	25,398	686,372		686,372
78	WHEATON	1 803	810	18,566,784	676,828	31,565	961,341	72,159				8,264	44,667	1,892,716		1,892,716
79	ELGIN - HILLVILLE	1 806	594	10,433,949	349,688		711,163	55,844				44,667	97,914	1,892,716		1,892,716
79	HAZEPPA	1 809	438	7,007,048	265,647		526,814	72,895			39,361	25,545	70,118	1,212,358		1,212,358
79	PLAINVIEW	1 810	1,124	21,023,294	615,994		1,265,739	107,124			1,193	24,540	33,113	962,370		962,370
79	WABASHA	1 811	983	15,103,055	540,187	3,937	1,276,285	112,690				47,791	136,888	2,174,729		2,174,729
79	LAKE CITY	1 813	1,602	31,500,592	956,205	367	1,765,605	95,457				35,065	89,477	2,057,641		2,057,641
80	VERNDALE	1 818	516	4,996,234	216,704		666,252	63,992				75,679	108,302	3,001,615		3,001,615
80	WADENA	1 819	1,698	19,287,101	596,407		2,218,680	220,919			109,215	72,830	153,469	3,371,520		3,371,520
80	SEBEKA	1 820	942	6,204,613	207,300		1,341,516	151,589			23,017	30,393	61,888	1,795,703		1,795,703
80	MENAMGA	1 821	690	6,036,804	228,623		860,703	113,226			7,394	19,288	72,497	1,301,731		1,301,731
81	NEW RICHLAND-HARTLAND	1 827	714	22,787,465	559,416		650,509	56,891				39,072	28,701	1,334,589		1,334,589
81	WASECA	1 829	2,166	51,346,377	1,476,601		2,081,407	153,589			121,548	100,827	231,361	4,165,333		4,165,333
81	JANESVILLE	1 830	625	14,022,965	355,292		678,867	58,050				37,684	37,684	1,156,317		1,156,317
81	WALDORF - PEMBERTON	1 913	504	16,164,955	354,522		472,216	67,504			1,475	25,671	57,679	979,068		979,068

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL	
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				TOTAL CURRENT EXPENSE
71	BECKER	1 726	48,152	738,452	141,606	87,661	71,437	541,046	392,086	2,020,440	723,389	135,000	2,878,829
71	BIG LAKE	1 727	46,065	766,103	164,279	107,316	96,857	84,706	158,237	1,423,563	78,233	75,000	1,576,796
71	ELK RIVER	1 728	228,795	5,187,523	923,050	765,665	449,674	737,151	822,164	9,114,022	626,437	395,000	10,135,459
72	ARLINGTON	1 731	57,961	831,126	131,659	91,589	59,504	28,429	216,348	1,416,616	96,066	60,000	1,572,682
72	GAYLORD	1 732	65,570	740,619	62,956	60,636	433	204,150	1,241,080	70,603	25,000		1,336,682
72	GIBBON	1 733	27,658	349,213	55,928	45,551	32,537	242	93,279	604,408	35,929	15,000	655,336
72	HENDERSON	1 734	36,802	345,144	71,914	34,144	34,431	27,314	70,467	620,216	57,241	25,000	702,457
72	WINTHROP	1 735	48,816	729,858	95,360	64,344	46,249	36,415	99,897	1,120,901	80,562	80,000	1,281,463
73	BELGRADE	1 736	55,232	679,243	111,429	73,296	72,399	76,988	173,197	1,241,784	62,575	70,000	1,374,360
73	BROOKEN	1 737	58,331	584,105	80,551	78,637	53,081	13,251	116,235	984,191	59,389	25,000	1,068,580
73	HOLDINGFORD	1 738	82,758	1,138,661	189,768	122,740	136,769	95,095	211,518	1,977,310	93,336	70,000	2,140,646
73	KIMRALL	1 739	91,049	874,020	138,615	176,797	92,299	98,970	184,734	1,618,484	31,487	105,000	1,754,971
73	MELROSE	1 740	82,095	1,894,815	263,092	328,102	156,292	80,535	395,787	3,200,718	55,119	90,000	3,345,837
73	PAYNESVILLE	1 741	89,886	1,415,278	176,043	187,654	138,653	35,658	341,784	2,384,955	48,366	100,000	2,533,321
73	ST CLOUD	1 742	469,639	12,765,996	1,981,690	1,178,884	1,053,581	726,676	2,598,093	20,774,559	1,706,224	1,104,675	23,584,858
73	SAUK CENTRE	1 743	84,712	1,722,407	275,903	155,255	118,647	102,496	300,436	2,759,858	129,013	129,381	3,218,252
73	ALBANY	1 745	120,160	1,855,590	247,639	193,879	172,665	191,175	442,068	3,223,174	121,345	160,000	3,504,520
73	SARTELL	1 748	85,004	1,149,966	272,898	169,507	134,607	140,145	305,527	2,257,655	178,587	148,000	2,584,242
73	COLD SPRING - RICHMOND	1 750	118,542	2,191,225	346,947	295,394	246,129	226,256	516,010	3,940,502	179,014	125,000	4,244,516
74	BLOOMING PRAIRIE	1 756	53,747	1,238,080	123,464	137,758	112,415	17,990	151,586	1,835,060	52,175	85,000	1,972,235
74	OWATONNA	1 761	137,739	5,165,110	787,303	467,979	360,290	126,885	934,193	7,979,307	739,341	290,000	9,008,648
74	ELLENDALE - GENEVA	1 762	37,207	544,395	102,025	65,919	55,543	14,636	103,017	922,741	36,075	40,000	998,816
74	MEDFORD	1 763	46,848	546,051	86,037	52,749	62,082	12,255	83,638	889,659	22,472	41,000	953,131
75	HANCOCK	1 768	51,613	368,212	65,869	44,913	40,100	9,001	82,851	662,559	23,427	20,000	705,986
75	MORRIS	1 769	59,248	1,652,061	226,239	136,382	142,906	60,451	365,405	2,642,692	119,322	60,000	2,822,014
75	CHOKIO - ALBERTA	1 771	35,625	466,423	118,113	65,629	8,417	173,340	920,603	50,848	40,000		1,011,451
76	BENSON	1 777	77,415	1,741,425	314,877	157,227	119,969	100,236	382,395	2,893,544	185,759	85,000	3,164,303
76	MURDOCK	1 782	42,705	290,581	55,233	46,904	30,258	7,336	66,915	539,932	14,991	15,000	569,922
76	KERKHOVEN	1 783	51,653	565,075	95,206	135,385	54,527	5,158	133,275	1,040,278	46,428	20,000	1,106,706
76	APPLETON	1 784	49,851	949,122	148,511	116,595	76,560	18,896	250,171	1,609,706	86,332	57,000	1,753,038
77	BERTHA - HEWITT	1 786	63,307	665,528	110,751	150,563	78,694	202	118,169	1,187,213	36,794		1,224,007
77	BROWERVILLE	1 787	70,190	468,268	78,129	87,800	50,700	107,527	98,473	960,887	56,612	35,000	1,052,499
77	CLARISSA	1 789	54,024	380,497	73,102	56,908	51,829	6,259	83,035	705,654	13,133	15,000	733,787
77	EAGLE BEND	1 790	51,394	348,950	51,393	80,774	45,740	629	144,382	723,262	21,653	5,000	749,915
77	GREY EAGLE	1 791	41,702	361,176	43,466	40,042	40,287	463	69,176	596,312	50,365	25,000	671,677
77	LONG PRAIRIE	1 792	69,454	1,375,627	161,691	186,149	116,558	16,960	304,479	2,230,917	82,520	50,000	2,383,437
77	STAPLES	1 795	158,946	1,925,025	215,030	193,486	184,536	17,364	593,184	3,287,575	130,410	23,125	3,441,110
78	BROWNS VALLEY	1 801	35,404	387,054	60,664	17,348	37,236	15,610	78,058	631,374	5,317	20,000	656,691
78	WHEATON	1 803	47,830	829,546	191,178	118,996	66,849	74,642	168,653	1,497,694	33,202	100,000	1,630,896
79	ELGIN - HILLVILLE	1 806	49,573	571,382	82,502	90,430	54,071	49,440	75,383	972,781	80,185	55,000	1,107,966
79	MAZEPPA	1 809	47,568	430,478	123,911	69,003	56,038	105,328	77,175	909,501	157,094	20,000	1,086,595
79	PLAINVIEW	1 810	63,346	1,114,700	132,751	152,401	98,763	77,704	219,796	1,859,460	67,307	99,197	2,025,964
79	WABASHA	1 811	64,386	925,057	202,232	120,290	84,749	103,925	185,090	1,685,731	33,935	100,804	1,820,470
79	LAKE CITY	1 813	84,099	1,538,095	237,274	201,604	121,745	163,215	216,572	2,562,604	110,653	135,000	2,808,257
80	VERDALE	1 818	38,290	451,294	68,662	63,177	64,366	9,838	77,362	656,866	25,686	64,700	863,375
80	WADENA	1 819	109,346	1,896,766	196,290	157,219	167,122	21,358	343,060	2,891,794	99,398	95,000	3,086,192
80	SEBEKA	1 820	58,031	771,601	95,257	128,912	108,079	17,307	136,981	1,396,168	57,962	25,000	1,479,130
80	KENAHGA	1 821	48,803	602,389	79,892	73,670	74,217	25,030	176,703	1,080,704	48,040	35,000	1,163,744
81	NEW RICHLAND-HARTLAND	1 827	58,810	766,783	119,675	75,085	65,590	6,140	158,172	1,250,255	63,159	35,000	1,348,414
81	WASECA	1 829	112,736	2,287,206	361,171	251,788	203,757	160,660	465,185	3,842,503	295,185	185,000	4,322,688
81	JANESVILLE	1 830	41,320	625,265	83,936	64,653	48,444	13,715	92,441	969,774	27,282	50,000	1,047,055
81	WALDORF - PEMBERTON	1 913	40,764	497,409	96,083	68,606	65,186	540	114,942	883,530	24,783	10,000	918,313

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	ENROLL- MENT	TAXABLE VALUATION	REVENUE										BONDS	TOTAL
					LOCAL TAXES	A I D S			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE				
						COUNTY	STATE	FEDERAL FROM STATE					DIRECT FEDERAL			
82	FOREST LAKE	1 831	6,330	86,475,094	3,236,658		7,772,494	313,512	51,196		338,812	289,106	12,001,777		12,001,777	
82	HAHTOMEDI	1 832	1,814	33,675,076	1,575,828		2,164,071	120,996			72,761	197,995	4,144,222	2,640,000	6,784,222	
82	SOUTH WASHINGTON COUNTY	1 833	10,411	133,162,900	5,154,299	16,100	11,860,080	474,447		10,996	454,617	645,069	18,615,608	11,850,000	30,465,608	
82	STILLWATER	1 834	8,546	167,235,687	6,812,185	179,602	8,764,715	541,348		90	476,678	458,869	17,233,507		17,233,507	
82	NE. METROPOLITAN AVTI	6 916	310		714,350		1,896,278				657,409	511,973	3,780,010		3,780,010	
83	BUTTERFIELD	1 836	353	13,810,739	383,800		239,895	44,392		5,460	18,997	27,453	720,017		720,017	
83	MADLIA	1 837	734	24,711,243	697,974		711,331	111,677		82,857	121	133,663	1,737,623		1,737,623	
83	ST JAMES	1 840	1,509	41,600,858	1,245,979		1,429,866	108,362		3,437	67,734	161,440	3,016,816		3,016,816	
84	BRECKENRIDGE	1 846	1,262	30,986,515	900,242		1,409,036	178,230		14,158	53,415	65,735	2,640,817		2,640,817	
84	ROTHSAY	1 850	274	9,436,128	230,087		237,482	44,813			10,476	19,745	542,603		542,603	
84	CAMPBELL - TINTAH	1 852	381	16,421,056	472,889	22,891	368,888	99,311			9,237	28,866	1,002,081		1,002,081	
85	LEWISTON	1 857	854	19,405,476	612,137		1,087,330	149,279		8,436		69,917	1,947,099		1,947,099	
85	ST CHARLES	1 858	1,027	18,327,366	544,456		1,200,464	134,815		6,880	51,229	48,468	1,986,312		1,986,312	
85	WINONA	1 861	5,652	110,651,739	3,377,894	2,431	6,503,258	404,765	6,517	79,758	288,127	242,610	10,905,360		10,905,360	
86	ANNANDALE	1 876	1,613	32,603,370	950,669		1,718,700	137,167		16,964	56,160	99,652	2,979,331		2,979,331	
86	BUFFALO	1 877	3,476	47,043,524	1,589,825	60,905	4,404,775	320,639		28,443	169,457	184,955	6,758,999		6,758,999	
86	DELANO	1 879	1,626	22,615,749	833,820	18,802	2,033,399	128,039		2,666	75,794	96,914	3,189,434		3,189,434	
86	HOWARD LAKE	1 880	1,125	16,672,147	623,276		1,322,072	132,289		9,944	34,801	117,859	2,240,240		2,240,240	
86	MAPLE LAKE	1 881	863	13,312,265	424,385	3,999	1,166,334	46,672		3,469	50,455	32,355	1,727,669		1,727,669	
86	MONTICELLO	1 882	2,052	58,394,143	2,437,039	12,966	1,582,444	181,739		99,386	84,906	329,633	4,728,113		4,728,113	
86	ROCKFORD	1 883	1,386	15,405,158	719,958		1,888,976	103,775		19,115	81,340	124,572	2,937,736		2,937,736	
86	ST MICHAEL-ALBERTVILLE	1 885	1,256	11,671,206	454,953	39,980	1,908,833	62,609		1,517	56,441	57,332	2,581,666		2,581,666	
87	CANBY	1 891	1,058	29,033,670	825,803		1,145,461	247,672		71,405	46,328	132,659	2,469,327		2,469,327	
87	CLARKFIELD	1 892	513	17,797,177	440,917	4,459	450,627	65,482		14,763	26,165	51,999	1,054,412		1,054,412	
87	ECHO	1 893	219	8,588,936	215,387		165,029	19,068		2,941		17,074	419,500		419,500	
87	GRANITE FALLS	1 894	1,112	28,003,313	787,860	16,132	1,112,873	108,691		45,990	56,114	148,196	2,275,857		2,275,857	
87	WOOD LAKE	1 896	209	7,767,720	226,377		171,666	16,032		1,615	12,430	15,873	443,993		443,993	
STATE TOTAL			835,092	17,182,691,225	619,677,770	4,418,866	949,307,141	89,216,922	10,128,095	15,266,042	37,887,908	78,434,099	1,804,336,843	107,821,305	1,912,158,148	

TABLE 27 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1978

CO	DISTRICT NAME	DISTRICT TYP NBR	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL	
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				TOTAL CURRENT EXPENSE
82	FOREST LAKE	1 831	348,886	5,680,788	1,125,464	1,032,788	497,408	824,378	1,353,749	10,843,461	758,268	485,000	12,086,730
82	MAHOMETI	1 832	125,729	1,955,844	365,055	204,692	130,049	276,892	514,331	3,572,592	220,627	2,730,000	6,523,219
82	SOUTH WASHINGTON COUNTY	1 833	387,070	9,984,462	1,807,630	713,747	760,429	1,151,253	1,498,604	16,303,196	658,793	11,710,000	28,671,989
82	STILLWATER	1 834	4,9,819	9,468,590	1,677,004	876,367	764,257	277,425	2,062,296	15,545,758	456,181	665,000	16,666,939
82	NE. METROPOLITAN AVTI	6 916	259,475	2,499,934	271,233				401,645	3,432,277	311,460		3,743,737
83	BUTTERFIELD	1 836	31,779	364,068	56,324	33,898	40,394		81,027	607,491	37,600		645,091
83	MADELIA	1 837	46,531	877,841	142,369	95,079	72,670	24,385	176,550	1,436,025	67,298	100,000	1,603,323
83	ST JAMES	1 840	61,664	1,405,461	304,091	204,871	148,018	135,703	326,010	2,605,818	156,737	160,000	2,922,555
84	BRECKENRIDGE	1 846	82,036	1,410,636	246,595	208,482	108,797	62,135	334,089	2,452,770	40,461	60,000	2,553,231
84	ROTHSBAY	1 850	45,547	262,349	49,139	59,490	38,345	6,506	77,928	539,304	7,268	10,000	556,572
84	CAMPBELL - TINTAH	1 852	42,505	483,569	103,823	73,204	40,772	5,385	122,817	872,075	25,641	30,000	927,716
85	LEWISTON	1 857	46,784	924,939	122,590	146,766	117,676	62,348	247,784	1,668,887	69,593	75,000	1,813,480
85	ST CHARLES	1 858	59,568	1,072,690	144,041	116,542	121,751	31,578	187,403	1,733,593	105,590	65,000	1,904,183
85	WINONA	1 861	239,713	6,525,555	1,037,289	806,926	456,439	166,883	877,548	10,110,353	322,954	425,125	10,656,432
86	ANNANDALE	1 876	69,295	1,420,069	222,649	265,683	132,958	64,285	272,661	2,444,600	1,037,240	135,000	3,616,840
86	BUFFALO	1 877	179,066	3,092,068	546,613	520,824	306,355	336,542	637,656	5,619,124	198,192	237,000	6,054,316
86	DELANO	1 879	96,462	1,447,080	332,843	288,172	131,642	184,760	375,960	2,856,947	79,878	100,000	3,036,825
86	HOWARD LAKE	1 880	61,301	1,087,492	222,122	133,892	89,576	116,863	213,750	1,924,997	131,601	150,000	2,206,598
86	MAPLE LAKE	1 881	67,360	937,709	136,393	140,423	77,243	68,436	239,027	1,666,591	65,932	60,000	1,792,523
86	MONTICELLO	1 882	91,737	2,091,085	385,807	262,564	219,753	351,110	475,611	3,877,668	2,163,101	310,000	6,350,768
86	ROCKFORD	1 883	70,165	1,191,699	221,687	126,186	118,953	240,542	358,926	2,328,157	164,667	90,000	2,582,823
86	ST MICHAEL+ALBERTVILLE	1 885	60,492	1,127,537	198,014	186,358	92,720	105,798	299,564	2,070,482	77,535	55,000	2,203,017
87	CANBY	1 891	78,620	1,253,976	183,038	136,121	104,222	68,173	182,318	2,006,466	109,893	65,000	2,181,359
87	CLARKFIELD	1 892	43,703	464,474	94,982	48,850	48,498	42,939	150,493	893,939	225,906		1,119,845
87	ECHO	1 893	24,884	204,271	42,364	32,368	25,496	25,496	44,292	373,985	21,256		395,241
87	GRANITE FALLS	1 894	75,399	1,105,395	220,984	110,987	93,513	10,086	324,879	1,941,243	130,174	70,000	2,141,417
87	WOOD LAKE	1 896	28,401	189,781	51,563	32,345	27,055	5,884	47,444	382,472	22,870	17,000	422,343
	STATE TOTAL		52,153,248	940,426,405	158,535,002	90,476,731	74,971,233	54,272,557	202,826,307	1,573,661,482	130,178,166	138,057,402	1,841,897,049

TABLE 26 (Continued)
 AREA VOCATIONAL TECHNICAL INSTITUTES
 CLASSIFICATION OF REVENUES
 Year Ended June 30, 1978

DISTRICT NAME	DISTRICT NBR	ENROLLMENT	TAXABLE VALUATION	REVENUE									BORROWING BONDS	TOTAL
				LOCAL TAXES	AIDS				OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE		
					COUNTY	STATE	FEDERAL FROM STATE	DIRECT FEDERAL						
Anoka-Hennepin	11	2,019	....	420,295	15,778	5,038,177	153,303	275,395	....	....	875,419	6,778,367	....	6,778,367
Detroit Lakes	22	609	....	115,562	....	1,718,089	76,882	....	....	....	371,338	2,281,871	....	2,281,871
Bemidji	31	350	....	57,202	....	1,078,454	....	15,154	....	41,170	216,350	1,408,330	....	1,408,330
Mankato	77	1,162	....	312,153	....	2,870,511	166,018	....	7,212	....	710,630	4,066,524	179,528	4,246,052
Moorhead	152	921	....	358,188*	29,092	1,985,764	197,746	....	....	....	197,883	2,768,673	....	2,768,673
Brainerd	181	712	....	131,147	29,180	1,591,848	14,853	....	10,431	....	314,999	2,092,458	....	2,092,458
Dakota County	917	1,273	....	1,625,448	....	6,098,901	2,663,555	223,489	....	39,695	1,870,972	12,522,060	5,612,292	18,134,352
Alexandria	206	1,337	....	65,162	31,299	3,062,483	10,580	....	132,017	78,301	528,171	3,907,813	....	3,907,813
Albert Lea	241	481	....	138,680	....	1,018,779	101,514	....	....	....	143,519	1,402,492	....	1,402,492
Red Wing	256	345	....	349,464	....	1,287,114	....	75,461	....	....	145,934	1,857,973	....	1,857,973
Minneapolis	Spec. 1	1,146	....	3,062,275*	....	7,127,525	258,015	....	....	....	471,446	10,919,261	13,685,000	24,604,261
Suburban Henn. Co.	287	2,570	....	2,308,023	....	11,049,133	1,230,891	90,985	....	685,851	2,286,608	17,651,491	....	17,651,491
Jackson	324	588	....	36,926	8,727	1,828,277	....	....	848	....	331,412	2,206,190	....	2,206,190
Willmar	347	1,363	....	156,065	....	3,859,589	....	....	72,022	....	553,208	4,640,884	....	4,640,884
Hutchinson	423	604	....	855	1,470	2,490,344	40,584	....	214,339	65,392	202,948	3,015,932	....	3,015,932
Austin	492	539	....	123,291	....	1,639,712	....	303,732	....	....	554,677	2,621,412	....	2,621,412
Rochester	535	876	....	333,274	....	2,161,787	158,310	....	....	....	226,356	2,879,727	....	2,879,727
Thief River Falls	564	460	....	133,544	1,272	951,024	9,885	37,697	....	....	191,178	1,324,600	1,162,718	2,487,318
Pine City	578	188	....	22,064	....	423,501	97,550	4,319	....	....	48,993	596,427	....	596,427
Pipestone	583	522	....	52,083	....	1,606,175	....	....	....	....	873,030	2,531,288	....	2,531,288
East Grand Forks	595	444	....	108,275	....	1,722,561	....	....	....	51,143	220,844	2,102,823	....	2,102,823
St. Paul	625	1,962	....	1,060,357	....	6,017,738	....	....	....	....	923,097	8,001,192	....	8,001,192
Faribault	656	408	....	89,675	....	1,515,520	....	....	....	....	167,708	1,772,903	....	1,772,903
Eveleth	697	307	....	26,973	10,272	935,372	14,507	91	....	....	232,868	1,220,083	....	1,220,083
Hibbing	701	395	....	128,861	8,481	1,229,518	10,919	....	....	....	103,649	1,481,428	....	1,481,428
Duluth	709	1,111	....	180,686	....	3,283,116	....	99,474	....	....	318,003	3,881,279	....	3,881,279
St. Cloud	742	1,518	....	352,735	....	3,447,942	56,132	50,867	....	120,195	625,056	4,652,927	....	4,652,927
Staples	793	564	....	67,138	....	2,791,088	456,382	15,814	357	....	312,785	3,643,564	....	3,643,564
Wadena	819	440	....	14,532	....	1,126,322	132,215	....	....	....	261,449	1,534,518	....	1,534,518
N.E. Metropolitan	916	1,660	....	2,537,524	....	6,477,509	....	....	1,998,202	....	1,584,375	12,597,610	7,950,000	20,547,610
Winona	861	637	....	84,618	....	1,359,302	16,122	162,775	750	....	312,831	1,936,398	....	1,936,398
Canby	891	420	....	21,818	....	1,398,626	51,365	....	....	39,998	268,968	1,780,775	....	1,780,775
Granite Falls	894	402	....	68,989	....	1,040,049	16,968	....	20,899	46,383	153,301	1,346,589	....	1,346,589
TOTAL AREA VOCATIONAL TECHNICAL INSTITUTES ..		28,333	....	14,543,882	135,571	91,231,850	5,934,096	1,355,253	2,496,772	1,128,433	16,600,005	133,425,862	28,589,538	162,015,400
TOTAL ALL SCHOOLS		863,425	17,182,691,225	634,221,652	4,554,437	1,040,538,991	95,151,018	11,483,348	17,762,814	39,016,341	95,034,104	1,937,762,705	136,410,843	2,074,173,548

NOTE: * Local levies and county revenues not broken down by the district on the annual financial report.
 (1) Taxable valuation for AVII's is not shown, since AVII's overlap other districts shown above.

TABLE 27 (Continued)
 AREA VOCATIONAL TECHNICAL INSTITUTES
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1978

DISTRICT NAME	DISTRICT NBR	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL
		ADMINI-STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS-PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE	TOTAL CURRENT EXPENSE			
Anoka-Hennepin	11	93,835	4,941,136	594,383	....	....	54,065	313,351	5,996,770	284,500	110,000	6,391,270
Detroit Lakes	22	145,366	1,052,154	263,987	8,423	....	19,530	538,088	2,027,548	135,665	65,000	2,228,213
Bemidji	31	19,129	963,307	138,382	....	40,020	32,653	196,643	1,390,134	158,820	56,406	1,605,360
Mankato	77	31,317	2,655,726	350,650	....	....	64,260	386,874	3,488,827	408,000	170,000	4,066,827
Moorhead	152	68,625	1,861,935	181,051	....	....	89,518	207,830	2,408,959	199,238	60,000	2,668,197
Brainerd	181	115,819	1,382,928	162,227	....	....	8,438	234,550	1,903,962	195,073	25,000	2,124,035
Dakota County	917	461,764	4,378,909	731,762	....	....	463,815	1,225,433	7,261,683	6,380,980	6,085,000	19,727,663
Alexandria	206	75,808	2,772,830	279,060	14,533	101,993	37,434	309,363	3,591,021	432,157	76,304	4,099,482
Albert Lea	241	35,771	862,042	155,552	....	....	76,622	224,275	1,354,262	92,197	85,000	1,531,459
Red Wing	256	96,647	748,356	92,683	....	....	98,850	87,261	1,123,797	268,546	290,000	1,682,343
Minneapolis	Spec. 1	42,900	4,013,903	10,265	5,092	....	378,975	1,377,000	5,828,135	5,542,233	14,703,918	26,074,286
Suburban Henn. Co.	287	453,947	8,435,370	2,012,863	....	704,712	843,918	2,330,870	14,781,680	1,294,627	1,127,132	17,203,439
Jackson	324	42,178	1,381,680	167,332	....	....	41,295	337,792	1,970,277	198,259	80,000	2,248,536
Willmar	347	148,417	2,889,509	402,551	....	....	79,198	393,414	3,913,089	378,375	142,500	4,433,964
Hutchinson	423	38,100	1,520,203	262,418	....	59,713	114,779	375,537	2,370,750	235,310	160,000	2,766,060
Austin	492	19,846	1,382,900	353,819	....	....	161,888	459,179	2,377,632	215,246	290,000	2,882,878
Rochester	535	29,979	1,612,520	313,271	....	....	79,025	334,704	2,369,499	268,385	139,908	2,777,792
Thief River Falls	564	35,938	982,810	130,441	....	....	7,638	59,887	1,216,714	159,340	20,000	1,396,054
Pine City	578	21,370	389,884	59,146	....	....	7,620	122,497	600,517	31,171	20,000	651,688
Pipestone	583	40,069	1,791,045	217,542	....	....	58,685	180,504	2,287,845	244,492	45,000	2,577,337
East Grand Forks	595	158,732	910,382	145,891	....	65,398	7,105	365,565	1,653,073	171,436	....	1,824,509
St. Paul	625	342,418	4,170,607	999,933	....	....	237,653	1,095,103	6,845,714	449,894	217,795	7,513,403
Faribault	656	....	1,063,181	124,761	....	....	....	259,986	1,447,928	269,240	....	1,717,168
Eveleth	697	32,279	603,026	140,694	3,439	....	35,736	170,870	986,044	79,146	35,000	1,100,190
Hibbing	701	24,755	943,790	108,871	....	....	12,268	70,383	1,160,067	153,360	50,000	1,363,427
Duluth	709	63,409	2,679,833	353,530	....	....	45,470	123,534	3,265,776	399,787	145,000	3,810,563
St. Cloud	742	....	2,637,119	432,906	....	110,203	90,386	302,705	3,573,319	339,546	185,925	4,098,790
Staples	793	97,121	1,905,484	370,145	....	....	57,580	412,025	2,842,355	345,881	131,875	3,320,111
Wadena	819	25,139	928,494	109,608	4,062	....	12,500	242,990	1,322,793	153,309	40,000	1,516,102
N.E. Metropolitan	916	788,677	7,598,580	824,416	....	....	186,930	1,221,383	10,619,986	1,062,326	8,180,000	19,862,312
Winona	861	53,171	1,129,283	230,680	....	....	10,047	243,265	1,666,446	86,630	49,571	1,802,647
Canby	891	30,975	979,655	113,586	....	39,780	7,700	318,696	1,490,392	150,532	30,000	1,670,924
Granite Falls	894	33,639	804,889	113,452	....	46,185	41,052	177,016	1,216,233	58,320	55,000	1,329,553
TOTAL AREA VOCATIONAL TECHNICAL INSTITUTES ..		3,667,140	72,373,470	10,947,858	35,549	1,168,004	3,462,633	14,698,573	106,353,227	20,842,021	32,871,334	160,066,582
TOTAL ALL SCHOOLS		55,820,388	1,012,799,875	169,482,860	90,512,280	76,139,237	57,735,190	217,524,879	1,680,014,709	151,020,187	170,928,736	2,001,963,631

TABLE 28
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1977

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Aitkin	1	\$ 4,725,000	South St. Paul	Spec. C	\$ 6,915,000
Hill City	2	52,000	Burnesville	191	27,340,000
McGregor	4	722,000	Farmington	192	4,095,000
Anoka	11	37,621,100	Lakeville	194	6,970,000
Centennial	12	10,904,352	Randolph	195	1,065,366
Columbia Heights	13	5,765,000	Rosemount	196	22,951,000
Fridley	14	5,795,482	West St. Paul	197	11,060,000
St. Francis	15	4,708,000	Inver Grove	199	6,301,000
Spring Lake Park	16	15,776,028	Hastings	200	7,805,000
Audubon	21	1,725,000	AVTI	917	10,865,000
Detroit Lakes	22	5,550,000	Claremont	201	710,000
Frazee	23	585,000	Dodge Center	202	1,325,000
Lake Park	24	465,000	Hayfield	203	935,000
Bemidji	31	2,600,000	Kasson-Mantorville	204	1,275,000
Blackduck	32	450,000	West Concord	205	390,000
Kelliher	36	110,000	Alexandria	206	2,940,000
Red Lake	38	....	Brandon	207	455,000
Sauk Rapids	47	2,930,000	Evansville	208	165,000
Foley	51	490,000	Kensington	209	155,000
Beardsley	57	40,000	Osakis	213	656,000
Clinton	58	....	Blue Earth	216	340,000
Graceville	60	30,000	Bricelyn	217	150,000
Ortonville	62	1,070,000	Delavan	218	30,000
Lake Crystal	70	1,405,000	Elmore	219	150,000
Mapleton	72	730,000	Frost	220	....
St. Clair	75	90,018	Kiester	222	250,000
Mankato	77	10,870,000	Minnesota Lake	223	910,000
Garden City	78	60,000	Wells	224	215,000
Amboy-Good Thunder	79	230,000	Winnebago	225	185,000
Comfrey	81	100,000	Harmony	228	815,000
Sleepy Eye	84	160,000	Lanesboro	229	285,000
Springfield	85	....	Peterson	232	120,000
New Ulm	88	2,205,000	Preston	233	465,000
Barnum	91	300,000	Rushford	234	1,000,000
Carlton	93	1,042,000	Wykoff	236	855,000
Cloquet	94	3,105,000	Spring Valley	237	515,000
Cromwell	95	586,000	Mabel-Canton	238	75,000
Moose Lake	97	430,000	Albert Lea	241	8,405,000
Esko	99	315,000	Alden	242	280,000
Wrenshall	100	1,355,000	Emmons	243	335,000
Norwood-Young America	108	560,000	Freeborn	244	183,000
Waconia	110	2,385,000	Glenville	245	775,000
Watertown	111	2,777,840	Cannon Falls	252	2,360,000
Chaska	112	8,980,000	Goodhue	253	535,000
Backus	114	365,000	Kenyon	254	595,000
Cass Lake	115	475,000	Pine Island	255	980,000
Pillager	116	715,000	Red Wing	256	7,025,000
Pine River	117	1,590,000	Wanamingo	258	195,000
Remer	118	1,053,000	Zumbrota	260	710,000
Walker	119	820,000	Ashby	261	210,000
Clara City	126	760,000	Barrett	262	25,400
Maynard	127	415,000	Elbow Lake	263	475,000
Milan	128	130,000	Herman	264	312,861
Montevideo	129	895,000	Hoffman	265	10,000
North Branch	138	4,455,000	Minneapolis	Spec. 1	108,514,000(1)
Rush City	139	765,000	Bloomington	271	30,345,000
Taylor Falls	140	145,000	Eden Prairie	272	9,587,000
Chisago Lakes	141	3,765,000	Edina	273	15,755,000
Glyndon-Felton	145	670,000	Hopkins	274	10,030,000
Barnesville	146	555,000	Golden Valley	275	3,965,000
Dilworth	147	261,000	Minnetonka	276	5,750,000
Hawley	150	665,000	Mound	277	5,385,000
Moorhead	152	7,159,400	Orono	278	2,745,000
Ulen-Hitterdal	914	130,000	Osseo	279	24,815,612
Convick	158	563,979	Richfield	280	5,320,000
Clearbrook	161	233,000	Robbinsdale	281	27,613,000
Bagley	162	770,000	St. Anthony	282	3,805,000
Grand Marais	166	700,000	St. Louis Park	283	2,425,000
Mountain Lake	173	1,155,000	Wayzata	284	7,685,000
Westbrook	175	565,000	Brooklyn Center	286	1,730,000
Windom	177	2,465,000	AVTI	287	18,900,000
Storden-Jeffers	178	520,000	Houston	294	710,000
Brainerd	181	3,222,000	Spring Grove	297	....
Crosby-Ironton	182	3,437,500	Caledonia	299	649,000
Pequot Lakes	186	3,895,000	LaCrescent	300	1,425,000

NOTE: (1) Includes tax anticipation certificates of \$40,000,000.

TABLE 28 (Continued)
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1977

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Akeley	301	\$ 270,000	Truman	458	\$ 595,000
LaPorte	306	221,000	Welcome	459	.....
Nevis	308	61,000	Granada-Huntley	460	130,000
Park Rapids	309	2,115,000	Cosmos	461	205,000
Braham	314	2,285,000	Eden Valley-Watkins	463	1,607,000
Cambridge	911	8,695,000	Grove City	464	400,000
Coleraine	316	.....	Litchfield	465	2,300,000
Deer River	317	1,070,000	Dassel-Cokato	466	2,448,000
Grand Rapids	318	2,735,000	Isle	473	1,445,000
Nashvauk-Keewatin	319	.....	Princeton	477	2,685,000
Heron Lake	323	735,000	Onamia	480	1,730,000
Jackson	324	1,665,000	Milaca	912	2,920,000
Lakefield	325	540,000	Little Falls	482	7,300,800
Okabena	326	30,000	Motley	483	1,341,000
Sioux Valley	328	80,000	Pierz	484	1,555,000
Mora	332	2,510,000	Royalton	485	2,035,000
Ogilvie	333	1,365,000	Swanville	486	205,000
Atwater	341	961,091	Upsala	487	465,000
New London	345	605,000	Austin	492	6,365,000
Raymond	346	525,000	Grand Meadow	495	547,000
Willmar	347	6,805,000	Lyle	497	291,000
Hallock	351	200,000	LeRoy	499	115,000
Humboldt	352	.....	Adams	500	315,000
Karlstad	353	140,000	Slayton	504	450,000
Kennedy	354	133,808	Fulda	505	800,000
Lancaster	356	25,000	Chandler-Lake Wilson	918	175,000
International Falls	361	1,490,000	Nicollet	507	62,602
Littlefork	362	370,000	St. Peter	508	2,280,000
So. Koochiching	363	735,000	Adrian	511	60,000
Bellingham	371	140,000	Brewster	513	200,000
Marietta	376	95,000	Ellsworth	514	535,000
Madison	377	890,000	Round Lake	516	135,000
Dawson	378	3,003,000	Worthington	518	966,000
Lake County	381	.....	Ada	521	1,725,000
Lake of the Woods	390	90,000	Borup	522	200,000
Cleveland	391	665,000	Gary	523	851,000
Le Center	392	1,535,000	Halstad	524	291,000
Le Sueur	393	1,418,000	Hendrum	525	180,000
Montgomery	394	590,000	Twin Valley	526	90,000
Waterville	395	1,750,000	Chatfield	227	420,000
Hendricks	402	355,000	Byron	531	1,340,000
Ivanhoe	403	180,000	Dover-Eyota	533	505,000
Lake Benton	404	275,000	Stewartville	534	1,780,000
Verdi	408	.....	Rochester	535	9,201,000
Tyler	409	270,000	Battle Lake	542	571,263
Balaton	411	57,000	Deer Creek	543	40,000
Cottonwood	412	185,000	Fergus Falls	544	3,540,000
Marshall	413	3,731,000	Henning	545	175,000
Minnesota	414	570,000	Parkers Prairie	547	889,570
Lynd	415	175,000	Pelican Rapids	548	1,825,000
Tracy	417	1,985,000	Perham	549	510,920
Russell	418	70,000	Underwood	550	859,000
Brownton	421	130,000	New York Mills	553	760,000
Glencoe	422	2,735,000	Goodridge	561	90,000
Hutchinson	423	3,680,000	Thief River Falls	564	1,345,000
Lester Prairie	424	479,000	Askov	566	375,000
Silver Lake	425	550,000	Finlayson	570	.....
Stewart	426	120,000	Hinckley	573	1,169,000
Winsted	427	160,000	Sandstone	576	97,000
Mahnomen	432	450,000	Willow River	577	100,000
Waubun	435	205,000	Pine City	578	510,000
Alvarado	436	932,000	Edgerton	581	610,000
Argyle	437	1,420,000	Jasper	582	310,000
Middle River	440	305,000	Pipestone	583	1,830,000
Newfolden	441	1,090,000	Ruthton	584	185,000
Oslo	442	1,010,000	Climax	592	103,213
Stephen	443	395,000	Crookston	593	3,180,000
Strandquist	444	.....	East Grand Forks	595	4,180,000
Warren	446	2,360,000	Erskine	597	102,000
Crygla	447	665,000	Fertile	599	780,000
Ceylon	451	.....	Fisher	600	105,000
East Chain	453	145,000	Fosston	601	333,021
Fairmont	454	3,864,000	McIntosh	603	53,000
Sherburn	456	840,000	Mentor	604	.....
Trimont	457	350,000	Cyrus	611	35,000

TABLE 28 (Continued)
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS
 December 31, 1977

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Glenwood	612	\$ 315,000	Brooten	737	\$ 370,000
Starbuck	614	515,000	Holdingsford	738	1,939,000
Villard	615	20,000	Kimball	739	1,775,000
Mounds View	621	20,140,000	Melrose	740	1,520,000
North St. Paul	622	16,640,000	Paynesville	741	1,405,000
Roseville	623	17,260,000	St. Cloud	742	17,170,000
White Bear Lake	624	13,575,000	Sauk Centre	743	2,456,232
St. Paul	625	120,840,000(2)	Albany	745	2,330,000
Oklee	627	560,000	Sartell	748	2,743,825
Plummer	628	185,000	Cold Spring	750	4,255,000
Red Lake Falls	630	665,000	Blooming Prairie	756	525,000
Belview	631	104,000	Owatonna	761	3,270,000
Lamberton	633	665,000	Ellendale	762	415,000
Milroy	635	285,000	Medford	763	362,000
Morgan	636	395,000	Hancock	768	200,000
Redwood Falls	637	535,000	Morris	769	1,465,000
Sanborn	638	20,000	Chokio-Alberta	771	160,000
Wabasso	640	116,500	Benson	777	2,090,000
Walnut Grove	641	225,000	Murdock	782	195,000
Bird Island	646	681,230	Kerkhoven	783	175,000
Buffalo Lake	647	106,000	Appleton	784	500,000
Danube	648	.....	Bertha-Hewitt	786	.....
Fairfax	649	2,140,000	Browerville	787	1,690,000
Franklin	650	120,000	Clarissa	789	135,000
Hector	651	810,000	Eagle Bend	790	5,000
Morton	652	.....	Grey Eagle	791	25,000
Olivia	653	1,060,000	Long Prairie	792	475,000
Renville	654	249,000	Staples	793	1,735,000
Sacred Heart	655	395,000	Browns Valley	801	295,000
Fairbault	656	2,430,000	Wheaton	803	1,610,000
Morristown	657	145,000	Elgin	806	945,000
Northfield	659	4,150,000	Mazeppa	809	1,215,228
Magnolia	669	40,000	Plainview	810	1,502,589
Luverne	670	1,050,000	Wabasha	811	2,102,410
Hills-Beaver Creek	671	95,000	Lake City	813	3,215,000
Badger	676	40,000	Verndale	818	210,000
Greenbush	678	340,000	Wadena	819	785,000
Roseau	682	869,000	Sebeka	820	425,000
Warroad	690	490,000	Menahga	821	515,000
Aurora	691	.....	New Richland	827	195,000
Babbitt	692	975,000	Waseca	829	2,865,000
Biwabik	693	.....	Janesville	830	395,000
Buhl	694	300,000	Waldorf-Pemberton	913	20,000
Chisholm	695	480,000	Forest Lake	831	11,965,000
Ely	696	.....	Mahtomedi	832	3,340,000
Eveleth	697	605,000	South Washington County	833	21,082,000
Floodwood	698	880,000	Stillwater	834	7,040,000
Gilbert	699	70,000	AVTI	916	7,950,000
Hermantown	700	519,000	Butterfield	836	.....
Hibbing	701	280,000	Madelia	837	660,000
Mt. Iron	703	.....	St. James	840	3,335,000
Proctor	704	186,000	Breckenridge	846	1,450,000
Virginia	706	250,000	Rothsay	850	155,000
Nett Lake	707	.....	Campbell-Tintah	852	175,000
Tower-Soudan	708	.....	Lewiston	857	2,120,000
Duluth	709	7,710,000	St. Charles	858	850,000
St. Louis County UT	710	.....	Winona	861	5,107,000
Belle Plaine	716	1,050,000	Annandale	876	1,370,000
Jordan	717	2,905,000	Buffalo	877	5,894,000
Prior Lake	719	4,215,000	Delano	879	3,750,000
Shakopee	720	7,885,000	Howard Lake	880	2,155,000
New Prague	721	5,220,000	Maple Lake	881	1,485,000
Becker	726	7,720,000	Monticello	882	6,915,000
Big Lake	727	1,710,000	Rockford	883	4,550,144
Elk River	728	13,135,000	St. Michael	885	2,220,000
Arlington	731	705,000	Canby	891	1,815,000
Caylord	732	25,000	Clarkfield	892	649,399
Gibbon	733	.....	Echo	893	.....
Henderson	734	560,000	Granite Falls	894	1,160,000
Winthrop	735	850,000	Wood Lake	896	148,000
Belgrade	736	1,400,000			
			TOTAL BONDED DEBT		\$1,205,530,784

NOTE: (2) Includes tax and aid anticipation certificates of \$22,500,000.

REVENUES, EXPENDITURES, AND DEBT
OF
OTHER AGENCIES

TABLE 29
UNIVERSITY OF MINNESOTA
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended June 30, 1978

R E C E I P T S	AMOUNT	SUBTOTAL	TOTAL
REVENUE			
INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS *	\$	\$ 86,084,873	\$
STATE GRANTS			
Maintenance and Operation	\$ 161,672,086	.....	.....
Extension and Research	25,944,132	.....	.....
Buildings	17,423,330	.....	.....
Hospital	1,758,622	206,798,170	.....
OTHER LOCAL GRANTS .....	.....	1,551,684	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$	\$	\$294,434,727
CHARGES FOR SERVICES			
TUITION AND FEES .....	.....	49,267,134	.....
OTHER SERVICES			
Educational Activities	20,580,518	.....	.....
Hospital	72,878,757	93,459,275	.....
SERVICE ENTERPRISES			
Dormitories and Dining Halls	16,357,993	.....	.....
Student Service Enterprises	19,500,463	.....	.....
General Service Enterprises	3,629,992	.....	.....
Health Service Enterprises	6,122,022	.....	.....
Intercollegiate Athletics	2,639,242	48,249,712	.....
TOTAL CHARGES FOR SERVICES	\$	\$	\$190,976,121
INTEREST AND INCOME ON INVESTMENTS .....	.....	.....	12,797,887
DONATIONS .....	.....	.....	31,528,892
OTHER .....	.....	.....	1,175,257
TOTAL REVENUE RECEIPTS	\$	\$	\$530,912,884
NONREVENUE RECEIPTS			
BORROWING (Notes and Bonds) .....	.....	.....	6,926,647
TOTAL RECEIPTS	\$	\$	\$537,839,531
D I S B U R S E M E N T S			
	OPERATION AND MAINTENANCE	CAPITAL OUTLAY	TOTAL
EXPENDITURES			
GENERAL EDUCATION AND RESEARCH			
Institutional Support	\$ 24,838,807	\$ 1,784,831	\$ 26,623,638
Academic Support	29,565,995	858,276	30,424,271
Physical Plant Maintenance	33,747,683	445,409	34,193,092
Physical Plant Extension	8,386,504	40,406,318	48,792,822
Instruction	145,849,255	1,094,909	146,944,164
Research	67,946,695	4,182,310	72,129,005
University Hospitals	78,471,491	1,604,829	80,076,320
Public Services	30,384,546	545,202	30,929,748
Student Services	13,390,382	38,420	13,428,802
Scholarships and Fellowships	7,623,225	23,972	7,647,197
TOTAL GENERAL EDUCATION AND RESEARCH	\$ 440,204,583	\$ 50,984,476	\$491,189,059
SERVICE ENTERPRISES			
Dormitories and Dining Halls	13,769,160	213,556	13,982,716
Student Service Enterprises	17,126,841	450,837	17,577,678
General Service Enterprises	879,477	82,617	962,094
Health Service Enterprises	6,034,633	27,068	6,061,701
Intercollegiate Athletics	3,156,528	23,072	3,179,600
TOTAL SERVICE ENTERPRISES	\$ 40,966,639	\$ 797,150	\$ 41,763,789
INTEREST ON DEBT .....	.....	.....	2,603,723
TOTAL EXPENDITURES	\$	\$	\$535,556,571
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES			
DEBT REDEMPTION (Notes and Bonds) .....	.....	.....	6,255,425
TOTAL DISBURSEMENTS	\$	\$	\$541,811,996
SUMMARY OF DEBT TRANSACTIONS			
Outstanding July 1, 1977			\$ 47,663,094
Issued			6,926,647
Paid			6,255,425
Outstanding June 30, 1978			\$ 48,334,316

NOTE: *Includes grants for specific projects.

TABLE 30
MINNESOTA STATE ARMORY BUILDING COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS, AND INDEBTEDNESS
Year Ended June 30, 1978

LOCATION	REVENUE RECEIPTS				BORROWING	TOTAL RECEIPTS	PUBLIC SAFETY			INTEREST	TOTAL EXPENDITURES	DEBT REDEMPTION	TOTAL DISBURSEMENTS	OUTSTANDING INDEBTEDNESS JUNE 30, 1978
	TAXES	STATE GRANTS	SERVICE CHARGES	ALL OTHER REVENUE			ADMINISTRATIVE	OPERATING EXPENSE	CAPITAL OUTLAY					
Central	\$ 2,526	\$...	\$...	\$ 8,148	\$...	\$ 10,674	\$ 3,789	\$ 17,621	\$...	\$...	\$ 21,410	\$...	\$ 21,410	\$...
St. James	1,188	3,250	1,015	41	...	5,494	...	375	...	203	578	4,000	4,578	3,000
Willmar .....	...	3,250	2,487	2,441	...	8,178	...	5,499	410	116	6,025	5,000	11,025	...
Marshall	4,870	3,250	2,405	1,700	...	12,225	...	5,695	...	540	6,235	4,000	10,235	15,000
Wadena	1,338	3,250	7,798	791	...	13,177	...	2,097	323	230	2,650	4,000	6,650	4,000
Eveleth	1,335	3,250	3,160	...	...	7,745	19	389	...	705	1,113	4,000	5,113	20,000
Tracy	1,200	3,250	200	...	...	4,650	...	281	...	1,486	1,767	2,250	4,017	38,500
West St. Paul	3,250	3,250	4,107	2,116	...	12,723	239	14,736	...	2,779	17,754	2,000	19,754	70,500
East St. Paul	3,250	3,250	1,324	1,115	...	8,939	150	4,642	...	1,972	6,764	4,000	10,764	47,000
St. Paul	23,500	23,500	19,813	15,833	...	82,646	902	53,554	500	9,193	64,149	35,000	99,149	220,000
Austin	3,250	3,250	180	888	...	7,568	...	5,596	...	101	5,697	3,000	8,697	...
Red Wing	6,500	4,250	540	507	...	11,797	26	2,679	100	3,200	6,005	6,000	12,005	46,000
Winona	7,500	4,250	1,774	1,390	...	14,914	...	2,980	...	2,440	5,420	6,000	11,420	26,000
Morris .....	...	4,250	3,423	750	...	8,423	...	1,499	...	1,129	2,628	3,121	5,749	17,404
Crookston	16,748	4,250	3,315	1,455	...	25,768	...	5,239	...	7,348	12,587	8,000	20,587	123,500
Fairmont	15,400	5,250	2,088	192	...	22,930	...	2,135	6,359	7,989	16,483	11,000	27,483	130,000
Hastings	6,600	5,250	1,870	590	...	14,310	295	840	...	1,912	3,047	9,500	12,547	32,500
Redwood Falls	10,050	5,250	2,892	316	...	18,508	29	2,581	...	7,191	9,801	7,500	17,301	114,500
Hutchinson	7,000	7,250	4,000	207	...	18,457	13	942	...	9,896	10,851	2,000	12,851	139,000
Rochester	250	10,250	2,950	50,615	...	64,065	154	13,112	71,171	5,525	89,962	5,000	94,962	55,000
Bemidji	12,500	7,250	4,143	526	...	24,419	820	254	6,932	13,115	21,121	5,000	26,121	155,000
Pine City	7,047	7,250	950	7	...	15,254	...	207	...	10,073	10,280	4,000	14,280	141,000
Faribault	80,000	...	...	1,867	100,000	181,867	1,303	...	138,472	3,825	143,600	...	143,600	100,000
Duluth	1,012	...	...	10,994	520,000	532,006	674	...	169,329	970	170,973	...	170,973	520,000
Jackson .....	...	...	...	...	...	...	...	...	2,930	...	2,930	...	2,930	...
Worthington .....	...	...	...	...	...	...	...	...	844	...	844	...	844	...
Owatonna .....	...	...	...	...	...	...	...	...	772	...	772	...	772	...
TOTAL	\$216,314	\$117,500	\$ 70,434	\$ 102,489	\$ 620,000	\$1,126,737	\$ 8,413	\$ 142,953	\$398,142	\$ 91,938	\$ 641,446	\$ 134,571	\$ 775,817	\$ 2,017,904

TABLE 31
 RETIREMENT AND RELIEF ASSOCIATIONS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Period Covered*

R E C E I P T S	PUBLIC EMPLOYEES		TEACHERS		FIREMEN'S RELIEF ASSOCIATION	POLICE RELIEF ASSOCIATION	MINNEAPOLIS MUNICIPAL EMPLOYEES' RETIREMENT ASSOCIATION	TOTAL
	Employees Generally	Police and Firemen	Public and State Schools	Cities of the First Class				
REVENUE								
INTERGOVERNMENTAL REVENUE								
Federal	\$	\$	\$	\$ 278,889	\$	\$	\$	\$ 278,889
State .....	.....	307,965	61,126,785	12,590,128	4,864,345	3,734,780	.....	82,624,003
Local Units	49,976,384	7,722,077	.....	25,322	10,532,248	11,352,345	22,954,776	102,563,152
TOTAL INTERGOVERNMENTAL REVENUE ...	\$ 49,976,384	\$ 8,030,042	\$ 61,126,785	\$ 12,894,339	\$15,396,593	\$15,087,125	\$ 22,954,776	\$185,466,044
MISCELLANEOUS								
Contributions from Employees	\$ 30,147,997	\$ 4,970,771	\$ 32,272,731	\$ 9,240,437	\$ 1,800,906	\$ 2,480,770	\$ 6,150,604	\$ 87,064,216
Interest Earnings	42,682,468	5,859,529	38,525,483	12,864,578	2,365,044	1,911,058	5,417,601	109,625,761
All Other Revenue	106,708	170	2,511	1,440	115,162	189,126	.....	415,117
TOTAL MISCELLANEOUS REVENUE	\$ 72,937,173	\$ 10,830,470	\$ 70,800,725	\$ 22,106,455	\$ 4,281,112	\$ 4,580,954	\$ 11,568,205	\$197,105,094
TOTAL REVENUE RECEIPTS	\$ 122,913,557	\$ 18,860,512	\$131,927,510	\$ 35,000,794	\$19,677,705	\$19,668,079	\$ 34,522,981	\$382,571,138
D I S B U R S E M E N T S								
EXPENDITURES								
CURRENT EXPENSE								
Administration	\$ 1,122,752	\$ 53,782	\$ 982,280	\$ 584,745	\$ 539,630	\$ 123,321	\$ 407,388	\$ 3,813,898
Pension and Benefit Payments	33,086,207	2,273,136	32,289,544	16,623,341	10,987,356	9,220,635	15,319,780	119,799,999
Other .....	.....	.....	.....	.....	.....	234,748	.....	234,748
TOTAL CURRENT EXPENSE	\$ 34,208,959	\$ 2,326,918	\$ 33,271,824	\$ 17,208,086	\$11,526,986	\$ 9,578,704	\$ 15,727,168	\$123,848,645
CAPITAL OUTLAY .....	.....	.....	1,476	11,954	.....	.....	882	14,312
TOTAL DISBURSEMENTS	\$ 34,208,959	\$ 2,326,918	\$ 33,273,300	\$ 17,220,040	\$11,526,986	\$ 9,578,704	\$ 15,728,050	\$123,862,957

NOTE: *PERA, Public and State Teachers Association, and Duluth Teachers (Cities of the First Class) are on a fiscal year basis: Year Reported - June 30, 1978. Minneapolis and St. Paul Teachers (Cities of the First Class), Firemen's and Police Relief Association, and Minneapolis Municipal Employees are on a calendar year basis: Year Reported - December 31, 1977.

TABLE 32
STATE AGRICULTURAL SOCIETY
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended November 30, 1977

RECEIPTS	AMOUNT
REVENUE RECEIPTS	
CHARGES FOR SERVICES	
Ticket Sales	
Outside Gate	\$ 2,056,673
Grandstand	503,964
Horse Show	98,762
Trackless Train	15,818
TOTAL TICKET SALES	\$ 2,675,217
Less Sales Tax	103,108
NET TICKET SALES	\$ 2,572,109
MISCELLANEOUS REVENUE	
Space Rental	\$ 1,226,972
Other Departmental Fees	150,139
Interest Earnings	34,372
All Other Revenue	422,103
TOTAL MISCELLANEOUS REVENUE	\$ 1,833,586
TOTAL REVENUE RECEIPTS	\$ 4,405,695
NONREVENUE RECEIPTS	
BORROWING .....	....
TOTAL RECEIPTS	\$ 4,405,695
DISBURSEMENTS	
CURRENT EXPENSE	
Administration	\$ 333,450
Operation and Maintenance	928,318
Departmental	2,096,651
Premiums	309,221
Other	561,993
TOTAL CURRENT EXPENSE	\$ 4,229,633
CAPITAL OUTLAY	306,217
DEBT REDEMPTION .....	...
TOTAL DISBURSEMENTS	\$ 4,535,850
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	....
Paid .....	....
Outstanding end of year	\$

TABLE 33
(NINETY-SIX AGRICULTURAL SOCIETIES AND ASSOCIATIONS)*
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year 1977

RECEIPTS	AMOUNT
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal .....	....
State	265,734
County	1,249,911
Local Units .....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,515,645
CHARGES FOR SERVICES	2,334,617*
MISCELLANEOUS REVENUE	
Interest Earnings .....	....
All Other Revenue	691,490
TOTAL REVENUE RECEIPTS	\$ 4,541,752
NONREVENUE RECEIPTS	
BORROWING - Short Term	501,077
TOTAL RECEIPTS	\$ 5,042,829
DISBURSEMENTS	
CURRENT EXPENSE	
Administration	\$ 299,873
Operation and Maintenance	2,568,605*
Premiums	587,190
Interest	101,252
Other	180,861
TOTAL CURRENT EXPENSE	\$ 3,737,781
CAPITAL OUTLAY	697,508
DEBT REDEMPTION - Short Term	578,043
TOTAL DISBURSEMENTS	\$ 5,013,332
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	....
Paid .....	....
Outstanding end of year	\$

NOTE: * Adjusted to exclude amount of the sales tax collections.

TABLE 34
SOIL AND WATER CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1978

SOIL AND WATER CONSERVATION DISTRICT	REVENUE RECEIPTS					DISBURSEMENTS			TOTAL DISBURSEMENTS
	INTERGOVERNMENTAL REVENUE		SERVICE CHARGES	ALL OTHER REVENUE	TOTAL RECEIPTS	CURRENT EXPENSE	PROJECT EXPENSE	CAPITAL OUTLAY (EQUIPMENT)	
	STATE	COUNTY							
Aitkin	\$ 22,986	\$ 1,800	\$	\$ 54	\$ 24,840	\$ 8,067	\$	\$	\$ 8,067
Anoka	12,000	....	1,808	5,154	18,962	2,087	4,295	375	6,757
Becker	29,412	11,883	3,999	9,132	54,426	23,027	7,992	....	31,019
Beltrami	5,312	5,300	....	1,001	11,613	5,762	....	....	5,762
Benton	23,443	15,823	324	2,880	42,470	19,865	12,710	....	32,575
Big Stone	15,618	15,000	998	7,420	39,036	23,723	15,573	....	39,296
Blue Earth	8,500	2,494	22,016	155	33,165	4,203	27,582	....	31,785
Brown	13,395	....	1,083	12,365	26,843	6,194	7,063	2,641	15,898
Carlton	59,229	200	....	399	59,828	607	52,843	152	53,602
Carver	19,414	....	....	5,804	25,218	1,171	4,227	....	5,398
Cass	8,704	2,000	....	....	10,704	6,302	....	....	6,302
Chippewa	14,755	10,137	2,402	9,099	36,393	16,829	7,047	....	23,876
Chisago	18,055	7,400	....	1,834	27,289	13,798	1,304	666	15,768
Clay	14,378	18,008	2,934	17,546	52,866	26,618	20,824	....	47,442
Clearwater	16,364	9,000	3,349	1,831	30,544	14,625	3,789	982	19,396
Cook .....	....	....	....	....	....	....	....	....	....
Crow Wing	8,533	2,406	....	1,723	12,662	8,362	1,039	....	9,401
Dakota	26,579	....	....	6,692	33,271	5,777	5,158	528	11,463
Dodge	5,275	18,302	16,619	5,661	45,857	2,825	48,898	....	51,723
Douglas	28,546	7,500	4,976	19,469	60,491	26,289	18,527	469	45,285
East Agassiz (Norman)	27,239	15,223	3,163	21,406	67,031	15,609	48,079	....	63,688
Faribault	16,843	5,000	6,863	48,658	77,364	12,481	52,825	234	65,540
Fillmore	1,735	....	217	68	2,020	1,724	....	....	1,724
Freeborn	10,373	24,814	9,972	20,937	66,096	30,506	26,999	....	57,505
Goodhue	894	....	1,502	5,560	7,956	5,408	2,320	....	7,728
Grant	18,259	11,165	2,825	10,353	42,602	26,142	8,286	5,696	40,124
Hennepin .....	....	....	....	....	....	....	....	....	....
Hubbard	4,500	13,250	....	595	18,345	9,204	595	....	9,799
Isanti	790	....	....	2,357	3,147	1,482	835	....	2,317
Itasca	15,930	4,400	4,226	61	24,617	4,239	6,826	....	11,065
Jackson	1,171	....	1,441	16,278	18,890	4,168	18,472	5,443	28,083
Kanabec	4,500	7,148	617	20,876	33,141	19,489	356	3,577	23,422
Kandiyohi	15,967	14,228	2,823	64,401	97,419	26,621	44,235	1,130	71,986
Kittson	9,564	6,450	2,470	6,211	24,695	19,234	5,307	115	24,656
Koochiching .....	....	8,610	....	....	8,610	5,032	....	....	5,032
Lac qui Parle	17,102	16,900	2,383	20,656	57,041	30,292	16,794	5,038	52,124
Lake .....	....	....	....	....	....	....	....	....	....
Lake of the Woods	14,059	8,000	....	329	22,388	5,096	9,395	....	14,491
LeSueur	850	....	....	7,061	7,911	1,639	4,394	....	6,033
Lincoln	26,600	614	1,052	7,757	36,023	16,747	3,273	182	20,202
Lyon	14,088	....	601	4,767	19,456	2,673	4,300	....	6,973
McLeod	1,813	....	1,158	10,297	13,268	2,463	10,401	....	12,864
Mahnomen	4,080	2,000	794	2,849	9,723	1,981	3,746	422	6,149
Marshall	14,758	9,000	2,197	18,182	44,137	18,225	9,859	275	28,359
Marshall-Beltrami	4,500	9,333	965	2,811	17,609	13,001	1,450	....	14,451

TABLE 34 (Continued)
 SOIL AND WATER CONSERVATION DISTRICTS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended June 30, 1978

SOIL AND WATER CONSERVATION DISTRICT	REVENUE RECEIPTS					DISBURSEMENTS			TOTAL DISBURSEMENTS
	INTERGOVERNMENTAL REVENUE		SERVICE CHARGES	ALL OTHER REVENUE	TOTAL RECEIPTS	CURRENT EXPENSE	PROJECT EXPENSE	CAPITAL OUTLAY (EQUIPMENT)	
	STATE	COUNTY							
Martin	\$ 17,294	\$	\$ 1,671	\$ 45,777	\$ 64,742	\$ 20,943	\$ 19,954	\$	\$ 40,897
Meeker	15,779	10,000	4,378	15,294	45,451	7,315	9,405	3,033	19,753
Mille Lacs	18,366	....	....	327	18,693	6,750	....	....	6,750
Morrison	19,706	21,770	2,131	11,389	54,996	31,113	9,047	1,502	41,662
Mower	35,651	17,017	21,608	25,476	99,752	11,132	72,598	....	83,730
Murray .....	....	....	1,629	11,099	12,728	4,165	8,304	....	12,469
Nicollet	18,560	....	3,542	13,479	35,581	13,493	10,032	....	23,525
Nobles	17,346	....	2,979	18,407	38,732	4,712	14,314	524	19,550
East Otter Tail	4,500	14,500	....	....	19,000	23,916	6,773	....	30,689
West Otter Tail	9,910	....	2,282	16,446	28,638	6,461	7,457	....	13,918
Pennington	20,925	9,600	1,742	18,003	50,270	25,161	19,020	....	44,181
Pine	28,439	236	....	3,705	32,380	17,639	....	....	17,639
Pipestone	19,270	8,650	3,057	11,771	42,748	16,719	9,732	....	26,451
East Polk	8,071	6,800	34,799	10,044	59,714	36,554	4,913	....	41,467
West Polk	18,500	10,000	3,211	31,618	63,329	24,644	19,258	2,125	46,027
Pope	8,245	9,115	....	10,821	28,181	20,570	6,636	2,464	29,670
Ramsey	23,784	....	....	....	23,784	23,784	....	....	23,784
Red Lake	5,163	7,740	1,563	7,155	21,621	14,838	4,817	....	19,655
Redwood	10,500	....	2,818	26,453	39,771	4,399	14,062	....	18,461
Renville .....	....	....	3,715	40,592	44,307	13,713	24,787	11,662	50,162
Rice	25,547	3,500	766	2,377	32,190	9,013	519	....	9,532
Rock	18,822	1,638	1,768	6,416	28,644	8,971	9,184	1,029	19,184
Root River (Houston)	1,558	840	....	901	3,299	1,413	548	....	1,961
Roseau	15,131	4,541	....	8,881	28,553	11,674	2,295	....	13,969
North St. Louis	18,813	4,335	....	151	23,299	10,636	....	....	10,636
South St. Louis	22,127	10,026	....	....	32,153	18,740	....	....	18,740
Scott	28,120	1,191	29	4,361	33,701	742	3,472	....	4,214
Sherburne	1,665	8,525	30	1,507	11,727	10,140	1,014	525	11,679
Sibley	5,108	14,565	....	17,896	37,569	25,741	6,348	3,053	35,142
Stearns	49,834	58,184	2,834	12,887	123,739	69,168	4,827	3,202	77,197
Steele	17,104	6,166	24,069	4,755	52,094	9,413	27,706	....	37,119
Stevens	10,088	....	2,103	6,575	18,766	3,189	5,104	....	8,293
Swift	12,544	11,400	3,033	9,945	36,922	21,418	7,614	836	29,868
Todd	21,646	20,229	6,590	2,905	51,370	42,126	3,694	....	45,820
Traverse	5,359	6,108	2,338	11,883	25,688	13,252	11,859	2,260	27,371
Upper Zumbro (Olmsted)	58,709	19,843	3,443	15,369	97,364	25,131	32,611	....	57,742
Wabasha	73,860	....	....	548	74,408	750	31,992	....	32,742
Wadena	15,185	....	....	2,772	17,957	13,935	603	340	14,878
Walking-Water (Cottonwood)	11,823	....	1,219	12,047	25,089	3,005	7,461	100	10,566
Waseca	8,139	7,650	6,588	19,813	42,190	19,649	17,442	204	37,295
Washington	36,564	44,133	8	2,176	82,881	43,324	15,624	4,342	63,290
Watonwan	16,994	10,150	1,058	11,139	39,341	15,996	13,361	....	29,357
Wilkin	13,419	11,085	9,482	17,909	51,895	19,254	16,961	2,992	39,207
Burns-Homer-Pleasant (Winona) .....	....	....	....	....	....	....	....	....	....
Winona	25,529	....	....	....	25,529	1,971	....	....	1,971
Wright	4,500	20,000	283	16,104	40,887	37,228	10,083	....	47,311
Yellow Medicine	15,685	11,375	2,664	12,169	41,893	20,880	16,201	5,445	42,526
TOTAL	\$1,409,995	\$ 674,300	\$ 265,207	\$ 920,031	\$3,269,533	\$1,274,367	\$1,025,250	\$ 73,563	\$ 2,373,180

TABLE 35
WATERSHED DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered (1)

NAME OF DISTRICT	RECEIPTS										DISBURSEMENTS					OUTSTANDING INDEBTEDNESS
	TAXES	ASSESSMENTS	INTERGOVERNMENTAL				INTEREST EARNINGS	ALL OTHER REVENUE	BORROWING	TOTAL RECEIPTS	CURRENT EXPENSE	INTEREST	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
			FEDERAL	STATE	COUNTY	LOCAL UNITS										
Bear Valley	\$ 631	\$	\$	\$ 190	\$	\$	\$ 90	\$	\$	\$ 911	\$ 1,813	\$	\$	\$	\$ 1,813	\$
Belle Creek	5,724	151,269	.....	.....	.....	.....	7,125	.....	.....	164,118	10,801	15,767	4,002	13,000	43,570	380,000
Buffalo Creek	27,745	.....	.....	11,374	.....	.....	1,524	379	.....	41,022	21,153	.....	5,957	.....	27,110	.....
Buffalo-Red River	10,000	.....	.....	.....	.....	.....	111	.....	.....	10,111	6,536	.....	.....	.....	6,536	.....
Clearwater River (2) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cooks Valley	313	.....	.....	.....	.....	.....	.....	.....	.....	.....	313	110	.....	.....	110	.....
Coon Creek	53,676	.....	.....	15,056	.....	269	1,487	478	.....	70,966	41,758	131	23,075	.....	64,964	.....
Cormorant Lakes	2,663	.....	.....	728	.....	.....	32	.....	15,534*	18,957	2,997	.....	15,986	.....	18,985	27,828*
Crooked Creek .....	.....	.....	.....	.....	.....	.....	307	.....	.....	582	913	.....	.....	.....	913	.....
High Island Creek	7,940	32,534	.....	3,165	.....	.....	31,489	.....	.....	75,128	14,722	26,283	.....	34,000	75,005	455,000
Joe River	29,982	.....	.....	.....	.....	.....	6,253	.....	.....	36,235	9,558	4,151	.....	8,848	22,557	118,066
Lac qui Parle-Yellow Bank	26,802	110,307	.....	3,266	15,000	.....	6,315	.....	.....	159,690	10,422	.....	138,562	.....	148,984	.....
Lower Minnesota River	70,050	.....	.....	10,350	.....	7,500	2,879	140	.....	83,419	39,936	.....	46,155	.....	86,091	.....
Middle Des Moines River	28,347	.....	.....	4,588	.....	.....	3,866	203	.....	44,504	17,865	.....	7,045	.....	24,910	.....
Middle River - Snake River	101,920	102,050	.....	28,133	.....	.....	3,019	715	.....	235,837	48,317	.....	163,907	.....	212,224	.....
Minnehaha Creek	145,191	.....	.....	.....	.....	.....	1,031	20	.....	146,242	79,027	.....	48,739	.....	127,766	.....
Nine Mile Creek	281,459	.....	.....	3,549	.....	.....	3,870	30	.....	288,908	83,972	.....	34,774	.....	118,746	.....
Okabena - Ocheda	6	.....	.....	878	.....	.....	4,503	.....	.....	5,387	2,760	.....	.....	.....	2,760	.....
Pelican River	5,833	.....	.....	17,394	.....	.....	1,111	.....	.....	24,358	9,345	.....	44,799	.....	54,144	.....
Prior Lake-Spring Lake	22,000	.....	.....	.....	7,050	.....	1,169	.....	.....	30,239	21,901	.....	.....	.....	21,901	.....
Ramsey-Washington-Metro	62,825	.....	.....	13,007	.....	.....	2,692	.....	.....	78,524	64,836	.....	.....	.....	68,886	.....
Red Lake	249,587	.....	.....	.....	.....	.....	3,855	150	.....	253,592	80,520	.....	3,950	.....	84,470	.....
Rice Creek	141,130	.....	.....	.....	5,817	.....	3,956	.....	.....	150,903	58,569	.....	36,838	.....	95,407	.....
Riley-Purgatory Creek	73,845	.....	.....	.....	.....	.....	2,492	.....	.....	76,337	45,209	.....	53,492	.....	98,701	.....
Roseau River	27,024	2,723	.....	7,344	.....	.....	422	4	.....	37,517	3,992	.....	34,647	.....	38,639	20,000*
Sandhill River	43,751	.....	.....	14,989	.....	.....	816	.....	.....	59,556	13,613	.....	.....	.....	13,613	.....
Stocketon-Rollingstone - Minnesota City	1,264	.....	.....	1,466	.....	.....	.....	.....	.....	2,730	1,397	.....	.....	.....	1,397	.....
Thirty Lakes	16,399	.....	.....	4,322	.....	.....	1,507	.....	.....	22,228	7,754	.....	.....	.....	7,754	.....
Turtle Creek	7	.....	.....	4,893	.....	.....	1,877	.....	.....	6,777	5,791	.....	.....	.....	5,791	.....
Two River	56,934	.....	.....	7,468	.....	.....	3,781	5	.....	68,188	24,908	1,869	.....	5,054	31,831	52,647
Upper Minnesota River	5,428	.....	.....	2,160	.....	5	448	.....	.....	8,041	7,159	.....	.....	.....	7,159	.....
Valley Branch (2) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Warroad (2) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wild Rice	171,331	12,903	.....	40,075	11,452	326	1,614	.....	.....	237,701	111,581	.....	51,232	.....	162,813	.....
Yellow Medicine River	28,587	3,223	.....	9,969	351,736	.....	1,287	7,621	.....	402,423	14,863	.....	355,831	.....	370,694	.....
Total	\$ 1,696,414	\$ 415,009	\$	\$ 204,639	\$ 398,555	\$ 600	\$100,928	\$ 9,765	\$ 15,534*	\$ 2,841,444	\$ 864,098	\$ 48,201	\$1,068,993	\$ 64,952	\$ 2,046,244	\$ 1,053,541

NOTE: * Short term loan
(1) Year ended December 31, 1977 except Pelican River and Turtle Creek - October 31, 1977 Bear Valley - January 25, 1978, Middle River - Snake River - January 31, 1978, and Ramsey-Washington-Metro - February 28, 1978.
(2) Failed to report in 1977.

TABLE 35A
RURAL WATER SYSTEMS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1977

NAME OF SYSTEM	RECEIPTS										DISBURSEMENTS					
	TAXES	ASSESSMENTS	INTERGOVERNMENTAL				CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER REVENUE	BORROWING	TOTAL RECEIPTS	CURRENT EXPENSE	INTEREST	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
			FEDERAL	STATE	COUNTY	LOCAL UNITS										
Kitson-Marshall	\$	\$	\$	\$	\$	\$ 31,208	\$	\$	\$	\$ 31,208	\$ 55,084	\$	\$	\$	\$ 55,084	
Marshall-Polk	86,578	800,000	.....	58,535	22,595	6,430	.....	2,268,000*	3,242,138	75,454	.....	2,928,108	40,000(1)	3,043,562	
Total	\$	\$ 86,578	\$800,000	\$	\$ 58,535	\$ 53,803	\$ 6,430	\$	\$ 2,268,000	\$ 3,273,346	\$130,538	\$	\$ 2,928,108	\$ 40,000	\$ 3,098,646	

NOTE: * The Special Assessment bonds used to finance construction is county debt and is reported in Marshall (\$978,000) and Polk (\$1,332,000) Counties.
(1) This amount was paid to Marshall (\$17,000) and Polk (\$23,000) Counties for Redemption of debt.

TABLE 36
DRAINAGE AND CONSERVANCY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1977

NAME COUNTY	AITKIN Aitkin	RUSHFORD AREA Fillmore	WILKIN Wilkin	TOTAL
R E C E I P T S				
REVENUE RECEIPTS				
Taxes	\$...	\$ 1,951	\$...	\$ 1,951
Other Revenue	757	28	...	785
NONREVENUE RECEIPTS				
BORROWING .....	...	...	...	...
TOTAL RECEIPTS	\$ 757	\$ 1,979	\$...	\$ 2,736
D I S B U R S E M E N T S				
CURRENT EXPENSE				
Operation and Maintenance	\$ 690	\$ 1,153	\$ 190	\$ 2,033
TOTAL DISBURSEMENTS	\$ 690	\$ 1,153	\$ 190	\$ 2,033

TABLE 37
SANITARY DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

RECEIPTS	ALEXANDRIA LAKE AREA*	DOVER, EYOTA AND ST. CHARLES AREA	EAGLE LAKE COMMISSION	MOOSE LAKE AND WINDENERE AREA	WESTERN LAKE SUPERIOR	TOTAL
REVENUE RECEIPTS						
TAXES	\$ 247,151	\$ 40,263	\$...	\$ 24,660	\$...	\$ 312,074
SPECIAL ASSESSMENTS .....	....	....	59,176	....	....	59,176
INTERGOVERNMENTAL REVENUE						
Federal	4,750,061	1,120,772	....	....	23,456,898	29,327,731
State	506,276	202,079	....	6,235	4,687,331	5,401,921
County .....	....	....	....	....	....	....
Local Units	217,100	....	....	47,800	....	264,900
TOTAL INTERGOVERNMENTAL REVENUE	\$ 5,473,437	\$ 1,322,851	\$...	\$ 6,235	\$ 28,192,029	\$ 34,994,552
CHARGES FOR SERVICES	232,658	2,250	28,721	....	1,118,122	1,381,751
MISCELLANEOUS REVENUE						
Interest Earnings	300,045	2,953	....	1,686	764,524	1,069,208
All Other Revenue	105,574	....	....	2,105	13,300	120,979
TOTAL REVENUE RECEIPTS	\$ 6,358,865	\$ 1,368,317	\$ 87,897	\$ 34,686	\$ 30,087,975	\$ 37,937,740
NONREVENUE RECEIPTS						
BORROWING - Bonds	5,000,000	350,000	....	....	3,960,120	9,310,120
- Short Term	620,000	....	....	367,000	....	987,000
TOTAL RECEIPTS	\$ 11,978,865	\$ 1,718,317	\$ 87,897	\$ 401,686	\$ 34,048,095	\$ 48,234,860
D I S B U R S E M E N T S						
CURRENT EXPENSE						
Administration	\$ 108,974	\$ 52,765	\$ 17,190	\$ 26,534	\$ 217,811	\$ 423,274
Operation and Maintenance	159,259	....	22,012	....	907,787	1,089,058
Interest	834,025	64,053	27,100	562	1,369,445	2,295,185
TOTAL CURRENT EXPENSE	\$ 1,102,258	\$ 116,818	\$ 66,302	\$ 27,096	\$ 2,495,043	\$ 3,807,517
CAPITAL OUTLAY						
DEBT REDEMPTION - Bonds .....	....	370,000	22,000	....	1,712,421	2,104,421
- Short Term	5,000,000	....	....	....	3,000,000	8,000,000
TOTAL DISBURSEMENTS	\$ 13,073,034	\$ 1,729,189	\$ 88,302	\$ 322,682	\$ 7,294,127	\$ 22,507,334
SUMMARY OF BONDED DEBT TRANSACTIONS						
Outstanding beginning of year	\$ 13,150,000	\$ 960,000	\$ 542,000	\$...	\$ 25,473,534	\$ 40,125,534
Issued	5,620,000	350,000	....	367,000	4,000,000	10,337,000
Paid	5,000,000	370,000	36,000	....	4,712,421	10,104,421
Outstanding end of year	\$ 13,770,000	\$ 940,000	\$ 526,000	\$ 367,000	\$ 24,761,113**	\$ 40,358,113

NOTE: * Includes Alexandria Lake Area Service Region.
** Includes Western Lake Superior grant anticipation notes totaling \$7,000,000 payable October 1, 1978.

TABLE 38
LIBRARY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS*
Year Ended December 31, 1977

LIBRARY LOCATION	ARROWHEAD VIRGINIA	CROW RIVER WILLMAR	EAST CENTRAL CAMBRIDGE	GREAT RIVER ST. CLOUD	KITCHIGAMI PINE RIVER	LAKE AGASSIZ MOORHEAD	MELSA ST. PAUL	NORTHWEST THIEF RIVER FALLS	PLUM CREEK WORTHINGTON	SELCO ROCHESTER	TRAVERSE DES SIOUX MANKATO	VIKING FERGUS FALLS	WESTERN PLAINS MONTEVIDEO	TOTAL
R E C E I P T S														
INTERGOVERNMENTAL REVENUE														
Federal	\$ 180,490	\$ 119,859	\$ 133,330	\$ 106,017	\$ 43,345	\$ 189,683	\$ 867,204	\$ 98,543	\$ 106,241	\$ 279,037	\$ 215,647	\$ 132,773	\$ 22,746	\$ 2,494,915
State	229,346	119,477	184,624	384,838	39,159	172,529	....	63,241	23,817	....	....	64,941	68,512	1,350,484
County .....	....	103,019	1,687	157,233	66,185	207,350	....	50,000	....	56,416	....	....	3,219	645,109
Local Units														
TOTAL INTERGOVERNMENTAL REVENUE	\$ 409,836	\$ 342,355	\$ 319,641	\$ 648,088	\$ 148,689	\$ 569,562	\$ 867,204	\$ 211,784	\$ 130,058	\$ 335,453	\$ 215,647	\$ 197,714	\$ 94,477	\$ 4,490,508
FINES AND FEES .....	....	13,490	38	6,954	1,575	2,204	600	2,540	1,533	....	....	....	1,013	29,947
GIFTS AND DONATIONS.....	....	445	250	1,297	....	1,838	....	....	....	....	....	....	....	3,830
ALL OTHER REVENUE	174,473	3,020	9,878	16,843	69,729	12,380	42,021	....	14,329	....	1,974	5,526	106	350,279
TOTAL RECEIPTS	\$ 584,309	\$ 359,310	\$ 329,807	\$ 673,182	\$ 219,993	\$ 585,984	\$ 909,825	\$ 214,324	\$ 145,920	\$ 335,453	\$ 217,621	\$ 203,240	\$ 95,596	\$ 4,874,564
D I S B U R S E M E N T S														
CURRENT EXPENSE														
Salaries	\$ 216,267	\$ 235,825	\$ 204,227	\$ 473,872	\$ 185,788	\$ 381,839	\$ 53,058	\$ 134,347	\$ 27,226	\$ 106,444	\$ 62,269	\$ 31,151	\$ 36,595	\$ 2,148,908
Operation and Maintenance ..	38,087	636	18,490	5,341	12,729	20,686	....	7,610	9,475	....	3,156	1,421	5,094	122,725
Books and Materials	341,750	89,871	56,059	199,807	44,236	155,557	16,447	56,053	20,754	69,300	19,354	44,854	19,113	1,133,155
Payments to Other Libraries.	35,163	....	....	....	....	....	955,833	....	34,327	60,256	128,799	51,375	....	1,265,753
Other	7,513	25,306	13,336	56,538	28,689	16,914	49,264	12,955	50,634	51,779	22,451	8,760	1,788	345,927
TOTAL CURRENT EXPENSE ...	\$ 638,780	\$ 351,638	\$ 292,112	\$ 735,558	\$ 271,442	\$ 574,996	\$ 1,074,602	\$ 210,965	\$ 142,416	\$ 287,779	\$ 236,029	\$ 137,561	\$ 62,590	\$ 5,016,468
CAPITAL OUTLAY	40,807	6,700	....	....	7,981	....	....	3,195	35,430	7,000	7,800	59,820	....	168,733
TOTAL DISBURSEMENTS ..	\$ 679,587	\$ 358,338	\$ 292,112	\$ 735,558	\$ 279,423	\$ 574,996	\$ 1,074,602	\$ 214,160	\$ 177,846	\$ 294,779	\$ 243,829	\$ 197,381	\$ 62,590	\$ 5,185,201

NOTE: * Data was summarized from reporting forms submitted to Department of Education.

TABLE 39
HOSPITAL DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered (1)

NAME LOCATION	CANBY COMMUNITY CANBY	CHISAGO LAKES CHISAGO CITY	CUYANA RANGE CROSBY	DAWSON AREA DAWSON	ELBOW LAKE ELBOW LAKE (3)	GLACIAL RIDGE GLENWOOD	MEMORIAL FOREST LAKE	MILACA AREA MILACA	MONTICELLO- BIG LAKE MONTICELLO	MOOSE LAKE MOOSE LAKE	NORTHERN ITASCA BIGFORK	NORTH SUBURBAN* FRIDLEY (5)	PARKERS PRAIRIE PARKERS PRAIRIE	RICE COUNTY FARBULT	ROSEAU AREA ROSEAU	UNITED BLUE EARTH WINNEBAGO	UNITED DISTRICT STAPLES	WESTERN POPE COUNTY STARBUCK	TOTAL
R E C E I P T S																			
REVENUE																			
TAXES	\$ 21,207	\$ 44,012	\$ 22,225	\$ 19	\$ 309	\$ 66,866	\$ 35,736	\$	\$ 156,912	\$ 18,967	\$ 35,424	\$	\$ 19,659	\$ 232,137	\$ 24,539	\$ 134,500	\$	\$ 9,784	\$ 822,296
INTERGOVERNMENTAL REVENUE																			
Federal .....	....	....	....	....	....	....	....	....	....	....	2,500	....	....	....	4,738	....	....	....	7,238
State	7,869	643	21,823	....	....	....	....	10,000	28,213	10,790	....	....	3,338	....	5,345	13,488	....	....	101,509
County .....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Local Units .....	....	....	....	10,000	....	....	....	....	....	....	....	....	....	....	....	....	....	....	10,000
OPERATING REVENUE	1,190,705	1,811,209	1,856,391	969,069	331,812	517,415	1,608,595	1,178,844	2,055,502	1,571,694	709,111	....	285,906	3,536,875	1,920,448	1,845,859	1,593,456	719,430	23,702,321
MISCELLANEOUS REVENUE																			
Interest Earnings	15,099	15,833	5,356	11,155	148	12,408	23,436	18,809	16,501	25,337	5,872	....	1,407	95,512	29,189	25,870	21,088	12,374	335,394
All Other Revenue	12,394	9,746	22,609	24,256	52,049	15,786	1,608	786	5,113	13,544	64,145	....	11,464	23,007	7,224	18,892	47,821	57,090	387,534
TOTAL REVENUE RECEIPTS	\$1,247,274	\$1,881,443	\$1,928,404	\$1,014,499	\$384,318	\$612,475	\$1,669,375	\$1,208,439	\$2,262,241	\$1,640,332	\$817,052	\$	\$321,774	\$3,887,531	\$1,991,483	\$2,038,609	\$1,662,365	\$ 798,678	\$25,366,292
NONREVENUE RECEIPTS																			
BORROWING																			
Bonds .....	....	....	....	....	....	327,448	....	....	....	1,572,942	....	....	....	....	....	....	....	....	1,900,390
TOTAL RECEIPTS	\$1,247,274	\$1,881,443	\$1,928,404	\$1,014,499	\$384,318	\$939,923	\$1,669,375	\$1,208,439	\$2,262,241	\$3,213,274	\$817,052	\$	\$321,774	\$3,887,531	\$1,991,483	\$2,038,609	\$1,662,365	\$ 798,678	\$27,266,682
D I S B U R S E M E N T S																			
CURRENT EXPENSE																			
Operating Expense	\$1,165,548	\$1,791,188	\$1,827,041	\$ 900,609	\$346,820	\$576,848	\$1,663,571	\$1,166,397	\$ 2,045,115	\$1,673,550	\$727,442	\$	\$312,726	\$3,574,143	\$1,849,514	\$1,946,969	\$1,490,480	\$ 629,854	\$23,687,815
Interest	12,304	89,608	4,700	69,912	1,057	30,326	99,303	26,172	65,910	23,587	5,051	....	16,607	62,084	34,088	51,590	71,309	72,502	736,110
Other	25,158	....	72	....	....	6,946	....	....	....	....	13,457	....	7,283	9,042	6,250	37,112	....	14,666	119,986
TOTAL CURRENT EXPENSE	\$1,203,010	\$1,880,796	\$1,831,813	\$ 970,521	\$347,877	\$614,120	\$1,762,874	\$1,192,569	\$ 2,111,025	\$1,697,137	\$745,950	\$	\$336,616	\$3,645,269	\$1,889,852	\$2,035,671	\$1,561,789	\$ 717,022	\$24,543,911
CAPITAL OUTLAY	49,588	25,898	42,457	679,911	....	191,940	252,893	37,595	47,548	93,073	8,597	....	14,735	51,986	30,997	86,593	2,587,823	90,414	4,292,048
DEBT REDEMPTION																			
Bonds	40,000	65,000	30,000	25,000	15,000	(4) 45,000	55,000	20,000	25,000	414,000	5,000	....	17,000	90,000	70,000	70,000	20,000	....	1,006,000
TOTAL DISBURSEMENTS	\$1,292,598	\$1,971,694	\$1,904,270	\$1,675,432	\$362,877	\$851,060	\$2,070,767	\$1,250,164	\$ 2,183,573	\$3,204,210	\$759,547	\$	\$368,351	\$3,787,255	\$1,990,849	\$2,192,264	\$4,169,612	\$ 807,436	\$29,841,959
SUMMARY OF BONDED DEBT TRANSACTIONS																			
Outstanding beginning of year ...	\$ 295,000	\$1,670,000	\$ 100,000	\$ 865,000(2)	\$260,000	\$105,000	\$1,285,000	\$ 565,000	\$ 1,280,000	\$ 574,000	\$ 85,000	\$13,460,000	\$241,000	\$1,320,000	\$ 680,000	\$1,120,000	\$4,770,000	\$ 1,200,000	\$29,875,000
Issued .....	....	....	....	....	....	330,000	....	....	....	1,600,000	....	....	....	....	....	....	....	....	1,930,000
Paid	40,000	65,000	30,000	25,000	15,000	30,000	55,000	20,000	25,000	414,000	5,000	475,000	17,000	90,000	70,000	70,000	20,000	....	1,466,000
Outstanding end of year	\$ 255,000	\$1,605,000	\$ 70,000	\$ 840,000	\$245,000	\$405,000	\$1,230,000	\$ 545,000	\$ 1,255,000	\$1,760,000	\$ 80,000	\$12,985,000	\$224,000	\$1,230,000	\$ 610,000	\$1,050,000	\$4,750,000	\$ 1,200,000	\$30,339,000

NOTE: * Hospital operated by Non-profit Association.
(1) Forest Lake - August 31, 1977. Chisago Lakes, Cuyana Range, Glacial Ridge, Milaca Area, Moose Lake, and Roseau Area - September 30, 1977. Monticello-Big Lake, Northern Itasca, North Suburban, Parkers Prairie, Rice County, United and United District - December 31, 1977. Canby Community, Dawson Area, and Western Pope County - June 30, 1978.
(2) Does not include \$700,000.00 City of Dawson General Obligation bonds issued in 1977 to purchase the Nursing Home from Dawson Homes, Inc. The Hospital District lease provides for payment of the principal and interest on the nursing home bonds; with a purchase option at the end of the lease January 1, 2001 for \$1.00.
(3) For six months ending March 31, 1977. Effective April 1, 1977, the Hospital was operated as a County Hospital pursuant to Minn. Stat. Sec. 376.03 (1976).
(4) Includes payment of \$30,000 on note due to the City of Glenwood (\$45,000 outstanding 9-30-77) and payment of \$15,000 on the City Medical Clinic Facility bonds of 1973 (\$225,000 outstanding 9-30-77).
(5) Failed to report in 1977.

TABLE 40
 MENTAL HEALTH CENTERS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended June 30, 1978

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				TOTAL RECEIPTS	DISBURSEMENTS		TOTAL DISBURSEMENTS
			INTERGOVERNMENTAL		CHARGES FOR SERVICES	OTHER RECEIPTS		OPERATING EXPENSE	CAPITAL OUTLAY	
			State and Federal	County and Local						
Anoka County	Anoka	Anoka	\$ 138,384	\$ 141,433	\$ 18,416	\$ 130	\$ 298,363	\$ 295,996	\$ 2,367	\$ 298,363
Carver County	Carver	Carver	72,802	100,119	21,582	515	195,018	160,339	574	160,913
Central Minnesota	St. Cloud	Benton	575,770	239,658	91,156	15,686	922,270	848,527	21,247	869,774
		Sherburne								
		Stearns								
		Wright								
Dakota County	So. St. Paul ...	Dakota	226,236	260,703	24,685	16,322	527,946	527,029	7,146	534,175
Five County	Braham	Chisago	284,193	144,066	23,582	7,041	458,882	419,588	3,023	422,611
		Isanti								
		Kanabec								
		Mille Lacs								
Freeborn-Mower	Austin	Freeborn	217,461	193,605	53,191	4,055	468,312	434,091	3,128	437,219
		Mower								
Hennepin County	Minneapolis ...	Hennepin	2,655,626	2,415,848	621,038	463,776	6,156,288	6,249,619	34,365	6,283,984
Hiawatha Valley	Winona	Houston	117,255	114,592	28,628	3,363	263,838	266,776	1,820	268,596
		Wabasha								
		Winona								
		Becker								
Lakeland	Fergus Falls ...	Clay	500,550	313,847	92,799	7,857	915,053	897,107	3,705	900,812
		Douglas								
		Grant								
		Otter Tail								
		Pope								
		Stevens								
		Traverse								
		Wilkin								
Luther W. Youngdahl Human Relations Center ..	Owatonna	Dodge	107,320	127,200	29,192	10,631	274,343	259,537	8,299	267,836
		Rice								
		Steele								
Minnesota Valley	Mankato	Waseca	155,845	199,592	17,080	644	373,161	367,212	3,226	370,438
		Blue Earth								
		Le Sueur								
Northeast Minnesota	Duluth	Carlton	894,787	551,026	121,230	129,818	1,696,861	1,517,798	11,844	1,529,642
		Cook								
		Lake								
		St. Louis								
Northern Pines	Little Falls ...	Crow Wing	195,019	135,504	27,959	358,482	334,798	11,678	346,476
		Morrison								
		Todd								
		Wadena								

TABLE 40 (Continued)
 MENTAL HEALTH CENTERS
 CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
 Year Ended June 30, 1978

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				DISBURSEMENTS			
			INTERGOVERNMENTAL		CHARGES FOR SERVICES	OTHER RECEIPTS	TOTAL RECEIPTS	OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL DISBURSEMENTS
			State and Federal	County and Local						
Northland	Grand Rapids ...	Aitkin	\$ 135,188	\$ 132,382	\$ 3,802	\$	\$ 271,372	\$ 264,759	\$ 6,613	\$ 271,372
		Itasca								
		Koochiching								
		Kittson								
		Mahnomen								
Northwestern	Crookston	Marshall	535,430	283,666	49,247	48,923	917,266	876,002	20,435	896,437
		Norman								
		Pennington								
		Polk								
		Red Lake								
Ramsey County	St. Paul	Ramsey	2,226,041	1,579,541	132,496	564,217	4,502,295	4,453,522	7,794	4,461,316
Range	Virginia	St. Louis	318,223	283,900	46,365	36,610	685,098	634,331	18,805	653,136
Scott County	Shakopee	Scott .....	....	....	10,754	....	10,754	279,789	....	279,789
		Brown								
		Faribault								
Sioux Trails	New Ulm	Martin	29,859	150,561	2,185	17,294	199,899	181,475	1,292	182,767
		Nicollet								
		Sibley								
		Watsonwan								
		Cottonwood								
		Jackson								
Southwestern	Luverne	Nobles	196,253	181,843	30,108	892	409,096	373,158	9,361	382,519
		Pipestone								
		Rock								
		Beltrami								
		Cass								
Upper Mississippi	Bemidji	Clearwater	371,502	161,699	42,898	527	576,626	553,032	9,725	562,757
		Hubbard								
		Lake of the Woods ..								
		Roseau								
Washington County	Lake Elmo	Washington	177,473	211,266	22,422	9,520	420,681	375,097	6,106	381,203
		Big Stone								
		Chippewa								
		Kandiyohi								
West Central	Willmar	Lac Qui Parle	941,936	169,976	194,751	116,741	1,423,404	1,224,197	21,515	1,245,712
		McLeod								
		Meeker								
		Renville								
		Swift								
		Lincoln								
		Lyon								
Western	Marshall	Murray	147,635	72,195	26,664	6,892	253,386	244,870	5,715	250,585
		Redwood								
		Yellow Medicine								
		Fillmore								
Zumbro Valley	Rochester	Goodhue	303,852	258,638	63,806	4,195	630,491	589,835	7,024	596,859
		Olmsted								
TOTAL			\$11,524,640	\$8,422,860	\$ 1,796,036	\$ 1,465,649	\$23,209,185	\$22,628,484	\$226,807	\$ 22,855,291

TABLE 41
DULUTH ARENA-AUDITORIUM ADMINISTRATIVE BOARD
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended June 30, 1978

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
HOTEL-MOTEL TAX	\$ 141,058*
FOOD and BEVERAGE TAX	73,744*
INTERGOVERNMENTAL REVENUE	
Federal	208,000
State .....	.....
County .....	.....
Local Units - Duluth	520,815
TOTAL INTERGOVERNMENTAL REVENUE	\$ 728,815
CHARGES FOR SERVICES	1,025,069
MISCELLANEOUS REVENUE	
Interest Earnings	4,351
All Other Revenue	62,155
TOTAL REVENUE RECEIPTS	\$ 2,035,192
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 2,035,192
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration, Operation and Maintenance	\$ 1,301,466
Interest .....	.....
TOTAL CURRENT EXPENSE	\$ 1,301,466
CAPITAL OUTLAY	974,475
DEBT REDEMPTION .....	.....
TOTAL DISBURSEMENTS	\$ 2,275,941
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	.....
Paid .....	.....
Outstanding end of year	\$**

NOTE: * Tax also reported in the City of Duluth for Federal Revenue Sharing purposes.
 ** Arena-Auditorium bond issue of 1963 (\$1,920,000 outstanding 12-31-77), bond issue of 1969 (\$140,000 outstanding 12-31-77) and bond issue of 1974 (\$2,020,000 outstanding 12-31-77) reported as debt of the City of Duluth.

TABLE 42
TRANSIT SYSTEMS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered*

R E C E I P T S	DULUTH TRANSIT AUTHORITY	ST. CLOUD METROPOLITAN TRANSIT COMMISSION	TOTAL
REVENUE RECEIPTS			
TAXES	\$	\$ 139,361	\$ 139,361
INTERGOVERNMENTAL REVENUE			
Federal	382,500	192,826	575,326
State	715,313	309,752	1,025,065
County .....	.....	.....	.....
Local Units	357,657	.....	357,657
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,455,470	\$ 502,578	\$ 1,958,048
CHARGES FOR SERVICES	1,705,543	.....	1,705,543
MISCELLANEOUS REVENUE			
Interest Earnings .....	.....	526	526
All Other Revenue .....	.....	.....	.....
TOTAL REVENUE RECEIPTS	\$ 3,161,013	\$ 642,465	\$ 3,803,478
NONREVENUE RECEIPTS			
BORROWING .....	.....	.....	.....
TOTAL RECEIPTS	\$ 3,161,013	\$ 642,465	\$ 3,803,478
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administration	\$ 633,195	\$ 23,644	\$ 656,839
Operation and Maintenance	2,527,818	559,138	3,086,956
Interest .....	.....	.....	.....
TOTAL CURRENT EXPENSE	\$ 3,161,013	\$ 582,782	\$ 3,743,795
CAPITAL OUTLAY	54,214	.....	54,214
DEBT REDEMPTION .....	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 3,215,227	\$ 582,782	\$ 3,798,009
SUMMARY OF BONDED DEBT TRANSACTIONS			
Outstanding beginning of year	\$	\$	\$
Issued .....	.....	.....	.....
Paid .....	.....	.....	.....
Outstanding end of year	\$**	\$	\$

NOTE: * Duluth - Year Ended December 31, 1977 and St. Cloud - Year Ended September 30, 1977.
 ** Transit Authority bond issue of 1969 (\$990,000 outstanding 12-31-77) and bond issue of 1977 (\$1,100,000 outstanding 12-31-77) reported as debt of the City of Duluth.

TABLE 43
AIRPORT COMMISSIONS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

RECEIPTS	DULUTH	CHISHOLM HIBBING	EVELETH VIRGINIA	BAUDETTE LAKE OF THE WOODS	TOTAL
REVENUE RECEIPTS					
TAXES	\$ 211,042*	\$	\$	\$	\$ 211,042
INTERGOVERNMENTAL REVENUE					
Federal	996,078	....	....	....	996,078
State .....	....	37,486	....	3,000	40,486
County .....	....	....	....	2,500	2,500
Local Units .....	....	20,000	15,000	2,500	37,500
TOTAL INTERGOVERNMENTAL REVENUE	\$ 996,078	\$ 57,486	\$ 15,000	\$ 8,000	\$ 1,076,564
CHARGES FOR SERVICES	1,210,913	52,602	....	....	1,263,515
MISCELLANEOUS REVENUE					
Interest Earnings	12,520	787	....	....	13,307
All Other Revenue	11,470	2,061	10,736	703	24,970
TOTAL REVENUE RECEIPTS	\$ 2,442,023	\$ 112,936	\$ 25,736	\$ 8,703	\$ 2,589,398
NONREVENUE RECEIPTS					
BORROWING .....	....	....	....	....	....
TOTAL RECEIPTS	\$ 2,442,023	\$ 112,936	\$ 25,736	\$ 8,703	\$ 2,589,398
DISBURSEMENTS					
CURRENT EXPENSE					
Administration	\$ 247,150	\$ 30,140	\$ 4,750	\$ 731	\$ 282,771
Operation and Maintenance	1,298,752	62,598	16,274	7,162	1,384,786
Interest	138,285	....	....	....	138,285
TOTAL CURRENT EXPENSE	\$ 1,684,187	\$ 92,738	\$ 21,024	\$ 7,893	\$ 1,805,842
CAPITAL OUTLAY	1,204,284	123,013	....	907	1,328,204
DEBT REDEMPTION	100,000	....	....	....	100,000
TOTAL DISBURSEMENTS	\$ 2,988,471	\$ 215,751	\$ 21,024	\$ 8,800	\$ 3,234,046
SUMMARY OF BONDED DEBT TRANSACTIONS					
Outstanding beginning of year	\$ 2,280,000	\$	\$	\$	\$ 2,280,000
Issued .....	....	....	....	....	....
Paid	100,000	....	....	....	100,000
Outstanding end of year	\$ 2,180,000	\$	\$	\$	\$ 2,180,000

NOTE: Taxes also reported in the City of Duluth for Federal Revenue Sharing purposes.

TABLE 44
PORT AUTHORITIES
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered *

RECEIPTS	DULUTH (1)	ST. PAUL	WINONA	TOTAL
REVENUE RECEIPTS				
TAXES	\$ 93,896(2)	\$ 1,503,153(2)	\$ 43,900	\$ 1,640,949
INTERGOVERNMENTAL REVENUE				
Federal	306,900	....	....	306,900
State	83,750	....	....	83,750
County .....	....	....	....	....
Local Units .....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 390,650	\$	\$	\$ 390,650
CHARGES FOR SERVICES	2,393,788	5,431,100	22,509	7,847,397
MISCELLANEOUS REVENUE				
Interest Earnings	75,647	1,471,150	23,319	1,570,116
All Other Revenue	123,505	338,681	....	462,186
TOTAL REVENUE RECEIPTS	\$ 3,077,486	\$ 8,744,084	\$ 89,728	\$ 11,911,298
NONREVENUE RECEIPTS				
BORROWING - Bonds .....	....	15,701,552	....	15,701,552
- Short Term .....	....	4,887,500	....	4,887,500
TOTAL RECEIPTS	\$ 3,077,486	\$ 29,333,136	\$ 89,728	\$ 32,500,350
DISBURSEMENTS				
CURRENT EXPENSE				
Administration, Operation and Maintenance	\$ 2,923,518	\$ 653,828	\$ 24,675	\$ 3,602,021
Interest	196,695	4,200,395	17,312	4,414,402
TOTAL CURRENT EXPENSE	\$ 3,120,213	\$ 4,854,223	\$ 41,987	\$ 8,016,423
CAPITAL OUTLAY	586,371	14,814,787	668	15,401,826
DEBT REDEMPTION - Bonds	100,000	1,830,000	25,000	1,955,000
TOTAL DISBURSEMENTS	\$ 3,806,584	\$ 21,499,010	\$ 67,655	\$ 25,373,249
SUMMARY OF BONDED DEBT TRANSACTIONS				
Outstanding beginning of year	\$ 3,020,000	\$ 68,755,000	\$ 300,000	\$ 72,075,000
Issued .....	....	16,115,000	....	16,115,000
Paid	100,000	1,830,000	25,000	1,955,000
Outstanding end of year	\$ 2,920,000(3)	\$ 83,040,000	\$ 275,000	\$ 86,235,000
Outstanding short term debt .....	....	4,887,500	....	4,887,500

NOTE: * St. Paul and Winona - Year Ended December 31, 1977, Duluth - Year Ended March 31, 1978.

(1) Does not include the Industrial Development Fund of the Seaway Port Authority.

(2) Taxes also reported in the Cities of Duluth and St. Paul for Federal Revenue Sharing purposes.

(3) Bonded debt does not include the Port Authority Industrial Revenue Bonds payable in the amount of \$40,382,282. The Port Authority assumed control of the International Organics, Inc. facility by reason of default on rents payable. The Port Authority, as trustee, paid bondholders from the Bond Reserve Fund on June 1, 1976. The Series 3 Revenue Bonds have been in default since June 1, 1976.

TABLE 45
REGIONAL DEVELOPMENT COMMISSIONS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered *

RECEIPTS	NORTHWEST REGION 1	HEADWATERS REGION 2	ARROWHEAD REGION 3(1)	WEST CENTRAL REGION 4	REGION 5	REGION 6E	UPPER MINN. VALLEY REGION 6W	EAST CENTRAL REGION 7E	CENTRAL MINNESOTA REGION 7W	SOUTHWEST REGION 8	REGION 9	SOUTHEASTERN REGION 10(2)	METROPOLITAN COUNCIL REGION 11	TOTAL
REVENUE RECEIPTS														
TAXES	\$ 39,631	\$ 14,953	\$	\$	\$ 43,621	\$ 61,573	\$ 29,413	\$	\$	\$ 55,769	\$ 115,130	\$ 63,044	\$ 3,515,526	\$ 3,938,660
INTERGOVERNMENTAL REVENUE														
Federal	68,237	187,881	....	....	65,358	....	....	....	20,006	....	23,360	....	5,815,927	6,180,769
State	162,509	65,284	....	450,076	420,232	139,864	138,569	146,400	179,363	262,090	448,865	179,251	26,455,671	29,048,174
County	10,086	....	....	690	....	....	....	....	2,035	37,726	....	....	....	50,537
Local Units .....	....	....	....	8,856	40,646	10,942	10,846	11,581	7,560	....	....	....	1,363,197	1,453,628
TOTAL INTERGOVERNMENTAL REVENUE	\$ 240,832	\$ 253,165	\$	\$ 459,622	\$526,236	\$150,806	\$ 149,415	\$ 157,981	\$ 208,964	\$ 299,816	\$ 472,225	\$ 179,251	\$ 33,634,795	\$36,733,108
CHARGES FOR SERVICES	3,742	....	....	27,548	....	6	668	46,682	152	332	....	....	....	79,130
MISCELLANEOUS REVENUE														
Interest Earnings	2,492	2,689	....	998	1,034	4,363	1,099	852	1,230	2,474	4,345	5,001	1,956,320	1,982,897
All Other Revenue	8,907	....	....	1,135	....	233	1,607	4,302	5,577	1,083	991	11	48,499	72,345
TOTAL REVENUE RECEIPTS	\$ 295,604	\$ 270,807	\$	\$ 489,303	\$570,891	\$216,981	\$ 182,202	\$ 209,817	\$ 215,923	\$ 359,474	\$ 592,691	\$ 247,307	\$ 39,155,140	\$42,806,140
NONREVENUE RECEIPTS														
BORROWING - Bonds	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,300,000	\$ 1,300,000
TOTAL RECEIPTS	\$ 295,604	\$ 270,807	\$	\$ 489,303	\$570,891	\$216,981	\$ 182,202	\$ 209,817	\$ 215,923	\$ 359,474	\$ 592,691	\$ 247,307	\$ 40,455,140	\$44,106,140
DISBURSEMENTS														
CURRENT EXPENSE														
Administration	\$ 71,513	\$ 30,933	\$	\$ 133,810	\$ 38,962	\$178,472	\$ 123,259	\$ 47,981	\$ 58,584	\$ 167,843	\$ 36,071	\$ 88,852	\$ 1,473,770	\$ 2,450,050
Project Expense	202,944	224,262	....	334,642	526,327	....	52,577	151,227	148,719	185,031	510,350	127,751	8,399,906	10,863,736
Interest .....	....	....	....	....	....	....	....	....	....	....	....	....	2,326,023	2,326,023
TOTAL CURRENT EXPENSE	\$ 274,457	\$ 255,195	\$	\$ 468,452	\$565,289	\$178,472	\$ 175,836	\$ 199,208	\$ 207,303	\$ 352,874	\$ 546,421	\$ 216,603	\$ 12,199,699	\$15,639,809
CAPITAL OUTLAY	3,901	....	....	....	1,501	3,712	1,046	7,762	1,336	3,548	....	....	5,764,976	5,787,782
DEBT REDEMPTION - Bonds .....	....	....	....	....	....	....	....	....	....	....	....	....	580,000	580,000
- Short Term .....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TOTAL DISBURSEMENTS	\$ 278,358	\$ 255,195	\$	\$ 468,452	\$566,790	\$182,184	\$ 176,882	\$ 206,970	\$ 208,639	\$ 356,422	\$ 546,421	\$ 216,603	\$ 18,544,675	\$22,007,591
SUMMARY OF BONDED DEBT TRANSACTIONS														
Outstanding beginning of year	\$	\$	\$ 100,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 35,540,000	\$35,640,000
Issued .....	....	....	50,000	....	....	....	....	....	....	....	....	....	1,300,000	1,350,000
Paid .....	....	....	100,000	....	....	....	....	....	....	....	....	....	580,000	680,000
Outstanding end of year	\$	\$	\$ 50,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 36,260,000	\$36,310,000

NOTE: * Year ended June 30, 1978 except regions 3 and 11 which ended December 31, 1977.
(1) A complete detailed financial statement was not available for the Year Ended December 31, 1977. The statement received does, however, indicate a fund deficit of \$150,067.02 on December 31, 1977. An audit by the State Auditor is currently in progress.
(2) Data obtained from audit report for six month period ended June 30, 1978.

TABLE 46
METROPOLITAN AIRPORTS COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$ 581,232
INTERGOVERNMENTAL REVENUE	
Federal	421,846
State	268,408
TOTAL INTERGOVERNMENTAL REVENUE	\$ 690,254
CHARGES FOR SERVICES	
Wold Chamberlain Field	\$ 18,554,604
Holman Field	175,406
Flying Cloud Field	80,337
Crystal Field	64,386
Anoka County Field	52,938
Lake Elmo Field	30,394
TOTAL CHARGES FOR SERVICES	\$ 18,958,065
MISCELLANEOUS REVENUE	
Interest Earnings	\$ 2,346,444
TOTAL REVENUE RECEIPTS	\$ 22,575,995
NONREVENUE RECEIPTS	
BORROWING	\$ 10,000,000
TOTAL RECEIPTS	\$ 32,575,995
D I S B U R S E M E N T S	
CURRENT EXPENSE	
OPERATION AND MAINTENANCE	
General Administration	\$ 1,341,103
Wold Chamberlain Field	17,091,782
Holman Field	291,670
Flying Cloud Field	183,810
Crystal Field	109,502
Anoka County Field	114,769
Lake Elmo Field	31,851
TOTAL OPERATION AND MAINTENANCE	\$ 19,164,487
INTEREST	4,317,885
TOTAL CURRENT EXPENSE	\$ 23,482,372
CAPITAL OUTLAY	
General Administration	18,878
Wold Chamberlain Field	12,729,982
Holman Field	442,880
Flying Cloud Field	428,074
Crystal Field	40,109
Anoka County Field	440,697
Lake Elmo Field	784,263
TOTAL CAPITAL OUTLAY	\$ 14,884,883
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES	
DEBT REDEMPTION	\$ 4,635,000
TOTAL DISBURSEMENTS	\$ 43,002,255
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$ 96,350,000
Issued	10,000,000
Paid	4,635,000
Outstanding end of year	\$ 101,715,000

TABLE 47
TWIN CITIES AREA METROPOLITAN TRANSIT COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$ 16,451,319
INTERGOVERNMENTAL REVENUE	
Federal	11,353,765
State	10,943,493
County .....	.....
Local Units	7,101
TOTAL INTERGOVERNMENTAL REVENUE	\$ 22,304,359
CHARGES FOR SERVICES	17,322,816
MISCELLANEOUS REVENUE	
Interest Earnings	568,773
All Other Revenue	89,556
TOTAL REVENUE RECEIPTS	\$ 56,736,823
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 56,736,823
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 8,429,328
Operation and Maintenance	47,102,490
Interest	646,400
TOTAL CURRENT EXPENSE	\$ 56,178,218
CAPITAL OUTLAY	3,468,276
DEBT REDEMPTION	2,800,000
TOTAL DISBURSEMENTS	\$ 62,446,494
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$ 16,950,000
Issued .....	.....
Paid	2,800,000
Outstanding end of year	\$ 14,150,000

TABLE 48
METROPOLITAN WASTE CONTROL COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal	41,211,583
State	7,407,428
County .....	.....
Local Units .....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 48,619,011
CHARGES FOR SERVICES	29,591,911
MISCELLANEOUS REVENUE	
Interest Earnings	2,792,850
All Other Revenue	143,742
TOTAL REVENUE RECEIPTS	\$ 81,147,514
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 81,147,514
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration, Operation and Maintenance	\$ 21,542,730
Interest	7,786,439
TOTAL CURRENT EXPENSE	\$ 29,329,169
CAPITAL OUTLAY	48,036,685
DEBT REDEMPTION	4,416,000
TOTAL DISBURSEMENTS	\$ 81,781,854
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$146,271,000
Issued .....	.....
Paid	4,416,000
Outstanding end of year	\$141,855,000

TABLE 49
CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	L A K E M I N N E T O M K A	W H I T E B E A R L A K E	T O T A L
REVENUE RECEIPTS			
TAXES	\$	\$	\$
INTERGOVERNMENTAL REVENUE			
Federal .....	.....	.....	.....
State .....	.....	.....	.....
County .....	.....	.....	.....
Local Units	51,869	8,629	60,498
TOTAL INTERGOVERNMENTAL REVENUE	\$ 51,869	\$ 8,629	\$ 60,498
CHARGES FOR SERVICES .....	.....	.....	.....
MISCELLANEOUS REVENUE			
Interest Earnings .....	.....	451	451
All Other Revenue	14,857	.....	14,857
TOTAL REVENUE RECEIPTS	\$ 66,726	\$ 9,080	\$ 75,806
NONREVENUE RECEIPTS			
BORROWING .....	.....	.....	.....
TOTAL RECEIPTS	\$ 66,726	\$ 9,080	\$ 75,806
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administration	\$ 35,302	\$	\$ 35,302
Operation and Maintenance	35,625	5,826	41,451
Interest .....	.....	.....	.....
TOTAL CURRENT EXPENSE	\$ 70,927	\$ 5,826	\$ 76,753
CAPITAL OUTLAY .....	.....	1,810	1,810
DEBT REDEMPTION .....	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 70,927	\$ 7,636	\$ 78,563
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S			
Outstanding beginning of year	\$	\$	\$
Issued .....	.....	.....	.....
Paid .....	.....	.....	.....
Outstanding end of year	\$	\$	\$

TABLE 50
METROPOLITAN MOSQUITO CONTROL DISTRICT
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
INTERGOVERNMENTAL REVENUE	
State	\$ 56,100
Anoka County	134,599
Dakota County	121,633
Hennepin County	895,270
Ramsey County	414,362
Scott County	28,208
Washington County	72,196
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,662,348
CHARGES FOR SERVICES .....	....
MISCELLANEOUS REVENUE	
Interest Earnings	1,145
All Other Revenue	231
TOTAL REVENUE RECEIPTS	\$ 1,663,724
NONREVENUE RECEIPTS	
BORROWING .....	....
TOTAL RECEIPTS	\$ 1,663,724
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 109,507
Operation and Maintenance	1,275,423
Interest	1,964
TOTAL CURRENT EXPENSE	\$ 1,386,894
CAPITAL OUTLAY	25,714
DEBT REDEMPTION .....	....
TOTAL DISBURSEMENTS	\$ 1,412,608
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$
Issued .....	....
Paid .....	....
Outstanding end of year	\$

TABLE 51
METROPOLITAN SPORTS AREA COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Eleven Months Ended November 30, 1977*

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal .....	....
State .....	....
OPERATING REVENUE	
Operation of Stadium	\$ 530,017
Parking	788,706
Concessions	276,679
MISCELLANEOUS REVENUE	
Interest Earnings	48,269
All Other Revenue	194,660
TOTAL REVENUE RECEIPTS	\$ 1,818,331
NONREVENUE RECEIPTS	
BORROWING .....	....
TOTAL RECEIPTS	\$ 1,818,331
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 72,844
Operation and Maintenance	992,037
Interest	123,146
TOTAL CURRENT EXPENSE	\$ 1,188,027
CAPITAL OUTLAY	19,191
DEBT REDEMPTION .....	....
TOTAL DISBURSEMENTS	\$ 1,207,218
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$ 3,216,000
Issued .....	....
Paid .....	....
Outstanding end of year	\$ 3,216,000

NOTE: * Effective December 31, 1977 the assets, liabilities, and obligations of the Metropolitan Sports Area Commission were transferred to the Metropolitan Sports Facilities Commission.

TABLE 52
HENNEPIN COUNTY PARK RESERVE DISTRICT*
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$ 3,698,736
INTERGOVERNMENTAL REVENUE	
Federal - C.E.T.A.	34,031
State	314,413
County	39,552
Local Units - Metropolitan Council	2,811,983
TOTAL INTERGOVERNMENTAL REVENUE	\$ 3,199,979
CHARGES FOR SERVICES	576,544
MISCELLANEOUS REVENUE	
Interest Earnings	219,376
All Other Revenue	128,758
TOTAL REVENUE RECEIPTS	\$ 7,823,393
NONREVENUE RECEIPTS	
BORROWING .....	....
TOTAL RECEIPTS	\$ 7,823,393
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 433,044
Operation and Maintenance	3,212,652
Interest	159,723
TOTAL CURRENT EXPENSE	\$ 3,805,419
CAPITAL OUTLAY	2,623,033
DEBT REDEMPTION	450,000
TOTAL DISBURSEMENTS	\$ 6,878,452
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S	
Outstanding beginning of year	\$ 4,200,000
Issued .....	....
Paid	450,000
Outstanding end of year	\$ 3,750,000

NOTE: * Includes Scott-Hennepin Park Advisory Board.

TABLE 53
HIBBING-STUNTZ JOINT RECREATION AND PARK BOARD*
AND ELY RECREATION BOARD**
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1977

R E C E I P T S	H I B B I N G - S T U N T Z	E L Y R E C R E A T I O N B O A R D	T O T A L
REVENUE RECEIPTS			
TAXES	\$ 181,120	\$	\$ 181,120
INTERGOVERNMENTAL REVENUE			
Federal .....	....	....	....
State	67,278	....	67,278
County .....	....	....	....
Local Units	47,247	27,270	74,517
TOTAL INTERGOVERNMENTAL REVENUE	\$ 114,525	\$ 27,270	\$ 141,795
CHARGES FOR SERVICES	64,422	25,254	89,676
MISCELLANEOUS REVENUE			
Interest Earnings	6,213	69	6,282
All Other Revenue	2,838	4,206	7,044
TOTAL REVENUE RECEIPTS	\$ 369,118	\$ 56,799	\$ 425,917
NONREVENUE RECEIPTS			
BORROWING .....	....	....	....
TOTAL RECEIPTS	\$ 369,118	\$ 56,799	\$ 425,917
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administration	\$	\$	\$
Operation and Maintenance	245,670	53,859	299,529
Interest .....	....	....	....
TOTAL CURRENT EXPENSE	\$ 245,670	\$ 53,859	\$ 299,529
CAPITAL OUTLAY	68,449	1,701	70,150
DEBT REDEMPTION .....	....	....	....
TOTAL DISBURSEMENTS	\$ 314,119	\$ 55,560	\$ 369,679
S U M M A R Y O F B O N D E D D E B T T R A N S A C T I O N S			
Outstanding beginning of year	\$	\$	\$
Issued .....	....	....	....
Paid .....	....	....	....
Outstanding end of year	\$	\$	\$

NOTE: * City and school district of Hibbing and the Town of Stuntz.
** City and school district of Ely and the Town of Morse.

TABLE 54
SPIRIT MOUNTAIN RECREATION AREA AUTHORITY
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended September 30, 1977

R E C E I P T S	
REVENUE RECEIPTS	
TAXES	\$ 78,926*
INTERGOVERNMENTAL REVENUE	
Federal .....	.....
State .....	.....
Local Units - Duluth	313,445
TOTAL INTERGOVERNMENTAL REVENUE	\$ 313,445
OPERATING REVENUE	
Operation of Recreation Area	1,135,879
Food and Beverage Operations	788,470
MISCELLANEOUS REVENUE	
Interest Earnings	8,317
All Other Revenue	44,753
TOTAL REVENUE RECEIPTS	\$ 2,369,790
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 2,369,790
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 792,552
Operation and Maintenance	1,088,425
Interest	249,754
TOTAL CURRENT EXPENSE	\$ 2,130,731
CAPITAL OUTLAY	353,120
DEBT REDEMPTION	65,000
TOTAL DISBURSEMENTS	\$ 2,548,851
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 3,000,000
Issued .....	.....
Paid	65,000
Outstanding end of year	\$ 2,935,000

NOTE: * Taxes also reported in the City of Duluth for Federal Revenue Sharing purposes.

TABLE 55
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
LOW-INCOME HOUSING PROGRAM
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 County	\$ 96,500	\$ 256,265	\$ (159,765)	\$ 3,703	\$ 42,821	\$ (198,883)	\$ 217,575	\$	\$ 30,118	\$ 41,664	\$ 10,122	\$
Albert Lea	127,906	131,221	(3,315)	7,278	137,747	(133,784)	78,450	26,493	44,133	137,747	3,828	.....
Alexandria	68,489	72,608	(4,119)	3,423	69,432	(70,128)	87,761	.....	.....	69,432	16,868	.....
Austin	173,265	138,128	35,137	13,623	203,539	(154,779)	481,961	.....	45,375	203,539	38,153	.....
Bagley	23,416	22,433	983	869	28,307	(26,455)	226,554	.....	350	28,037	6,018	.....
Barnesville	20,159	24,388	(4,229)	1,309	25,685	(28,605)	32,969	.....	1,446	25,685	3,881	1,227
Bemidji	67,533	69,792	(2,259)	2,754	.....	495	96,278	.....	3,237	.....	.....	882
Benson	44,826	45,946	(1,120)	1,332	39,599	(39,387)	57,696	137,883	1,294	39,599	15,000	.....
Blue Earth	38,469	43,009	(4,540)	847	58,490	(62,183)	78,562	2,991	.....	58,391	9,839	9,000
Braham	21,862	27,862	(6,000)	1,647	14,508	(18,861)	20,897	.....	1,102	14,072	.....	7,744
Brainerd	120,656	98,560	22,096	3,725	114,866	(89,045)	129,307	.....	9,651	111,261	26,829	1,272
Breckenridge	56,512	70,498	(13,986)	1,990	72,070	(84,066)	108,644	52,152	32,400	70,927	15,040	.....
Cambridge	29,347	33,690	(4,343)	1,382	39,495	(42,456)	50,882	.....	243	38,092	6,169	.....
Carlton	12,885	15,889	(3,004)	489	14,619	(17,134)	61,156	40,848	.....	14,619	3,604	35,801
Chisholm	104,895	104,656	239	8,246	11,485	(3,000)	259,111	.....	23,277	11,485	.....	43,566
Clarkfield	23,800	25,421	(1,621)	856	30,025	(30,790)	42,511	.....	247	29,446	4,795	453
Cloquet	67,174	70,452	(3,278)	2,142	67,082	(68,218)	169,774	87,407	25,110	66,742	11,059	53,666
Columbia Heights	72,137	79,464	(7,327)	1,654	66,112	(71,785)	113,576	.....	5,140	66,012	.....	31,200
Cook	16,297	17,821	(1,524)	232	16,057	(17,349)	32,594	.....	3,242	15,923	.....	9,309
Cottonwood	27,125	26,544	581	1,446	23,272	(21,245)	35,829	.....	7,549	23,272	.....	1,398
Crookston	44,982	55,621	(10,639)	4,970	66,113	(71,782)	107,557	8,426	3,846	66,113	11,008	.....
Crosby	42,784	40,811	1,973	3,859	48,911	(43,079)	58,787	.....	4,619	47,840	10,464	.....
Delano	22,586	18,734	3,852	897	24,159	(19,410)	27,177	1,500	.....	22,083	4,830	.....
Detroit Lakes	91,594	87,842	3,752	5,792	61,418	(51,874)	108,855	.....	1,423	57,270	.....	30,249
Duluth	905,665	1,677,542	(771,877)	18,814	662,656	(1,415,719)	1,707,390	105,374	219,953	661,421	191,151	.....
East Grand Forks	69,171	59,330	9,841	3,153	69,306	(56,312)	125,589	.....	11,715	69,211	12,411	42,848
Ely	97,614	105,609	(7,995)	14,676	87,561	(80,880)	113,225	.....	39,714	87,327	16,384	11,943
Eveleth	21,519	17,899	3,620	298	12,148	(8,230)	25,671	.....	7,100	12,148	.....	11,571
Fairmont	91,465	94,300	(2,835)	5,808	98,542	(95,569)	125,396	.....	12,253	98,542	16,085	.....
Fergus Falls	39,442	48,919	(9,477)	1,859	44,894	(52,512)	141,897	.....	1,014	44,522	15,000	5,575
Forest Lake	27,587	27,550	37	1,263	37,630	(36,330)	43,948	.....	2,948	37,630	6,147	.....
Gilbert	52,879	50,412	2,467	3,951	39,890	(33,472)	58,659	.....	3,794	39,832	.....	108,810
Glenwood	20,228	20,787	(559)	2,107	25,642	(24,094)	29,947	.....	.....	25,642	4,189	.....
Grand Rapids	32,031	31,691	340	1,739	21,753	(19,674)	46,198	.....	.....	21,213	.....	12,050
Greenbush	12,752	14,631	(1,879)	1,458	18,798	(19,219)	25,337	.....	290	18,798	4,158	258
Henning	10,642	11,540	(898)	335	16,034	(16,597)	21,301	.....	589	15,870	3,318	373
Hibbing	209,515	222,310	(12,795)	11,337	155,912	(157,370)	263,504	66,976	10,368	148,345	47,543	.....
Hopkins	63,330	72,163	(8,833)	1,439	70,051	(77,445)	88,544	.....	405	69,426	15,082	1,402
Hutchinson	64,778	230,311	(165,533)	2,085	.....	(163,448)	160,523	.....	.....	.....	.....	.....
International Falls	60,549	59,347	1,202	5,082	54,237	(47,953)	66,661	.....	2,169	53,917	25,000	.....
Jackson	46,454	43,431	3,023	2,690	61,520	(55,807)	66,042	319	1,597	59,333	10,797	.....
Lake Benton	16,222	22,577	(6,355)	374	13,592	(19,573)	27,441	.....	2,706	13,402	.....	6,301
Le Sueur	34,893	34,803	90	1,007	42,040	(40,943)	58,312	55,640*	57,688	41,984	7,205	.....
Lindstrom	22,029	20,791	1,238	449	14,710	(13,023)	20,905	.....	1,000	14,220	.....	6,685
Litchfield	40,732	40,908	(176)	1,231	53,150	(52,095)	62,014	.....	129	53,124	8,558	658
Little Falls	62,622	70,163	(7,541)	8,413	74,462	(73,590)	94,482	278,551	12,684	72,926	15,642	.....
Long Prairie	26,085	28,274	(2,189)	1,118	20,172	(21,243)	52,985	.....	5,551	20,172	.....	16,147
Luverne	49,476	51,935	(2,459)	2,493	50,527	(50,493)	64,898	68,000	10,597	50,527	12,207	.....
Madison	24,073	30,227	(6,154)	2,403	35,863	(39,614)	49,640	11,967	4,212	35,331	6,040	12,000
Mankato	116,445	122,738	(6,293)	4,554	114,490	(116,229)	139,532	96,727	12,004	114,490	24,962	.....

TABLE 55 (Continued)
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
LOW-INCOME HOUSING PROGRAM
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
Marshall	\$ 74,347	\$ 74,080	\$ 267	\$ 2,380	\$ 75,831	\$ (73,184)	\$ 93,100	\$ 881	\$ 5,171	\$ 75,630	\$ 17,101	\$
Melrose	16,552	23,498	(6,946)	1,041	27,056	(32,961)	41,274	19,531	2,819	26,033	4,296	....
Minneapolis	4,391,556	7,409,637	(3,018,081)	298,641	5,161,741	(7,881,181)	8,268,113	458,589	1,660,441	4,075,803	1,228,900	....
Montevideo	58,868	69,307	(10,439)	3,097	60,664	(68,006)	81,123	53,218	286	60,664	....	....
Montgomery	24,028	29,510	(5,482)	3,115	19,425	(21,792)	33,588	....	545	18,028	....	13,777
Moorhead	127,891	134,935	(7,044)	7,052	116,884	(116,876)	172,356	170,732	24,830	116,884	35,000	....
Moose Lake	27,022	26,768	254	1,032	33,738	(32,452)	38,863	....	....	33,738	6,260	....
Mora	27,760	36,865	(9,105)	1,889	20,458	(27,674)	33,474	....	7,236	20,016	....	9,410
Morris	36,954	44,523	(7,569)	5,481	44,606	(46,694)	65,674	....	18,423	43,083	10,495	2,735
Mound	36,606	38,146	(1,540)	1,739	45,273	(45,074)	50,807	....	1,180	43,503	7,107	....
Mountain Lake	26,255	30,321	(4,066)	704	37,202	(40,564)	51,733	225	....	37,202	6,014	....
New Richland	22,815	23,458	(643)	765	25,106	(24,984)	33,389	....	3,299	24,564	5,872	293
North Mankato	57,632	62,383	(4,751)	1,656	63,091	(66,186)	86,668	1,793	7,085	63,091	10,000	....
Ortonville	35,444	53,415	(17,971)	2,218	33,677	(49,430)	100,476	45,680	265	33,524	....	47,436
Park Rapids	41,860	52,048	(10,188)	2,992	42,269	(49,465)	59,377	....	970	42,205	10,254	....
Pequot Lakes	18,408	22,095	(3,687)	467	5,661	(8,881)	25,857	....	10,236	5,513	....	30,189
Perham	23,718	25,739	(2,021)	759	33,671	(34,933)	34,268	209	831	33,327	5,601	....
Pine City	21,377	27,677	(6,300)	1,104	22,395	(27,591)	31,232	....	1,230	22,041	4,640	....
Pine River	25,404	27,340	(1,936)	446	36,532	(38,022)	46,747	....	365	36,487	6,769	....
Pipestone	56,463	63,128	(6,665)	4,282	79,398	(81,781)	124,814	40,000	1,795	76,812	11,238	46,063
Princeton	25,769	35,003	(9,234)	1,681	18,368	(25,921)	52,633	....	7,291	17,840	....	419
Red Lake Falls	18,644	24,468	(5,824)	1,390	17,855	(22,289)	29,789	51,000	187	17,855	4,313	....
Red Wing	104,380	100,288	4,092	3,815	67,715	(59,808)	135,623	....	6,486	67,265	....	30,477
Redwood Falls	32,350	30,706	1,644	1,131	51,954	(49,179)	58,682	....	1,029	51,629	8,864	....
St. Cloud	229,418	494,406	(264,988)	5,049	182,110	(442,049)	474,488	858	....	182,110	29,806	....
St. James	49,067	47,473	1,594	3,080	61,438	(56,764)	73,739	149	4,103	61,438	10,520	....
St. Louis Park	130,418	478,992	(348,574)	14,315	386	(334,645)	334,479	14,979	22,661	....	....	....
St. Paul	2,818,728	5,069,918	(2,251,190)	75,969	2,373,425	(4,548,646)	6,045,333	957,204	1,073,398	2,357,730	885,784	119,536
St. Peter	53,613	47,425	6,188	2,360	51,749	(43,201)	60,486	47,608	9,197	49,542	10,953	....
Sauk Centre	23,217	30,096	(6,879)	1,914	38,051	(43,016)	57,609	35,503	5,124	38,051	6,331	35,088
Sleepy Eye	33,696	32,285	1,411	3,086	39,213	(34,716)	44,677	....	1,122	39,213	6,401	....
South St. Paul	220,248	217,719	2,529	17,629	222,098	(201,940)	743,092	....	382	177,061	22,864	55,229
Staples	37,776	39,590	(1,814)	6,589	52,601	(47,826)	62,653	....	....	52,491	8,504	277
Thief River Falls	51,219	55,601	(4,382)	2,030	66,850	(69,202)	87,985	....	1,644	66,850	10,000	6,347
Tracy	35,963	42,208	(6,245)	1,329	41,123	(46,039)	52,558	....	612	41,123	10,315	....
Two Harbors	45,193	43,116	2,077	2,790	56,300	(51,433)	55,105	39,939	3,700	54,861	9,876	40,000
Virginia	135,084	122,928	12,156	8,161	71,988	(51,671)	139,699	23,053	8,222	71,988	50,000	....
Wabasha	33,722	37,310	(3,588)	329	38,456	(41,715)	47,926	....	....	38,456	7,140	....
Waconia	32,595	32,605	(10)	2,998	29,240	(26,252)	37,543	4,000	5,365	29,240	4,964	....
Wadena	41,531	43,207	(1,676)	3,176	42,414	(40,914)	57,207	15,000	9,999	41,667	10,000	1,074
Walker	22,232	19,994	2,238	833	28,809	(25,738)	40,573	....	2,519	28,651	4,919	....
Warren	37,161	35,679	1,482	3,767	53,473	(48,224)	57,412	....	....	53,473	8,546	....
Warroad	12,062	18,105	(6,043)	1,225	15,880	(20,698)	23,469	....	200	14,572	3,540	....
Waseca	44,816	46,078	(1,262)	3,817	53,297	(50,742)	63,337	....	1,465	53,297	9,830	146
Willmar	78,136	94,209	(16,073)	3,997	107,356	(119,432)	137,169	....	6,705	107,356	17,785	1,848
Windom	40,273	40,969	(696)	1,264	45,985	(45,417)	57,443	....	....	45,985	9,550	1,131
Winona	294,851	308,962	(14,111)	9,905	161,874	(166,080)	228,793	227,932	21,208	161,065	64,288	....
Worthington	62,373	64,162	(1,789)	2,886	69,550	(68,453)	87,336	....	1,691	68,933	17,339	987
TOTAL	\$13,528,892	\$20,716,218	\$(7,187,326)	\$ 701,976	\$13,215,628	\$(19,700,978)	\$24,990,275	\$3,249,330	\$3,607,163	\$12,016,494	\$3,241,365	\$ 904,850

NOTE: (1) Fiscal year ended between September 30, 1977 to June 30, 1978.

TABLE 56
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING
BONDED INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
Aitkin County	\$ 843,398	\$	\$ 10,122	\$ 833,276
Albert Lea	2,727,278	.....	3,828	2,723,450
Alexandria	1,405,506	.....	16,868	1,388,638
Austin	3,876,938	.....	38,153	3,838,785
Bagley	550,339	.....	6,018	544,321
Barnesville	413,517	.....	3,881	409,636
Bemidji	1,340,000	.....	.....	1,340,000
Benson	940,000	.....	15,000	925,000
Blue Earth	955,049	.....	9,839	945,210
Brainerd	2,235,439	.....	26,829	2,208,610
Breckenridge	1,375,205	.....	15,040	1,360,165
Cambridge	657,246	.....	6,169	651,077
Carlton	329,533	.....	3,604	325,929
Clarkfield	510,873	.....	4,795	506,078
Cloquet	1,133,057	.....	11,059	1,121,998
Crookston	1,068,520	.....	11,008	1,057,512
Crosby	956,802	.....	10,464	946,338
Delano	444,376	.....	4,830	439,546
Duluth	12,451,990	.....	191,151	12,260,839
East Grand Forks	1,034,099	.....	12,411	1,021,688
Ely	1,320,393	.....	16,384	1,304,009
Fairmont	1,713,780	.....	16,085	1,697,695
Fergus Falls	885,000	.....	15,000	870,000
Forest Lake	654,949	.....	6,147	648,802
Glenwood	446,295	.....	4,189	442,106
Greenbush	374,878	.....	4,158	370,720
Henning	318,542	.....	3,318	315,224
Hibbing	2,444,251	.....	47,543	2,396,708
Hopkins	1,379,035	.....	15,082	1,363,953
International Falls	955,000	.....	25,000	930,000
Jackson	1,097,158	.....	10,797	1,086,361
Le Sueur	699,735	55,640	7,205	748,170
Litchfield	911,760	.....	8,558	903,202
Little Falls	1,410,176	.....	15,642	1,394,534
Luverne	1,010,550	.....	12,207	998,343
Madison	586,268	.....	6,040	580,228
Mankato	2,282,427	.....	24,962	2,257,465
Marshall	1,501,060	.....	17,101	1,483,959
Melrose	444,485	.....	4,296	440,189
Minneapolis	77,267,292	.....	1,228,900	76,038,392
Montevideo	1,199,545	.....	.....	1,199,545
Moorhead	2,220,000	.....	35,000	2,185,000
Moose Lake	658,308	.....	6,260	652,048
Morris	836,923	.....	10,495	826,428
Mound	757,170	.....	7,107	750,063
Mountain Lake	640,687	.....	6,014	634,673
New Richland	486,086	.....	5,872	480,214
North Mankato	1,080,000	.....	10,000	1,070,000
Ortonville	1,116,102	.....	.....	1,116,102
Park Rapids	854,350	.....	10,254	844,096
Perham	543,716	.....	5,601	538,115
Pine City	445,459	.....	4,640	440,819
Pine River	711,947	.....	6,769	705,178
Pipestone	1,197,313	.....	11,238	1,186,075
Princeton	615,081	.....	.....	615,081
Red lake Falls	357,096	.....	4,313	352,783
Redwood Falls	860,489	.....	8,864	851,625
St. Cloud	3,182,041	.....	29,806	3,152,235
St. James	1,021,240	.....	10,520	1,010,720
St. Paul	41,138,201	.....	885,784	40,252,417
St. Peter	987,423	.....	10,953	976,470
Sauk Centre	614,635	.....	6,331	608,304
Sleepy Eye	681,967	.....	6,401	675,566
South St. Paul	1,845,562	.....	22,864	1,822,698
Staples	906,049	.....	8,504	897,545
Thief River Falls	1,150,000	.....	10,000	1,140,000
Tracy	822,587	.....	10,315	812,272
Two Harbors	903,614	.....	9,876	893,738
Virginia	1,120,000	.....	50,000	1,070,000
Wabasha	750,958	.....	7,140	743,818
Waconia	508,528	.....	4,964	503,564
Wadena	810,000	.....	10,000	800,000
Walker	477,524	.....	4,919	472,605
Warren	910,494	.....	8,546	901,948
Warroad	294,975	.....	3,540	291,435
Waseca	1,033,787	.....	9,830	1,023,957
Willmar	1,839,981	.....	17,785	1,822,196
Windom	907,262	.....	9,550	897,712
Winona	2,809,274	.....	64,288	2,744,986
Worthington	1,382,765	.....	17,339	1,365,426
TOTAL	\$ 213,631,338	\$ 55,640	\$ 3,241,365	\$ 210,445,613

NOTE: * Date corresponds to fiscal year on Public Housing Operation Table.

TABLE 57
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING
SHORT TERM INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
Aitkin County	\$ 8,000	\$	\$	\$ 8,000
Albert Lea	59,933	26,493	. . . .	86,426
Bagley	6,030	. . . .	. . . .	6,030
Barnesville	66,545	. . . .	1,227	65,318
Bemidji	20,851	. . . .	882	19,969
Benson	69,127	137,883	. . . .	207,010
Blue Earth	22,785	2,991	9,000	16,776
Braham	432,904	. . . .	7,744	425,160
Brainerd	26,448	. . . .	1,272	25,176
Breckenridge	71,586	52,152	. . . .	123,738
Cambridge	10,369	. . . .	. . . .	10,369
Carlton	35,801	40,848	35,801	40,848
Chisholm	1,695,601	. . . .	43,566	1,652,035
Clarkfield	1,571	. . . .	453	1,118
Cloquet	53,666	87,407	53,666	87,407
Columbia Heights	2,256,492	. . . .	31,200	2,225,292
Cook	505,141	. . . .	9,309	495,832
Cottonwood	781,851	. . . .	1,398	780,453
Crookston	39,279	8,426	. . . .	47,705
Delano	. . . .	1,500	. . . .	1,500
Detroit Lakes	1,927,267	. . . .	30,249	1,897,018
Duluth	2,547,903	105,374	. . . .	2,653,277
East Grand Forks	614,812	. . . .	42,848	571,964
Ely	757,422	. . . .	11,943	745,479
Eveleth	406,699	. . . .	11,571	395,128
Fairmont	84,007	. . . .	. . . .	84,007
Fergus Falls	18,000	. . . .	5,575	12,425
Gilbert	1,256,133	. . . .	108,810	1,147,323
Grand Rapids	673,313	. . . .	12,050	661,263
Greenbush	8,173	. . . .	258	7,915
Henning	3,529	. . . .	373	3,156
Hibbing	697,110	66,976	. . . .	764,086
Hopkins	15,654	. . . .	1,402	14,252
International Falls	32,522	. . . .	. . . .	32,522
Jackson	52,175	319	. . . .	52,494
Lake Benton	462,806	. . . .	6,301	456,505
Le Sueur	1,045	. . . .	. . . .	1,045
Lindstrom	491,061	. . . .	6,685	484,376
Litchfield	13,659	. . . .	658	13,001
Little Falls	28,130	278,551	. . . .	306,681
Long Prairie	695,248	. . . .	16,147	679,101
Luyerne	. . . .	68,000	. . . .	68,000
Madison	15,463	11,967	12,000	15,430
Mankato	30,924	96,727	. . . .	127,651
Marshall	19,626	881	. . . .	20,507
Melrose	11,659	19,531	. . . .	31,190
Minneapolis	19,077,411	458,589	. . . .	19,536,000
Montevideo	25,789	53,218	. . . .	79,007
Montgomery	575,402	. . . .	13,777	561,625
Moorhead	136,216	170,732	. . . .	306,948
Mora	701,612	. . . .	9,410	692,202
Morris	44,803	. . . .	2,735	42,068
Mountain Lake	8,074	225	. . . .	8,299
New Richland	9,056	. . . .	293	8,763
North Mankato	77,323	1,793	. . . .	79,116
Ortonville	47,436	45,680	47,436	45,680
Park Rapids	2,407	. . . .	. . . .	2,407
Pequot Lakes	408,564	. . . .	30,189	378,375
Perham	4,506	202	. . . .	4,708
Pine City	2,546	. . . .	. . . .	2,546
Pipestone	392,652	40,000	46,063	386,589
Princeton	2,454	. . . .	419	2,035
Red Lake Falls	. . . .	51,000	. . . .	51,000
Red Wing	2,298,883	. . . .	30,477	2,268,406
St. Cloud	28,943	858	. . . .	29,801
St. James	2,531	149	. . . .	2,680
St. Louis Park	515,573	14,979	. . . .	530,552
St. Paul	22,604,262	957,204	119,536	23,441,930
St. Peter	10,296	47,608	. . . .	57,904
Sauk Centre	46,310	35,503	35,088	46,725
South St. Paul	2,926,353	. . . .	55,229	2,871,124
Staples	15,239	. . . .	277	14,962
Thief River Falls	123,386	. . . .	6,347	117,039
Two Harbors	40,000	39,939	40,000	39,939
Virginia	870,463	23,053	. . . .	893,516
Waconia	36,588	4,000	. . . .	40,588
Wadena	39,360	15,000	1,074	53,286
Walker	14,500	. . . .	. . . .	14,500
Warren	8,925	. . . .	. . . .	8,925
Waseca	11,206	. . . .	146	11,060
Willmar	42,775	. . . .	1,848	40,927
Windom	33,324	. . . .	1,131	32,193
Winona	533,820	227,932	. . . .	761,752
Worthington	3,793	. . . .	987	2,806
TOTAL	\$ 68,751,101	\$ 3,193,690	\$ 904,850	\$ 71,039,941

NOTE: * Date corresponds to fiscal year on Public Housing Operation Table.

TABLE 58
HOUSING AND REDEVELOPMENT AUTHORITIES
URBAN RENEWAL
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Period Covered (1)

MUNICIPALITY	R E C E I P T S							D I S B U R S E M E N T S				
	Taxes	INTERGOVERNMENTAL REVENUE			Interest Earnings	All Other Revenue	BORROWING Bonds* and Short Term Loans	TOTAL (2) RECEIPTS	Project Expense	Interest Paid	Debt Redemption	TOTAL DISBURSEMENTS
		Federal	State	Local Units								
Anoka	\$ 15,944	\$ 217,662	\$	\$ 9,729	\$ 1,896	\$ 25,000	\$	\$ 270,231	\$ 223,963	\$	\$	\$ 223,963
Bloomington	143,605	155,956	14,105	184,380	9,075	293,924	.....	801,045	652,077	3,135(3)	.....	655,212
Brainerd	8,679	38,753	745	.....	3,263	40	.....	51,480	68,214	53	.....	68,267
Brooklyn Center	40,690	.....	.....	.....	3,999	.....	.....	44,689	1	.....	.....	1
Buffalo .....	.....	9,500	.....	6,785	.....	160	.....	16,445	16,696	.....	.....	16,696
Chaska .....	.....	.....	.....	.....	F A I L E D T O R E P O R T			.....	.....	.....	.....	.....
Chippewa County .....	.....	12,265	20,716	.....	739	.....	.....	33,720	54,654	.....	.....	54,654
Chisholm .....	.....	12,306	70	40	3,424	.....	.....	15,840	8,750	.....	.....	8,750
Columbia Heights .....	.....	.....	.....	.....	F A I L E D T O R E P O R T			.....	.....	.....	.....	.....
Crookston	23,889	.....	.....	.....	4,839	.....	30,500	59,228	4,477	101,754(3)	.....	106,231
Dakota County .....	.....	1,882,361	.....	.....	17,325	.....	.....	1,899,686	1,649,019	.....	.....	1,649,019
Duluth	47,050	780,704	.....	1,517,323	6,540	177,620	6,767	2,536,004	2,936,604	24,612	648,426	3,609,642
East Grand Forks .....	.....	63,245	.....	.....	1,021	.....	.....	64,266	64,568	.....	.....	64,568
Edina	50,878	80,064	338,287	.....	.....	15,275	.....	484,504	735,166	133,682(3)	50,000(3)	918,848
Farmington	9,553	21,482	665	.....	726	47,000	20,000	99,426	39,712	24,675(3)	.....	64,387
Fergus Falls .....	.....	79,450	.....	.....	681	474	.....	80,605	78,138	.....	.....	78,138
Granite Falls	22,608	.....	116	.....	193	.....	.....	22,917	4,018	3,751(3)	5,000(3)	12,769
Hastings	31,569	.....	752	.....	96	.....	.....	32,417	21,402	.....	.....	21,402
Mankato .....	.....	.....	.....	.....	F A I L E D T O R E P O R T			.....	.....	.....	.....	.....
Metropolitan Council .....	.....	2,502,476	.....	.....	.....	.....	.....	2,502,476	2,284,183	.....	.....	2,284,183
Minneapolis	2,262,595	9,000,979	37,976	15,730,243	1,149,021	2,317,025	6,864,129	37,361,968	23,833,844	1,162,895(4)	16,434,803(5)	41,431,542
Monticello .....	.....	.....	.....	.....	F A I L E D T O R E P O R T			.....	.....	.....	.....	.....
New Brighton	11,366	.....	2,224	.....	.....	.....	.....	13,590	7,135	.....	.....	7,135
Northfield	1,548	.....	.....	.....	2,755	.....	.....	4,303	16,273	20,807(3)	1,000(3)	38,080
N.W. MN Multi-County .....	.....	399,524	.....	.....	4,316	.....	.....	403,840	368,175	.....	.....	368,175
Otter Tail County .....	.....	.....	253,000	.....	.....	.....	.....	253,000	254,355	.....	.....	254,355
Pipestone .....	.....	.....	.....	.....	911	2,989	3,000	6,900	44,211	5,359	208,000	257,570
Plymouth .....	.....	.....	.....	.....	F A I L E D T O R E P O R T			.....	.....	.....	.....	.....
Red Lake Falls	14,128	.....	.....	.....	755	32,551	43,100	90,534	53,465	21,551(3)	5,000(3)	80,016
Richfield	69,007	.....	11,237	108,759	88,134	126,802	63,150	467,089	1,162,443	.....	34,000	1,196,443
Robbinsdale	78,632	.....	.....	.....	920	126,422	100,000*	305,974	341,555	29,400	6,608	377,563
St. Cloud	35,824	345,229	.....	355,000	21,462	.....	.....	757,515	666,905	33,176(3)	20,000(3)	720,081
St. Paul	302,859	1,712,626	617,577	12,929,092	186,030	596,366	.....	16,344,550	16,865,184	84,972	2,027,000	18,977,156
Sauk Rapids	40,913	.....	1,221	.....	1,754	.....	.....	43,888	27,049	.....	.....	27,049
Shakopee	21,473	44,975	1,133	.....	1,655	4,315	.....	73,551	33,588	.....	.....	33,588
South St. Paul	7,608	189,363	66,114	.....	4,764	3,518	.....	271,367	260,935	.....	.....	260,935
Spring Lake Park	1,300	.....	.....	.....	1,365	4,157	.....	6,822	10,878	.....	.....	10,878
Stearns County .....	.....	86,920	.....	.....	416	.....	.....	87,336	86,914	.....	.....	86,914
Town of Stuntz	120	.....	113,735	4,000	4,612	50	.....	122,517	161,660	.....	.....	161,660
Swift County .....	.....	64,818	.....	.....	86	137	.....	65,041	51,662	.....	.....	51,662
Virginia .....	.....	129,534	.....	.....	828	.....	.....	130,362	127,640	.....	.....	127,640
Waseca .....	.....	.....	.....	.....	3,374	175,000	90,000*	268,374	255,000	4,387	.....	259,387
Wells .....	.....	.....	.....	.....	.....	1,560	100	1,660	732	791	108	1,631
Winona	809	.....	.....	.....	1,641	.....	.....	2,450	24,732	.....	.....	24,732
Yellow Medicine .....	.....	.....	47,020	.....	1,084	.....	.....	48,104	57,850	.....	.....	57,850
TOTAL	\$3,242,647	\$17,830,192	\$1,526,693	\$30,845,351	\$1,529,700	\$3,950,385	\$7,220,746	\$66,145,714	\$53,553,827	\$ 1,655,000	\$ 19,439,945	\$ 74,648,772

NOTE: (1) Fiscal year ended between September 30, 1977 to June 30, 1978.
(2) Does not include non-cash local grants-in-aid.
(3) General obligation tax increment financing bonds were issued by the city, with an agreement pledging tax increments of the authority for debt service.
(4) Under an informal agreement the MHRA paid the City of Minneapolis, in 1977, interest of \$209,863 on city rehabilitation bonds.
(5) Includes \$587,059 of tax increment revenues remitted to the City of Minneapolis for debt service on redevelopment tax increment bonds.

TABLE 59
HOUSING AND REDEVELOPMENT AUTHORITIES
URBAN RENEWAL - INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
SHORT TERM INDEBTEDNESS				
Crookston	\$ 248,500	\$ 30,500	\$	\$ 279,000
Duluth	1,092,300	6,767	648,426	450,641
Farmington .....	.....	20,000	.....	20,000
Mankato	4,075,000	.....	3,687,149	387,851
Minneapolis	23,431,763	6,864,129	15,401,000	14,894,892
Pipestone	205,000	3,000	208,000	.....
Red Lake Falls .....	.....	43,100	.....	43,100
Richfield	117,000	63,150	34,000	146,150
St. Paul	4,001,000	.....	2,027,000	1,974,000
Spring Lake Park	191,999	.....	.....	191,999
Wells	11,374	100	108	11,366
Winona	88,391	.....	.....	88,391
TOTAL SHORT TERM	\$ 33,462,327	\$ 7,030,746	\$ 22,005,683	\$ 18,487,390
BONDED INDEBTEDNESS				
Minneapolis	5,757,099	.....	446,744	5,310,355
Robbinsdale	490,009	100,000	6,608	583,401
Waseca .....	.....	90,000	.....	90,000
TOTAL INDEBTEDNESS ..	\$ 39,709,435	\$ 7,220,746	\$ 22,459,035	\$ 24,471,146

NOTE: * Date corresponds to fiscal year on Urban Renewal Table.

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 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 home

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, and other special taxes for counties, cities, towns, school districts, and other special districts.

2. Other Taxes (Minnesota Statutes 1976).

- a. Mortgage Registry tax - apportioned 95% to the State general fund and 5% to the county revenue fund.
- b. Inheritance, estate and gift taxes to the State. Ten per cent of inheritance and estate taxes apportioned to the county in which the decedent resided.
- c. Motor Vehicle tax and 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. Insurance premiums tax - to the State, which apportions to municipalities maintaining fire departments.

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 tax from other governmental units. For example, local government aid and homestead credit paid by the State, and Federal revenue sharing.

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 monies collected for other civil divisions.
3. **Trust Receipts** - Includes all monies 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 broad 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; corrections; protective inspection; National Guard and armory expense; protection to animals; coroner's expenses; morgues; civil defense; and flood control.
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.

4. **Highways** - Includes maintenance and operation payments for roads, streets, bridges, alleys and sidewalks. Includes payments for lighting, snow removal and traffic control.
5. **Sanitation and Waste Removal** - Includes all expense payments for sanitary sewers; storm sewer; 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 district 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; administration costs of the various programs.
9. **Education** - Includes payments for current expenses of 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. **Urban Redevelopment and Housing** - Includes expenditures for the planning and provision of adequate housing and redevelopment of substandard physical facilities.
13. **Miscellaneous** - Includes contributions to employees pension funds; insurance premiums not allocated to a specific function; operation and maintenance of port authorities, municipal airports, and other unallocable current expense.
14. **Contributions to Public Service Enterprise Funds** - Includes permanent transfer made to these funds except payments for services.

15. **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 long term 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.

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.

